

**WESTLAND**  
DISTRICT COUNCIL



## Annual Plan 2011-12

the last best place™  
**Westland**



# CONTENTS

## INTRODUCTION

A Vision for Westland	3
Introduction	4
Results of Submissions	6
District Statistics	7
About Westland District	8

## DISTRICT REPRESENTATION

Mayor and Councillors Contact Details	12
Other Representatives	15

## GROUPS OF COUNCIL ACTIVITIES

Introduction	19
--------------	----

### Promoting and Supporting the Community

Library	22
Safer Community Council	23
Museum	24
Cemeteries	25
Elderly Housing	26
Swimming Pools	27
Community Assistance/Funding	28
Community Halls And Buildings	29
Parks & Reserves	30
Land And Buildings	31
Westland Business Unit	32
Financial Summary of Promoting and Supporting Our Community	33

### Planning for Our Community

Animal Control	36
Resource Management	37
Inspections And Compliance	38
Financial Summary of Planning for Our Community	39

### Providing Essentials for the Community

Emergency Management	42
Rural Fire	43
Transportation	44
Three Water Services	45
Waste Management	48
Public Toilets	49
Community Township Development	50
Financial Summary of Providing Essentials for the Community	51

### Providing Leadership for the Community

Governance	54
Financial Summary of Providing Leadership for the Community	55
Council Controlled Organisations	56

# FINANCIAL OVERVIEW

Introduction	60
Statement of Accounting Policies	61
Prospective Statement of Comprehensive Income	72
Prospective Statement of Changes in Equity	73
Prospective Statement of Financial Position	74
Prospective Statement of Cash Flows	75
Forecast Summary of Key Capital & Renewals Expenditure	76
Funding Impact Statement	77

# POLICIES

Revenue & Financing Policy	84
----------------------------	----

# APPENDICES

## Appendix 1

Schedule of fees and charges 2011/2012	90
--	----

# INTRODUCTION

A Vision for Westland	3
Introduction	4
Results of Feedback	6
District Statistics	7
About Westland District	8



# A VISION FOR WESTLAND

After the 2010 elections, the elected representatives of Westland had a workshop to come up with a vision for the community of Westland. This statement, and its action points, reflects the outcomes your Council is working towards.

Westland will, by 2030, be a world class tourist destination and have industries and businesses leading through innovation and service.

We will achieve this by:

- Involving the community and stakeholders
- Having inspirational leadership
- Having expanded development opportunities
- Having top class infrastructure for all communities
- Living the '100% Pure New Zealand' brand

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**Westland**

# INTRODUCTION FROM THE MAYOR AND CHIEF EXECUTIVE

This 2011/2012 Annual Plan sets out the Council's activities and plans over the coming year. The year ahead is very challenging but provides opportunity for growth and development in our community.

Our aim is to provide new ways of involving and engaging the community to create the changes needed to make Westland a world class destination to visit and live. Participation by you will ensure Westland stays **"the last best place"**.

The economic situation overall in New Zealand has improved, however, Westland Council must remain diligent. Council has recently conducted a review that has been released to staff for consultation. For Council staff this means restructuring, affecting five positions and looking at other areas like procurement to reduce \$300,000 from internal operating costs. It is important to note that rates increases have remained in line with the projected rates' budget as outlined in the Long Term Community Plan 2009 -2019.

Issues impacting this year's annual plan include waste and water management. Waste management is one area where hard decisions are required. An extra levy has been added to general waste per tonne for waste dumped at Butler's Landfill to cover costs relating to the new landfill. This will make the operation of Butlers cost neutral so no contribution is required from rate payers. As a community we have an opportunity to significantly reduce the cost of waste disposal by separating our recyclables. It is free to dispose of recyclable materials at all transfer stations. Waste reduction is a key issue for consultation in the next year.



While the Council remains dedicated to reducing costs wherever possible we must continue to invest in our capital infrastructure for the long term well being of our community. The biggest water project this year is the Hokitika Lakeline Pipe Replacement. At a cost of \$739,018 it will be money well spent as it will ensure the quality and supply of water to Hokitika. We are also planning an upgrade to the Ross water supply to bring it up to the NZ Drinking Water Standards.

Hokitika Township and the wider District cannot afford to run down basic infrastructure. Delivery of service to the community and the quality of experience we deliver to our visitors are fundamental to our goal of being a world class destination to work, live and visit.



Development opportunities in Westland continue to be explored and some will be implemented this year. Westland District Council has received two million dollars from Development West Coast which is earmarked for the Cycleway Project. The Cycleway will provide many exciting opportunities for our District.

A change to the Long Term Plan is the divesting of the Hannah's Clearing Water Scheme. After consultation with the local community the Council will help residents install water tanks. The decision came when it was clear the scheme was too costly to upgrade.

Another event that has caused a change to the Annual Plan is the Christchurch earthquake. The earthquake and aftermath have focussed the attention of all councils around New Zealand. LAPP - the Local Authority Protection Programme Disaster Fund no longer has the resources to cover disasters until at least June 2011. LAPP was designed to provide 40% of the cost of reinstating services such as water and sewerage in the event of a natural disaster. Westland District

Council believes it prudent to propose a Disaster Recovery Contingency Fund. The fund is designed to support the recovery of basic infrastructure like water and sewerage in the event of a major natural disaster.

The Council is committed to providing strong leadership to the community and promoting Westland as **"the last best place"**.



Maureen Pugh  
Mayor



Robin Reeves  
Chief Executive Officer

# RESULTS OF THE SUBMISSION PROCESS

The Westland Draft Annual Plan is the best opportunity for all ratepayers and residents in the District to have their opinions and views heard on how they believe the District should be maintained and developed. A summary of the Draft Annual Plan was circulated to ratepayers via various media channels. As a result Council received 53 submissions. Below is a summary of the most significant issues raised in the submissions and councils subsequent decision.

Issue	Activity	Council Decision
Fox Glacier Rugby Field Proposal	Community Assistance/Funding	If Fox Glacier community is in agreement, that \$63,000 is funded through the township upgrade this year.
Fox Glacier Community Centre Development	Community Assistance /Funding	Confirmed commitment to funding as stated in 2009-2019 LTCCP.
Franz Josef Child Care Centre	Community Assistance/Funding	Council supports the plan for a child care centre in Franz Josef but declines to be a guarantor for a \$550,000 loan.
Franz Josef Incorporated request for marketing assistance	Community Assistance/Funding	Council agrees in principle and will work with Franz Josef Inc to further the proposal.
Whataroa Playground upgrade	Parks and Reserves	\$12,000 has been set aside in the annual plan from the Reserves Development Account
Cost of building compliance and food license compliance	Fees and Charges	Council has directed a review of the scale of fees for food premise licenses. Fees for building compliance are spread across all rate payers so no one is penalised because of their location.
Cost of dog registration	Fees and Charges	Council will contact the SPCA and investigate the development of a Dog Exercise Area in Hokitika.
Waste management fees leading to fly tipping	Waste Management	Council noted that there is a Regional Waste Working Group. Council agreed to review green waste management and investigate a "swap a treasure" day to recycle unused items.

# District Statistics

<b>Date of Constitution of District</b>	1 November 1989
<b>District Office</b>	36 Weld Street Hokitika
<b>Postal Address</b>	Private Bag 704 Hokitika
<b>Communications</b>	Phone (03) 756 9010 Fax (03) 756 9045 Email: <a href="mailto:council@westlanddc.govt.nz">council@westlanddc.govt.nz</a> Website: <a href="http://www.westland.govt.nz">www.westland.govt.nz</a>
<b>Auditor</b>	Audit New Zealand on behalf of the Auditor-General
<b>Bankers</b>	Westpac Bank - Hokitika
<b>Solicitors</b>	Elcock & Johnston, Hokitika
<b>Insurance Broker</b>	Fraser Macandrew Ryan
<b>Population - Census Night (2006)</b>	11,202
<b>Resident in District</b>	8,403
<b>Total Area</b>	1,188,017 ha
<b>Rateable Area (12.4%)</b>	140,623 ha
<b>No. of Rateable Assessments</b>	6,512
<b>Rateable Capital Value as at 30 June 2009</b>	\$2,332,813,800
<b>Rateable Land Value as at 30 June 2010</b>	\$1,452,887,700
<b>Date of Last Valuation</b>	1 September 2008
<b>Date of Next Valuation</b>	1 September 2011
<b>System of Rating</b>	
General	Land Value
Waste Management	Capital Value
<b>Public Debt Outstanding at 30 June 2010</b>	\$7,881,121
<b>Total Value of Assets at 30 June 2010</b>	\$397,052,000

# ABOUT WESTLAND DISTRICT

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

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

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

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

Westland has a heritage of tenacity, innovation and progressiveness.

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

## Westland History

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

## Gold!

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

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

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

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

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

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

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

## District Profile

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

The land area of Westland District comprises approximately 11,400 km<sup>2</sup> (1,140,000 hectares). The District stretches for 330 kilometres from the Taramakau River in the north to Big Bay in the south. The western boundary is Mean High Water Springs (MHWS) on the Tasman Coast and the eastern limit is a line running along the Main Divide of the Southern Alps/Ka Tiriti o te Moana. The District has common boundaries with Grey, Selwyn, Hurunui, Ashburton, Mackenzie, Waitaki, Queenstown-Lakes and Southland Districts and comes within the jurisdiction of the West Coast Regional Council.

## Population

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



# DISTRICT REPRESENTATIVES

Mayor and Councillors Contact Details \_\_\_\_\_ 12

Other Representatives \_\_\_\_\_ 15

# MAYOR AND COUNCILLORS

## CONTACT DETAILS



Mayor				
M.H. Pugh (Maureen)	Turiwhate, Private Bag 614, Greymouth 7840	03 736 9843	03 736 9843	maureen.pugh@westlanddc.govt.nz mayor@westlanddc.govt.nz
Northern Ward				
A.N. Bradley (Neil)	Three Mile, RD 2, Hokitika 7882	03 755 7279	03 755 7280	bradleynm@xnet.co.nz
M.D Montagu (Murray)	1508 Kumara Junction Highway, RD 2, Hokitika 7882	03 755 6807		murray@snap.net.nz
C.A. van Beek (Kees)	1616 Old Christchurch Road, RD 2, Hokitika 7882	03 736 9844 03 755 8844	03 755 8844	kawahakastation@kinect.co.nz
Hokitika Ward				
J.H. Butzbach (Jim)	56 Brittan Street, Hokitika, 7810	03 755 8180 (wk)		jimbutzbach@westlandmed.co.nz jbutzy1@gmail.com
A.M. Hurley (Allen)	12 Fitzherbert Street, Hokitika 7810	03 755 8098	03 755 8096	heritage@minidata.co.nz
K.R. Scott (Kyle)	88 Stafford Street, Hokitika 7810	03 755 6581	n/a	kylescott@xtra.co.nz
F.I.W Stapleton (Frances)	112 Stafford Street, Hokitika	03 755 6205	03 755 6200	stapleton.frances147@gmail.com
Southern Ward				
J.G. Birchfield (John)	P O Box 130, Bruce Bay, South Westland 7950	03 751 0095	03 751 0195	johnb@farmside.co.nz
K.J. Eggeling (Kerry)	P O Box 8, Haast 7844	03 750 0848	03 750 0713	bigegg.dragon@internet.co.nz
B.O. Thomson (Bryce) (Deputy Mayor)	Petersen Road, Harihari 7844	03 753 3138	03 753 3138	bryce.lorraine@xtra.co.nz

## Committees

### Performance Management Committee

- Deputy Mayor Councillor Bryce Thomson
- Councillor Allen Hurley - Chairperson
- Councillor Kees Van Beek
- Councillor Kyle Scott
- Councillor Jim Butzbach
- Councillor Frances Stapleton

### Strategy Committee

- Mayor Maureen Pugh
- Deputy Mayor Councillor Bryce Thomson - Chairperson
- Councillor Murray Montagu
- Councillor Frances Stapleton
- Councillor Allen Hurley

### Operations Committee

- Councillor Kyle Scott - Chairperson
- Councillor Kerry Eggeling
- Councillor Murray Montagu
- Councillor Neil Bradley
- Councillor John Birchfield

### Risk Management Committee

- Mayor Maureen Pugh
- Deputy Mayor Councillor Bryce Thomson - Chairperson
- Councillor Jim Butzbach
- Councillor John Birchfield
- Councillor Kees van Beek
- Councillor Allen Hurley



# Other Appointments

## Hearings and Licensing Commissioners

- Councillor Allen Hurley

## Westland Holdings Limited Directors

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

## Hokitika Airport Limited Directors

- Les Singer
- Bruce Smith - Chairperson
- Linda Robertson

## Westroads Limited Directors

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

## Westland District Property Limited

- Durham Havill - Chairperson
- Suzanne Merriman
- Bruce Smith

## Pensioner Flat Allocation Committee

- Mayor Maureen Pugh
- Councillor Kyle Scott

## Westland Wilderness Trust

- Mayor Maureen Pugh - Chairperson
- Chris Auchinvole MP
- Councillor Allen Hurley
- Francois Tumahai, Te Runanga O Ngati Waewae
- Mike Slater, Conservator, Department of Conservation
- Councillor Peter Haddock, Grey District Council

# Appointments to Organisations





Big Brothers Big Sisters		Cr. Neil Bradley
Community Associations	Kumara	Cr. Murray Montagu (or Cr. Van Beek if unavailable)
	Enterprise Hokitika	Cr. Kyle Scott
	Heritage Hokitika	Cr. Kyle Scott
	Kokatahi/Kowhitirangi	Cr. Murray Montagu
	Ross Community Society	Cr Bryce Thomson (or Cr. van Beek, or Cr. Scott, or Cr. Stapleton if unavailable)
	Harihari Community Association	Cr. Bryce Thomson
	Whataroa Community Association	Cr. Bryce Thomson
	Okarito Community Association	Cr. John Birchfield
	Franz Josef Community Forum	Cr. John Birchfield
	Franz Inc.	Cr. John Birchfield
	Fox Glacier Community Association	Cr. John Birchfield
	Glacier Country Tourism Group	Cr. John Birchfield
	Haast Promotions Group	Cr. Kerry Eggeling
Development West Coast – Appointment Panel		Mayor Maureen Pugh
Life Education Trust		Community Services Officer
Local Government New Zealand & National Council Representative		Mayor Maureen Pugh
New Zealand Historic Places Trust		Manager Planning and Regulatory
Road Controlling Authority Forum		Group Manager – Assets & Operations
Tourism West Coast Representative		Jenny Keogan
Wasteminz		Community Development Officer
West Coast Regional Land Transport Committee		Cr. Kerry Eggeling
West Coast Rural Fire District		Cr. Murray Montagu, Group Manager – Assets & Operations
West Coast Waste Management Group		Mayor Maureen Pugh, Cr. Frances Stapleton, Cr. Jim Butzbach, Group Manager – Assets & Operations
Safer Community Council		Cr. Frances Stapleton, Cr. Kyle Scott
Creative New Zealand		Cr. Neil Bradley, Cr. Kyle Scott

# OTHER REPRESENTATIVES

## West Coast Regional Council

These are the seven elected representatives on the Regional Council.




Council Chairman	Buller	Ross Scarlett
Deputy Chairman, Chairman Resource Management Committee	Westland	Bryan Chinn
Councillor	Westland	Duncan Davidson
Councillor	Grey	Ian Cummings
Councillor	Grey	Allan Birchfield
Councillor	Grey	Andrew Robb
Councillor	Buller	Terry Archer

 388 Main South Road, Greymouth  
 [info@wrc.govt.nz](mailto:info@wrc.govt.nz)  
 03 768 0466  
 03 768 7133

## Parliament




### Member of Parliament for West Coast/ Tasman

Chris Auchinvole  
Chairperson, Local Government and Environment Committee

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




### Green Party Member

Kevin Hague

 [kevin.hague@parliament.govt.nz](mailto:kevin.hague@parliament.govt.nz)  
 04 817 8251 (Parliament)  
 04 472 6003

### Labour Party Member





Damien O'Connor

 [damien.oconnor@parliament.govt.nz](mailto:damien.oconnor@parliament.govt.nz)  
 04 817 9647 (Parliament)  
 04 471 2551

## West Coast District Health Board

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

Chairperson	Dr Paul McCormack
Deputy Chair	Peter Ballantyne
Board Member	Kevin Brown
Board Member	Warren Gilbertson
Board Member	Helen Gillespie
Board Member	Sharon Pugh
Board Member	Mary Molloy
Board Member	Elinor Stratford
Board Member	John Vaile
Board Member	Susan Wallace
Board Member	Doug Truman






 Grey Base Hospital, High St, Greymouth 7805  
 03 768 0499  
 03 768 2791  
 [info@westcoastdhsb.org.nz](mailto:info@westcoastdhsb.org.nz)

## Ngai Tahu




### Te Rūnanga o Ngāi Tahu

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

### Te Runanga o Makaawhio

 PO Box 225  
Hokitika 7842  
 03 755 7885  
 03 755 6885  
 0800 955 007  
 [makawhio1@xtra.co.nz](mailto:makawhio1@xtra.co.nz)

### Te Runanga o Ngati Waewae

 PO Box 37  
Hokitika  
 03 756 8088  
 [admin@ngatiwaewae.org.nz](mailto:admin@ngatiwaewae.org.nz)



# GROUPS OF COUNCIL ACTIVITIES

Introduction	19
--------------	----

## Promoting and Supporting the Community

Library	22
Safer Community Council	23
Museum	24
Cemeteries	25
Elderly Housing	26
Swimming Pools	27
Community Assistance/Funding	28
Community Halls And Buildings	29
Parks & Reserves	30
Land And Buildings	31
Westland Business Unit	32
Financial Summary of Promoting and Supporting Our Community	33

## Planning for Our Community

Animal Control	35
Resource Management	36
Inspections And Compliance	37
Financial Summary of Planning for Our Community	38

## Providing Essentials for the Community

Emergency Management	41
Rural Fire	42
Transportation	43
Three Water Services	44
Waste Management	45
Public Toilets	46
Community Township Development	47
Financial Summary of Providing Essentials for the Community	48

## Providing Leadership for the Community

Governance	53
Financial Summary of Providing Leadership for the Community	54
Council Controlled Organisations	54



# INTRODUCTION

This Annual Plan was prepared on the basis that activities included in the Long Term Council Community Plan (LTP), adopted by Council in 2009, remain the same for the 2011/2012 year.

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

This information is available in the full 2009-2019 LTP on the website, [www.westland.govt.nz](http://www.westland.govt.nz), at the Hokitika Library or Community Libraries throughout Westland or it can be viewed at the Council Office.

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

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





# PROMOTING AND SUPPORTING THE COMMUNITY

## Promoting and Supporting the Community

Library	22
Safer Community Council	23
Museum	24
Cemeteries	25
Elderly Housing	26
Swimming Pools	27
Community Assistance/Funding	28
Community Halls And Buildings	29
Parks & Reserves	30
Land And Buildings	31
Westland Business Unit	32
Financial Summary of Promoting and Supporting Our Community	33

# LIBRARY

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	429,453	374,758
Vested Assets	0	0
Other Income	24,540	28,058
<b>Total Operating Revenue</b>	<b>453,993</b>	<b>402,816</b>
<b>Operating Expenditure</b>		
Expenditure	377,993	332,679
Interest	0	0
Depreciation	76,000	49,657
<b>Total Operating Expenditure</b>	<b>453,993</b>	<b>382,336</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>20,480</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	0	20,480
	<b>0</b>	<b>20,480</b>
<b>Capital Expenditure</b>		
New assets	0	20,480
Renewals assets	21,176	45,977
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>21,176</b>	<b>66,457</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>21,176</b>	<b>66,457</b>
<b>Funded by:</b>		
Operating Surplus	0	20,480
Funding from Accumulated Depreciation	21,176	45,977
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>21,176</b>	<b>66,457</b>

**The Library needs to upgrade its current resources to align with public library standards at a additional cost of \$21,176. This cost is funded entirely by depreciation.**

**The change in operating costs reflects the new opening hours and extra staff required to service the Library. The change to opening hours was initiated by the community through suggestions received by the Library.**

# SAFER COMMUNITY COUNCIL

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	29,653	34,024
Vested Assets	0	0
Other Income	22,000	54,214
<b>Total Operating Revenue</b>	<b>51,653</b>	<b>88,238</b>
<b>Operating Expenditure</b>		
Expenditure	50,393	88,006
Interest	0	0
Depreciation	1,260	232
<b>Total Operating Expenditure</b>	<b>51,653</b>	<b>88,238</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
	0	0
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	0	0
Debt Repayment	<b>0</b>	<b>0</b>
<b>Capital and Debt Repayment</b>	<b>0</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>0</b>	<b>0</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>0</b>	<b>0</b>

# MUSEUM

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan
<b>Operating Revenue</b>	
Targeted Rates	0
General Rates	138,780
Vested Assets	0
Other Income	121,485
<b>Total Operating Revenue</b>	<b>260,265</b>
<b>Operating Expenditure</b>	
Expenditure	253,265
Interest	0
Depreciation	7,000
<b>Total Operating Expenditure</b>	<b>260,265</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>	
Funding for Capital Projects	0
	<b>0</b>
<b>Capital Expenditure</b>	
New assets	0
Renewals assets	0
Debt Repayment	0
<b>Capital and Debt Repayment</b>	<b>0</b>
<b>Vested assets</b>	<b>0</b>
Operating Deficit	0
Transfers to Reserves	0
<b>Total Funding Required</b>	<b>0</b>
<b>Funded by:</b>	
Operating Surplus	0
Funding from Accumulated Depreciation	0
Loans raised	0
Reserves	0
<b>Total Funding Applied</b>	<b>0</b>

**The Museum has no 2011-12 LTP comparison figures as it was previously included in the Westland Business Unit.**

# CEMETERIES

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	79,665	63,130
Vested Assets	0	0
Other Income	26,261	41,692
<b>Total Operating Revenue</b>	<b>105,926</b>	<b>104,822</b>
<b>Operating Expenditure</b>		
Expenditure	84,666	103,833
Interest	0	0
Depreciation	1,260	939
<b>Total Operating Expenditure</b>	<b>85,926</b>	<b>104,822</b>
<b>Operating Surplus/(Deficit)</b>	<b>20,000</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	20,000	0
	<b>20,000</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	20,000	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>20,000</b>	<b>0</b>
<b>Vested assets</b>	<b>0</b>	
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>20,000</b>	<b>0</b>
<b>Funded by:</b>		
Operating Surplus	20,000	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>20,000</b>	<b>0</b>

The \$20,000 projected operating surplus is funding to upgrade the Hokitika cemetery.

# ELDERLY HOUSING

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	0	0
Vested Assets	0	0
Other Income	144,870	135,392
<b>Total Operating Revenue</b>	<b>144,870</b>	<b>135,392</b>
<b>Operating Expenditure</b>		
Expenditure	107,747	94,787
Interest	300	0
Depreciation	36,823	40,525
<b>Total Operating Expenditure</b>	<b>144,870</b>	<b>135,312</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>80</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	0	80
	<b>0</b>	<b>80</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	34,622	34,622
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>34,622</b>	<b>34,622</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>34,622</b>	<b>34,622</b>
<b>Funded by:</b>		
Operating Surplus	0	80
Funding from Accumulated Depreciation	34,622	34,542
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>34,622</b>	<b>34,622</b>

# SWIMMING POOLS

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	9,534	10,479
General Rates	250,819	257,276
Vested Assets	0	0
Other Income	78,000	85,856
<b>Total Operating Revenue</b>	<b>338,354</b>	<b>353,611</b>
<b>Operating Expenditure</b>		
Expenditure	313,062	318,916
Interest	0	0
Depreciation	25,292	24,076
<b>Total Operating Expenditure</b>	<b>338,354</b>	<b>342,992</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>10,619</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	0	10,619
	<b>0</b>	<b>10,619</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	10,619	10,619
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>10,619</b>	<b>10,619</b>
Operating Deficit	0	0
Vested assets	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>10,619</b>	<b>10,619</b>
<b>Funded by:</b>		
Operating Surplus	0	10,619
Funding from Accumulated Depreciation	10,619	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>10,619</b>	<b>10,619</b>

# COMMUNITY ASSISTANCE/ FUNDING

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	104,333	87,523
General Rates	304,001	327,084
Vested Assets	0	0
Other Income	15,500	17,470
<b>Total Operating Revenue</b>	<b>423,834</b>	<b>432,077</b>
<b>Operating Expenditure</b>		
Expenditure	422,724	430,571
Interest	0	0
Depreciation	1,110	1,506
<b>Total Operating Expenditure</b>	<b>423,834</b>	<b>432,077</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	0	0
	<b>0</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	0	635
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>0</b>	<b>635</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>0</b>	<b>635</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	635
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>0</b>	<b>635</b>

**\$86,000 previously tagged for Tourism West Coast is now tagged for Tourism Promotion.**



# COMMUNITY HALLS AND BUILDINGS

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	49,239	58,202
Vested Assets	0	0
Other Income	12,420	76,458
<b>Total Operating Revenue</b>	<b>61,659</b>	<b>134,660</b>
<b>Operating Expenditure</b>		
Expenditure	61,659	134,660
Interest	0	0
Depreciation	25,964	30,474
<b>Total Operating Expenditure</b>	<b>87,623</b>	<b>165,134</b>
<b>Operating Surplus/(Deficit)</b>	<b>(25,964)</b>	<b>(30,474)</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Depreciation Not Funded (Retained earnings)	(25,964)	(30,474)
	<b>(25,964)</b>	<b>(30,474)</b>
<b>Capital Expenditure</b>		
New assets	50,000	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>50,000</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	25,964	30,474
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>75,964</b>	<b>30,474</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	75,964	30,474
<b>Total Funding Applied</b>	<b>75,964</b>	<b>30,474</b>

**\$50,000 for new assets relates to the Westland Industrial Heritage Park project which is for the cost of a shed to be installed to adequately house the historical machinery collection. Council approved this new asset after a submission on the project was received.**

# PARKS & RESERVES

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	334,384	292,144
Vested Assets	0	0
*Other Income	6,960	27,882
<b>Total Operating Revenue</b>	<b>341,344</b>	<b>320,026</b>
<b>Operating Expenditure</b>		
Expenditure	331,494	320,026
Interest	0	0
Depreciation	23,362	43,469
<b>Total Operating Expenditure</b>	<b>354,856</b>	<b>363,495</b>
<b>Operating Surplus/(Deficit)</b>	<b>(13,512)</b>	<b>(43,469)</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Depreciation Not Funded (Retained earnings)	(23,362)	(43,469)
Funding for Capital Projects	9,850	0
	<b>(13,512)</b>	<b>(43,469)</b>
<b>Capital Expenditure</b>		
New assets	27,478	5,628
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>27,478</b>	<b>5,628</b>
Vested assets		0
Operating Deficit	13,512	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>40,990</b>	<b>49,097</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	40,990	49,097
<b>Total Funding Applied</b>	<b>40,990</b>	<b>49,097</b>

### Capital Expenditure is detailed below:

Project	Dollars		Source of Funding			
	11/12	Depn	Rates	Subsidy	Loan	Reserves
Statues Renovation	\$9,850		100%			
Whataroa Playground	\$12,000					100%
Heritage Walkway Extension	\$5,628					100%

# LAND AND BUILDINGS

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	0	0
Vested Assets	0	0
Other Income	239,449	373,605
<b>Total Operating Revenue</b>	<b>239,449</b>	<b>373,605</b>
<b>Operating Expenditure</b>		
Expenditure	170,296	183,755
Interest	0	0
Depreciation	69,153	10,394
<b>Total Operating Expenditure</b>	<b>239,449</b>	<b>194,149</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>179,456</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Retained Earnings	0	179,456
	0	179,456
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>0</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	179,456
<b>Total Funding Required</b>	<b>0</b>	<b>179,456</b>
<b>Funded by:</b>		
Operating Surplus	0	179,456
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>0</b>	<b>179,456</b>

# WESTLAND BUSINESS UNIT

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	133,337	272,117
Vested Assets	0	0
Other Income	855,202	844,408
<b>Total Operating Revenue</b>	<b>988,539</b>	<b>1,116,525</b>
<b>Operating Expenditure</b>		
Expenditure	978,217	1,023,325
Interest	1,089	0
Depreciation	7,713	21,411
<b>Total Operating Expenditure</b>	<b>987,018</b>	<b>1,044,736</b>
<b>Operating Surplus/(Deficit)</b>	<b>1,520</b>	<b>71,789</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects (MDI Project)		
Reserves	1,520	71,789
	<b>1,520</b>	<b>71,789</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>0</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	1,520	71,789
<b>Total Funding Required</b>	<b>1,520</b>	<b>71,789</b>
<b>Funded by:</b>		
Operating Surplus	1,520	71,789
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>1,520</b>	<b>71,789</b>

**Westland District Council has completed a review of the Westland Business Unit. The Business Unit was established in 2008 to:**

- **Market and promote Westland as a place to visit, work and live**
- **Manage events in Westland District;**
- **Manage the Hokitika Information Centre;**
- **Manage the Hokitika Museum.**

**The Business Unit has been successful in managing the relocation of the Information Centre, which now enjoys significantly increased numbers of visitors. The Business Unit has managed a successful changeover of principle sponsor for the Hokitika Wildfoods Festival with Monteiths Brewery being welcomed back after a three year absence.**

**Council is now considering how to capitalise on the steps already taken by the Business Unit. Over the next few months Council will be looking at options for the future, which include transferring the functions to an existing Council Controlled Organisation, establishing a new Council Controlled Organisation, or retaining the functions in-house.**

**While the review is taking place, the functions will be taken back in-house, and the current Westland Business Unit Board member's term was completed on 31st March 2011 .**

# FINANCIAL SUMMARY OF PROMOTING AND SUPPORTING OUR COMMUNITY

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	113,867	98,002
General Rates	1,749,331	1,678,735
Vested Assets	0	0
Other Income	1,546,687	1,685,035
<b>Total Operating Revenue</b>	<b>3,409,885</b>	<b>3,461,772</b>
<b>Operating Expenditure</b>		
Expenditure	3,151,514	3,030,608
Interest	1,390	0
Depreciation	274,937	222,683
<b>Total Operating Expenditure</b>	<b>3,427,841</b>	<b>3,253,291</b>
<b>Operating Surplus/(Deficit)</b>	<b>(17,956)</b>	<b>208,481</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Ratepayers Equity (Non-Funded Depreciation)	(49,326)	(73,943)
Reserves	1,520	251,245
Funding for Capital Projects	29,850	31,179
	<b>(17,956)</b>	<b>208,481</b>
<b>Capital Expenditure</b>		
New assets	97,478	26,108
Renewals assets	66,417	91,853
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>163,895</b>	<b>117,961</b>
Vested assets	0	0
Operating Deficit	39,476	73,943
Transfers to Reserves	1,520	251,245
<b>Total Funding Required</b>	<b>204,892</b>	<b>443,149</b>
<b>Funded by:</b>		
Operating Surplus	21,521	282,424
Funding from Accumulated Depreciation	66,417	81,154
Loans raised	0	0
Reserves	116,954	79,571
<b>Total Funding Applied</b>	<b>204,892</b>	<b>443,149</b>



# PLANNING FOR OUR COMMUNITY

**Planning for Our Community**

Animal Control	36
Resource Management	37
Inspections And Compliance	38
Financial Summary of Planning for Our Community	39

# ANIMAL CONTROL

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	5,785	5,391
Vested Assets	0	0
Other Income	88,000	85,342
<b>Total Operating Revenue</b>	<b>93,785</b>	<b>90,733</b>
<b>Operating Expenditure</b>		
Expenditure	92,810	90,733
Interest	0	0
Depreciation	975	0
<b>Total Operating Expenditure</b>	<b>93,785</b>	<b>90,733</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Restricted reserve	0	0
	<b>0</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>0</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>0</b>	<b>0</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>0</b>	<b>0</b>



# RESOURCE MANAGEMENT

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	
General Rates	195,355	225,068
Vested Assets	0	0
Other Income	148,176	103,499
<b>Total Operating Revenue</b>	<b>343,531</b>	<b>328,567</b>
<b>Operating Expenditure</b>		
Expenditure	342,831	327,883
Interest	0	0
Depreciation	700	684
<b>Total Operating Expenditure</b>	<b>343,531</b>	<b>328,567</b>
Operating Surplus/(Deficit)	0	0
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
	0	0
	0	0
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>0</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>0</b>	<b>0</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>0</b>	<b>0</b>

**Last year Council adjusted the Revenue and Financing policy to fund the activity more from fees and charges and less from general rates. Due to the economic recession, Council has resolved to revert back to the fee structure as stipulated in the original funding policy set out in the 2009 – 2019 Long Term Community Plan. This means increased funding for the activity from general rates.**

# INSPECTIONS AND COMPLIANCE

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	354,881	349,312
Vested Assets	0	0
Other Income	530,424	548,237
<b>Total Operating Revenue</b>	<b>885,305</b>	<b>897,549</b>
<b>Operating Expenditure</b>		
Expenditure	882,260	894,325
Interest	0	0
Depreciation	3,045	3,224
<b>Total Operating Expenditure</b>	<b>885,305</b>	<b>897,549</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
	0	0
	0	0
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	5,294	5,294
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>5,294</b>	<b>5,294</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>5,294</b>	<b>5,294</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	5,294	5,294
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>5,294</b>	<b>5,294</b>

**Last year Council adjusted the Revenue and Financing policy to fund the activity more from fees and charges and less from general rates. Due to the economic recession Council has resolved to revert back to the fee structure as stipulated in the original funding policy set out in the 2009 – 2019 Long Term Community Plan. This means increased funding for the activity from general rates.**

# FINANCIAL SUMMARY OF PLANNING FOR OUR COMMUNITY

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	556,021	579,771
Vested Assets	0	0
Other Income	766,600	737,078
<b>Total Operating Revenue</b>	<b>1,322,621</b>	<b>1,316,849</b>
<b>Operating Expenditure</b>		
Expenditure	1,317,901	1,312,941
Interest	0	0
Depreciation	4,720	3,908
<b>Total Operating Expenditure</b>	<b>1,322,621</b>	<b>1,316,849</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Depreciation Not Funded	0	0
Reserves	0	0
Funding for Capital Projects	0	0
	<b>0</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	5,294	5,294
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>5,294</b>	<b>5,294</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>5,294</b>	<b>5,294</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	5,294	5,294
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>5,294</b>	<b>5,294</b>



# PROVIDING ESSENTIALS FOR THE COMMUNITY

## Providing Essentials for the Community

Emergency Management	42
Rural Fire	43
Transportation	44
Three Water Services	45
Waste Management	48
Public Toilets	49
Community Township Development	50
Financial Summary of Providing Essentials for the Community	51

# EMERGENCY MANAGEMENT

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	104,301	61,657
Vested Assets	0	0
Other Income	1,500	1,059
<b>Total Operating Revenue</b>	<b>105,801</b>	<b>62,716</b>
<b>Operating Expenditure</b>		
Expenditure	35,526	62,534
Interest	0	0
Depreciation	3,275	182
<b>Total Operating Expenditure</b>	<b>38,801</b>	<b>62,716</b>
<b>Operating Surplus/(Deficit)</b>	<b>67,000</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	67,000	0
	<b>67,000</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	22,000	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>22,000</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	45,000	0
<b>Total Funding Required</b>	<b>67,000</b>	<b>0</b>
<b>Funded by:</b>		
Operating Surplus	67,000	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>67,000</b>	<b>0</b>

### Capital expenditure is detailed below:

	Dollars		Source of Funding			
	11/12	Depn	Rates	Subsidy	Loan	Reserves
Emergency Management Radios	\$22,000		100%			
Emergency Management Contingency Fund	\$45,000		100%			

**LAPP - The Local Authority Protection Programme Disaster Fund no longer has the resources to cover disasters until at least June 2011. LAPP was designed to provide 40% of the cost of reinstating services such as water and sewerage in the event of a natural disaster. Westland District Council believes it prudent to propose disaster Recovery Contingency Fund. The fund is designed to support the recovery of basic infrastructure like water and sewerage in the event of a major natural disaster.**

**A grant of \$5,000 has been provided for the Glacier Country Crisis Management Plan, which is being completed by the Department of Conservation.**

# RURAL FIRE

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	8,066	8,524
General Rates	48,633	64,215
Vested Assets	0	0
Other Income	0	0
<b>Total Operating Revenue</b>	<b>56,699</b>	<b>72,739</b>
<b>Operating Expenditure</b>		
Expenditure	33,862	49,372
Interest	0	0
Depreciation	14,771	14,843
<b>Total Operating Expenditure</b>	<b>48,633</b>	<b>64,215</b>
<b>Operating Surplus/(Deficit)</b>	<b>8,066</b>	<b>8,524</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Restricted reserve	8,066	8,524
	<b>8,066</b>	<b>8,524</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>0</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	8,066	8,524
<b>Total Funding Required</b>	<b>8,066</b>	<b>8,524</b>
<b>Funded by:</b>		
Operating Surplus	8,066	8,524
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>8,066</b>	<b>8,524</b>

# TRANSPORTATION

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	1,399,152	1,581,771
Vested Assets	200,000	529,410
Other Income	6,813,129	4,314,576
<b>Total Operating Revenue</b>	<b>8,412,282</b>	<b>6,425,757</b>
<b>Operating Expenditure</b>		
Expenditure	2,369,317	2,359,913
Interest	0	0
Depreciation	2,815,200	2,575,331
<b>Total Operating Expenditure</b>	<b>5,184,517</b>	<b>4,935,244</b>
<b>Operating Surplus/(Deficit)</b>	<b>3,227,764</b>	<b>1,490,513</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Depreciation Not Funded (Retained earnings)	(972,236)	(541,363)
Funding for Capital Projects	4,200,000	2,031,876
	<b>3,227,764</b>	<b>1,490,513</b>
<b>Capital Expenditure</b>		
New assets	4,000,000	1,778,818
Renewals assets	1,842,964	1,898,510
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>5,842,964</b>	<b>3,677,328</b>
Vested assets	200,000	529,410
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>6,042,964</b>	<b>4,206,738</b>
<b>Funded by:</b>		
Operating Surplus	3,227,764	1,490,513
Funding from Accumulated Depreciation	1,842,964	1,898,510
Loans raised	0	0
Reserves	972,236	817,715
<b>Total Funding Applied</b>	<b>6,042,964</b>	<b>4,206,738</b>

### Capital Expenditure is detailed below:

Project	Dollars		Source of Funding			
	11/12	Depn	Rates	Subsidy	Loan	Reserves
District renewals	\$1,842,964	100%				
National Cycleway	\$4,000,000			100%		

The Cycleway project is expected to attract \$4,000,000 in Government subsidies this financial year.



# THREE WATER SERVICES

## WATER SUPPLY, WASTEWATER AND STORMWATER

### Financial Forecast

#### Water Supply

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	1,825,734	1,715,038
General Rates	0	0
Vested Assets	0	0
Other Income	13,800	13,197
<b>Total Operating Revenue</b>	<b>1,839,534</b>	<b>1,728,235</b>
<b>Operating Expenditure</b>		
Expenditure	1,063,881	1,011,296
Interest	150,550	188,161
Depreciation	692,718	598,557
<b>Total Operating Expenditure</b>	<b>1,907,149</b>	<b>1,798,014</b>
<b>Operating Surplus/(Deficit)</b>	<b>(67,615)</b>	<b>(69,779)</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Depreciation Not Funded (Retained earnings)	(67,615)	(69,779)
Reserves	0	0
Funding for Capital Projects	0	0
	<b>(67,615)</b>	<b>(69,779)</b>
<b>Capital Expenditure</b>		
New assets	40,000	0
Renewals assets	764,018	844,592
Debt Repayment	58,641	163,340
<b>Capital and Debt Repayment</b>	<b>862,659</b>	<b>1,007,932</b>
Vested assets	0	0
Operating Deficit	67,615	69,776
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>930,274</b>	<b>1,077,711</b>
<b>Funded by:</b>		
Operating Surplus/(Deficit)	0	0
Funding from Accumulated Depreciation	862,659	1,007,932
Loans raised	0	0
Reserves	67,615	69,779
<b>Total Funding Applied</b>	<b>930,274</b>	<b>1,077,711</b>

#### Capital Expenditure is detailed below:

Water Supply	Dollars		Source of Funding			
	11/12	Depn	Rates	Subsidy	Loan	Reserves
Hokitika Lakeline Pipe Replacement	\$739,018	100%				
Metering Hokitika Water Supply Intake	\$40,000	100%				
Improvements to Water Networks - Shut off valves	\$25,000	100%				

**A change to the Long Term Community Plan is the divesting of the Hannah's Clearing Water Scheme. After consultation with the local community, the Council will help residents install water tanks. The decision came when it was clear the scheme was too costly to upgrade.**

## Waste Water

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	607,092	766,149
General Rates	0	0
Vested Assets	0	0
Other Income	66,000	111,380
<b>Total Operating Revenue</b>	<b>673,092</b>	<b>877,529</b>
<b>Operating Expenditure</b>		
Expenditure	310,397	433,048
Interest	0	69,801
Depreciation	362,696	374,680
<b>Total Operating Expenditure</b>	<b>673,092</b>	<b>877,529</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	0	0
	<b>0</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	325,000	0
Renewals assets	50,000	105,574
Debt Repayment	0	56,651
<b>Capital and Debt Repayment</b>	<b>375,000</b>	<b>162,225</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>375,000</b>	<b>162,225</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	375,000	162,225
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>375,000</b>	<b>162,225</b>

### Capital Expenditure is detailed below:

	Dollars		Source of Funding			
	11/12	Depn	Rates	Subsidy	Loan	Reserves
<b>Wastewater</b>						
Hokitika Mains Replacement - Sewer	\$50,000	100%				
Franz Josef Treatment Plant Improvements	\$325,000	100%				

## Storm Water

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	435,282	480,717
Vested Assets	0	0
Other Income	0	0
<b>Total Operating Revenue</b>	<b>435,282</b>	<b>480,717</b>
<b>Operating Expenditure</b>		
Expenditure	128,752	139,412
Interest	0	34,043
Depreciation	306,530	307,262
<b>Total Operating Expenditure</b>	<b>435,282</b>	<b>480,717</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	0	0
	0	0
<b>Capital Expenditure</b>		
New assets	248,361	158,361
Renewals assets	165,000	105,574
Debt Repayment	0	27,960
<b>Capital and Debt Repayment</b>	<b>413,361</b>	<b>291,895</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>413,361</b>	<b>291,895</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	413,361	291,895
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>413,361</b>	<b>291,895</b>

### Capital Expenditure is detailed below:

	Dollars	Source of Funding				
	11/12	Depn	Rates	Subsidy	Loan	Reserves
<b>Stormwater</b>						
Hokitika Mains Replacement - Stormwater	\$65,000	100%				
Jollie Street Mains Extension	\$158,361	100%				
Development of Catchment Management Plan	\$25,000	100%				
Urban Mains Upgrades - Stormwater	\$100,000	100%				

# WASTE MANAGEMENT

## SOLID WASTE

### Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates (collection)	270,000	251,597
Targeted Rates	892,346	872,488
General Rates	0	0
Vested Assets	0	0
Other Income	372,251	0
<b>Total Operating Revenue</b>	<b>1,534,597</b>	<b>1,124,084</b>
<b>Operating Expenditure</b>		
Expenditure	1,385,041	965,059
Interest	113,244	90,425
Depreciation	36,313	68,601
<b>Total Operating Expenditure</b>	<b>1,534,597</b>	<b>1,124,085</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	0	0
	<b>0</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	710,000	0
Renewals assets	0	0
Debt Repayment	60,507	75,850
<b>Capital and Debt Repayment</b>	<b>770,507</b>	<b>75,850</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>770,507</b>	<b>75,850</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	60,507	75,850
Loans raised	407,500	0
Reserves	302,500	0
<b>Total Funding Applied</b>	<b>770,507</b>	<b>579,925</b>

#### Capital Expenditure is detailed below:

	Source of Funding					
	Dollars					
Refuse	11/12	Depn	Rates	Subsidy	Loan	Reserves
Capping Hokitika Landfill	\$550,000				45%	55%
Refuse Site Replacement/Redevelopment	\$60,000				100%	
Butler's Improvement Programs	\$100,000				100%	

The Other Income of \$372,251 is the extra levy which will be added to general waste per tonne for waste dumped at Butler's Landfill to cover costs for transport and landfill management. This will make the operation of Butlers cost neutral so no contribution is required from rate payers. This follows advice from the Technical Assessment Group, which reviewed the funding mechanisms for Waste Management, and recommended a user pays model.

# PUBLIC TOILETS

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	196,874	166,442
Vested Assets	0	0
Other Income	0	0
<b>Total Operating Revenue</b>	<b>196,874</b>	<b>166,442</b>
<b>Operating Expenditure</b>		
Expenditure	186,852	153,995
Interest	0	0
Depreciation	10,022	12,447
<b>Total Operating Expenditure</b>	<b>196,874</b>	<b>166,442</b>
<b>Operating Surplus/(Deficit)</b>	<b>0</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	0	0
	<b>0</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>0</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>0</b>	<b>0</b>
<b>Funded by:</b>		
Operating Surplus	0	0
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>0</b>	<b>0</b>

# COMMUNITY TOWNSHIP DEVELOPMENT

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	315,144	260,356
Vested Assets	0	0
Other Income	10,000	0
<b>Total Operating Revenue</b>	<b>325,144</b>	<b>260,356</b>
<b>Operating Expenditure</b>		
Expenditure	245,126	182,468
Interest	0	0
Depreciation	6,489	14,359
<b>Total Operating Expenditure</b>	<b>251,615</b>	<b>196,827</b>
<b>Operating Surplus/(Deficit)</b>	<b>73,529</b>	<b>63,529</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	73,529	63,529
	<b>73,529</b>	<b>63,529</b>
<b>Capital Expenditure</b>		
New assets	103,529	63,529
Renewals assets	0	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>103,529</b>	<b>63,529</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	0	0
<b>Total Funding Required</b>	<b>103,529</b>	<b>63,529</b>
<b>Funded by:</b>		
Operating Surplus	73,529	63,529
Funding from Accumulated Depreciation	0	0
Loans raised	0	0
Reserves	30,000	0
<b>Total Funding Applied</b>	<b>103,529</b>	<b>63,529</b>

### Capital expenditure is detailed below:

	Dollars		Source of Funding			
	11/12	Depn	Rates	Subsidy	Loan	Reserves
<b>Township Development</b>						
Fox Glacier Township Development	\$63,529		100%			
Revell Street Carpark	\$40,000		33%			67%

# FINANCIAL SUMMARY OF PROVIDING ESSENTIALS FOR THE COMMUNITY

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	3,603,239	3,613,795
General Rates	2,499,386	2,615,158
Vested Assets	200,000	529,410
Other Income	7,276,680	4,440,212
<b>Total Operating Revenue</b>	<b>13,579,305</b>	<b>11,198,575</b>
<b>Operating Expenditure</b>		
Expenditure	5,758,753	5,357,097
Interest	263,794	382,430
Depreciation	4,248,013	3,966,261
<b>Total Operating Expenditure</b>	<b>10,270,561</b>	<b>9,705,788</b>
<b>Operating Surplus/(Deficit)</b>	<b>3,308,744</b>	<b>1,492,787</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Depreciation Not Funded	(1,039,851)	(611,142)
Reserves	8,066	8,524
Funding for Capital Projects	4,340,529	2,095,405
	<b>3,308,744</b>	<b>1,492,787</b>
<b>Capital Expenditure</b>		
New assets	5,448,890	2,000,708
Renewals assets	2,821,982	2,954,250
Debt Repayment	119,147	323,801
<b>Capital and Debt Repayment</b>	<b>8,390,019</b>	<b>5,278,759</b>
Vested assets	200,000	529,410
Operating Deficit	67,615	69,779
Transfers to Reserves	53,066	8,524
<b>Total Funding Required</b>	<b>8,710,700</b>	<b>5,886,472</b>
<b>Funded by:</b>		
Operating Surplus	3,376,359	1,562,566
Funding from Accumulated Depreciation	3,554,490	3,436,412
Loans raised	407,500	0
Reserves	1,372,351	887,494
<b>Total Funding Applied</b>	<b>8,710,700</b>	<b>5,886,472</b>





# PROVIDING LEADERSHIP FOR THE COMMUNITY

## Providing Leadership for the Community

Governance	54
Financial Summary of Providing Leadership for the Community	55
Council Controlled Organisations	56

# GOVERNANCE

## Financial Forecast

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	690,220	645,357
Vested Assets	0	0
Other Income	17,167	0
<b>Total Operating Revenue</b>	<b>707,387</b>	<b>645,357</b>
<b>Operating Expenditure</b>		
Expenditure	693,542	642,089
Interest	0	0
Depreciation	3,846	3,268
<b>Total Operating Expenditure</b>	<b>697,387</b>	<b>645,357</b>
<b>Operating Surplus/(Deficit)</b>	<b>10,000</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Funding for Capital Projects	10,000	0
	<b>10,000</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	300,000	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>300,000</b>	
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	10,000	0
<b>Total Funding Required</b>	<b>310,000</b>	<b>0</b>
<b>Funded by:</b>		
Operating Surplus	10,000	0
Funding from Accumulated Depreciation	0	0
Loans raised	300,000	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>310,000</b>	<b>0</b>

### Capital expenditure is detailed below:

	Source of Funding					
	Dollars					
	11/12	Depn	Rates	Subsidy	Loan	Reserves
Shared IT Service Project	\$300,000				100%	
150th Anniversary	\$10,000		100%			

# FINANCIAL SUMMARY OF PROVIDING LEADERSHIP FOR THE COMMUNITY

Cost of Services Statement	11/12 Annual Plan	11/12 LTP
<b>Operating Revenue</b>		
Targeted Rates	0	0
General Rates	690,220	645,357
Vested Assets	0	0
Other Income	17,167	0
<b>Total Operating Revenue</b>	<b>707,387</b>	<b>645,357</b>
<b>Operating Expenditure</b>		
Expenditure	693,542	642,089
Interest	0	0
Depreciation	3,846	3,268
<b>Total Operating Expenditure</b>	<b>697,387</b>	<b>645,357</b>
<b>Operating Surplus/(Deficit)</b>	<b>10,000</b>	<b>0</b>
<b>Operating Surplus Transferred to/(Operating Deficit funded from)</b>		
Depreciation Not Funded	0	0
Reserves	0	0
Funding for Capital Projects	10,000	0
	<b>10,000</b>	<b>0</b>
<b>Capital Expenditure</b>		
New assets	0	0
Renewals assets	300,000	0
Debt Repayment	0	0
<b>Capital and Debt Repayment</b>	<b>300,000</b>	<b>0</b>
Vested assets	0	0
Operating Deficit	0	0
Transfers to Reserves	10,000	0
<b>Total Funding Required</b>	<b>310,000</b>	<b>0</b>
<b>Funded by:</b>		
Operating Surplus	10,000	0
Funding from Accumulated Depreciation	0	0
Loans raised	300,000	0
Reserves	0	0
<b>Total Funding Applied</b>	<b>310,000</b>	<b>0</b>

# COUNCIL CONTROLLED ORGANISATIONS

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

## Westland Holdings Limited

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

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

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

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

Westland District Property Limited was officially formed on 1 April 2011. The primary objectives of the Property Company is to manage the ownership and operation of the property portfolio in a commercial and strategic manner.

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

## Key Objectives

### Westland Holdings Limited

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

### Westroads Limited

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

### Hokitika Airport Limited

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

### Westland District Property Limited

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

# COUNCIL CONTROLLED ORGANISATIONS

## Key Performance Measures

### Westland Holdings

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

### Westroads Limited

- The ratio of net profit before taxation and revaluations (before extraordinary items) to average shareholder funds shall be at least 12% for the 3 years commencing 1 July 2011.
- A return of an annual dividend to the shareholder within a range of 50-75% of the company's net profit after tax.
- Compliance with statutory and regulatory requirements enabling Westroads Ltd, Westland Holdings Ltd and Westland District Council to comply with the Local Government Act.

### Hokitika Airport Limited

- The ratio of net profit before taxation and revaluations (before extraordinary items) to average shareholder funds of at least 3% for the three years commencing 1 July 2011.
- A return of an annual dividend to the shareholder within a range of 50-75% of the company's net profit after tax.
- Compliance with statutory and regulatory requirements enabling Hokitika Airport Limited, Westland Holdings Limited and Westland District Council to comply with the Local Government Act 2002.

### Westland District Property Limited

- The ratio of net profit before taxation and revaluations (before extraordinary items) to average shareholder funds of at least 0.1% in 2011/12, 1% in 2012/13 and 2% in 2013/14.
- A return of an annual dividend to the shareholder within a range of 50-75% of the company's net profit after tax.
- Compliance with statutory and regulatory requirements enabling Westland District Property Limited, Westland Holdings Limited and Westland District Council to comply with the Local Government Act 2002.

## Who Benefits and over what Period

### Westland Holdings Limited

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

### Hokitika Airport Limited

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

### Westroads Limited

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

### Westland District Property Limited

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



# FINANCIAL OVERVIEW

Introduction	60
Statement of Accounting Policies	61
Prospective Statement of Comprehensive Income	72
Prospective Statement of Changes in Equity	73
Prospective Statement of Financial Position	74
Prospective Statement of Cash Flows	75
Forecast Summary of Key Capital & Renewals Expenditure	76
Funding Impact Statement	77

# INTRODUCTION

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

## Statement of Responsibility

The forecast financial statements are prepared on the basis of best-estimate assumptions as to future events which the council expects to take place as of April 2011.



Maureen Pugh  
Mayor



Robin Reeves  
Chief Executive Officer

## Authorisation for Issue

This document was authorised for issue by Council on, and is dated 23 June 2011.

## Purpose of Preparation

The Local Government Act 2002 requires a Council to prepare an Annual Plan.

## Cautionary Note

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



# STATEMENT OF ACCOUNTING POLICIES

## 1.1 Reporting entity

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

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

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

## 1.2 Basis of preparation

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

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

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

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

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

The functional currency of Council and Group is New Zealand dollars.

## 1.3 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.

#### 1.4 Subsidiaries

Council consolidates as subsidiaries in the Group financial statements all entities where Council has the capacity to control their financing and operating policies so as to obtain benefits from the activities of the entity. This power exists where Council controls the majority voting power on the governing body or where such policies have been irreversibly predetermined by Council or where the determination of such policies is unable to materially impact the level of potential ownership benefits that arise from the activities of the subsidiary.

#### 1.5 Basis of consolidation

The purchase method is used to prepare the consolidated financial statements, which NZ IFRS involves adding together like items of assets, liabilities, equity, income and expenses on a line-by-line basis. All significant intra-group balances, transactions, income and expenses are eliminated on consolidation.

Council's investments in its subsidiaries are carried at cost in Council's own "parent entity" financial statements.

#### 1.6 Revenue

Revenue is measured at the fair value of consideration received.

- Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

- Other revenue

Water billing revenue is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Council receives government grants from 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.

#### 1.7 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.

#### 1.8 Borrowing costs

The Council and Group 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.

#### 1.9 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 and Group can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

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

Current tax and deferred tax is charged or credited to 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.

#### 1.10 Leases

##### • Finance leases

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

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

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

##### • Operating leases

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

1.11 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.

1.12 Trade and other receivables

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

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

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

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

1.13 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.

1.14 Financial assets

The Council and Group 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 and Group 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 and Group 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 and Group use a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.



- 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 and Group has the positive intention and ability to hold to maturity.

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

The Council and Group currently do 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.

This category encompasses:

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

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

Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the 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.

#### 1.15 Impairment of financial assets

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

1.16 Accounting for derivative financial instruments and hedging activities

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

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

1.17 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 Council which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions. These include land vested under the Reserves Act 1977 and endowments or other property held in trust for specific purposes.
- Infrastructure assets  
Infrastructural assets are the fixed utility systems owned by Council.

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

1.18 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.

1.19 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.

1.20 Subsequent costs

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

1.21 Depreciation

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

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

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

Infrastructural	Depreciable life (years)
<b>Water</b>	
Pipeline	60 to 80
Connections	60
Reservoirs & Tanks	20 to 50
Pump Stations	15 to 20
<b>Sewer</b>	
Pipeline	60 to 80
Manholes	50 to 60
Pump Stations	15 to 20
Oxidation Ponds	60 to 100
<b>Stormwater</b>	
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.

#### 1.22 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 2009.

Council buildings, excluding pump stations, Treatment Plant buildings and other infrastructure assets, have been valued at net current value as at 30 June 2009 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 2009. Sewerage, Water Supply and Stormwater infrastructural assets have been valued by MWH Limited, registered valuers at depreciated replacement cost as at 30 June 2009.
- Land under roads  
Land under roads was valued based on fair value determined by MWH Limited effective 30 June 2003. Under NZ IFRS Council has elected to use the fair value of land under roads as at 30 June 2003 as deemed cost. Land under roads is no longer revalued.
- Accounting for revaluations  
The Council and Group accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to 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.

#### 1.23 Intangible assets

##### Mining licences

Mining licences that are acquired by the Group, 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 5 years.

#### 1.24 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 asset's 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.

#### 1.25 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.

#### 1.26 Employee benefits

- Short-term benefits

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

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

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

- Long-term benefits

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

- Likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and



- The present value of the estimated future cash flows. A discount rate of between 6.13 and 7.0%, and an inflation factor of 2.1 to 3.0% were used.

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

#### 1.27 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 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.

#### 1.28 Provisions

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

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

#### 1.29 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.

#### 1.30 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 or group 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.

#### 1.31 Equity

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

The components of equity are:

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

#### 1.32 Council created reserves

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

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

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

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

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

Council's objectives, policies and processes for managing capital are described in note 32.

1.33 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.

1.34 Budget figures

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

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

1.35 Landfill aftercare provision

Notes to the financial statements disclose an analysis of the exposure of Council in relation to the estimates and uncertainties surrounding the landfill aftercare provision.

1.36 Infrastructural assets

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

These include:

- The physical deterioration and condition of an asset, for example Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;

- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be 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 has been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers perform Council's infrastructural asset revaluations.

- 1.37 Critical judgments in applying Council's accounting policies  
Management does not consider that there are any material critical judgments in applying Council's accounting policies for the period ended 30 June 2010.

- 1.38 Standards, amendments and interpretations issued but not yet effective that have not been early adopted Standards, amendments and interpretations issued but not yet effective that have not been early adopted, and which are relevant to the Council include:

Reference	Title	*Application Date	Footnote
NZ IFRS 9	Financial Instruments	1 January 2013	1
NZ IAS 24	Related Party Disclosures (revised)	1 January 2011	2

\* The application date is for periods ending on or after this date.

1. NZ IFRS 9 Financial Instruments will eventually replace NZ IAS 39 Financial Instruments: Recognition and Measurement. It proposes changes the requirements for the classification and measurement of financial assets and financial liabilities to reduce the complexity in reporting financial instruments. The first stage of the new standard has been released but only discusses financial assets. When adopted, it will affect the categories under which financial assets are classified in the Annual Report, but will have no impact on the values currently reported.
2. The revision to NZ IAS 24 Related Party Disclosures removes some inconsistencies with the definition of a related party and modifies some of the disclosure requirements for government related entities.

# PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2012

	11/12 Annual Plan	11/12 LTP
<b>Income</b>		
General rates	4,643,398	4,846,783
Targeted rates	3,717,106	3,711,797
Income from activities	10,458,694	6,488,720
Other gains/(losses)	0	0
Vested assets income	200,000	529,410
<b>Total Income</b>	<b>19,019,198</b>	<b>15,576,710</b>
<b>Less Expenditure</b>		
Employee benefit expenses	3,246,040	3,174,478
Depreciation and amortisation	4,531,516	4,185,726
Other expenses	7,675,671	6,984,502
Finance costs	265,182	382,430
<b>Total Expenditure</b>	<b>15,718,409</b>	<b>14,727,136</b>
<b>Net Surplus/(Deficit) before tax</b>	<b>3,300,789</b>	<b>849,574</b>
Income tax expense	0	0
<b>Net Surplus/(Deficit) after tax</b>	<b>3,300,789</b>	<b>849,574</b>
<b>Add Other Comprehensive Income</b>		
Gains/(Losses) on Asset Revaluation	8,730,754	8,730,754
<b>Total Comprehensive Income</b>	<b>12,031,543</b>	<b>9,580,328</b>

# PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2012

	11/12 Annual Plan	11/12 LTP
Equity at start of year	385,593,000	364,739,741
Add Total Comprehensive Income for Year	12,031,543	9,580,328
Equity at end of year	397,624,543	374,320,069

# PROSPECTIVE STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2012

	11/12 Annual Plan	11/12 LTP
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	723,591	1,708,719
Trade and other receivables	2,346,981	2,086,485
Inventories	0	0
Other financial assets	2,231,341	4,989,700
<b>Total current assets</b>	<b>5,301,913</b>	<b>8,784,904</b>
<b>Non-current assets</b>		
Property, plant and equipment	396,746,372	372,512,164
Intangible assets	0	0
Work in progress	1,546,982	1,166,146
Investment property	500,000	0
Other financial assets	8,246,792	6,120,609
<b>Total non-current assets</b>	<b>407,040,146</b>	<b>379,798,919</b>
<b>Total assets</b>	<b>412,342,059</b>	<b>388,583,823</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Trade and other payables	2,292,282	1,783,176
Deferred income	134,024	86,269
Provisions	156,234	120,870
Employee benefit liabilities	235,161	222,113
Borrowings	505,000	378,852
<b>Total current liabilities</b>	<b>3,322,701</b>	<b>2,591,280</b>
<b>Non-current liabilities</b>		
Provisions	358,766	339,160
Employee benefit liabilities	236,049	142,073
Borrowings	10,800,000	11,191,241
<b>Total non-current liabilities</b>	<b>11,394,815</b>	<b>11,672,474</b>
<b>Total liabilities</b>	<b>14,717,516</b>	<b>14,263,754</b>
<b>Equity</b>		
Retained earnings	157,561,749	160,688,075
Restricted reserves	3,057,040	4,646,389
Revaluation reserve	237,005,754	208,985,605
<b>Total equity</b>	<b>397,624,543</b>	<b>374,320,069</b>

# PROSPECTIVE STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2012

	11/12 Annual Plan	11/12 LTP
<b>Cash Flows from Operating Activities</b>		
<i>Cash provided from</i>		
Rates	8,360,504	8,558,580
Interest received	420,000	411,384
Dividends received	240,000	174,705
Grants & other sources	10,977,694	6,973,501
<i>Cash paid to</i>		
Cost of services	(11,161,160)	(10,363,717)
Interest paid	(592,622)	(788,089)
Income tax paid	0	0
<b>Net Cash Flows from Operating Activities</b>	<b>8,244,416</b>	<b>4,966,364</b>
<b>Cash Flows from Investing Activities</b>		
<i>Cash provided from</i>		
Sale of fixed assets	0	619,800
Sale of investments	0	0
<i>Cash paid to</i>		
Purchase of fixed assets	(8,740,061)	(5,078,213)
Purchase of investments	0	0
<b>Net Cash Flows from Investing Activities</b>	<b>(8,740,061)</b>	<b>(4,458,413)</b>
<b>Cash Flows from Financing Activities</b>		
<i>Cash provided from</i>		
Loans raised	707,500	0
<i>Cash paid to</i>		
Loan repayments	(119,147)	(323,801)
<b>Net Cash Flows from Financing Activities</b>	<b>588,353</b>	<b>(323,801)</b>
<b>Net Increase/(Decrease) in Cash Held</b>	<b>92,707</b>	<b>184,150</b>
<b>Opening Cash and Cash Equivalents</b>	<b>630,884</b>	<b>1,524,569</b>
<b>Closing Cash and Cash Equivalents</b>	<b>723,591</b>	<b>1,708,719</b>

# SUMMARY OF KEY CAPITAL & RENEWALS EXPENDITURE

	Dollars		Source of Funding			
	11/12	Depn	Rates	Subsidy	Loan	Reserves
<b>Wastewater</b>						
Hokitika Mains Replacement - Sewer	50,000	100%				
Franz Josef Treatment Plant Improvements	325,000	100%				
<b>Stormwater</b>						
Hokitika Mains Replacement - Stormwater	65,000	100%				
Jollie Street Mains Extension	158,361	100%				
Development of Catchment Management Plan	25,000	100%				
Urban Mains Upgrades - Stormwater	100,000	100%				
<b>Water Supply</b>						
Hokitika Lakeline Pipe Replacement	739,018	100%				
Metering Hokitika Water Supply Intake	40,000	100%				
Improvements to Water Networks - Shut off valves	25,000	100%				
<b>Township Development</b>						
Fox Glacier Township Development	63,529		100%			
Revell Street Carpark	40,000		33%			67%
<b>Transportation</b>						
District Renewals	1,800,000	100%				
National Cycleway	4,000,000			100%		
<b>Library</b>						
Additional library resources to meet public Library standards	21,176	100%				
<b>Swimming Pool</b>						
Swimming pool renewals	10,619	100%				
<b>Community Halls &amp; Buildings</b>						
Westland Industrial Heritage Park Development	50,000					100%
<b>Parks &amp; Reserves</b>						
Heritage Walkway Extension	5,628					100%
Statues Renovation	9,850		100%			
Whataroa Playground	12,000					100%
<b>Emergency Management</b>						
Emergency Management Contingency Fund	45,000		100%			
<b>Cemeteries</b>						
Upgrade Hokitika cemetery	20,000		100%			
<b>Refuse</b>						
Capping Hokitika Landfill	550,000				45%	55%
Refuse Site Replacement/Redevelopment	60,000				100%	
Butler's Improvement Programs	100,000				100%	
<b>Council</b>						
Hokitika 150th Anniversary	10,000		100%			
Shared IT Services - West Coast Region	300,000				100%	
<b>Renewals Expenditure</b>						
Upgrade Emergency Management Radios	22,000		100%			
Pensioner Flat Renewals	34,622	100%				
Inspections Renewals	5,294	100%				



# FUNDING IMPACT STATEMENT

Forecast Funding Income Statement	10/11 Annual Plan	11/12 LTP
<b>General Rates</b>		
Net General rates required	4,643,398	4,866,270
<b>Consisting of:</b>		
General rates	2,915,283	3,145,552
U.A.G.C	1,728,115	1,720,718
<b>Total General Rates</b>	<b>4,643,398</b>	<b>4,866,270</b>
<b>Targeted Rates</b>		
<b>Water Supply</b>		
-Targeted	684,234	612,450
-Metered	1,141,500	1,065,616
Sewerage	607,092	545,247
Refuse Collection	270,000	254,054
Waste Management	892,346	746,516
Community	121,933	104,273
<b>Total Targeted Rates</b>	<b>3,717,106</b>	<b>3,328,156</b>
<b>Operating</b>		
Vested assets	200,000	517,000
Grants & subsidies	4,435,229	9,488,846
User Fees & charges	6,121,778	2,041,373
<b>Total Operating Income</b>	<b>10,757,007</b>	<b>12,047,219</b>
<b>Other Funding</b>		
Loans Raised	707,500	2,367,262
Disposal of Fixed Assets	0	517,000
<b>Total Other Funding</b>	<b>707,500</b>	<b>2,884,262</b>

## Introduction

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

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

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

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

The general and targeted rates will be charged on the rateable value as assessed by our valuation provider, Quotable Value, as at 30 June 2011.

## General Rate

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

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

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

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

The differential categories are:

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

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

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

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

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

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

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

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

## Uniform Annual General Charge (UAGC)

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

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

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

## Emergency Management Contingency Rate

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

# Targeted Rates

## Waste Management

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

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

## Refuse Collection

A targeted uniform charge to fund refuse collection.

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

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

## Water Charges

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

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

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

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

## Kokatahi Rural Fire

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

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

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

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

## **Sewerage Charges**

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

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

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

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

### **Kaniere Sewerage Capital Contribution**

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

The rate has been assessed as a capital contribution of \$4,907 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**

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

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

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

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

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

### **Hokitika Area Promotions**

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

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

### **Ross Swimming Pool**

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

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

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

General Rates	Land Value	2011/2012	Rate Struck
Rural General	840,719,000	0.0009722	\$817,339
Small Holdings	163,171,200	0.0011037	\$180,096
Hokitika Zone 1	55,825,000	0.0013493	\$75,327
Hokitika Zone 2	24,028,000	0.0045486	\$109,293
Rural Townships	41,154,500	0.0034671	\$142,685
Small Settlements	61,598,000	0.0020450	\$125,968
Glacier Towns	35,801,500	0.0028099	\$100,599
Rural Commercial	8,229,000	0.0034611	\$28,482
Commercial in Rur Res	4,970,000	0.0059062	\$29,354
Glacier Towns Commercial	36,417,000	0.0052491	\$191,156
Glacier Towns Small Holdings	25,218,500	0.0013770	\$34,725
Glacier Towns SH Commercial	6,170,000	0.0038161	\$23,546
Hokitika Res 1	95,832,500	0.0091088	\$872,917
Hokitika Res 2	2,859,000	0.0143823	\$41,119
Hokitika Res 3	235,000	0.0172587	\$4,056
Hokitika Res 4	145,000	0.0210940	\$3,059
Hokitika Res 6	291,000	0.0210940	\$6,138
Hokitika Beachfront	13,888,500	0.0070326	\$97,673
Hokitika Commercial	36,335,000	0.0114846	\$417,294
	<b>1,452,887,700</b>		<b>\$3,300,826</b>
Uniform Annual General Charge	5,389	\$368.80	\$1,987,332
<b>CAPITAL VALUE</b>			
Emergency Management Contingency Fund	<b>2,332,813,800</b>	<b>0.0000222</b>	<b>\$51,750</b>
<b>Total General Rate (incl GST)</b>			<b>\$5,339,908</b>
<b>Total General Rates (excl GST)</b>			<b>\$4,643,398</b>

Targeted Rates	Capital Value / Rating Units	2011/2012	Rate Struck
<b>Waste Management and Refuse Collection</b>			
Waste Management Uniform Charge	5,389	\$52	\$279,504
Waste Management (Commercial)	292,999,000	0.0012742	\$373,347
Waste Management (Rural)	981,252,500	0.0000473	\$46,381
Waste Management (Small Holdings)	424,092,600	0.0003027	\$128,382
Waste Management (Urban)	635,294,700	0.0003126	\$198,584
Hokitika Refuse Collection	1,561	\$120.90	\$188,687
Rural Refuse Collection	1,148	\$106.10	\$121,813
<b>Total Waste Management Rates</b>			<b>\$1,336,698</b>
<b>Water Supply</b>			
<b>Rural Township Treated Water</b>			
Domestic		\$450	
(unmetered) Commercial		\$1,151	
Unconnected		\$225	\$178,178
<b>Rural Township Untreated Water</b>			
Domestic		\$259	
(unmetered) Commercial		\$689	
Unconnected		\$129.50	\$149,860
<b>Hokitika/Kaniere Water</b>			
Domestic		\$259	
(unmetered) Commercial		\$689	
Unconnected		\$129.50	\$458,831
<b>Total Water Rates</b>			<b>\$786,869</b>
<b>Metered Water Charges</b>			<b>\$1,312,725</b>

Targeted Rates	Capital Value / Rating Units	2011/2012	Rate Struck
<b>Sewerage Rate</b>			
Connected		\$180	\$651,233
Unconnected		\$90	\$17,285
Kaniere Sewerage Capital		\$417	\$29,639
<b>Total Sewerage Rates</b>			<b>\$698,156</b>
<b>Kokatahi Rural Fire</b>			
Levy	238,897,000	0.0000198	\$4,727
Uniform Charge	178	\$25.60	\$4,548
<b>Total Kokatahi Rural Fire</b>			<b>\$9,275</b>
<b>Glacier Country Promotions</b>			
Levy	42,297,000	0.0008483	\$35,882
Uniform Charge	408	\$51	\$20,851
Commercial Uniform Annual Charge	72	\$256	\$18,400
<b>Total Glacier Country Promotions</b>			<b>\$75,133</b>
<b>Hokitika Area Promotions</b>			
Uniform Charge	137	\$327	\$44,850
<b>Total Hokitika Promotions</b>			<b>\$44,850</b>
<b>Ross Swimming Pool</b>			
Levy	11470500	0.000955881	\$10,964
<b>Total Ross Swimming Pool Rates</b>			<b>\$10,964</b>
<b>Total Targeted Rates (incl GST)</b>			<b>\$4,274,672</b>
<b>Total Targeted Rates (excl GST)</b>			<b>\$3,717,106</b>
<b>General Rates (excl GST)</b>			<b>\$4,643,398</b>
<b>Total Rates (excl GST)</b>			<b>\$8,360,504</b>

## Rating by Instalments and Rates Penalties

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

	Final Date for Payment	Penalty Date
Instalment 1	31 August 2011	1 September 2011
Instalment 2	30 November 2011	1 December 2011
Instalment 3	29 February 2012	1 March 2012
Instalment 4	31 May 2012	1 June 2012

A further 10% will be added to all rates and additional charges remaining unpaid on 1 July 2011 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 2012.

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

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

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

## Early Payment of Rates

A Discount of 2.5%, calculated on the Total Annual Levy, will apply when all due rates are paid in full, together with any outstanding rates and penalties from prior years, by the due date for payment of the first instalment being 31 August 2011.

# POLICIES

Revenue & Financing Policy \_\_\_\_\_ 84



# REVENUE & FINANCING POLICY

## Background

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

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

### Alternative funding sources (S103 (2)):

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

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

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

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

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



# Capital Expenditure

Funded by the following in order of availability:

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

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

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

## Rationale For Funding Sources

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

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



# APPENDICES

## **Appendix 1**

Schedule of fees and charges \_\_\_\_\_ 90



# APPENDIX 1

# SCHEDULE OF FEES AND CHARGES 2011/2012

(GST INCLUSIVE)

CORPORATE SERVICES	
Description	Fee
<b>Office</b>	
Black & White Photocopying:	
Single Sided - A4	\$0.20
Single Sided - A3	\$0.40
Double Sided - A4	\$0.30
Double Sided - A3	\$0.50
Single Sided - A2	\$2.60
Single Sided - A1	\$3.60
Single Sided - A0	\$5.10
Overheads - A4	\$0.50
Colour Photocopying	
Single Sided - A4	\$2.60
Single Sided - A3	\$4.10
Double Sided - A4	\$3.60
Double Sided - A3	\$5.10
Laminating	
A4 - Per Page	\$3.10
A3 - Per Page	\$4.10
Binding	
Small—less than 100 pages	\$4.10
Large - more than 100 pages	\$6.10
<b>Council Chambers</b>	
Full day - maximum charge	\$307.00
Half Day—maximum charge	\$102.00
<b>Equipment Hire</b>	
Data Projector- per day	\$51.00
Overhead Projector - per day	\$21.00
<b>Library</b>	
Overdue Charges - per day (Adults)	\$0.20
Overdue Charges - per day (Children)	\$0.010
After 4 weeks - per week (Adults)	\$6.00
After 4 weeks - per week (Children)	\$3.00
Rental Books	FREE
Magazine Rentals	FREE
DVD's	\$3.00
Music CD's, Talking Books	\$2.00
Reservation of Books	\$1.00
Replacement Cards	\$5.00
No charge for those holding a library card from Buller or Grey Districts	
No charge is made for exchange students staying with families in the District for six months or more.	
Visitors from other NZ Districts - Subscription charges	
\$20.00 per Card per Month, \$25.00 for Three Months, \$50.00 for Six Months	
\$21.00 per Card per Month, \$26.00 for Three Months, \$51.00 for Six Months	
A bond of \$30.00 is required for anyone giving, as their visitor address, an accommodation house.	
Interloan Items (per item)	\$6.10 - \$21.00

CORPORATE SERVICES	
Description	Fee
Corporate Interlibrary Loans (per Item)	\$41.00
Book Covering	\$2.60 - \$5.10
Computer Charges	
Internet	FREE
Print-outs	\$0.20 per sheet
Word Processing (self service)	\$5.10 per hour
<b>Sports field charges</b>	
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.	
<b>Cemetery Charges - Hokitika</b>	
1. New Grave (includes plot, interment and maintenance in perpetuity)	\$1,620.00
2. Ashes Plot Purchase and Interment (includes plot in Ashes Garden area and opening of plot)	\$454.00
3. Pre-purchase new Plot	\$1,236.00
4. Dig Grave site to extra depth	\$118.00
5. Interment on Saturday, Sunday or Public Holiday	\$256.00
6. Additional Cost to excavate grave on Saturday, Sunday or Public Holiday	\$332.00
7. Reopen a grave site	\$650.00
8. Inter Ashes in an existing grave	\$132.00
9. New grave in RSA Area	\$613.00
10. Reopen a grave in the RSA Area	\$613.00
11. Inter a child under 12 in Lawn Area	\$1,620.00
12. Inter a child under 12 in childrens section	\$368.00
13. Inter a child under 18 months in the childrens section	\$172.00
Research of cemetery records for family trees etc.	\$35.00/hour
Minimum Charge	\$37.00

## CORPORATE SERVICES

### Description

### Fee

#### Cemetery Charges – Ross And Kumara

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

## PLANNING & REGULATORY

### Description

### Fee

#### Dog control

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

#### 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 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 (Minimal Food Handling/ Preparation)	\$380.00
Category II Food Premises Registration	\$480.00
Category III Food Premises Registration (Food Distribution)	\$580.00
Food Premises Re-Inspection	\$380.00
Food Safety Programme Auditor Fees	\$200.00 plus \$200.00 per hour
Hairdressers Registration	\$388.00
Offensive Trade Registration	\$388.00
Mortuary Registration	\$388.00
Camping Ground Registration	\$388.00
Camping Ground - less than 10 sites	\$286.00
Transfer of Registration	50% of registration fee.

#### Local Government Act

Hawkers and Pedlars	\$153.00
Mobile Shops	\$429.00

## PLANNING & REGULATORY

### Description

### Fee

#### Resource Consent Fees:

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

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

#### Recreation contribution

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

## PLANNING & REGULATORY

### Description

### Fee

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

The maximum will be GST inclusive.

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

Amount to be established.

#### Land information memoranda

Land Information Memoranda	\$194.00
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Urgent - within 48 hours	\$307.00
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#### Building consent fees:

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

#### Free-standing Fire Places

Project Information Memorandum	At cost (\$200/hour)
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Consent	\$123.00 Flat Fee and \$200.00 per hour
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BCA Accreditation Levy	\$56.00
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Inspection Fee (1 Inspection)	\$205.00
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Code Compliance Certificate	\$31 Flat Fee and \$200.00 per hour
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#### Accessory Buildings

Project Information Memorandum	At cost (\$200.00/hour)
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Compliance Check	\$61.00
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Consent	\$184.00 Flat Fee and \$200.00 per hour
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BCA Accreditation Levy	\$56.00
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Inspection Fee (2 Inspections)	\$409.00
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Code Compliance Certificate	\$31 Flat Fee and \$200.00 per hour
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#### Alterations/Renovations (Minor)

Project Information Memorandum	At cost (\$200.00/hour)
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Compliance Check	\$61.00
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Consent	\$184.00 flat Fee and \$200.00 per hour
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BCA Accreditation Levy	\$56.00
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Inspection Fee (3 Inspections)	\$613.00
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Code Compliance Certificate	\$61.00 Flat Fee and \$200.00 per hour
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#### Alterations/Renovations (Major)

Project Information Memorandum	At cost (\$200.00/hour)
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Compliance Check	\$61.00
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Consent	\$409.00 flat Fee and \$200.00 per hour
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BCA Accreditation Levy	\$56.00
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Inspection Fee (5 Inspections)	\$1,022.00
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Code Compliance Certificate	\$511.00 Flat Fee and \$200.00 per hour
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#### Temporary Buildings

Project Information Memorandum	At cost (\$200.00/hour)
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Compliance Check	\$61.00
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PLANNING & REGULATORY	
Description	Fee
Consent	\$102.00 Flat fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fee (1 Inspection)	\$204.00
Code Compliance Certificate	\$61.00 Flat Fee and \$200.00 per Hour
<b>Marquees only</b>	\$61.00 Flat Fee and \$200.00 per Hour
<b>Signs</b>	
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)	\$204.00
Code Compliance Certificate	\$31 Flat Fee and \$200.00 per hour
<b>Election Signs</b>	
Up to 3 signs	\$307.00
Up to 6 signs	\$613.00
\$20.00 for each additional sign in excess of 6.	
<b>Housing - Average (&lt;120m2)</b>	
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)	\$1,636.00
Code Compliance Certificate	\$511.00 Flat Fee and \$200.00 per hour
<b>Housing Executive &gt;120m2</b>	
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)	\$2,044.00
Code Compliance Certificate	\$613.00 Flat Fee and \$200.00 per hour
<b>Drainage &amp; Plumbing - Public System</b>	
Project Information Memoranda	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)	\$409.00
Code Compliance Certificate	\$51.00 Flat Fee and \$200.00 per hour
<b>Drainage &amp; Plumbing - Stand Alone System</b>	
Project Information Memoranda	At cost \$200.00 per hour
Consent - Stand Alone System	\$184.00 Flat Fee and \$200.00 per Hour
BCA Accreditation Levy	\$56.00
Inspection Fee (2 Inspections)	\$409.00
Code Compliance Certificate	\$51.00 Flat Fee and \$200.00 per hour
<b>Commercial/Industrial/Multi Unit Development</b>	
Project Information Memorandum	At cost \$200.00 per hour
Compliance Check	\$61.00

PLANNING & REGULATORY	
Description	Fee
Consent	\$664.00 Flat Fee and \$200.00 per hour
BCA Accreditation Levy	\$56.00
Inspection Fee	\$1,636.00
Code Compliance Certificate	\$664.00 Flat Fee and \$200.00 per hour
<b>Building Consent Amendment</b>	\$123.00 Flat fee and \$200.00 per hour
<b>Extension of time for exercise of building consent</b>	\$123.00
<b>Extension of time for obtaining CCC</b>	\$123.00
<b>Building Consent Holding fee (Not uplifted within 10 working days)</b>	\$72.00
<b>Road Damage Deposit - Refundable deposit of</b>	\$716.00
<b>Building Research Levy</b>	
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	
<b>Building –Department of Building and Housing Levy</b>	
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.	
<b>Other Building Charges</b>	
Demolition	
Consent	\$123.00 Flat Fee and \$200.00 per Hour
Inspection Fee (where necessary)	\$225.00 Flat fee and \$200.00 per Hour
Soakage Tests	\$204.00
Receiving and Checking Building Warrant of Fitness	
On or before due date	\$164.00
After due date	\$327.00
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

## PLANNING & REGULATORY

### Description

### Fee

Preparation of Certificates for Lodgment	\$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	\$204.00

### Application for PIM only

-Residential	At cost (\$200.00/hour)
-Commercial/Industrial	At cost (\$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, \$1.12 for each further period of seven days or part thereof.	

### Class 4 Gaming

Class 4 Gambling Venue	\$287.50
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### Liquor Licensing Fees

Application for On Licence	\$793.30
Variation of On Licence	\$793.30
Renewal of On Licence	\$793.30
BYO (Sec 28) Licenses Endorsed, Applications, Variations, Renewals	\$135.00
Temporary Authority, On and Off Licences	\$135.00
Application for Off Licences	\$793.30
Variation of Off Licences	\$793.30
Renewal of Off Licences (except certain caterers and Auctioneers:	\$793.30
Caterers and Auctioneers	\$135.00
Application for Club Licence	\$793.30
Variation of Club Licence	\$793.30
Renewal of Club licence	\$793.30
Special Licences	\$64.40
Application for Managers Certificate	\$135.00
Renewal of Managers Certificate	\$135.00
Application for extract from records or register	\$23.60
Authority to sell from other than licensed premises (fire,tempest etc.) - Special Licences only	\$135.00

## OPERATIONS

### DESCRIPTION

### Fee

### Water Supply Connections

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

### Sewerage & Stormwater Connections

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

### Vehicle Crossings

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

### Jackson bay wharf fishing landing Levies

Fish Landed	\$23.00 per tonne
Fin Fish	
Crayfish	\$115.00 per tonne

### Berthage

Emergency Only (per day)	\$345.00 per day
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### Sewerage Supply

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

### Water supply annual charges

#### Hokitika/Kaniere Water Supply

Commercial metered supply per cubic metre	\$1.15
Council reserves the right to negotiate metered charges with significant users.	

#### Treated Supplies—Rural Towns

##### Fox Glacier/Franz Josef/Whataroa

Commercial metered supply per cubic metre	\$1.07
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### Property Rentals

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

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

OPERATIONS	
DESCRIPTION	Fee
<b>B. Weighbridge sites</b>	
<b>General waste</b>	
Westland District Council rubbish bag, 15 kg maximum weight, per bag, (pre purchased at \$2.00 from Council Office or retail outlets)	No charge
Non Council rubbish bags, (similar size to Council bag), 15 kg maximum	\$2.60
Additional fee if bag weight over 15 kg; per bag	
<b>Pure Green Waste</b>	
Westland District Council rubbish bag, 15 kg maximum weight, per bag, (pre purchased at \$2.00 from Council Office or retail outlets)	No charge
Non Council rubbish bag, (similar size to Council bag), 15 kg maximum weight	\$1.00
Additional fee if bag weight over 15 kg; per bag	\$1.00
<b>Recyclables</b>	
Glass, plastic bottles, paper, cardboard, aluminium cans, tin cans, scrap metal	No charge
<b>Other Charges</b>	
Whiteware (fridges must be degassed)	\$10.20
Tyres	\$2.10
Cars prepared, (special conditions apply)	\$46.00
Cars (needing preparation)	Not accepted
<b>Weighbridge fees</b>	
General waste per tonne	\$143.00
Pure greenwaste per tonne	\$46.00
Minimum weighbridge charge for pure green waste	\$6.20
Waste Levy for deposit of waste to Butler's Landfill per tonne	\$184.00

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

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

Note: From 1 July 2009, Government requires Council to charge a levy of \$10.00 per tonne, (or equivalent volume at non weighbridge sites), on all waste disposed of to landfill. This is included in the above fees.