

Part 4 - Financial Statements

Financial Statements for Council have been grouped as follows:

- ▶ Funding Impact Statement
- ▶ Rating Review
- ▶ Notes to the Financial Statements
- ▶ Financial Statements
- ▶ Reserve Funds
- ▶ Summary of Changes to Fees & Charges
- ▶ Fees & Charges
- ▶ Council Controlled Trading Organisations
- ▶ Other Council Controlled Trading Organisations
- ▶ Governance

Inflation Adjusted Accounts

The Financial Reporting Standard 42 - 'Prospective Financial Information' requires Council's to incorporate the effects of inflation into their Ten year financial forecasts.

This means that all financial figures shown in this document for Year 1 onwards incorporate inflation adjustments companding annual. For example, this means that what costs \$1.00 for maintenance in Year 1 is expected to cost \$1.36 by year ten

Inflation data for the Local Government sector is provided by Business and Economic Research Ltd (BERL). The data is prepared to assist Council's with planning models, particularly their Ten year plans.

Council used the BERL figures as the inflation adjusters.



All figures in this policy are GST inclusive.

Please Note:

At various points in this policy a level of rate or charge is specified. These figures are indicative only and are included to give ratepayers an estimate of what the level of rates is likely to be in the coming financial year. The actual level of rates that will be assessed will not be known until the rating information database is finalised.

1. General Rates

General Rates includes both the general rate and a uniform annual general charge. General Rates are used to fund Democracy, Economic Development, Community Services, Regulatory Services, Amenities and Reserves, Roading, Solid Waste and Stormwater and Airport activities.

Rating sources detailed in this FIS will be applied in each year of the plan.

For targeted rate details refer to page 48.

1.1 General Rate

The general rate is assessed on the land value of each rating unit in the district, being set on a differential basis based on location and land use, or designated land use as per the District Plan.

Differentials Based on Land Use

Residential - rating units, or portions of rating units, being less than 4,000 square metres in area, having no more than one residential unit, and being primarily used for, or designated for the use of, residential living.

Multi Residential - rating units that have more than the one dwelling unit on a single valuation assessment, excluding farm properties and communal residences. Where practicable, Council may have the rating unit divided into each of its separately used or inhabited portions, with each division being considered as a separate rating unit.

Commercial - rating units, or portions of rating units, used primarily for, or designated for the use of, carrying out a commercial or trading enterprise, including retail and/or wholesale, community, personal, business and repair services, offices, hotels, motels, camps and air transport.

Rural - properties being 10 hectares or greater, used exclusively or principally for agricultural, horticultural, and/or pastoral purposes, including forestry, or vacant land that is designated for such purposes of this size.

Rural Residential - properties being greater than 4,000 square metres but less than 4 hectares, primarily used for the purpose of residential living, or other lands.

Rural Small Holding - properties being greater than 4 hectares but less than 10 hectares, used exclusively or principally for agricultural, horticultural and/or pastoral purposes, including forestry, or other lands of this size.

Industrial Clay-Cement - properties used primarily in the extraction of lime or clay, and/or used in the manufacture, storage, and/or distribution of cement.

Industrial Coal - properties used primarily in the extraction, storage, and/or distribution of coal.

Industrial Other - properties used primarily in the following, as well as all associated land and buildings related to:

- ▶ transport (road, rail, sea), excepting those properties defined as Industrial Harbour;
- ▶ utility services (communications, electricity, gas, water, sanitation);
- ▶ the manufacture of food, drink, and tobacco;
- ▶ the processing of textiles, leather, and fur;
- ▶ the processing of timber products, including manufacturing and storage sites (ie sawmills and timber yards, wooden articles of manufacture such as furniture);
- ▶ all other types of mining, not included in the sectors defined as Industrial Clay-Cement or Industrial Coal;
- ▶ engineering, metalwork appliances, and machinery works;
- ▶ chemicals, plastics, rubber, and paper manufacture;
- ▶ other manufacturing industries not defined in (1) to (8) above;
- ▶ depots and yards of contractors, central and local government; demolition, and fumigation and pest control firms; and
- ▶ vacant land designated for the primary purpose of industrial use

Industrial Harbour - Properties owned or occupied by the Westport Harbour Authority and used for harbour and associated activities.

SUIP Definition

For the purposes of this provision, a separately used or inhabited part of a rating unit is defined as:

A separately used or occupied part of a rating unit includes any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement or any part or parts of a rating unit that are used or occupied by the ratepayer for more than one single use. Separately used or inhabited parts include:

- ▶ A residential property that contains two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate habitation.
- ▶ A commercial, or other non-residential property contains separate residential accommodation in addition to its commercial, farming or other primary use.
- ▶ A commercial premise that contains separate shops, kiosks or other retail or wholesale outlets, each of which is operated as a separate business or is capable of operation as a separate business.
- ▶ An office block which contains several sets of offices, each of which is used by a different business or which is capable of operation as separate businesses.

Council has recognised that there are certain instances where the above situations will occur, but in circumstances that do not give rise to separate uses or inhabitations. These specific instances are:

- ▶ Where a business, farm, orchard, vineyard or horticultural operation contains accommodation on a rent-free basis for the owner, staff or sharemilkers associated with the enterprises productive operation.

Where a residential property contains not more than one additional separately inhabited part, or where members of the owners family inhabit the separate part on a rent-free basis.

Where an orchard, vineyard or horticultural operation contains a staff for the sale of goods produced solely by the operation or residence that provides accommodation on a rent-free basis for the owner and staff of the operation.

Sectors

The following are the sectors further defining each of the differential rating categories. These definitions are indicative of the sectors, with the full list of properties (by valuation reference) being available from Council's Office.

Residential 101 - includes residential rating units, or portions of rating units, within the valuation rolls 18780 (but excluding the Little Wanganui Subdivision), 18800 (but excluding the township of Granity), 18820, 18830 (but excluding the townships of Waimangaroa and Conns Creek), 18840 (but excluding the settlement of Snodgrass, and those properties in the greater Westport area to the west of the Orowaiti River), 19000, 19010, 19040, 19080, and 19081.

Residential 102 - includes residential rating units, or portions of rating units, within the valuation roll numbered 18810, plus the settlement of Snodgrass.

Residential 103 - includes the residential rating units, or portions of rating units, within the valuation roll 18790 (but excluding the township of Hector), plus the Little Wanganui Subdivision, and Conns Creek.

Residential 104 - includes the residential rating units, or portions of rating units, on the inland side of the State Highway 67 in the townships of Hector, Ngakawau, and Granity, plus the township of Waimangaroa.

Residential 105 - includes the residential rating units, or portions of rating units, on the seaward side of the State Highway 67 in the townships of Hector, Ngakawau, and Granity.

Residential 106 - includes the residential rating units, or portions of rating units, within the valuation rolls 18840, 18950, 18960, and 18970 (but not including any properties to the east of the Orowaiti River or south of Stafford Street, and those properties on Orowaiti Road, Morgans Lane, Forbes, Coates, and Shellswell Streets, and selected properties at the northern end of Derby Street).

Residential 107 - includes the residential rating units, or portions of rating units, on Orowaiti Road, Morgans Lane, Forbes, Coates, and Shellswell Streets, and selected properties at the northern end of Derby Street.

Residential 108 - includes the residential rating units, or portions of rating units, within the township of Carters Beach (but excluding those properties located on Marine Parade).

Residential 109 - includes the residential rating units, or portions of rating units, within the township of Carters Beach located on Marine Parade.

Residential 110 - includes the residential rating units, or portions of rating units, within the valuation roll 18850 (but excluding the townships of Carters Beach, Orou, and Tauranga Bay and valuation reference 1885022301).

Residential 111 - includes the residential rating units, or portions of rating units, within the valuation roll 18860 (but excluding the townships of Charleston and Punakaiki and the Ross Subdivision).

Residential 112 - includes the residential rating units, or portions of rating units, within the townships of Orou and Tauranga Bay, plus selected Punakaiki properties and includes 1885022301.

Residential 113 - includes the residential rating units, or portions of rating units, within the township of Charleston.

Residential 114 - includes the residential rating units, or portions of rating units, within the township of Punakaiki and the Ross Subdivision (but excluding those nominated Punakaiki properties defined in Sector Residential 112 above).

Residential 115 - includes the residential rating units, or portions of rating units, within the valuation roll 19050.

Multi Residential 121 - includes those rating units under valuation references 1878011803 and 1908009900.

Multi Residential 122 - includes the rating unit under valuation reference 1878037247.

Multi Residential 123 - includes the multi-residential rating units within the valuation rolls 18840 (excluding 1884000500, 1884001900 and 1884001903), 18950, 18960, and 18970.

Multi Residential 124 - includes those rating units under valuation references 1884000500, 1884001900, 1884001903, and within the valuation roll 18860.

Multi Residential 125 - includes those multi-residential rating units within the valuation roll 18850.

Multi Residential 126 - includes those multi-residential rating units within the valuation roll 19050.

Commercial 131 - includes commercial rating units, or portions of rating units, within the valuation rolls 18780, 18820, 19000, 19010, 19040, 19080, and 19081, and those rating units under valuation references 1884018600 and 1884018701.

Commercial 132 - includes commercial rating units, or portions of rating units, within the valuation rolls 18790, 18800, 18810, and 18830.

Commercial 133 - includes commercial rating units, or portions of rating units, within the valuation rolls 18840 (excluding 1884018600 and 1884018701), 18960, and 18970, and those rating units under valuation references 1895009100, 1895021600 and 1895032100.

Commercial 134 - includes commercial rating units, or portions of rating units, within the valuation roll 18950 (excluding 1895009100, 1895021600 and 1895032100).

Commercial 135 - includes the rating unit under valuation references 1885002400 and 1885022400C.

Commercial 136 - includes commercial rating units, or portions of rating units, within the valuation roll 18850 (excluding 1885002400 and 1885022400C).

Commercial 137 - includes the rating unit under valuation references 1886031200 and 1886032401.

Commercial 138 - includes the rating unit under valuation references 1886014901, 1886014903, 1886015102, 1886015200A and 1886015301.

Commercial 139 - includes commercial rating units, or portions of rating units, within the valuation roll 18860 (excluding 1886014901, 1886014903, 1886015102, 1886015200A, 1886015301, 1886031200 and 1886032401).

Commercial 140 - includes commercial rating units, or portions of rating units, within the valuation roll 19050.

Rural 141 - includes rural rating units, or portions of rating units, within the valuation rolls 18780, 18810, 18820, 18830, 18840, 18950, 18960, 18970, 19000, 19010, 19040, 19050, 19080, and 19081.

Rural 142 - includes rural rating units, or portions of rating units, within the valuation rolls 18790, and 18800.

Rural 143 - includes rural rating units, or portions of rating units, within the valuation rolls 18850, and 18860.

Rural Residential 151 - includes rural residential rating units, or portions of rating units, within the valuation rolls 18780, 18810, 18820, 18830, 18840, 18950, 18960, 18970, 19000, 19010, 19040, 19050, 19080, and 19081.

Rural Residential 152 - includes rural residential rating units, or portions of rating units, within the valuation rolls 18790, 18800, 18850, and 18860.

Rural Small Holding 161 - includes rural small holding rating units, or portions of rating units, within the valuation rolls 18780, 18810, 18820, 18830, 18840, 18850, 18950, 18960, 18970, 19000, 19010, 19040, 19050, 19080, and 19081.

Rural Small Holding 162 - includes rural small holding rating units, or portions of rating units, within the valuation rolls 18790, and 18800.

Rural Small Holding 163 - includes rural small holding rating units, or portions of rating units, within the valuation rolls 18860 (but excluding those units within the valuation reference ranges 1886003000 to 1886003600 and 1886023800 to 1886027700).

Rural Small Holding 164 - includes rural small holding rating units, or portions of rating units, within the valuation reference ranges of 1886003000 to 1886003600 and 1886023800 to 1886027700.

Industrial 171 - includes those industrial rating units, or portions of rating units, that fall within the definition of Industrial Clay-Cement above.

Industrial 172 - includes those industrial rating units, or portions of rating units, that fall within the definition of Industrial Mining above.

Industrial 173 - includes those industrial rating units, or portions of rating units, that fall within the definition of Industrial Other above.

Industrial 174 - includes those industrial rating units, or portions of rating units, that fall within the definition of Industrial Harbour above.

Please note that subject to the rights of objection to the rating information database set out in Section 28 of the Local Government (Rating) Act 2002, the Council is the sole determiner of the categories applied to a rating unit.

General Rates

General Rate Differentials	Percentage of General Rate	General Rate (Cents per \$ Land Value)
Residential 101	0.924%	0.24470c
Residential 102	0.162%	0.20714c
Residential 103	0.654%	0.28973c
Residential 104	0.823%	0.26948c
Residential 105	0.360%	0.16065c
Residential 106	18.989%	0.74714c
Residential 107	1.268%	0.66050c
Residential 108	1.145%	0.52568c
Residential 109	0.643%	0.38804c
Residential 110	0.340%	0.41363c
Residential 111	0.198%	0.20702c
Residential 112	0.466%	0.26399c
Residential 113	0.299%	0.24296c
Residential 114	1.035%	0.37774c
Residential 115	2.635%	0.46245c
Multi Residential 121	0.017%	0.96041c
Multi Residential 122	0.008%	0.55536c
Multi Residential 123	1.338%	1.63652c
Multi Residential 124	0.135%	0.79686c
Multi Residential 125	0.139%	0.94751c
Multi Residential 126	0.123%	1.25146c
Commercial 131	0.989%	1.26176c
Commercial 132	0.254%	0.92875c
Commercial 133	1.947%	1.97912c
Commercial 134	10.572%	3.00265c
Commercial 135	0.090%	1.13660c

General Rate Differentials	Percentage of General Rate	General Rate (Cents per \$ Land Value)
Commercial 136	0.332%	0.70853c
Commercial 137	0.304%	0.99963c
Commercial 138	0.023%	0.32001c
Commercial 139	1.210%	1.04290c
Commercial 140	0.973%	1.10352c
Rural 141	17.647%	0.16652c
Rural 142	1.228%	0.15031c
Rural 143	3.649%	0.13447c
Rural Residential 151	3.864%	0.30357c
Rural Residential 152	2.676%	0.28293c
Rural Small Holding 161	1.426%	0.21806c
Rural Small Holding 162	0.090%	0.13177c
Rural Small Holding 163	0.178%	0.14313c
Rural Small Holding 164	0.053%	0.06751c
Industrial 171	3.010%	5.21611c
Industrial 172	10.029%	3.85475c
Industrial 173	5.192%	1.73516c
Industrial 174	2.564%	9.84159c
	100.0%	

1.2 Uniform Annual General Charge

Each rating unit is levied a separate uniform annual general charge.

Where a rating unit has been apportioned into its separate used or inhabited divisions, each division shall be considered a separate rating unit and will be levied a uniform annual general charge.

For 2012/2013 the Uniform Annual General Charge is \$495.00.

2. Area Maintenance Targeted Rate

Council agreed to only provide area maintenance activities in the Westport area and this will result in the targeted rate for this activity being applicable only for Westport residents. The rate will be \$5.00 (including GST) per ratepayer.

3. Water

A targeted water supply rate is set for each separately used or inhabited portion of a rating unit connected or, within certain scheme areas, able to be connected to a water supply scheme (excluding the Cape Foulwind Rural Water Supply).

A differential is applied based on the number of separately used or inhabited portions within the rating unit.

A differential is also applied based on the availability of the service. The categories applied are rating units connected to the supply, and rating units which are not connected but are able to be connected ('serviceable'). A rating unit is regarded as serviceable if the rating unit lies within 50 metres of the water reticulation system.

A nil rate is applied to serviceable properties not connected to the Westport, Reefton, Mokihinui, Ngakawau/Hector and Waimangaroa water supplies.



Water Supply Scheme	Number Of SUIP's	Differential (based on unit rate)	Targeted Rate (GST Inclusive)
Westport Multi-residential only	1	1.00	\$621.00
	2	1.00	\$621.00
	3	1.70	\$1,055.70
	4	2.30	\$1,428.30
	5	2.80	\$1,738.80
	6	3.20	\$1,987.20
	7	3.60	\$2,235.60
	8	4.00	\$2,484.00
	9	4.40	\$2,732.40
	10	4.80	\$2,980.80
	11	5.20	\$3,229.20
	12	5.60	\$3,477.60
Westport All other rating sectors	1	1.00	\$621.00
	2	1.70	\$1,055.70
	3	2.30	\$1,428.30
	4	2.80	\$1,738.80
	5	3.20	\$1,987.20
	6	3.60	\$2,235.60
	7	4.00	\$2,484.00
	8	4.40	\$2,732.40
	9	4.80	\$2,980.80
	10	5.20	\$3,229.20
	11	5.60	\$3,477.60
	12	6.00	\$3,726.00

Water Supply Scheme	Number Of SUIP's	Differential (based on unit rate)	Targeted Rate (GST Inclusive)
Reefton Multi-residential only	1	1.00	\$506.00
	2	1.00	\$506.00
	3	1.70	\$860.20
	4	2.30	\$1,163.80
	5	2.80	\$1,416.80
	6	3.20	\$1,619.20
	7	3.60	\$1,821.60
	8	4.00	\$2,024.00
	9	4.40	\$2,226.40
	10	4.80	\$2,428.80
	11	5.20	\$2,631.20
	12	5.60	\$2,833.60
Reefton All other rating sectors	1	1.00	\$506.00
	2	1.70	\$860.20
	3	2.30	\$1,163.80
	4	2.80	\$1,416.80
	5	3.20	\$1,619.20
	6	3.60	\$1,821.60
	7	4.00	\$2,024.00
	8	4.40	\$2,226.40
	9	4.80	\$2,428.80
	10	5.20	\$2,631.20
	11	5.60	\$2,833.60
	12	6.00	\$3,036.00

Water Supply Scheme	Number Of SUIP's	Differential (based on unit rate)	Targeted Rate (GST Inclusive)
Mokihinui	1	1.00	\$259.00
Ngakawau Hector	1	1.00	\$322.00
Waimangaroa	1	1.00	\$311.00
Punakaiki Connected	1	1.00	\$680.00
Punakaiki Serviceable	1	0.50	\$340.00
Little Wanganui Connected	1	1.00	\$173.00
Little Wanganui Serviceable	1	0.50	\$86.50
Inangahua Junction Connected	1	1.00	\$265.00
Inangahua Junction Serviceable	1	0.50	\$132.50
Granity South Connected	1	1.00	\$265.00

3.1 Metered Water Supplies

3.1.1 Cape Foulwind Rural Water Supply

A targeted rate is set to fund the Cape Foulwind Rural Water Supply. Each farm connection is charged for consumption at a rate of \$0.63 per m3 for 2012/2013..

3.1.2 Westport Metered Water Supply

A targeted rate is set for each separately used or inhabited portion of a rating unit connected to a metered water supply. A differential is applied based on the number of metered water connections.

Number of Metered Water Connections	Targeted Rate
1	\$621.00
2	\$1,242.00
3	\$1,863.00
4	\$2,484.00
5	\$3,105.00
6	\$3,726.00
7	\$4,347.00
8	\$4,968.00

Each separately used or inhabited portion of a rating unit is then charged at a rate of \$1.71 per cubic metre for consumption over 550 cubic metres per connection. Where a rating unit uses more than 550 cubic metres per connection, they may agree with Council to pay more than one targeted rate and receive an entitlement of 550 cubic metres per targeted rate.

3.1.3 Reefton Metered Water Supplies

Council is considering options to introduce Metered Water Supply for extraordinary users.

3.2 Major Users

The following rating units are considered major users within water supply areas that do not have metered supplies. A targeted rate for major users is assessed on a differential basis on each rating unit or portion of a rating unit as the case may be.

Water Supply Area <i>(based on unit rate for particular water supply)</i>	Valuation Reference	Differential	Targeted Rate <i>(GST Inclusive)</i>
Little Wanganui Subdivision	1878035600	15.00	\$2,595.00
Mokihinui	1879001700	8.00	\$2,072.00
Ngakawau-Hector	1880006300	20.00	\$6,440.00
Waimangaroa	1883044300	3.00	\$933.00
Punakaiki	1886031200	26.00	\$17,680.00
Inangahua Junction	1901009300	3.00	\$795.00
Reefton	1905006101	2.00	\$1012.00
Reefton	1905023800	2.00	\$1012.00
Reefton	1905043500	2.00	\$1012.00
Reefton	1905044200	2.00	\$1012.00
Reefton	1905050000	2.00	\$1012.00
Reefton	1905036800	40.00	\$20,240.00

4. Sewage Disposal

A targeted sewage disposal rate is set for each separately used or inhabited portion of a rating unit connected or able to be connected to a sewerage scheme.

A differential is applied based on the number of separately used or inhabited portions within the rating unit.

A differential is also applied based on the availability of the service. The categories applied are rating units connected to the supply, and rating units within certain scheme areas which are not connected but are able to be connected ("serviceable"). A rating unit is regarded as serviceable if it is within 30 metres of the sewerage reticulation system.

A nil rate is applied to serviceable properties not connected to the Westport, Reefton and Carters Beach sewerage schemes.

Sewerage Scheme	Number of SUIP's	Differential (based on unit rate)	Targeted Rate (GST Incl)
Westport and Carters Beach Multi-residential only	1	1.00	\$863.00
	2	1.00	\$863.00
	3	1.70	\$1,467.10
	4	2.30	\$1,984.90
	5	2.80	\$2,416.40
	6	3.20	\$2,761.60
	7	3.60	\$3,106.80
	8	4.00	\$3,452.00
	9	4.40	\$3,797.20
	10	4.80	\$4,142.40
	11	5.20	\$4,487.60
	12	5.60	\$4,832.80
Westport and Carters Beach Multi-residential only	1	1.00	\$863.00
	2	1.70	\$1,467.10
	3	2.30	\$1,984.90
	4	2.80	\$2,416.40
	5	3.20	\$2,761.60
	6	3.60	\$3,106.80
	7	4.00	\$3,452.00
	8	4.40	\$3,797.20
	9	4.80	\$4,142.40
	10	5.20	\$4,487.60
	11	5.60	\$4,832.80
	12	6.00	\$5,178.00

Sewerage Scheme	Number of SUIP's	Differential (based on unit rate)	Targeted Rate (GST Incl)
Reefton Multi-residential only	1	1.00	\$552.00
	2	1.00	\$552.00
	3	1.70	\$938.40
	4	2.30	\$1,269.60
	5	2.80	\$1,545.60
	6	3.20	\$1,766.40
	7	3.60	\$1,987.20
	8	4.00	\$2,208.00
	9	4.40	\$2,428.80
	10	4.80	\$2,649.60
	11	5.20	\$2,870.40
	12	5.60	\$3,091.20
Reefton All other rating sectors	1	1.00	\$552.00
	2	1.70	\$938.40
	3	2.30	\$1,269.60
	4	2.80	\$1,545.60
	5	3.20	\$1,766.40
	6	3.60	\$1,987.20
	7	4.00	\$2,208.00
	8	4.40	\$2,428.80
	9	4.80	\$2,649.60
	10	5.20	\$2,870.40
	11	5.60	\$3,091.20
	12	6.00	\$3,312.00
Little Wanganui Connected	1	1.00	\$644.00
Little Wanganui Serviceable	1	0.50	\$322.00

5. Refuse Collection

A targeted refuse rate is set for each separately used or inhabited portion of a rating unit to which a refuse collection service is provided. A rating unit is regarded as being provided with this service if the property is within 100m of the route the collection vehicle travels in the normal course of picking up refuse bags.

A differential is applied based on the number of separately used or inhabited portions within the rating unit.

Refuse Collection	Number of SUIP's	Differential (unit rate)	Targeted Rate (GST Incl)
Multi-Residential only	1	1.00	\$63.00
	2	1.00	\$63.00
	3	1.70	\$107.10
	4	2.30	\$144.90
	5	2.80	\$176.40
	6	3.20	\$201.60
	7	3.60	\$226.80
	8	4.00	\$252.00
	9	4.40	\$277.20
	10	4.80	\$302.40
	11	5.20	\$327.90
	12	5.60	\$352.80
All other Rating Sectors	1	1.00	\$63.00
	2	1.70	\$107.10
	3	2.30	\$144.90
	4	2.80	\$176.40
	5	3.20	\$201.60
	6	3.60	\$226.80
	7	4.00	\$252.00
	8	4.40	\$277.20
	9	4.80	\$302.40
	10	5.20	\$327.90
	11	5.60	\$352.80
	12	6.00	\$378.00

6. Recycling

A targeted recycling rate is set for each separately used or inhabited portion of a rating unit to which the recycling service is provided. A rating unit is regarded as being provided with this service if the property is within 100m of the route the collection vehicle travels in the normal course of picking up recycled goods.

A differential is applied based on the number of separately used or inhabited portions within the rating unit.

Recycling Collection	Number of SUIP's	Differential (unit rate)	Targeted Rate (GST Incl)
Multi-residential only	1	1.00	\$121.00
	2	1.00	\$121.00
	3	1.70	\$205.70
	4	2.30	\$278.30
	5	2.80	\$338.80
	6	3.20	\$387.20
	7	3.60	\$435.60
	8	4.00	\$484.00
	9	4.40	\$532.40
	10	4.80	\$580.80
	11	5.20	\$629.20
	12	5.60	\$677.60
All other rating sectors	1	1.00	\$121.00
	2	1.70	\$205.70
	3	2.30	\$278.30
	4	2.80	\$338.80
	5	3.20	\$387.20
	6	3.60	\$435.60
	7	4.00	\$484.00
	8	4.40	\$532.40
	9	4.80	\$580.80
	10	5.20	\$629.20
	11	5.60	\$677.60
	12	6.00	\$726.00

7. District promotion & development rate

A targeted rate based on capital value has been introduced effective 01 July 2009. The rate will be a flat tiered rate (uniform charge) as detailed below plus a targeted rate of \$0.000794 applied to capital value. The rate is aimed at all commercial and industrial rating categories.

Commercial:	Capital Value	Rate:
Tier 1 -	\$0 - \$300,000	\$130.00
Tier 2 -	\$300,001 - \$500,000	\$330.00
Tier 3 -	Greater than \$500,001	\$630.00

NOTE:

Ratepayers with contiguous properties which are used as one will only be targeted for the above uniform charge once.

Industrial:	To be rated \$130.00 per rating unit plus a targeted rate on capital value of \$0.000794
Home-based Businesses:	Any home-based business that advertises or who are registered with a tourism organisation will pay a flat rate of \$180.00



Funding Impact Statement

Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	

OPERATING FUNDING

SOURCES OF OPERATING FUNDING

General rates, Uniform Annual General Charge, Rates penalties	6,790	7,013	7,206	6,962	7,299	7,366	7,623	7,711	7,810	8,072	7,949
Targeted rates (other than a targeted rate for water supply)	4,447	5,026	5,839	6,114	6,273	6,451	6,609	6,874	6,974	7,174	7,384
Subsidies for operating purposes	1,970	1,753	1,732	1,733	1,786	1,838	1,897	1,962	2,034	2,103	2,175
Fees, charges and targeted rates for water supply	234	277	291	307	320	339	339	356	364	413	418
Interest and dividends from investments	1,551	1,553	1,786	1,944	2,080	2,167	2,297	2,534	2,691	2,756	2,843
Local authorities fuel tax, fines, infringements fees and other receipts	3,723	4,520	4,320	4,454	4,377	4,563	4,664	4,798	4,986	5,103	200
TOTAL Operating Funding	18,715	20,142	21,174	21,514	22,135	22,724	23,429	24,235	24,859	25,621	26,034

APPLICATIONS OF OPERATING FUNDING

Payments to Suppliers and staff	13,634	14,735	14,283	14,731	15,241	15,530	16,050	16,556	17,105	17,695	18,301
Finance Costs	1,490	1,339	1,544	1,613	1,736	1,787	1,839	2,036	2,162	2,139	2,129
Other operating funding applications	626	585	708	672	594	647	736	625	713	773	685
TOTAL Applications of Operating Funding	15,750	16,659	16,535	17,016	17,571	17,964	18,625	19,217	19,980	20,607	21,115

SURPLUS/ (DEFICIT) of Operating Funding	\$2,965	\$3,483	\$4,639	\$4,498	\$4,564	\$4,760	\$4,804	\$5,018	\$4,879	\$5,014	\$4,919
--	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

CAPITAL FUNDING

	Budget 2011/2012 \$000	Budget 2012/2013 \$000	Budget 2013/2014 \$000	Budget 2014/2015 \$000	Budget 2015/2016 \$000	Budget 2016/2017 \$000	Budget 2017/2018 \$000	Budget 2018/2019 \$000	Budget 2019/2020 \$000	Budget 2020/2021 \$000	Budget 2021/2022 \$000
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	2,817	1,601	2,161	1,563	1,274	1,312	1,354	1,402	1,454	1,502	1,556
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease) in Debt	3,971	2,994	256	410	224	1,981	(212)	3,604	(411)	(409)	(370)
GROSS proceeds from sale of assets	0	480	494	508	523	540	555	570	587	607	627
Lump Sum contributions	550	1,566	350	400	100	0	0	0	0	0	0
TOTAL Sources of Capital Funding	7,338	6,641	3,261	2,881	2,121	3,833	1,697	5,576	1,630	1,700	1,813
CAPITAL EXPENDITURE											
- to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
- to improve the level of service	6,235	6,044	3,007	2,801	997	2,003	391	2,788	305	4,254	331
- to replace existing assets	3,979	3,554	3,483	2,961	3,307	3,338	3,416	3,679	3,678	3,519	3,856
Increase/ (decrease) in reserves	89	98	1,122	1,650	1,196	1,349	1,440	1,410	1,142	1,360	919
Increase/ (decrease) in investments	0	428	288	(33)	1,185	1,903	1,254	2,717	1,384	(2,418)	1,626
TOTAL applications of Capital Funding	10,303	10,124	7,900	7,379	6,685	8,593	6,501	10,594	6,509	6,715	6,732
SURPLUS/ (DEFICIT) of Capital Funding	\$(2,965)	\$(3,483)	\$(4,639)	\$(4,498)	\$(4,564)	\$(4,760)	\$(4,804)	\$(5,018)	\$(4,879)	\$(5,015)	\$(4,919)
FUNDING BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Background

In 2006, the Government announced it had established an Independent Inquiry into local government rates.

The Inquiry reported in August 2007, making 97 recommendations to the Government and local Councils for changes to the way local government is funded, the way councils manage their finances, and the way councils plan and explain their plans to the public.

Rating Review

A review of the current Rating System is long overdue. The current system of rates, which has developed over time, is based on a complex system with over 40 differentials in place.

The complexity within our differential rates makes our rating system difficult for ratepayers to understand.

The rating review will ensure that the burden for rates clearly sets out the rationale for how the rates burden has been allocated across the sectors and ratepayer classes. When calculating the rates for each sector and class of ratepayer, the rates calculation will consider how that sector and class of ratepayer receives benefits from and places demands on Council facilities and infrastructure. The rating system will be more transparent and the end result of this review will be a system where the burden for rates is distributed in an equitable manner. This approach is in line with the recommendation of the Shand enquiry in 2007 which advocated for the removal of rating differentials and promotion of the capital value system as the basis for setting the general rate. The review will consider what basis for setting rates and preliminary work to-date has suggested a rating model which is based on a mix of land and capital values. Once the review has been finalised, there will be extensive consultation with the community.

Council's Response

Although there is still further work to be made on various characteristics of the review, Council's Finance and Audit Committee have so far settled on some basic assumptions to find a rating system that is fair and equitable across the district. Essentially Council has undertaken preliminary work on a rating model which is based on a mix of capital and land values. In the interim, the status-quo regarding rating will remain, but it is proposed to change. Once the rating review has been completed and after extensive consultation with the affected communities.

However Council would want to consider all the possible rating bases and ensure that incidence for the burden of rates is equitably distributed across the sectors of our community.

The committee thus settled on the following:

"That communities of interest be based on the electoral boundaries of the three wards, as set by Local Government Commission upon amalgamation back in 1989, having remained unchanged, and therefore, having stood the 'test of time'."



The district is split into three wards, being (approximately):

Seddon

From the northern boundary at Kahurangi Point through to Powerhouse and Beach Roads at Fairdown, and bounded by the mountain ranges to the east;

Inangahua

From Berlins in the Buller Gorge through to the eastern boundary at the Lewis Pass, north at Newtons Flat, and south at Ikamatua, bounded on the west by the Paparoa Range; and

Westport

From the Seddon ward in the north, the Inangahua ward in the east, and through to the southern boundary at the Punakaiki River.

Further to this was the need to distinguish 'urban' and 'rural' areas, with the most readily available differentiation being with Council's own District Plan, which has been approved after thorough public consultation and approved in accordance with the legislation under the Resource Management Act and any further policy set by the Environment Court.

However, when considering the rates, these wards may be further segmented into their settlements.

Thus, the third premise in the review was:

“That the use of the designated zonings used in the District Plan be used for any differentiation required between various uses of lands within the district.”

Of course, the committee saw that the strict use of these premises could result in some anomalies, so that there will also need to be some tolerance to address any oddities with regard to the use of certain lands for purposes other than the designated zoning as shown in the District Plan.

To this end, there will be “special rating zones” defined to cover any peculiarity that may arise by adhering strictly to the premises – and these will be addressed when notifying the public of any intended change(s) to the current system.

This would affect such properties that may have “existing use rights” (such as a commercial enterprise in a residential zoning, or a rurally-zoned property being used for industrial purposes such as mining), or any future use of a property outside those designated by the District Plan.

Next Steps

This Council has initiated the rating review, based on the scenario that the majority of the recommendations will at some point in time be applicable, so that, at this time, it will have the necessary background to complete the evaluation of the proposals, and publicly consult on its decisions.

In the meantime, there is nothing definite that Council is able to report in its deliberations, meaning that it cannot clarify any impact (if applicable) the proposals would have on any individual property or any current rating sector. The current rating system will remain in place until the new system, based on a mixture of land and capital values, is proposed. Consultation will be undertaken with both individual and sectors of ratepayers when the new rating model is finalised and the change in rating system can be accurately quantified.

financial statements

- ▶ Statement of comprehensive income
- ▶ Statement of changes in equity
- ▶ Statement of financial position
- ▶ Statement of cashflows
- ▶ Schedule of capital expenditure



	Notes	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
OPERATING REVENUE												
General Rates	1	6,790	7,013	7,206	6,962	7,299	7,366	7,623	7,711	7,810	8,072	7,949
Targeted Rates other than for water supply	2	4,538	5,026	5,839	6,114	6,273	6,451	6,609	6,874	6,974	7,174	7,384
Metered Water Charges		234	277	291	307	320	339	339	356	364	413	418
Rates Penalties		170	200	200	200	200	200	200	200	200	200	200
Financial Assistance	3	5,014	4,920	4,243	3,696	3,160	3,151	3,251	3,364	3,488	3,605	3,731
Fees & Charges	4	3,271	4,351	4,154	4,289	4,214	4,399	4,501	4,637	4,827	4,946	5,109
Vested Assets		350	100	103	107	110	114	118	122	126	130	135
Revaluation of Investment Properties		389	285	270	263	264	264	231	221	226	236	223
Dividend Income		825	850	880	911	943	975	1,009	1,044	1,081	1,119	1,159
Interest Income	7	619	703	906	1,033	1,137	1,192	1,288	1,490	1,610	1,637	1,684
TOTAL Operating Revenue		22,200	23,725	24,092	23,882	23,920	24,451	25,169	26,019	26,706	27,532	27,992
OPERATING EXPENDITURE												
Employee Benefit Expenses		3,892	4,019	4,116	4,216	4,327	4,440	4,548	4,653	4,776	4,905	5,040
Depreciation and Amortisation	9	4,803	5,559	5,764	6,157	6,083	6,264	6,225	6,577	6,461	6,736	6,719
Finance Costs	8	1,490	1,339	1,544	1,613	1,736	1,787	1,839	2,036	2,162	2,139	2,129
Other Expenses		10,427	11,301	10,874	11,187	11,509	11,737	12,239	12,527	13,042	13,563	13,947
Impairment of Assets		0	696	696	696	696	696	696	696	696	696	696
TOTAL Operating Expenditure	6	20,612	22,914	22,994	23,869	24,351	24,924	25,547	26,489	27,137	28,039	28,531
Net Surplus (Deficit) Before Taxation		1,588	811	1,098	13	(431)	(473)	(378)	(470)	(431)	(507)	(539)
Income Tax Expense		0	0	0	0	0	0	0	0	0	0	0
Net Surplus (Deficit) After Taxation		1,588	811	1,098	13	(431)	(473)	(378)	(470)	(431)	(507)	(539)
Comprehensive Income												
Increase in Infrastructure Revaluation Reserve		4,596	0	18,000	0	18,211	0	18,554	0	22,076	0	23,704
TOTAL Comprehensive Income		\$6,184	\$ 811	\$ 19,098	\$ 13	\$ 17,780	\$ (473)	\$ 18,176	\$ (470)	\$ 21,645	\$ (507)	\$ 23,165

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
EQUITY as at 1 JULY	321,240	331,651	332,462	351,560	351,573	369,353	368,880	387,056	386,586	408,231	407,724
Total Comprehensive Income	6,184	811	19,098	13	17,780	(473)	18,176	(470)	21,645	(507)	23,165
TOTAL Equity at End of Year	\$327,424	\$332,462	\$351,560	\$351,573	\$369,353	\$368,880	\$387,056	\$386,586	\$408,231	\$407,724	\$430,889

COMPONENTS OF EQUITY											
Accumulated Funds	187,271	184,451	184,885	183,413	181,955	180,307	178,670	176,975	175,592	173,924	172,672
Reserves	739	(17)	646	2,131	3,159	4,334	5,593	6,818	7,770	8,931	9,645
Asset Revaluation Reserve	139,414	148,028	166,029	166,029	184,239	184,239	202,793	202,793	224,869	224,869	248,572
TOTAL Equity at End of Year	\$327,424	\$332,462	\$351,560	\$351,573	\$369,353	\$368,880	\$387,056	\$386,586	\$408,231	\$407,724	\$430,889

Closing equity for 2011/2012 (Annual Plan) differs from the opening equity reflected in 2012/2013 (Long Term Plan) due to adjustments processed. Adjustments were processed to improve the accuracy of the Opening Equity Balance, taking account of more up-to-date information on capital expenditure, debt levels and investment property sales.

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
CURRENT ASSETS											
Cash and Bank	628	1,629	913	703	972	981	2,710	2,649	3,227	1,264	2,833
Trade and Other Receivable	3,747	4,093	4,156	4,117	4,123	4,216	4,341	4,487	4,607	4,744	4,825
Tax Receivable	100	109	111	110	110	112	116	120	123	127	129
Inventories	12	14	14	14	14	14	14	15	15	16	16
Other Current Assets	9	9	9	9	9	9	9	9	9	9	9
Short Term Investments	10,764	12,764	14,764	16,764	18,764	19,764	20,764	21,764	23,764	24,764	25,764
TOTAL Current Assets	15,260	18,618	19,967	21,717	23,992	25,096	27,954	29,044	31,745	30,924	33,576
NON CURRENT ASSETS											
Investments in CCO's	24,744	19,822	19,208	18,607	17,971	19,579	18,891	21,487	20,799	20,110	19,422
Investment Properties	16,125	9,799	9,575	9,330	9,071	8,796	8,471	8,122	7,761	7,390	6,986
Infrastructural Assets	285,236	294,403	313,372	313,278	330,199	330,156	347,209	347,342	367,784	369,678	391,615
Other Non Current Assets	22,556	25,293	25,283	24,680	24,504	23,867	23,210	23,224	22,585	21,870	21,208
Intangible Assets	68	433	305	717	512	382	237	101	20	9	40
TOTAL Non Current Assets	348,729	349,750	367,743	366,612	382,257	382,780	398,018	400,276	418,949	419,057	439,271
TOTAL ASSETS	363,989	368,368	387,710	388,329	406,249	407,876	425,972	429,320	450,694	449,981	472,847
CURRENT LIABILITIES											
Trade and Other Payables	4,978	5,534	5,553	5,764	5,881	6,019	6,170	6,397	6,554	6,771	6,890
Derivative and Financial Instruments	50	55	56	58	59	60	62	64	66	68	69
Employee Benefits	403	448	450	467	476	487	499	518	531	548	558
Current Portion of Term Debt	1,338	263	567	645	378	323	335	375	419	416	426
TOTAL Current Liabilities	6,769	6,300	6,626	6,934	6,794	6,889	7,066	7,354	7,570	7,803	7,943
NON CURRENT LIABILITIES											
Environmental Provisions	1,372	1,906	1,872	1,839	1,628	1,596	1,563	1,531	1,499	1,467	1,407
Bond Deposits	82	82	82	82	82	82	82	82	82	82	82
Employee Entitlement	109	161	161	161	161	161	161	161	161	161	161
Term Debt	28,233	27,457	27,409	27,740	28,231	30,268	30,044	33,606	33,151	32,744	32,365
TOTAL Non Current Liabilities	29,796	29,606	29,524	29,822	30,102	32,107	31,850	35,380	34,893	34,454	34,015

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
EQUITY											
Accumulated Funds	187,271	184,451	184,885	183,413	181,955	180,307	178,670	176,975	175,592	173,924	172,672
Reserves	739	(17)	646	2,131	3,159	4,334	5,593	6,818	7,770	8,931	9,645
Asset Revaluation Reserve	139,414	148,028	166,029	166,029	184,239	184,239	202,793	202,793	224,869	224,869	248,572
TOTAL Equity	327,424	332,462	351,560	351,573	369,353	368,880	387,056	386,586	408,231	407,724	430,889
	\$363,989	\$368,368	\$387,710	\$388,329	\$406,249	\$407,876	\$425,972	\$429,320	\$450,694	\$449,981	\$472,847

2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000

CASHFLOWS FROM OPERATING ACTIVITIES

Cash will be provided from:

Rates	11,498	12,239	13,245	13,276	13,772	14,017	14,432	14,785	14,984	15,446	15,533
Other Income	8,519	9,549	8,687	8,290	7,695	7,889	8,093	8,358	8,681	8,966	9,259
Interest Received	619	703	906	1,033	1,137	1,192	1,288	1,490	1,610	1,637	1,684
Dividend Income	824	850	880	911	943	975	1,009	1,044	1,081	1,119	1,159
	21,460	23,341	23,718	23,510	23,547	24,073	24,822	25,677	26,356	27,168	27,635

Cash will be applied to:

Payments to Suppliers and Employees	13,363	15,185	15,068	15,168	15,926	16,153	16,783	17,115	17,801	18,410	18,998
Interest Paid	1,490	1,339	1,544	1,613	1,736	1,787	1,839	2,036	2,162	2,139	2,129
Income Tax Paid	0	0	0	0	0	0	0	0	0	0	0
	14,853	16,524	16,612	16,781	17,662	17,940	18,622	19,151	19,963	20,549	21,127

Net Cash From Operating Activities	\$6,607	\$6,817	\$7,106	\$6,729	\$5,885	\$6,133	\$6,200	\$6,526	\$6,393	\$6,619	\$6,508
---	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

CASHFLOWS FROM INVESTING ACTIVITIES

Cash will be provided from:

Sale of investment properties	439	480	494	508	523	540	555	570	587	607	627
	439	480	494	508	523	540	555	570	587	607	627

Cash will be applied to:

Purchase of Fixed Assets	10,207	9,598	6,490	5,762	4,304	5,341	3,807	6,467	3,983	7,773	4,187
Purchase of Long Term Investments	0	18	82	95	60	2,304	7	3,293	7	7	8
Purchase of Short Term Investments	0	2,000	2,000	2,000	2,000	1,000	1,000	1,000	2,000	1,000	1,000
	10,207	11,616	8,572	7,857	6,364	8,645	4,814	10,760	5,990	8,780	5,195

Net Cash From Investing Activities	\$ (9,768)	\$ (11,136)	\$ (8,078)	\$ (7,349)	\$ (5,841)	\$ (8,105)	\$ (4,259)	\$ (10,190)	\$ (5,403)	\$ (8,173)	\$ (4,568)
---	-------------------	--------------------	-------------------	-------------------	-------------------	-------------------	-------------------	--------------------	-------------------	-------------------	-------------------

2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000

CASHFLOWS FROM FINANCING ACTIVITIES

Cash will be provided from:

Loans Raised	4,530	3,257	823	1,055	603	2,304	123	3,978	7	7	55
	4,530	3,257	823	1,055	603	2,304	123	3,978	7	7	55

Cash will be applied to:

Repayment of Loans	260	263	567	645	378	323	335	375	419	416	426
	260	263	567	645	378	323	335	375	419	416	426

Net Cash From Financing Activities	\$ 4,270	\$ 2,994	\$ 256	\$ 410	\$ 225	\$ 1,981	\$ (212)	\$ 3,603	\$ (412)	\$ (409)	\$ (371)
---	-----------------	-----------------	---------------	---------------	---------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------

NET Increase (Decrease) in Cash	1,109	(1,325)	(716)	(210)	269	9	1,729	(61)	578	(1,963)	1,569
--	--------------	----------------	--------------	--------------	------------	----------	--------------	-------------	------------	----------------	--------------

OPENING Cash as at 1 July	(481)	2,954	1,629	913	703	972	981	2,710	2,649	3,227	1,264
----------------------------------	--------------	--------------	--------------	------------	------------	------------	------------	--------------	--------------	--------------	--------------

CLOSING Cash as at 30 June	\$628	\$1,629	\$913	\$703	\$972	\$981	\$2,710	\$2,649	\$3,227	\$1,264	\$2,833
-----------------------------------	--------------	----------------	--------------	--------------	--------------	--------------	----------------	----------------	----------------	----------------	----------------

notes to the financial statements

Note:

1. Required from General Rates
2. Targeted Rates
3. Financial Assistance
4. Fees & Charges
5. Internal Recoveries
6. Operating Expenditure
7. Interest Income
8. Finance Costs
9. Depreciation



NOTE 1: REQUIRED FROM GENERAL RATES

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Democracy	785	873	976	1,017	943	970	1,108	992	1,052	1,159	1,074
Community Services	3,599	3,542	3,806	3,884	4,081	4,087	4,236	4,543	4,698	4,749	4,817
Regulatory Services	812	768	563	650	884	860	867	883	874	869	885
Property Management, Amenities & Reserves	1,001	1,210	1,308	1,319	1,376	1,437	1,491	1,550	1,603	1,599	1,621
Roading & Urban Development	2,170	2,245	2,297	2,347	2,417	2,485	2,549	2,641	2,715	2,800	2,887
Water	0	0	0	0	0	0	0	0	0	0	0
Solid Waste	525	709	111	112	114	115	116	118	119	121	123
Wastewater	0	0	0	0	0	0	0	0	0	0	0
In House Professional Services	(79)	(73)	(73)	(61)	(65)	(91)	(102)	(109)	(128)	(147)	(158)
Airport	65	57	68	68	68	67	66	44	33	22	21
Stormwater	341	348	459	397	428	433	476	428	448	522	570
Rates Smoothing Adjustment		(300)	300								
	9,219	9,379	9,815	9,733	10,246	10,363	10,807	11,090	11,414	11,694	11,840
LESS											
Interest Income	(1,434)	(1,316)	(1,529)	(1,660)	(1,805)	(1,822)	(1,974)	(2,134)	(2,323)	(2,303)	(2,533)
Other Income - Dividends	(825)	(850)	(880)	(911)	(942)	(975)	(1,010)	(1,045)	(1,081)	(1,119)	(1,158)
	(2,259)	(2,166)	(2,409)	(2,571)	(2,747)	(2,797)	(2,984)	(3,179)	(3,404)	(3,422)	(3,691)
Rates Penalties	(170)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)
TOTAL General Rates Requirement	\$6,790	\$7,013	\$7,206	\$6,962	\$7,299	\$7,366	\$7,623	\$7,711	\$7,810	\$8,072	\$7,949

NOTE 2: TARGETED RATES

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Roading & Urban Development	46	0	0	0	0	0	0	0	0	0	0
Water	1,531	1,889	2,027	2,194	2,300	2,429	2,531	2,721	2,800	2,845	2,995
Solid Waste	746	688	1,298	1,307	1,315	1,316	1,318	1,320	1,320	1,321	1,322
Wastewater	1,895	2,156	2,212	2,305	2,343	2,382	2,426	2,489	2,501	2,644	2,691
Community Services	320	293	302	308	315	324	334	344	353	364	376
TOTAL Targeted Rates	\$4,538	\$5,026	\$5,839	\$6,114	\$6,273	\$6,451	\$6,609	\$6,874	\$6,974	\$7,174	\$7,384

NOTE 3: FINANCIAL ASSISTANCE

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Community Services	576	1,591	375	425	125	25	25	25	25	25	25
Property Management, Amenities & Reserves	0	0	0	0	0	0	0	0	0	0	0
Roading & Urban Development	3,045	2,946	2,909	2,909	2,999	3,089	3,187	3,299	3,422	3,537	3,662
Water	1,393	350	925	327	0	0	0	0	0	0	0
Solid Waste	0	33	34	35	36	37	39	40	41	43	44
TOTAL Financial Assistance	\$5,014	\$4,920	\$4,243	\$3,696	\$3,160	\$3,151	\$3,251	\$3,364	\$3,488	\$3,605	\$3,731

NOTE 4: FEES AND CHARGES

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Democracy	10	10	41	0	0	34	0	0	38	0	0
Community Services	451	747	782	835	859	881	904	927	951	978	1,005
Regulatory Services	788	1,360	1,660	1,671	1,515	1,570	1,622	1,676	1,731	1,793	1,856
Property Management, Amenities & Reserves	791	1,245	1,293	1,391	1,433	1,493	1,537	1,582	1,638	1,690	1,743
Roading & Urban Development	170	175	183	191	199	206	216	223	233	241	252
Solid Waste	751	723	43	44	45	46	48	49	50	52	53
Wastewater	251	25	85	88	91	94	97	100	104	107	111
Support Activities	0	0	0	0	0	0	0	0	0	0	0
Professional Services	9	0	0	0	0	0	0	0	0	0	0
Stormwater	0	8	8	8	9	9	9	10	10	10	11
Airport	50	58	59	61	63	66	68	70	72	75	78
TOTAL Fees & Sundry	\$3,271	\$4,351	\$4,154	\$4,289	\$4,214	\$4,399	\$4,501	\$4,637	\$4,827	\$4,946	\$5,109

NOTE 5: INTERNAL RECOVERIES

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Community Services	22	0	0	0	0	0	0	0	0	0	0
Regulatory Services	22	15	15	16	17	17	18	18	19	20	20
Property Management, Amenities & Reserves	313	345	376	379	366	377	399	397	412	438	427
Support	3,497	3,848	4,066	4,388	4,578	4,555	4,646	4,786	4,764	4,793	4,915
Professional Services	653	705	727	751	776	803	831	858	886	918	950
TOTAL Internal Recoveries	\$4,507	\$4,913	\$5,184	\$5,534	\$5,737	\$5,752	\$5,894	\$6,059	\$6,081	\$6,169	\$6,312

NOTE 6: OPERATING EXPENDITURE AS PER ACTIVITY

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Democracy	795	883	1,017	1,017	943	1,004	1,108	992	1,090	1,159	1,074
Community Services	4,453	4,647	4,976	5,101	5,219	5,299	5,473	5,804	5,985	6,066	6,164
Regulatory Services	2,071	2,221	2,315	2,417	2,497	2,381	2,408	2,463	2,500	2,541	2,611
Property Management, Amenities & Reserves	2,098	2,702	2,873	2,983	3,065	3,190	3,305	3,396	3,511	3,576	3,624
Roading & Minor Activities	6,053	6,079	6,104	6,333	6,428	6,715	6,808	7,124	7,235	7,590	7,718
Water	1,725	2,066	2,186	2,377	2,509	2,627	2,777	2,898	3,068	3,231	3,558
Solid Waste	1,944	2,017	1,215	1,233	1,279	1,232	1,262	1,293	1,317	1,351	1,398
Wastewater	2,132	2,141	2,169	2,244	2,271	2,319	2,335	2,411	2,432	2,513	2,546
Support Services	3,497	3,848	4,066	4,388	4,578	4,555	4,646	4,786	4,764	4,793	4,915
In House Professional Services	582	632	654	690	712	713	729	749	758	771	792
Airport	114	115	128	129	131	132	133	114	105	97	99
Stormwater	363	397	401	422	426	444	448	468	470	490	495
	25,827	27,748	28,104	29,334	30,058	30,611	31,432	32,498	33,235	34,178	34,994
<i>PLUS</i> Impairment of Assets	0	696	696	696	696	696	696	696	696	696	696
<i>LESS</i> Internal Interest	(708)	(617)	(622)	(627)	(666)	(631)	(687)	(646)	(713)	(666)	(847)
<i>LESS</i> Internal Recoveries	(4,507)	(4,913)	(5,184)	(5,534)	(5,737)	(5,752)	(5,894)	(6,059)	(6,081)	(6,169)	(6,312)
TOTAL Operating Expenditure	\$20,612	\$22,914	\$22,994	\$23,869	\$24,351	\$24,924	\$25,547	\$26,489	\$27,137	\$28,039	\$28,531

NOTE 7: INTEREST INCOME

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Interest	1,327	1,320	1,528	1,660	1,803	1,823	1,975	2,136	2,323	2,303	2,531
LESS Internal Interest	(708)	(617)	(622)	(627)	(666)	(631)	(687)	(646)	(713)	(666)	(847)
	\$619	\$703	\$906	\$1,033	\$1,137	\$1,192	\$1,288	\$1,490	\$1,610	\$1,637	\$1,684

NOTE 8: FINANCE COSTS

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Interest Expenses	2,198	1,956	2,166	2,240	2,402	2,418	2,526	2,682	2,875	2,805	2,976
LESS Internal Interest	(708)	(617)	(622)	(627)	(666)	(631)	(687)	(646)	(713)	(666)	(847)
	\$1,490	\$1,339	\$1,544	\$1,613	\$1,736	\$1,787	\$1,839	\$2,036	\$2,162	\$2,139	\$2,129

NOTE 9: DEPRECIATION

	2011/2012 \$000	2012/2013 \$000	2013/2014 \$000	2014/2015 \$000	2015/2016 \$000	2016/2017 \$000	2017/2018 \$000	2018/2019 \$000	2019/2020 \$000	2020/2021 \$000	2021/2022 \$000
Democracy	0	0	0	0	0	0	0	0	0	0	0
Community Services	232	406	436	434	397	360	354	368	361	349	347
Regulatory Services	22	104	108	112	111	101	73	63	63	55	53
Amenities & Reserves	310	524	597	629	635	654	675	698	702	675	644
Roading & Minor Activities	2,621	2,747	2,742	2,921	2,914	3,095	3,089	3,274	3,262	3,491	3,483
Water	574	608	645	744	760	835	853	932	952	1,068	1,114
Solid Waste	75	96	109	98	83	77	77	76	73	74	72
Wastewater	598	626	620	661	653	671	657	699	691	734	727
Support Services	148	216	277	313	288	221	200	225	125	53	42
In House Professional Services	7	8	8	8	6	1	0	0	0	0	0
Stormwater	55	54	54	54	54	54	53	34	25	16	15
Airport	161	170	168	183	182	195	194	208	207	221	222
	\$4,803	\$5,559	\$5,764	\$6,157	\$6,083	\$6,264	\$6,225	\$6,577	\$6,461	\$6,736	\$6,719

Capital Expenditure Projects

Department	Project	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Totals	Refer to Section:
		2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	\$,000	
		\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000	
Community Services	Westport Cultural Hub	4,000	0	0	0	0	0	0	0	0	0	4,000	Page 157
	Urban Streetscape, Vision 2010 Projects in Inangahua and Seddon Districts	0	447	240	60	0	0	0	0	0	0	747	
	Theatres, Recreation Facilities and Libraries	107	357	73	223	107	81	297	124	90	209	1,668	
Regulatory Services	Rural Fire Assets	0	62	0	0	0	0	0	0	0	0	62	Page 79
Property Management, Amenities & Reserves	Reserves, Playgrounds, Camping Grounds	137	132	121	108	97	122	103	107	111	115	1,153	Page 187
	Cemetaries	32	0	12	0	7	64	19	7	6	0	147	
	Council Properties & Buildings, Public Toilets	264	114	41	74	172	80	130	211	24	25	1,135	
	Pensioner Housing	455	71	116	547	106	62	599	35	56	5	2,052	
Roading & Urban Development	Roading	1,836	2,068	1,836	1,893	1,950	2,012	2,083	2,160	2,233	2,312	20,383	Page 97
	Footpaths, Security Cameras, Street Banners	198	188	195	201	207	214	221	229	237	245	2,135	
Solid Waste	Refuse, Litter & Recycling	5	31	6	6	6	6	7	38	7	7	119	Page 139
Water Supplies	Westport Water	1,231	1,421	1,886	491	2,053	330	2,336	350	4,153	352	14,603	Page 109
	Reefton Water	95	105	75	77	74	83	80	78	82	86	835	
	District Water	14	847	10	49	12	58	13	62	14	15	1,094	
Wastewater / Sewerage	Westport Sewer	311	264	233	278	248	281	266	255	320	313	2,769	Page 123
	Reefton Sewer	44	51	69	55	57	93	82	73	92	96	712	
	Little Wanganui Sewer	1	17	9	32	1	28	1	47	2	38	176	
Stormwater	Stormwater Upgrades & Replacements	106	210	141	165	164	201	146	160	227	267	1,787	Page 131
In-house Professional Services	Vehicles	0	0	0	0	0	0	0	0	0	47	47	Page 151
Airport	Erosion Protection	350	0	0	0	0	0	0	0	0	0	350	Page 270
Support Services	Information Technology, Vehicle Replacement	412	105	699	45	80	92	84	47	119	55	1,738	Page 179
TOTAL Capital Projects		\$9,598	\$6,490	\$5,762	\$4,304	\$5,341	\$3,807	\$6,467	\$3,983	\$7,773	\$4,187	\$57,712	

schedule of capital expenditure

Assumptions

The Buller District Plan is based on a number of significant forecasting assumptions. These assumptions include assessments of a number of factors that might impact on Council and the community including a consideration of how the population may change over the next ten years, funding of Council services, and the financial environment.

The assumptions are the best reasonable assessment based on current information, but actual results may differ and these differences could be large. Council has therefore, included an assessment of how likely the actual may vary from the assumptions and what impact the variances would have on Council and the community. These are overarching assumptions relating to Council's activities. In addition to these assumptions, activity specific assumptions are found within each of the activity sections.



Assumption	Description of Risk	Level of Uncertainty	Impact																				
<p>1. Population growth:</p> <p>Council has undertaken an assessment of population increase. The overall population of Buller is expected to increase to 11,229 in 2022 from 10,400 in 2011. The population growth figures have been based on the high end growth rates of Statistics New Zealand and adjusted for anticipated economic growth within the District.</p> <p>As highlighted in the financial strategy, Buller expects significant economic growth in mining activities. BERL has predicted that this growth will be sustained as this demand for mineral resources continues to grow. For this reason we believe that the high end growth rates from Statistics NZ are most applicable.</p> <table border="1"> <tr><td>2012/2013</td><td>10,450</td></tr> <tr><td>2013/2014</td><td>10,755</td></tr> <tr><td>2014/2015</td><td>10,999</td></tr> <tr><td>2015/2016</td><td>11,049</td></tr> <tr><td>2016/2017</td><td>11,099</td></tr> <tr><td>2017/2018</td><td>11,149</td></tr> <tr><td>2018/2019</td><td>11,169</td></tr> <tr><td>2019/2020</td><td>11,189</td></tr> <tr><td>2020/2021</td><td>11,209</td></tr> <tr><td>2021/2022</td><td>11,229</td></tr> </table>	2012/2013	10,450	2013/2014	10,755	2014/2015	10,999	2015/2016	11,049	2016/2017	11,099	2017/2018	11,149	2018/2019	11,169	2019/2020	11,189	2020/2021	11,209	2021/2022	11,229	<p>That growth may be higher or lower than projected. A higher number might result if more people decided to migrate to Westport and Reefton as result of the growth in employment, principally in mining activities. Conversely a lower growth rate may result if delays are experienced due to obtaining Resource Consents.</p>	<p>Medium</p>	<p>Council will need to reassess the growth rates and whether its projects need to be brought forward or delayed as part of each years Annual Plan or Long Term Plan</p>
2012/2013	10,450																						
2013/2014	10,755																						
2014/2015	10,999																						
2015/2016	11,049																						
2016/2017	11,099																						
2017/2018	11,149																						
2018/2019	11,169																						
2019/2020	11,189																						
2020/2021	11,209																						
2021/2022	11,229																						
<p>2. Inflation/Price Changes:</p> <p>In preparing the Long Term Plan Council has utilised the inflation factors as provided by Business and Economic Research Limited (BERL) to be the inflation factors used to escalate expenses.</p> <p>Refer to page 237</p>	<p>That inflation is higher or lower than predicted.</p>	<p>Medium to low</p>	<p>There is likely to be some variation in the actual rates of inflation from those assumed and this will impact on the financial results of Council.</p> <p>If the variances are significant, Council may need to consider either increasing or decreasing rates and charges or the levels of services for activities. This would be considered through the Annual Plan process. Council plans to spend \$251 million in operating expenditure and \$60 million in capital over the term of the plan. A 1% movement in inflation could increase or decrease costs by an average of approximately \$310,000 pa. There would also be an impact on debt levels.</p> <p>No escalation has been applied to Roading for the following financial years: 2012/2013 2013/2014 2014/2015</p> <p>Therefore escalation has been undertaken using the BERL indices.</p>																				

Assumption	Description of Risk	Level of Uncertainty	Impact
<p>3. Emissions Trading Scheme: Councils assumes that ETS cost will arise.</p> <p>It has been assumed that ETS cost per tonne will be \$27.50 for a constant tonnage level.</p>	That costs will be higher than forecast	Medium	If costs are higher than forecast then Council may need to increase rates or fees and charges to fund the increase
<p>4. New Zealand Transport Agency Funding: An underlying assumption of the budget figures is that the Government subsidy through the Financial Assistance Rate change in 2012/2013 from 60% to 59%, and from 2013/2014 the subsidy rate will reduce to 58%. Funding rates used for the preparation of this Plan are based on information from the New Zealand Transport Agency.</p> <p>NZTA has indicated that funding for years 2012/2013 to 2014/2015 has decreased and will also not be escalated for inflation. The reduction in funding has been applied to the full ten years of the plan.. This means levels of funding will not increase to take account of rising costs of providing the service. Therefore NZA funding remains constant for years 1-3 of the Plan (2012/2013 to 2014/2015). Thereafter Council assumes there will be no catchup in the level of funding from NZTA but the assumption is that inflation adjustments will be reinstated from year 4 of the Plan (2015/2016) onwards. The Funding Impact Statement for roading on pages 110-111 reflect this.</p>	That the Government will reduce the subsidy available to Councils	Medium	<p>Any decrease in NZTA funding will require Council to make a decision of whether to increase funding from rates, reduce service levels, remove projects from the Long Term Plan or apply a mix of these options.</p> <p>This means levels of funding will not increase to take account of rising costs of providing the service. Therefore service levels in roading will reduce, this will be particularly evident in higher road roughness levels, maintenance of low volume rural roads and a reduction in vegetation control including mowing.</p>
<p>5. Financial Contributions: That Council will receive external lump sum contributions totalling \$2.5 million over the term of the Plan towards the capital projects.</p>	Lump sum contributions could be lower or higher than anticipated	Medium	This may mean that Council would need to reassess the projects and either delay the projects or agree to manage the shortfall through the Annual Plan process.
<p>6. Useful lives of significant assets: Council has made a number of assumptions about the useful life of its assets. These assumptions affect the depreciation charge contained within the Plan. The detail for each asset category is reflected in the Statement of Accounting Policy on pages 277-286 of this document. Council's assets depreciation rates are contained within of the Statement of Accounting Policies.</p>	That the lives of assets are materially different from those contained within the Plan	Low	If the life of the assets are materially different from those contained within the Plan, the asset values stated in the prospective balance sheet and the profit contained in the prospective statement of financial performance would be affected. If the life was shorter than expected then Council might need to replace the asset sooner than planned and this would need to be funded. Council has a long history of managing assets and has asset management practices in place which reduce the likelihood of assets being very different to projections.

Assumption	Description of Risk	Level of Uncertainty	Impact																														
<p>7. Significant Asset Condition:</p> <p>Council understanding of condition of its assets underpins the renewal forecasts in the Long Term Plan (and also the significant lives of assets discussed above). Council has sufficient information about the condition of its assets to forecast their probably replacement periods. However, further more detailed information is desirable to further reduce the risk that actual condition varies from the assumed condition.</p>	That condition information is not a sufficiently accurate representation of the actual condition of assets	Medium	If the asset condition is substantially worse than expectations then there is an increased risk of unexpected asset failure and the increased costs of repairing assets would need to be funded. These costs are not in the Long Term Plan and Council would need to consider how they should be funded - higher rates, use of cash reserves or debt would be options.																														
<p>8. Vested Assets:</p> <p>Council will receive \$100,000 vested assets per annum. Vested assets are engineering assets such as roads, sewers and water mains paid for by developers and vested to Council in completion of the subdivision.</p>	That Vested Assets may vary from budget.	Medium	Vested assets must be maintained by Council, so if growth is higher than forecast Council will need to increase its budget to maintain those assets. The impact of higher or lower growth is not considered significant.																														
<p>9. Insurance Costs:</p> <p>It has been assumed that insurance premiums will continue at the level paid for 2011/2012, plus inflation, using the BERL adjusters. Council has also made an assumption that it will be able to obtain insurance cover.</p> <p>Costs for 2010/2011 were \$151,000. In 2011/2011 these costs increased to \$321,000. Increases were as a result of the Canterbury earthquake.</p>	That premiums increase above inflation and/or Council cannot obtain 100% cover	High	Any increase in premiums above the level assumed in this Plan will have an impact on rates or the level of cover that Council adopts. If insurance costs increase by 10% then this would translate into a 0.5% increase in Rates.																														
<p>10. Return on Investments:</p> <p>It is assumed that the return on investments, including dividends from Council Controlled Organisations and retained earnings on subsidiaries will continue at current levels.</p>	That returns are lower than expected.	Medium	Lower returns will impact on rates as the income will need to be raised from other sources. Alternatively Council could consider reducing levels of service.																														
<p>11. Interest Rates - External Borrowings:</p> <p>Council has assumed:</p> <table border="0"> <tr> <td>2012/2013</td> <td>4.86%</td> <td>4.86%</td> </tr> <tr> <td>2013/2014</td> <td>5.49%</td> <td></td> </tr> <tr> <td>2014/2015</td> <td>5.70%</td> <td></td> </tr> <tr> <td>2015/2016</td> <td>6.09%</td> <td></td> </tr> <tr> <td>2016/2017</td> <td>5.86%</td> <td></td> </tr> <tr> <td>2017/2018</td> <td>6.07%</td> <td></td> </tr> <tr> <td>2018/2019</td> <td>6.01%</td> <td></td> </tr> <tr> <td>2019/2020</td> <td>6.45%</td> <td></td> </tr> <tr> <td>2020/2021</td> <td>6.46%</td> <td></td> </tr> <tr> <td>2021/2022</td> <td>6.50%</td> <td></td> </tr> </table>	2012/2013	4.86%	4.86%	2013/2014	5.49%		2014/2015	5.70%		2015/2016	6.09%		2016/2017	5.86%		2017/2018	6.07%		2018/2019	6.01%		2019/2020	6.45%		2020/2021	6.46%		2021/2022	6.50%		The prevailing interest rate may differ significantly from those estimated.	Medium	Increases in interest rates flow through to higher debt servicing costs and higher rates funding requirements. Council has mitigated these risks with a prudent hedging programme developed within the limits of Council's Treasury Management Policy.
2012/2013	4.86%	4.86%																															
2013/2014	5.49%																																
2014/2015	5.70%																																
2015/2016	6.09%																																
2016/2017	5.86%																																
2017/2018	6.07%																																
2018/2019	6.01%																																
2019/2020	6.45%																																
2020/2021	6.46%																																
2021/2022	6.50%																																

Assumption	Description of Risk	Level of Uncertainty	Impact																				
<p>12. External Borrowings - Renewability: It has been assumed that Council will be able to renew existing external loan facility.</p>	Higher interest rates or delay of capital projects	Medium	If the loan could not be renegotiated with the current bank, a change in provider could alter finance costs																				
<p>13. Interest Rates - Term Deposits: Interest rates on term deposits:</p> <table border="1"> <tr><td>2012/2013</td><td>4%</td></tr> <tr><td>2013/2014</td><td>4.75%</td></tr> <tr><td>2014/2015</td><td>5%</td></tr> <tr><td>2015/2016</td><td>5%</td></tr> <tr><td>2016/2017</td><td>5%</td></tr> <tr><td>2017/2018</td><td>5%</td></tr> <tr><td>2018/2019</td><td>5.5%</td></tr> <tr><td>2019/2020</td><td>5.5%</td></tr> <tr><td>2020/2021</td><td>5.5%</td></tr> <tr><td>2021/2022</td><td>5.5%</td></tr> </table>	2012/2013	4%	2013/2014	4.75%	2014/2015	5%	2015/2016	5%	2016/2017	5%	2017/2018	5%	2018/2019	5.5%	2019/2020	5.5%	2020/2021	5.5%	2021/2022	5.5%	The prevailing rate may differ from those estimated	Medium	Decreases in term deposit interest rates would lower investment income which would ultimately lead to increased General Rates
2012/2013	4%																						
2013/2014	4.75%																						
2014/2015	5%																						
2015/2016	5%																						
2016/2017	5%																						
2017/2018	5%																						
2018/2019	5.5%																						
2019/2020	5.5%																						
2020/2021	5.5%																						
2021/2022	5.5%																						
<p>14. Rates and Rate Increases: Limits on rates and rate increases, as required by the Local Government Act 2002, are set out in the Financial Strategy on pages 51 to 63. This plan assumes that Council will remain within these limits.</p>	That rate increases are above the limits set by Council	Low	Annual Plan - reality check and rates will change but this will not happen without consultation as required by the Local Government Act																				
<p>15. Disasters: It is assumed that there will be limited events during the term of this Plan, but that these events will not be significant.</p>	That there is a significant natural disaster in the District, such as flooding, earthquake or fire	Low	Council had adequate insurance to cover natural disasters. However, in the event of a significant event Council will need to re-evaluate its work programme and implement disaster recovery plans.																				
<p>16. Climate Change: Council uses the Ministry for the Environment (MFE) guidelines set out in "Preparing for Climate Change, March 2009" for estimating Sea Level Rise (SLR). The next guidelines are expected to be released in 2013 and will be considered as part of the 2015 Long Term Plan.</p>	Climatic events might lead to increased costs for Council in both responding to events and building greater resilience into infrastructure	Medium	<p>Climate change is likely to increase the magnitude of some hazards, therefore it is important to incorporate risk management in the design of infrastructure supporting new developments to maintain the same level of service throughout the design lifetime. The design of infrastructure for land development and subdivision needs to provide for the impact of sea level rise and the increased frequency of extreme weather events.</p> <p>Council has not made any provision for climate change in this plan</p>																				

Assumption	Description of Risk	Level of Uncertainty	Impact
<p>17. Resource Consents:</p> <p>It is assumed that Resource Consents held by Council will not be significantly altered and any due for renewal during the life of the Plan can be renewed accordingly.</p>	<p>That conditions of Resource Consents are significantly altered and there are accordingly significant new compliance costs or consents cannot be renewed</p>	<p>Low</p>	<p>Budgets are in place for renewal of resource consents. Any increased compliance costs will be managed through the Annual Plan process.</p> <p>If Resource Consents are not renewed then Council will need to considered how it delivers these services. These costs could be significant, for example if water extraction rights are not approved.</p>
<p>18. Potential Impact of Societal Changes:</p> <p>Council assumes population will grow faster than the national average due to the expansion in mining activities.</p>	<p>Most significant societal change is an increasing population, and demand for housing.</p>	<p>Medium</p>	<p>The Plan has assumed a population increase and has allowed for further development of the Buller 2050 Strategic Plan, Westport Plan and District Plan Review.</p> <p>Revenue has also increased to allow for increased building consents.</p>
<p>19. External Assumptions - Government Legislation:</p> <p>It is assumed that there will be no material changes to existing legislation or additional activity or compliance requirements imposed by Central Government, that has not already been allowed for in this document.</p>	<p>That Central Government requires Council to undertake further activities, without corresponding funding or imposes additional compliance costs on Local Government.</p>	<p>Medium</p>	<p>If changes in legislation require Council to provide further services, or significantly increases, levels of compliance or operating costs then this will need to be offset by increases in fees and charges, and/or in increases in rates.</p> <p>It is unlikely that Government will reduce compliance or legislative costs incurred by Council, but if there was a reduction this would enable Council to reduce rates or fees and charges.</p>

Assumption	Description of Risk	Level of Uncertainty	Impact
20. Repayment of Loans: It has been assumed that the loan from Council to Buller Holdings Limited will not be repaid over the term of the Plan.	Inability to service the loan	Low	Debt will be rolled over on an annual basis.
21. Port Development: It has been assumed that there will not be any funding from Council in respect of the Westport Port development.	Funding assistance required may not be adequate.	Medium	Inability to secure adequate funding will impact the Port development. For this plan we have assumed that there will be no change to current Holcim operations.

Price Adjustments for Inflation

The Council is required to provide a Ten Year Plan adjusted for inflation. The figures within the plan have been adjusted for price movements. The price adjustors used have been derived from those recommended to Local Government from Business and Economic Research Limited (BERL).

The following adjustors have been applied at an activity level based on the nature of the input costs for that activity:

Adjustors: % per Annum Change Per Expense Type

Year ending:	June 2013	June 2014	June 2015	June 2016	June 2017	June 2018	June 2019	June 2020	June 2021	June 2022
Roading	1.038	1.031	1.035	1.031	1.030	1.032	1.035	1.037	1.034	1.035
Property	1.030	1.029	1.029	1.030	1.031	1.028	1.028	1.030	1.033	1.033
Water	1.042	1.039	1.035	1.037	1.038	1.035	1.035	1.038	1.041	1.041
Energy	1.048	1.047	1.047	1.050	1.051	1.046	1.045	1.050	1.054	1.054
Staff	1.025	1.024	1.024	1.026	1.026	1.024	1.023	1.026	1.027	1.027
Other	1.024	1.032	1.032	1.034	1.035	1.034	1.033	1.033	1.036	1.035
Private Sector Wages	1.021	1.023	1.032	1.034	1.035	1.034	1.035	1.033	1.036	1.035

Source : Business and Economic Research Limited

Adjustors: % per Annum Change (Cumulative) Per Expense Type

reserve funds

Changes to the Local Government Act 2002 now require councils to provide a summary of the Reserve funds that it holds. These changes have placed more focus on the accounting for and disclosure of reserves. The Act defines reserve funds as "money set aside by a local authority for a specific purpose". Reserves are part of equity which may or may not be physically backed by cash/investments.

Reserves are often used to separate a funding surplus of an activity. The Act requires Council to specify the amount expected to be deposited in the fund, and the amount expected to be withdrawn from the fund over the 10 year period that the Long Term Plan covers. Council does not transfer money from one reserve to fund another. Council also does not charge/pay 'internal' interest on any surplus or deficit balances that each individual reserve may have. Opening balance surpluses are usually due to approved committed projects not yet being undertaken or completed.

Reserve	Purpose of Reserve	Projected Opening Balance 2012/2013	Transfer to Reserves	Transfer from Reserves	Balance 2021/2022
Amenities Reserve	Proceeds from general ratepayer to fund various infrastructure where there was no government subsidy available	365	0	0	365
Community Development - Other	Funds from depreciation used for the upgrade and construction of replacement Council assets	635	61,204	57,185	4,654
Reserve Contributions	Proceeds from subdivision for public reserve upgrades	370	1,025	361	1,034
Miles Bequest	Funds set aside for the purchase of engraved seats at the Westport cemetery	2	0	0	2
Powell Bequest	Funds bequested to Council for the purchase of public seating in Westport	3	0	0	3
Mayor's Relief Fund	Funds for providing grants for relief at the discretion of the Mayor	5	0	0	5
Boiler Replacement Fund	Funds set aside to go toward replacement of boiler at Brougham Street offices	7	0	0	7
Development Contributions	Proceeds from commercial and industrial development to provide for social and recreation need of the area	14	0	0	14
Sale of Gifted Property	Funds set aside from the sale of property gifted to Council	11	0	0	11
Infrastructure Contributions	Funds set aside for upgrading infrastructure where appropriate	76	0	0	76
Refuse Collection	Separates all funding and expenditure and surpluses or deficits for each targeted activity	(163)	449	373	(87)
Recycling	Separates all funding and expenditure and surpluses or deficits for each targeted activity	88	530	516	102
Contracted Refuse/Recycling Operations	Separates all funding and expenditure and surpluses or deficits for each targeted activity	0	11,967	10,447	1,520
Westport Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	(531)	22,825	22,334	(40)
Reefton Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	(21)	3,439	3,284	134
Little Wanganui Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	26	468	444	50
Mokihinui Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	19	151	105	65
Ngakawau Hector Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	139	829	565	403
Waimangaroa Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	20	442	427	35
Cape Foulwind Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	309	992	600	701
Punakaiki Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	(25)	768	621	122
Inangahua Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	17	351	351	17
South Granity Water	Separates all funding and expenditure and surpluses or deficits for each targeted activity	13	436	370	79
Westport Sewerage	Separates all funding and expenditure and surpluses or deficits for each targeted activity	(1,412)	21,467	19,976	80
Reefton Sewerage	Separates all funding and expenditure and surpluses or deficits for each targeted activity	19	3,440	3,001	458
Little Wanganui Sewerage	Separates all funding and expenditure and surpluses or deficits for each targeted activity	(2)	451	437	12
Punakaiki Camp	Separates all funding and expenditure and surpluses or deficits for each targeted activity	(119)	3,254	3,300	(165)
Dog Control	Separates all funding and expenditure and surpluses or deficits for each targeted activity	(135)	2,268	2,155	(22)
Promotion & Development	Separates all funding and expenditure and surpluses or deficits for each targeted activity	10	5,330	5,330	10
TOTAL Reserves		\$(260)	\$142,086	\$132,182	\$9,645

Long Term Plan 2012-2022

Westport District Council

reserve funds

fees & charges

Section	Page	
1.0	Library	241
2.0	NBS Theatre	243
3.0	Reefton Cinema	244
4.0	Reefton Community Hall	244
5.0	Reserves	245
6.0	Westport & Reefton Cemeteries	246
7.0	Rubbish	247
8.0	Service Connections	247
9.0	Housing for Elderly	247
10.0	Room Rental	248
11.0	Grazing of Legal Road Reserve	248
12.0	Vehicle Crossings	248
13.0	Schedule 1C - Trade Waste Charges	248
14.0	Schedule 1D - Methodology for calculating additional Trade Waste Charges	249
15.0	Environmental Services - Resource Management	250
16.0	Category A - Land Use Consents	252
17.0	Category B - Subdivision Consents	252
18.0	Category C - Survey Plan and Related Subdivision Processing	252
19.0	Category D - General Consent Processing	253
20.0	Category E - Other RMA Functions	253
21.0	Category F - Miscellaneous	254
22.0	Category G - District Plans	254
23.0	Category H - Charge Out Rates	254
24.0	Category I - Charge out Rates, Mining Privileges	255
25.0	Building Consent Fees	256
26.0	Health Inspection Fees	258
27.0	Environmental Health Officer	258
28.0	Sale of Liquor Licensing (Sale of Liquor Regulations 2000)	259
29.0	Amusement Devices (set by regulation)	259
30.0	Dog Registration Fees	260
31.0	Information Services	262
32.0	All Departments (with the exception of the library)	262

1.0 Library

All Fees and Charges inclusive of 15% GST unless stated

1.1 Archives			
Initial Research (for search conducted by Library Staff)			\$18.00 first 15 minutes
Search Fee (for search conducted by Library Staff)			\$71.50 per hour
1.2 Rentals:			
Books - large print			\$0.50
Books - rental titles other than Bestseller Collection			\$1.00
Books - Bestseller Collection (two week loan only)			\$3.00
Magazines (first issue year)			\$0.50
Jigsaws			\$1.00
DVD			\$3.00
1.3 Late Returns (per item, fees accumulating):			
	Age: 18+	Age: 15-18	Under 15 years
1 - 7 days	\$0.80	\$0.70	no charge
8 - 42 days	\$3.00	\$2.50	\$2.50
43 days and over	\$6.00	\$5.50	\$5.50
Bestsellers overdue per day	\$0.80 per day	\$0.70 per day	\$0.70 per day
<i>Plus Invoicing Fee if applicable</i>			
1.4 Lost/Damaged Items:			Replacement Costs
1.5 Requests:			
Interloan			\$7.00
Reserves Own Collection Per Book <i>(free for online customer services)</i>			\$1.00
Replacement Cards			\$5.00
1.6 Sales:			
Books			From \$1.00 - \$5.00
Book Covering			\$7.00
Internet Printing (from People's Network)			\$0.30

1.7	Photocopying:	
	A4 single sided	\$0.30 per sheet
	A4 double sided	\$0.40 per sheet
	A3 single sided	\$0.40 per sheet
	A3 double sided	\$0.50 per sheet
	Colour A3 or A4	\$3.50 per sheet
1.8	Laminating Costs:	
	A4	\$3.00 each
	A3	\$5.00 each
1.9	Hire of Meeting Room:	
	Per day	\$115.00
	Per half day	\$57.50
1.10	Non Resident Subscription:	
	Holiday Card (valid up to one month)	\$10.00
	Subscription Membership Card (valid six months)	\$40.00
	Subscription Membership Card (valid 12 months)	\$60.00

2.0 NBS Theatre

All Fees and Charges inclusive of 15% GST unless stated

2.1	Movie Admission:	
	Adults	\$14.00
	Student (With ID)	\$11.00
	Children (primary)	\$8.50
	Senior Citizens (60+)	\$9.00
	Family Ticket (Two Adults and Two Children)	\$40.00
	3-D Glasses	\$2.00 per pair
2.2	Theatre Hire:	
	Variable at discretion of Theatre Manager, plus other direct costs - wages, heating	\$37.00 per hour
2.3	Daily Theatre Hire Rate:	
	Professional	\$650.00
	Local	\$390.00
	Arts Council and Public Meetings	\$330.00
	Two day hire	\$760.00
2.4	Green Room Hire Rate:	
	Per hour	\$30.00
	Per four hours	\$120.00
2.5	Fred Gregory Screen Room Hire Rate:	
	Per hour	\$40.00
	Daily rate	\$150.00
2.6	Equipment Usage Charges:	
	Lights	\$16.00 per day
	Dimmer Packs	\$27.00 per day
	Speakers	\$27.00 per day
	Microphones, Stands, Light Trees, Tape Deck, CD Player	\$10.50 per day
	Staff Technician, Usher, Front of House	\$27.00 per hour per person
	Laptop	\$30.00 per day
	Commission	\$1.50 per ticket
	Additional Charges	At the discretion of Theatre Manager

3.0 Reefton Cinema

3.1 Movie Admission:

Adults	\$12.50
Children (Under 16)/Senior Citizen 65+	\$8.50

All Fees and Charges inclusive of 15% GST unless stated

4.0 Reefton Community Hall

4.1 Hire Rate

Hire rate to 4 pm weekdays	\$11.00 per hour
Hire rate, nights, weekends, statutory holidays (Variable at discretion of Staff, plus other direct costs - wages, heating)	\$22.00 per hour

4.2 Reefton Community Hall - Sports

U16 Training	\$6.00 per hour
Senior Training and U16 Competition	\$11.00 per hour
Senior Competition	\$22.00 per hour
Full night hire	\$220.00

4.3 Auditorium

Visiting Shows 3.00 pm to 1.00 am	\$550.00
Others 3.00 pm - 1.00 am	\$415.00
Rehearsals	\$15.00 per hour

5.0 Reserves

All Fees and Charges inclusive of 15% GST unless stated

5.1 Victoria Square:

Buller Cricket Association	\$220.00 per year
Buller Rugby Union	\$75.00 + 6% gate per year
Rangimarie Croquet Club	\$84.00 per year
White Star Rugby Club	\$84.00 per year

5.2 Kilkenny Park:

Buller Women's Hockey Association	\$167.00 per year
-----------------------------------	-------------------

5.3 Rayner Park:

White Star Rugby Club	\$84.00 per year
NZ Fire Service	\$84.00 per year

5.4 North Beach:

Westport Pony Club	\$84.00 per year
--------------------	------------------



6.0 Westport & Reefton Cemeteries

All Fees and Charges inclusive of 15% GST unless stated

6.1 Burial:

Adult interment (opening fee)	\$599.00
Child aged 12 years or over interment (opening fee)	\$599.00
Child aged under 12 years <i>interment in area specially provided</i> (opening fee)	\$154.00
Stillborn child (<i>buried in area provided or in previously purchased existing plot</i>)	\$55.00
Extra Depth, over 1.8 m	\$110.00
Interments taking place on Saturdays or on a Monday or day following a public holiday before 11.00am an additional fee of	\$250.00
Interment of Ashes	\$110.00 \$148.00 for two
Disinterment	\$599.00
Re interment	\$599.00

6.2 Other Cemetery Fees:

Purchase of right of burial in perpetuity each single plot	\$353.00
- includes adult and child aged 12 years or under	
- excludes stillborn child in area provided	
Pre-purchase of Ashes plot	\$61.00
Perpetual maintenance of each single lawn plot	\$631.00
Perpetual maintenance (child under 12) in special area provided	\$166.00
Perpetual maintenance (ashes berm)	\$73.00
Plaque permit on berm (grave)	\$128.00
Plaque permit on berm (ashes)	\$64.00
Burial fee adjustment - in case of double bereavement in one family	Opening fee reduced by 33.3%
Issue of duplicate of any document or certificate	\$46.00
Cemetery burial records search exceeding 10 minutes of staff time	\$39.00

7.0 Rubbish

All Fees and Charges inclusive of 15% GST unless stated

7.1 Rubbish Bags Purchased:

Purchase per bag (plastic)	\$3.65
----------------------------	--------

7.2 Dumping Charges - Refuse Tips:

Official Refuse Bags	No Charges
Minimum charge for any refuse	\$8.50
All Refuse	\$225.00/per tonne
All Greenwaste	\$10.00 - single trailer \$15.00 - tandem trailer
All prepared car bodies	\$30.00 per car
[Council will advertise 4 dates per calendar year where fully-prepared car bodies can be dumped free of charge at all landfill sites throughout the Buller District]	
All unprepared car bodies	\$60.00 per car
All car tyres	\$3.00 per tyre
All truck tyres	\$6.00 per tyre
All tractor or loader tyres	\$25.00 per tyre
Booking Fee per month	\$10.50

Note - All refuse charges calculated by weight from 1 July 2008

8.0 Service Connections

All service connections shall be on a cost recovery. The work involved shall be installed to Council Specifications and the installations must be undertaken by an Approved Contractor following the application being approved by Council.

9.0 Housing for the Elderly

Single Unit	\$103.00 (GST Exempt)
Double Unit	\$135.00 (GST Exempt)
Garage (if available)	\$6.00 (GST Exempt)



10.0 Room Rental

The Operations Division will provide rental rates upon application.

11.0 Grazing of Legal Road Reserve

Rental or lease - 4.5% of the valuation or a minimum of \$60.00 (\$53.33 GST exclusive).

12.0 Vehicle Crossings

Vehicle crossings are required to be installed to Council Specifications and the installation must be undertaken by an Approved Contractor following the application being approved by Council.

13.0 Schedule 1C - Trade Waste Charges

Fees and charges are set annually by Council resolution and notified in the Annual Plan. The following charging categories apply to non-domestic/trade waste consumers.	
A1 Connection/Annual Charge	This is an annual charge made for every connection to the Westport Sewerage System. This is the minimum charge per rateable lot with a connection to the system
A2 Additional Trade Waste Charge	This is an annual charge for recovery of the marginal cost of providing additional trade waste capacity. This charge will be made using the methodology defined in Schedule 1D. This charge will be made on the basis of multiples of domestic dwelling equivalents
A3 Provisional Application Fee	No Charge
A4 Trade Waste Consent Application Fee	This is payable with each Trade Waste Consent Application
A5 Compliance or Extraordinary Application Processing Costs	Time and disbursement costs, as incurred on at a rate identified in the Annual Plan. Extraordinary application processing or compliance costs will subsequently apply

14.0 Schedule 1D - Methodology for calculating additional Trade Waste Charges

All Fees and Charges inclusive of 15% GST unless stated

The following methodology will be used to apply the fees and charges set out in Schedule 1C. This methodology is based on principles outline in the Introduction to the Bylaw.

1. The Council will prepare a schedule of non-domestic consumers from their rating database.
2. Using best available information and local knowledge, the Council will assess the business function or activity and estimate the relevant local capacity of usage criteria of each non-domestic consumer on the schedule.
3. From load factors for the generic business functions or activities, an average daily flow will be estimated. In special cases, organic load may be considered, if relevant to that activity or if it may have an implication to the sewerage system.
4. From the estimate of daily flows (or organic load in special cases), the ratio of flow estimated from the activity (or organic load) to that expected from a domestic dwelling and as identified will be calculated.
5. As the assessment is not necessarily highly accurate, the calculated ratio will be averaged into one of the following groups and the appropriate charge concluded.

Ratio	Group	Charge
1 - <2	A	1 Domestic Charge
2 - <5	B	1 Domestic Charge plus 3 additional Trade Waste Charges
5 - <10	C	1 Domestic Charge plus 7 additional Trade Waste Charges
10 - <20	D	1 Domestic Charge plus 15 additional Trade Waste Charges
20 - 30	E	1 Domestic Charge plus 25 additional Trade Waste Charges
>30	F	1 Domestic Charge plus ratio x additional Trade Waste Charges
>70	G	Formal Trade Waste Consent Application required

6. The assessment will be forwarded to the applicant as a Provisional Trade Waste Consent, with procedures defined in Section 3.2 of the Bylaw.
7. For application assessed or known to have a maximum flow greater than 50m³/day, a formal Trade Waste Consent Application shall be required to be submitted by the consumer.

For further information regarding the Trade Waste Bylaw contact the Operations Department.

15.0 Environmental Services - Resource Management

All Fees and Charges inclusive of 15% GST unless stated

15.1 Basis of Charges

The Buller District Council has adopted a user pays policy for all resource consent applications and functions that the Council carries out under the Resource Management Act 1991. The purpose of the charges is to recover the actual and reasonable costs incurred by the Council.

In setting these charges, the Council has had regard to the criteria set down in Section 36 of the Resource Management Act (RMA).

15.2 Timing of Payments

Most of the charges and amounts specified in this schedule (unless otherwise specified) are payable in advance of any action being undertaken by the Council. Pursuant to Section 36(7) of the RMA the Council need not perform the action to which the charge relates until the charge has been paid in full.

15.3 Deposits

Deposits are initial charges payable at the time an application is submitted to Council for processing. Notwithstanding that a deposit may be paid, the Council will commence processing the application only when it is satisfied that the information received with the application is adequate.

Statutory timeframes will be suspended until the Council is satisfied that all necessary information has been received.

Since resource consent applications can vary significantly in their content and nature, the Council cannot set a fixed charge that would be fair and reasonable in every case. The deposit shown in the schedule is the minimum deposit for that particular application category. A deposit higher than the minimum could be required and this would be dependent on the nature and scale of each specific application.

15.4 Final Costs

When the processing of an application has been completed and a decision has been made, Council will then finalise the cost of processing the application.

(a) Refund of Charges

Pursuant to Section 36(5) of the RMA, the Council, at its discretion may remit the whole or any part of the charges listed in this schedule where the deposit paid is greater than the costs incurred by Council in processing the application. Any refunds due will be paid after Council has assessed the final cost of processing the application.

(b) Additional Charges

Additional charges may be required under Section 36(3) of the RMA where the deposit is inadequate to cover costs, to enable Council to recover its actual and reasonable costs relating to any particular application.

(c) Discount on Charges

Pursuant to Section 36AA the Council will give discounts on administration charges to applicants whose resource consents have exceeded the prescribed timeframes where the responsibility for the failure rests solely with Council. The refund will be in accordance with the recommendation of the Minister for the Environment.

15.5 Policy

As a basis for additional costs under Section 36(3) of the RMA 1991, Council will assess such costs on the following basis:

- (a) Staff costs will be charged out at their hourly charge out rates as determined by the Department Manager from time to time.
- (b) Vehicle mileage rates will be charged at \$1.00 per kilometre plus GST for external charging.
- (c) Site visits involving more than an hour total travelling time will be charged at a flat rate of one hour of staff time in addition to charges under (b) above.
- (d) Advertising, materials and laboratory costs will be charged at cost.
- (e) Costs for Hearing Commissioners and their disbursements will be recovered at actual rates.
- (f) Legal charges / peer reviews will be recovered at actual rates.

15.6 List of Charges

A charge shall be made for each type of application or action listed. All charges unless otherwise specified in this table are a deposit and are inclusive of GST. All references are to the Resource Management Act 1991 and any subsequent amendments unless specified otherwise.

Where work is required to be undertaken by a specialist consultant in an advisory capacity or for the purpose of processing a consent, (eg noise reports, planning consultant reports, legal advice), the direct cost of engaging the consultant will be passed onto the applicant.

Consents administration fee	\$100.00
Monitoring administration fee	\$100.00



16.0 Category A - Land Use Consents

All Fees and Charges inclusive of 15% GST unless stated

Description of Service	Minimum Deposit/Fixed Charge
Non notified (other than below)	\$800.00 deposit with full cost recovery
Non notified - Electric Line Installation - Minor bulk, height and location matters - Signs	\$500.00 deposit with full cost recovery
Notified	\$1,200.00 deposit with full cost recovery (eg hearings and joint hearings with the Regional Council)

17.0 Category B - Subdivision Consents

Non notified	\$800.00 deposit plus \$50.00 per additional lot with full cost recovery
Notified	\$1,200.00 deposit with full cost recovery
Boundary Adjustment	\$500.00 deposit with full cost recovery

18.0 Category C - Survey Plan and Related Subdivision Processing

Section 223 Sealing of Plan Subdivision 1-4 Lots	\$150.00 flat fee
Section 223 Sealing of Plan Subdivision 5+ Lots	\$150.00 deposit with full cost recovery
Signing under Section 224(c) where no conditions are imposed on the subdivision	\$80.00 flat fee
Signing under Section 224(c) where minor conditions are imposed	\$160.00 flat fee
Signing under Section 224(c) which includes the following: - Covenant - Consent Notice - Geotech Report Checking - Checking Engineering Plans - Site visit or visits by Planning/Engineering/Building/Environmental Health Staff	\$200.00 deposit with full cost recovery
Section 226 Certificates	\$150.00 deposit with full cost recovery
Right of Way and Easement Amendments (Section 348 of LGA 1974)	\$300.00 deposit with full cost recovery
Resolution for no frontage access to a lot (Sec 321 of LGA 1974)	\$300.00 deposit with full cost recovery
Authenticated Copy of Section 321 Resolution	\$130.00 deposit with full cost recovery
Easements and encumbrances including lifting building line restrictions	\$255.00 deposito plus recovery of fuel costs
Other services (eg building, engineering advice)	At Cost

19.0 Category D - General Consent Processing

Compliance monitoring on a Resource Consent where a breach of consent condition or conditions are identified - Sec 35(2)(d)	At cost, invoiced on completion of investigations
Random compliance monitoring of Resource Consent conditions, including Compliance Certificate for completion of conditions	At cost, invoiced on completion of investigations
Objection on Resource Consent Decision - Sec 357	\$200.00 deposit with full cost recovery
Lapsing/cancellation/change/review of conditions - Sections 125, 126, 127, 128-132	\$450.00 deposit with full cost recovery
Notified review of condition - Sec 128	Full cost recovery
Bond preparation by Council Solicitor	At cost
Legal costs associated with consent application	At cost
Title Search	\$20.00 per title

20.0 Category E - Other RMA Functions

Existing Use Rights - Sec 10	\$650.00 deposit with full cost recovery
Certificate of Compliance - Sec 139	\$450.00 deposit with full cost recovery
Requirement for Designation - Secs 168-173 (Heritage Order Secs 189-191)	Non-notified \$1,000.00 deposit with full cost recovery
	Notified \$2,000.00 deposit with full cost recovery
Approval of Outline Plan - Sec 176(a)	\$200.00 deposit with full cost recovery
Waiver of Outline Plan - Sec 176	\$100.00 flat fee
Requirement for alteration of a designation - Sec 181	Non-notified \$300.00 deposit with full cost recovery
	Notified \$800.00 deposit with full cost recovery
Application to determine that a designation should not lapse - Secs 184(1)(b) and (2)(b)	Non-notified \$300.00 deposit with full cost recovery
	Notified \$1,000.00 deposit with full cost recovery
Searching and compiling information in respect of plans, resource consent records, planning files, involving more than 30 minutes and per half hour or part thereof	\$25.00 deposit with full cost recovery
Consultation of more than 30 minutes regarding information in respect of District Plan or Proposed District Plan interpretation on any one project. This charge excludes explanations associated with the statutory process for processing a consent	Invoiced on completion of consultation
Written response to interpretations sought on District Plan or any Proposed District Plan rule/s	Invoiced on completion of investigations
Request for Private Plan Change	\$5,000.00 deposit with full cost recovery

21.0 Category F - Miscellaneous

Preparation of any documents for the purposes of the Overseas Investment Commission	At Cost
Resource Management Planning Certificate under the Sale of Liquor Act 1989	\$150.00 deposit with full cost recovery
Information requests under the Official Information and Meetings Act 1987	At cost for requests that take longer than 30 minutes to answer
Application for Class 4 Gambling Venues	\$250.00 deposit with full cost recovery

22.0 Category G - District Plans

Buller District Plan Folder	\$100.00 flat fee
Buller District Plan CD	\$26.00 flat fee
Buller District Plan Maps	\$150.00 flat fee

23.0 Category H - Charge Out Rates

The following are chargeout rates that will be used to assess actual costs:

Chief Executive	\$200.00 per hour
All Divisional Managers	\$180.00 per hour
Processing Officer	\$110.00 - \$200.00 per hour
Planning Assistant	\$90.00 per hour
Other Staff	Hourly rate set by Manager of the respective department, but not less than \$90.00 per hour
Cost of Commissioners attending Hearings	Actual Costs
Consultants	Actual Costs

The Manager Environmental Services shall have the right to:

1. Reduce deposits to the level of expected cost in circumstances where they consider that this is appropriate; and
2. Vary charges for Heritage Order Requests if, in their opinion, some of the benefits are to the community as a whole.

24.0 Category I - Charge Out Rates Mining Privileges

All Fees and Charges inclusive of 15% GST unless stated

Chief Executive	\$200.00 per hour
All Divisional Managers	\$180.00 per hour
Processing Officer	\$110.00 - \$200.00 per hour
Planning Assistant	\$90.00 per hour
Other Staff	Hourly rate set by Manager of the respective department, but not less than \$90.00 per hour
Consultants	Actual Costs

Copying, vehicle costs and other administration charges are applicable as prescribed for the whole of Council's operations.

Notes:

1. The Council may charge a late default fee of \$100.00 if a resource consent application is withdrawn within five (5) working days of an appointed hearing, in addition to costs.
2. Consent monitoring charges will be included as conditions on resource consents where appropriate.
3. Every other certificate, authority, approval, consent, service given or inspection made by the Council under any enactment or regulation not specifically mentioned in the resolution above, where such enactment contains no provision authorising the Council to charge a fee and does not provide that certificate, authority, approval, consent, service or inspection is to be given or made free of charge, will be charged for at cost. This includes cancellation of amalgamation conditions.
4. All information searches which take longer than 10 minutes will be charged for.
5. These charges shall come into effect on 1 July 2012 and remain in effect until rescinded by Council.
6. All charges are inclusive of the GST rate effective 1 July 2011. Changes in the rate could mean that ratepayers would have to pay the rate legislated by Government.



25.0 Building Consent Fees

All Fees and Charges inclusive of 15% GST unless stated

Building Consent Fees shall be paid by way of deposit up front followed by settlement of any additional cost before uplifting a consent. Fees are as listed below:

Property Information Memorandums (PIM's)	Deposit \$115.00 with full cost recovery
Marquee/temporary building/demolition	\$200.00 set fee
Spaceheater - Freestanding	\$400.00 set fee
Spaceheater - Inbuilt	\$500.00 set fee
Minor Alterations (<\$20,000) eg remove internal wall, install shower	Deposit \$380.00 with full cost recovery
Minor Work (<\$20,000) eg Garage/Shed/Carport/Conservatory/re-pile	Deposit \$480.00 with full cost recovery
New work/Alterations (>\$20,000) but not major construction and multi-proof consents	Deposit \$700.00 with full cost recovery
New Major Constructon:	Deposit \$2,500.00 with full cost recovery

25.1 Applications:

Administration Fee - All	\$120.00
Inspection Fee (per inspection)	\$120.00
Processing of Consent Applications	\$120.00 per hour
Code Compliance Certificate	\$120.00
Compliance Schedule - where required	\$120.00
Exempt Building Work	Deposit \$60.00 with full cost recovery

25.2 Building Levies (Fees are payable on consent of a value in excess of \$20,000):

Department of Building and Housing (as set by statutory requirements)	Currently Fees are \$2.01 per \$1,000.00 or part thereof
BRANZ (as set by statutory requirements)	Currently Fees are \$1.00 per \$1,000.00 or part thereof

	BCA Levy
< \$20,000	\$50.00
\$20,000-\$49,999	\$150.00
\$50,000-\$99,999	\$350.00
\$100,000-\$199,999	\$750.00
\$200,000-\$349,999	\$1,000.00
\$350,000-\$499,999	\$1,500.00
\$500,000-\$1,000,000	\$2,000.00
> \$1,000,000	\$2,500.00

25.3 Other Fees:

Land Information Memorandum (LIM) minimum fee of:	\$250.00
Certificate of Acceptance - The full cost of processing a Certificate of Acceptance based on inspection and processing fees plus the full fee, charges and/or levies that would have been payable had the owner or the owners predecessor in title applied for a building consent before carrying out the building work. (Refer Section 97 Building Act 2004)	
Building Compliance Certificate (Sale of Liquor)	Flat Fee of \$50.00
Inspection and reports on unauthorised work	\$120.00 per hour
Swimming Pool Fence Inspections Fee (first free, subsequent inspections charged)	\$120.00 per inspection
Field/Service/Site Inspection	\$120.00 per hour
Building Information	\$120.00 per hour
Notices to Fix	\$120.00 per hour
Annual Administration Fee for Compliance Schedule (includes Audit if required)	\$120.00
Design or Peer Review plus specific inspections by Specialist External Contractors	Full cost recovery
Certificates for Public Use	\$30.00 administration fee 120.00 per hour processing fee
Amendment of Consents	\$30.00 administration fee 120.00 per hour processing fee
Building Consent - Extension of time fee	\$25.00

25.4 Registration Costs Section 73, 77 and 83 of the Building Act:

Administration/Preparation of Signed Certificate	\$66.50
<i>Plus:</i> Registration Costs to DLR as set by Land Information New Zealand	

25.5 Fire Permits

Issuing of Fire Permits	\$28.75
-------------------------	---------

26.0 Health Inspection Fees

All Fees and Charges inclusive of 15% GST unless stated

Premises Licence Fees:	
Food Premises - no kitchen	\$350.00
Food Premises - all other premises	\$600.00
Additional Visits if required	\$120.00 per hour (includes mileage)
Food Vending Machines	\$35.00
Hairdressers	\$350.00
Mortuary Licence	\$350.00
Offensive Trades	\$350.00
Camping Grounds	\$350.00
Transfer Fee	\$30.00
Others - Itinerant Traders - Set by Statute	\$250.00
Mobile or Travelling Shops - Set by Statute	\$250.00
Street Stand Fee	\$1,400.00
Hawkers - Set by Statute	\$22.50
Street Stalls	\$20.00 up to and including a maximum of three (3) days over any seven (7) day period.
	\$35.00 for more than three (3) days up to seven (7) days over any seven (7) day period
Licence to Occupy Footpaths for dining purposes - temporary structures	\$115.00

27.0 Environmental Health Officer

Inspections	\$150.00
Administration	\$75.00
Consultation	\$150.00 per hour

28.0 Sale of Liquor Licensing (Sale of Liquor Regulations 2000)

On Licence or Off Licence or Club Licence - new or renewal applications	\$793.24
On Licence Endorsed BYO - new or renewal applications	\$134.93
Conveyance Licence - new or renewal applications	\$134.93
Special Licence - new or renewal applications	\$64.40
Manager's Certificate - new or renewal applications	\$134.93
Extract from Registrar	\$23.00
Temporary Authority per licence	\$134.93
(Costs may be subject to change due to the Alcohol Reform Bill currently before Government)	

29.0 Amusement Devices (set by regulation)

For one device, for the first seven days of proposed operation or part days thereof	\$11.25
For each additional device, for the first seven days of proposed operation of part days thereof	\$2.25
For each device, for each further period of seven days or part thereof	\$1.12

All Fees and Charges inclusive of 15% GST unless stated



30.0 Dog Registration Fees

All Fees and Charges inclusive of 15% GST unless stated

For the purposes of determining Annual Dog Registration Fees, there will be two categories of dog owner - those considered to demonstrate competent dog ownership known as responsible dog owners (RDO) and those who have not. To demonstrate competence a dog owner must not have had any substantiated complaints in the previous twelve month period. Animal Control Officers will be responsible for investigating and recording complaints made about dogs.

30.1 Responsible Dog Owners will be charged the following registration fees:

Approved Dog Owners - Entire Dogs	\$85.00
Approved Dog Owners - De-sexed Dogs	\$65.00

30.2 Dog owners who are not able to show competence in dog ownership will be charged the following fees:

Entire Dogs	\$140.00
De-sexed Dogs	\$120.00

30.3 Other Fees related to Registration:

Dogs not registered after due date - per dog	Additional 50%
Duplicate Registration Tags	\$2.50
Collars	From \$7.50 - \$10.50
Microchipping of Dogs	\$35.00
Inspection Fee	\$51.00
Animal Control Officer Consultation	\$66.50 per hour

30.4 Dog Impounding

First impounding within 12 months	\$75.00
Second impounding within 12 months	\$180.00
Third impounding within 12 months	\$200.00
Plus in each instance above, a sustenance fee per day or part there of	\$20.00
Any dogs impounded after normal working hours, owner to pay an additional fee	\$40.00
Finders Fee (first offence, registered, able to be identified, able to be received)	\$50.00
Dog Euthanasia	Full cost recovery

30.5 Ranging & Impounding of Animals

Stock Impounding

	Actual cost
Every horse, above 12 months of age	\$51.00
Every horse, under 12 months of age	\$51.00
Every mule or ass	\$51.00
Every bull over the age of 9 months	\$51.00
Every ox, cow, steer, heifer or calf	\$51.00
Every ewe, wether or lamb	\$41.00
Every hind or stag	\$51.00
Every goat	\$41.00
Every boar, sow or pig	\$41.00

30.6 Impounding and Sustenance

The owner of any stock impounded shall pay, in addition to the above impounding fee, a similar amount per day or part day thereof for sustenance, and actual and reasonable charges incurred in impounding the stock on the following basis;

- The actual costs on wages plus 140% (plus GST)
- Vehicle expenses at \$1.00 per kilometre plus GST for external charging
- The actual freight costs incurred

30.7 Administration Costs

Travel Costs - Vehicle expenses at \$1.00 per kilometre plus GST for external charging	
Any dogs impounded after normal working hours, owner to pay an additional fee	\$20.50
Finders Fee (first offence, registered, able to be identified, able to be received)	\$31.00

31.0 Information Services



Where written information is sought or staff are employed to provide information other than that in relation to normal inspectoral or by-law requirements, an hourly rate of	\$71.50 per hour
Photography Costs	\$2.00 per photo
Other Services	
All other services rendered by staff which is outside of the services normally provided for in the other fees and charges, an hourly rate of	\$71.50 per hour

32.0 All Departments (with the exception of the Library)

32.1 Staff time	
For chargeable services the staff hourly rate is:	\$80.00 per hour
32.2 Photocopying:	
A4 Mono	\$0.20 per copy
A4 Colour	\$1.00 per copy
A3 Mono	\$0.40 per copy
A3 Colour	\$2.00 per copy
32.3 Laminating Costs:	
A4	\$2.00 per page
A3	\$4.00 per page
32.4 Aerial Photos or Maps	
GIS preparation and printing	\$10.00 per item
▶ Photocopying charges apply as above for multiple copies	
▶ Complex enquiries may incur specialist staff time charges	
32.5 Electronic imaging	
CD or DVD	\$5.00 per job

1. Nature and Scope of Activities

Buller Holdings Limited

The nature and scope of Buller Holdings Limited is to provide a holding company structure for the ownership of selected Council assets and investments.

Buller Holdings provides a commercial focus in the governance and administration of Buller District Council's commercial assets, enabling more effective management of Council's commercial activities to achieve maximum returns on behalf of ratepayers.

WestReef Services Limited

Westreef Services Limited is 100% owned by Buller Holdings Limited.

The nature and scope of WestReef Services Limited activities is predominantly to provide contracting services for physical works in the Buller Region and the West Coast of the South Island. Its activities include maintenance and construction services for:

- ▶ Road and bridges - maintenance and construction
- ▶ Response for Road and Civil Defence Emergencies
- ▶ Park and reserves (including associated facilities) - maintenance and construction
- ▶ Utility services (water and sewerage reticulation) - maintenance and construction
- ▶ Rural fire emergency response
- ▶ Vehicle workshop repairs
- ▶ Landfill and transfer station - operation and maintenance
- ▶ Roadside vegetation control
- ▶ Property maintenance
- ▶ Refuse and kerbside recycling - collection

Westport Harbour Limited

Westport Harbour Limited is 100% owned by Buller Holdings Limited.

Council sold certain harbour land to Westport Harbour Limited on 01 September 2010. Council also conducted a operating lease and a licence to occupy strategic harbour assets. Westport Harbour Limited will provide land, facilities and plant for receiving, delivery, stockpiling and shipment of a wide range of products and raw materials; the ownership of land and facilities necessary to maintain the company's commercial assets; and the provision of facilities associated with the repair and servicing of vessels.

Management of the Harbour assets and resources is currently delegated to Westport Harbour Limited

Buller Recreation Limited

Buller Recreation Limited is 100% owned by Buller Holdings Limited. The Solid Energy Centre assets were transferred from Council to Buller Recreation Limited, effective 01 July 2009.

The Solid Energy Centre is a sports and leisure complex which was formally opened on 18 April 2009. Buller Recreation Limited is responsible for the day-to-day management of the Solid Energy Centre and the Reefton swimming pool.

2. Significant Policies and Objectives

The principal objective of Buller Holdings Limited is to operate as a successful business while working for the benefit of its shareholders.

In pursuing these objectives the company is guided by the following key principles.

Financial Performance:

The company is committed to operating as a successful business and achieving a competitive rate of return on its investments. It will be striving to minimise operating costs and manage the assets and liabilities in a prudent way.

Service:

The company recognises that the needs of the group's major customers are paramount and is committed to meeting those needs. It also recognises the need to develop its customer base to ensure sustainability of the business in the future.

Employee Relations:

The holding company values its employees and will recruit and retain employees with the skills necessary to run the business and will provide opportunities for staff training and development. It will ensure that employees are fairly treated and provided with good and safe working conditions.

The holding company, together with its employees, will create a culture that recognizes the importance of being competitive, the value of delivering a high quality of customer service and the mutual benefit of continued employment. This will involve effective internal communications.

Safety and Environment

The company has a zero tolerance to safety and environmental incidents. The company undertakes to comply with all Health and Safety legislation requirements.

3. Key Performance Targets

Buller Holdings Limited

Objective	Performance Measure	Targets
Financial Performance	a) The Financial Performance will be an aggregation of the results from the businesses that make up the structure including administration costs of the parent company. This aggregation will include surpluses after tax less any losses.	Targets of subsidiaries are stated in the individual subsidiaries Statement of Intent
	b) To actively pursue additional revenue streams in each of the subsidiaries resulting in improved profitability of the subsidiary / Buller Holdings Limited, so as to increase the dividend payable to Council.	To be agreed as business/ growth opportunities arise.
Service	a) The Board of Directors will meet with the Buller District Council Councillors on a formal basis.	Three times a year and at any other time by request.
	b) The General Manager will meet with the Buller District Council Chief Executive Officer on a formal basis.	Six times a year for a verbal update on issues and performance.

Westreef Services Limited

Objective	Performance Measure	Targets
Financial Performance	a) To achieve a pre tax operating profit of at least 10% on gross revenue (before any subvention payment)	10% pre tax operating profit
	b) To grow gross revenue by 5%	5% increase in revenue
	c) To grow revenue from competitively procured work	Target 30% of gross revenue
Service Performance	a) To renew its TQS1 certification as required.	Renewal
	b) Meeting with major client, BDC engineers, to obtain feedback on specific contract performance.	Meet monthly.
	c) Support activities involved with the social and environmental development in the community.	Support six activities.
Employee Leadership, Development and Retention	a) Engage in policies that will assist in developing and retaining staff, including seeking opportunities for training schemes and apprenticeships as a means to upskilling employees.	Staff Turnover to be less than 15% annually excluding retirement.
	b) Ensure succession plans are put in place for all senior management positions.	Succession plans in place.
	c) Hold staff meetings to ensure effective communication with all staff.	Meetings to be held weekly with minutes kept.
	d) Maintain a zero tolerance to loss time incidents.	LTI's to be no more than 5% of total hours.

Westport Harbour Limited

Objective	Performance Measure	Targets	
Financial Performance	a) To achieve a pre tax operating profit (prior to funding dredge slip maintenance) of at least 9% of gross revenue.	9% pre tax operating profit	
	b) To achieve a post tax operating profit of at least 15% on BHL's investment before any subvention payment.	15% post tax operating profit	
	c) Pursue and all opportunities for growth in business with existing and new customers	Turnover growth	
Service Performance	a) To safely maintain by dredging <ul style="list-style-type: none"> ▶ a bar depth greater than 2.8 metres at chart datum ▶ an average river depth in the main navigation channel of 3.8 metres at chart datum ▶ the Cement berth depth to allow Milburn Carrier II to lie 'always afloat' loaded at a draft of 5.6 to 6.0m ▶ the Floating Basin main berth and Talleys wharf at 5.0 metres chart datum 	bar depth 2.8 + metres river depth 3.8 metres cement berth depth 5.6 to 6.0 metres Floating Basin and Talleys wharf 5.0 metres	
	b) To consistently deliver services to customers in accordance with contractual agreements.	Compliance with contract terms	
	Employee Relations	a) Achieve and maintain succession plans for the key staff positions of Harbourmaster and Dredgemaster.	Succession plans in place
	b) Engage in policies that will assist in recruiting and retaining staff.	Minimise staff turnover	
	c) Achieve target training hours per employee. Target 0.5% total work hours.	Training hours 0.5% of total work hours	
Safety and Environment	a) To maintain a comprehensive system of health and safety procedures involving all employees in identifying risks and hazards and striving to eliminate or mitigate these.	Compliance with legislation and Deed of Navigational Safety	
	b) Promote a safety first – zero harm culture.	LTI target is zero	
	c) To avoid harm to the environment as a consequence of port operations	Compliance with legislation and resource consents	
	d) To maintain a high quality response to managing any environmental damage under the direction of the West Coast Regional Council.	Compliance with legislation and resource consents	

Buller Recreation Limited

Objective	Performance Measure	Targets
Financial Performance	a) Achieving budget revenue and expenditure	Operate within budget
Service Performance	a) Achieve fitness centre membership of circa 320pa with a retention rate of more than 75%	Membership of 320pa Retention rate of more than 75%
	b) Achieve regular patronage of aquatic services to an average of 4,000 visits per month	Average 4,000 visits per month
	c) Achieve swimming lesson students in programmes of 135 students (averaged over 12 months)	135 swimming students
	d) Ensuring compliance with legislation and industry best practice in health and safety management	Nil serious harm accidents to customers or staff 100% compliance with health and safety procedures
Employee Leadership, Development and Retention	a) Engage in policies that will assist in retaining staff	Staff turnover to be less than 15% annually
	b) Establishing a structure of leadership and succession that enables delivery of service objectives	Leader structure and succession plans developed
	c) Developing and training staff to meet customer expectations	Development of training plan for staff
	d) Team leaders to meet fortnightly with a focus on upward communication and minutes circulated	Fortnightly team leader meetings to be held and minuted
Asset Management	a) Maintain a comprehensive asset management plan for the facility, plant and equipment	Asset management plan developed
	b) Complete maintenance and replacement in accordance with asset management plan	Monthly report on asset management

other council controlled organisations

Buller Health Trust

1. Nature and Scope of Activities to be Provided

The Buller Health Trust was established in May 1997. The purpose of the Trust is the preservation of public health and wellbeing in the Buller District. The Trust's current activities include the provision of low interest loans to medical professionals. The Trust also owns the Westport Dental Clinic following the departure of the previous Dentist in November 2005 and currently employs a dentist.

2. Significant Policies and Objectives

The Mayor and Chief Executive are appointed as Trustees. The objective of the Trust is to support the provision of the medical services in the Buller District. The Buller District Council provides funding to the Trust by way of loans.

3. Key Performance Targets

- ▶ To support the provision of appropriate medical services to the Buller community
- ▶ To operate on a breakeven basis

West Coast Rural Fire Authority

1. Nature and Scope of Activities to be Provided

The West Coast Rural Fire Authority is a rural fire management agency focusing on the West Coast of the South Island. The macro focus of the West Coast Rural Fire Authority is to co-ordinate and provide for a rural fire management capability within the region.

2. Significant Policies and Objectives

Council is represented on the West Coast Rural Fire Authority by the Environmental Services Manager whilst Council staff also contribute to the manning of fire fighting teams. Regular feedback on the activities of the Authority is given to Council and Council's future involvement and support of the West Coast Rural Fire Authority will depend on the success of the body in achieving its outcomes and the continuation of joint funding of the activity.

3. Key Performance Targets

- ▶ To manage the District with respect to legal and policy obligations
- ▶ To facilitate the co-ordination of Rural Fire control within the District
- ▶ To audit and monitor the state of readiness within the District

Tourism West Coast

1. Nature and Scope of Activities to be Provided

Tourism West Coast is the official Regional Tourism Organisation for the West Coast region. Out of a total board size of five, Council appoints one member of the board, along with the Westland District Council and Grey District Council who also appoint one member each. The industry also appoints one member.

Council currently provides annual funding to the organisation and has signalled in this document for this to continue.

2. Significant Policies and Objectives

- ▶ Enhance the West Coast's basic promotional capabilities
- ▶ Co-ordinate the work of development and promotional agencies
- ▶ Secure long term funding
- ▶ Provide advisory and support services for the local Tourism industry

3. Key Performance Targets

- ▶ The Chairperson of the Board or CEO of Tourism West Coast will address Council on an annual basis
- ▶ The Annual Report will be presented to Council within two months of adoption

Westport Airport

1. Nature and Scope of Activities to be Provided

Westport Airport is a joint venture between the Crown and Buller District Council, with each holding a 50% interest. Management and control of Westport Airport is vested in the Buller District Council.

The purpose of the joint venture is to operate Airport facilities at Westport. This includes the provision, maintenance, upgrading and enhancement of services and facilities to accommodate the landing of aircraft and the safe and efficient facilitation of passengers and cargo, having regard to the regulatory requirements of the Civil Aviation Authority of New Zealand

2. Significant Policies and Objectives

- ▶ To operate as close as possible to a commercial business in a cost effective and efficient manner.
- ▶ To maintain the Westport Airport assets
- ▶ To enter into any commercial undertakings that will complement the airport operations

3. Key Performance Targets

- ▶ To improve financial performance and to operate in a cost effective manner. Financial performance will be judged against projected income and expenditure.
- ▶ To systematically improve the quality and cost effectiveness of services provided to its customers.
- ▶ To operate the airport with due regard to sound cultural and environmental issues arising from the community.
- ▶ To comply with the Resource Management Act and undertake its activities in an environmentally sound manner having regard to the interest of the community.

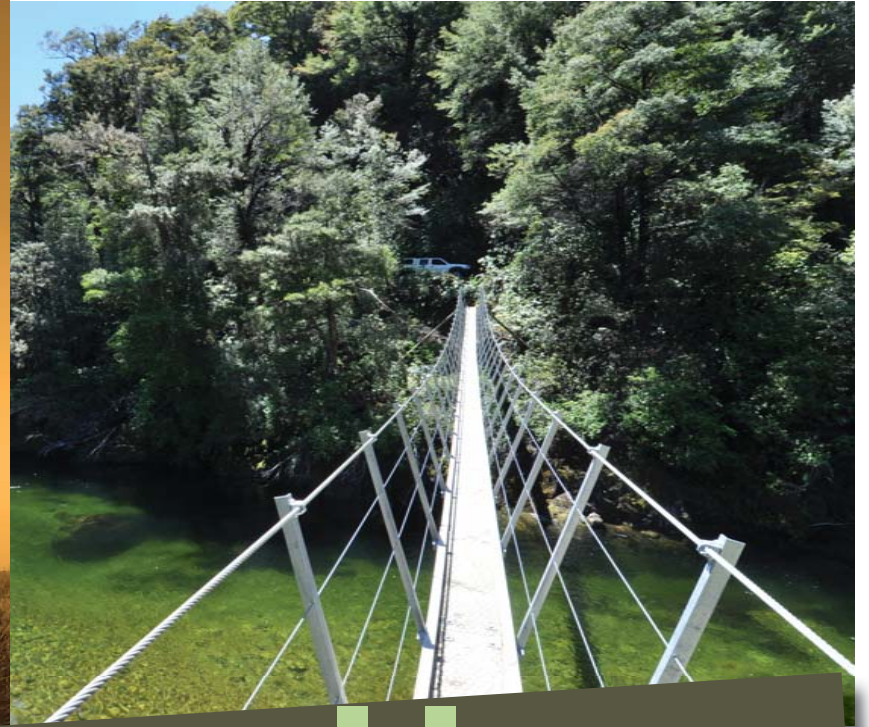
NOTE: This is accounted for as a business unit with Buller District Council

Funding Impact Statement - Westport Airport

	Budget 2011/2012	Budget 2012/2013	Budget 2013/2014	Budget 2014/2015	Budget 2015/2016	Budget 2016/2017	Budget 2017/2018	Budget 2018/2019	Budget 2019/2020	Budget 2020/2021	Budget 2021/2022
OPERATING FUNDING											
SOURCES OF OPERATING FUNDING											
General rates, Uniform Annual General Charge, Rates penalties	65	57	68	68	68	67	66	44	33	22	21
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0	0
Subsidies for operating purposes	0	0	0	0	0	0	0	0	0	0	0
Fees, charges and targeted rates for water supply	50	58	59	61	63	65	67	70	72	75	78
Internal charges and overheads recovered	0	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts	0	0	0	0	0	0	0	0	0	0	0
TOTAL Operating Funding	115	115	127	129	131	132	133	114	105	97	99
APPLICATIONS OF OPERATING FUNDING											
Payments to Suppliers and staff	50	51	53	55	56	58	60	62	64	66	69
Finance Costs	0	0	10	10	10	10	9	9	8	8	8
Internal charges and overheads applied	9	10	10	10	10	10	10	9	8	7	7
Other operating funding applications	0	0	0	0	0	0	0	0	0	0	0
TOTAL Applications of Operating Funding	59	61	73	75	76	78	79	80	80	81	84
SURPLUS/ (DEFICIT) of Operating Funding	56	54	54	54	55	54	54	34	25	16	15

CAPITAL FUNDING

	Budget 2011/2012	Budget 2012/2013	Budget 2013/2014	Budget 2014/2015	Budget 2015/2016	Budget 2016/2017	Budget 2017/2018	Budget 2018/2019	Budget 2019/2020	Budget 2020/2021	Budget 2021/2022
SOURCES OF CAPITAL FUNDING											
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0	0
Increase/(Decrease) in Debt	0	350	(9)	(10)	(11)	(11)	(12)	(13)	(14)	(15)	(15)
Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0	0
Lump Sum contributions	0	0	0	0	0	0	0	0	0	0	0
TOTAL Sources of Capital Funding	0	350	(9)	(10)	(11)	(11)	(12)	(13)	(14)	(15)	(15)
CAPITAL EXPENDITURE											
- to meet additional demand	0	0	0	0	0	0	0	0	0	0	0
- to improve the level of service	0	0	0	0	0	0	0	0	0	0	0
- to replace existing assets	0	350	0	0	0	0	0	0	0	0	0
Increase/ (decrease) in reserves	56	54	45	44	44	43	42	21	11	1	0
Increase/ (decrease) in investments	0	0	0	0	0	0	0	0	0	0	0
TOTAL applications of Capital Funding	56	404	45	44	44	43	42	21	11	1	0
Surplus/ (deficit) of Capital Funding	\$(56)	\$(54)	\$(54)	\$(54)	\$(55)	\$(54)	\$(54)	\$(34)	\$(25)	\$(16)	\$(15)
Funding Balance WESTPORT AIRPORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Volume II

