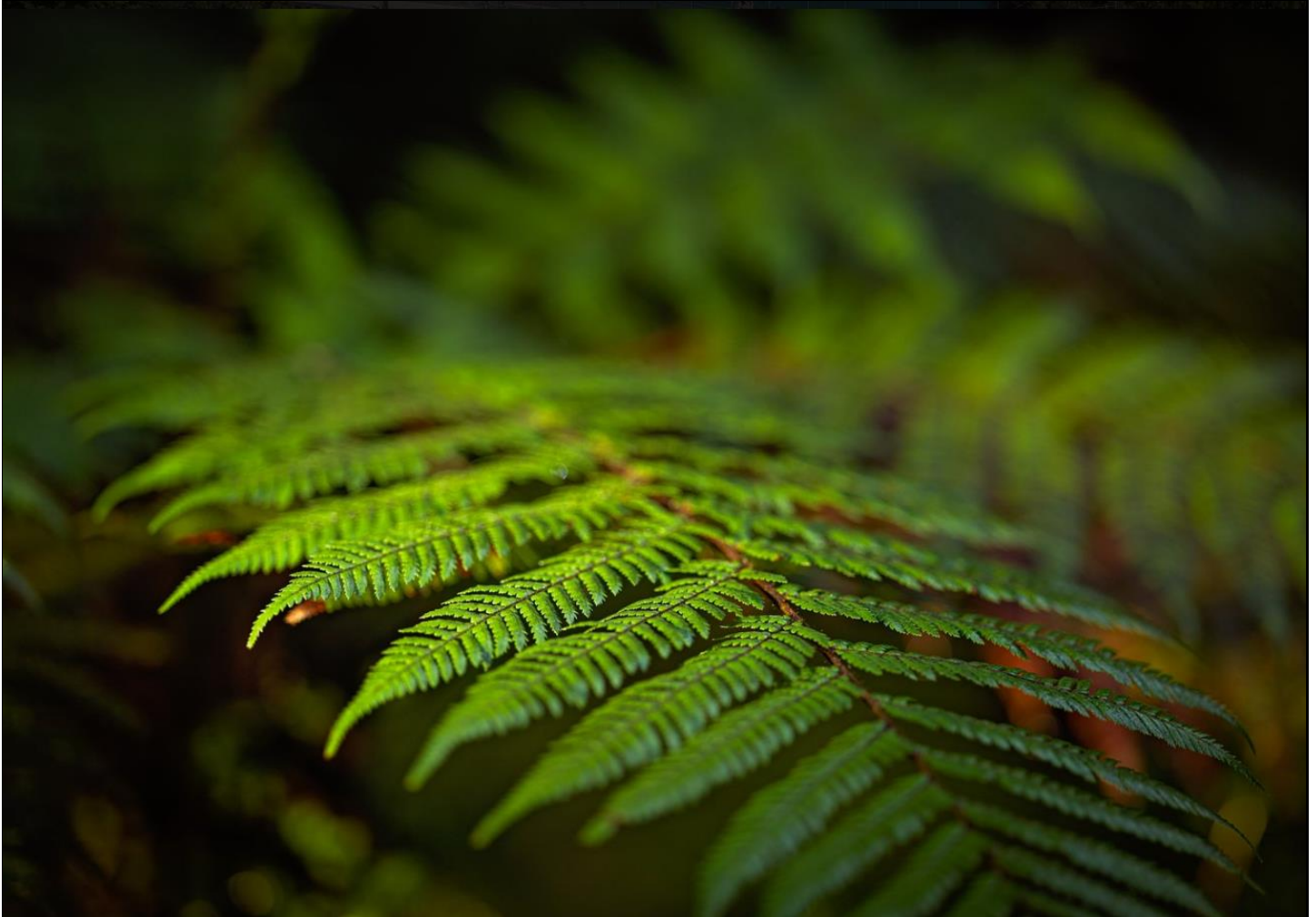


TE KAHUI O POUTINI
WESTLAND DISTRICT COUNCIL
DRAFT ANNUAL PLAN
2026/2027



Tena Koutou

This Annual Plan represents the next step in delivering on year two of the Long-Term Plan 2025–2034 and reflects a careful review of our priorities in a rapidly changing environment.

Since the Long-Term Plan was developed, the economic and operating context for councils has continued to evolve. Rising costs, ongoing infrastructure pressures, and increasing regulatory requirements are being felt across the country, and here in Westland. At the same time, we are acutely aware of the impact these pressures are having on our communities.

The annual plan has to work within the constraints of the adopted long-term plan. We are also aware of decisions that we make now could potentially have an adverse effect on the future.

In response, we have undertaken a thorough review of our work programme, budgets, and assumptions for the year ahead. A key driver for this review is to maintain the quality and level of current service delivery.

This has included reassessing the timing of projects, identifying efficiencies where possible, and ensuring that investment is also focused on what matters most, maintaining essential services, supporting our communities, and enabling the district to function effectively.

Core infrastructure remains a priority. Reliable roads, safe drinking water, and effective wastewater and stormwater systems are fundamental to our communities and our economy. We are continuing to invest in these areas, while balancing the need to manage costs and maintain affordability for ratepayers.

We are also operating within a period of reform and transition. Changes to how water services will be delivered, alongside broader local government and regulatory shifts, mean that some decisions must be made with an eye to future arrangements. This requires a disciplined and pragmatic approach, ensuring we meet our current obligations while positioning the district for what comes next.

This Annual Plan also reflects the reality that some past approaches are no longer sustainable. We have taken a more measured approach to financial management, ensuring that decisions made today do not create undue pressure in the future. Where appropriate, we have adjusted how we fund and deliver services to better align with long-term sustainability.

Westland continues to be underpinned by strong communities, a resilient economy, and an outstanding natural environment. Tourism remains a key driver of our local economy, alongside agriculture and small businesses, and we are focused on supporting these sectors while enabling new opportunities for growth.

Ultimately, this plan is about balance, continuing to invest in the infrastructure and services our communities rely on, while being realistic about what can be delivered and what our communities can afford without disadvantaging the future.

We thank our communities for their ongoing engagement and input. Your feedback continues to shape our direction and ensures that we remain focused on what matters most for Westland, now and into the future.

Nā māua noa, nā



Helen Lash, Mayor



Barbara Phillips, Chief Executive

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Council's Strategic Direction

Westland District Council Vision

By investing in our people, caring for the environment, respecting the Mana Whenua cultural heritage, and enabling investment, growth, and development we will enrich our district and the people that reside here.

COMMITMENT TO WORKING WITH MANA WHENUA

Westland District Council is committed to Māori contribution to decision making processes with special regard to the views of mana whenua of Westland District; namely Poutini Ngāi Tahu (Te Runanaga o Makaawhio and Te Runanga o Ngāti Waewae).

This is set out in our Long-Term Plan

Community Outcomes

In the Long-Term Plan, Council adopted a set of community outcomes that along with our Vision and Strategic Priorities guide our strategic direction.

Sustainable environment - Reduce the human impact on the environment, while enhancing and protecting the unique natural environment of the Westland District. This community outcome seeks to improve environmental outcomes and support the community to embrace a culture of sustainability.

Diverse economy – Enable a prosperous economy that supports and celebrates local businesses success, encouraging both traditional and innovative businesses so that our community thrives. This community outcome seeks to support a thriving community and economy for the security of future generations.

Embracing our culture – Enabling a rich cultural life for our citizens where people feel welcomed and have civic engagement. This community outcome seeks to ensure that all voices are enabled and heard, power is more evenly distributed, and the community can share its strengths.

Live and play - Westland is a place where communities are safe and healthy; a unique and enjoyable place to live with affordable, accessible social and cultural facilities. This community outcome seeks to ensure that we provide the infrastructure and opportunities that support our communities and enhance people's health and wellbeing.

Resilient infrastructure - Investing in the future with careful, considered planning of projects which support the growth, development and wellbeing of our communities and environment. This community outcome seeks to ensure that communities are less vulnerable to natural hazards and climate change and critical transitions are considered for longevity.

You can find out more on [p 25](#) of our Long Term Plan.

The Planning Cycle and the Annual Plan



The Annual Plan and changes to the Long-Term Plan

Council has proposed an average rate increase of 6.0% compared to a year 2 LTP budget of 8.6%. However, many rate payers will see greater or smaller increases, this is because individual rates vary depending on location, property capital value and the services provided to the property.

In our review we have assumed that Council: will continue to deliver services to the same level and quality; discretionary funding will continue to be available; and most ratepayers will be able to pay their rates. Changes to the plan look at the way Council uses some of its reserves and internal policy along with some adjustments to operating hours of Council's community services.

Inflation assumptions in the Annual Plan may not be sufficient given the current situation in Iran which is having an indirect impact on costs in New Zealand. Inflation assumptions will be reviewed again in June before the Draft Annual Plan is adopted, this may result in inflation being revised upwards which will have a negative impact on Councils costs.

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

Summary of Key Changes

TOPIC	COUNCIL DECISION
Options	Outcome of public consultation and Council's final decisions will be included when the Annual Plan is adopted by Council in June 2026.
Fees and Charges	
	Fees and charges have in general been increased by 2.6% to reflect inflation forecasts used in the Annual Plan. Where legislative changes have been made fees have been introduced or amended as required.
Major Project Spending	
	There have been no significant changes to Capital Projects. Any changes that have been made relate to timing differences with projects being pushed into later financial years or rephasing of expenditure. A breakdown of the Capital expenditure can be found at page 10 to 15.

Changes in day-to-day revenue and expenses

Key changes* to day-to-day Council activities that impact on the budget and have a direct impact on rates include:

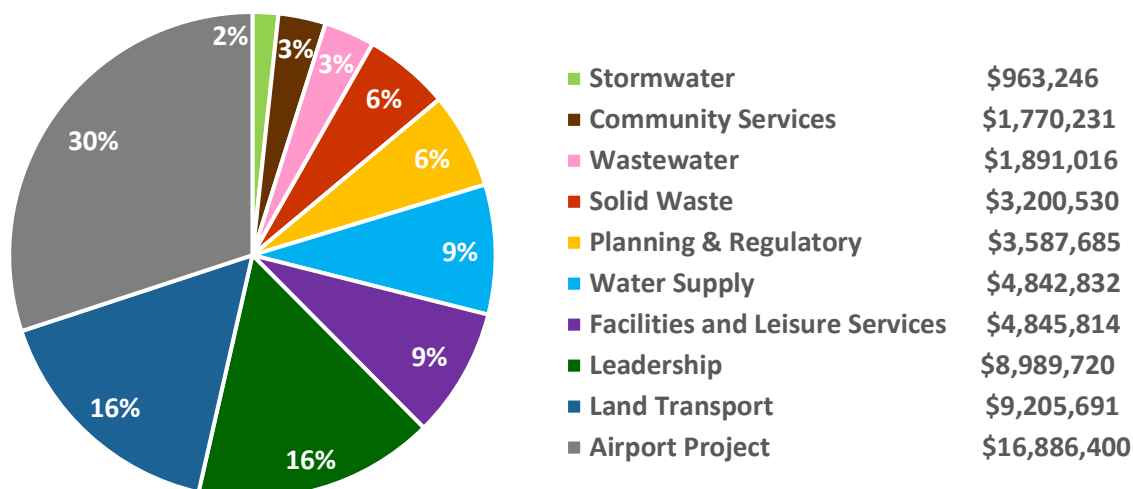
All of Council Expenses		Specific Activities	
\$2,117,687	Depreciation - This has increased compared to the LTP as the previous forecasts understated depreciation due to a calculation error. This has been corrected in the Draft Annual Plan.	-\$163,554	Inspections and Administration – Building consent and inspection revenue is projected to decline due to increased competition from standalone BCAs and legislative changes removing consent requirements for “granny flats”.
-\$116,689	Remuneration – an overall decrease due to proposed changes to operating hours of some council facilities. This reduction is partially offset by inflationary pressures.	\$178,980	Water – Repairs and Maintenance and Materials are higher than planned mainly due to additional works required on water assets.
-\$125,596	Insurance – the cost of insurance premiums has reduced as negotiated by the collective.	\$90,621	Water – Electricity costs are expected to increase due to increased usage at Water Treatment Plants.
-\$298,323	Interest – forecast loan balances at 01 July 2026 are lower than planned as a result of deferred projects (mainly Hokitika Wastewater Treatment Plant).	-\$176,732	Contractors & Consultants – reflecting reduced reliance on external contractors and consultants as more work is expected to be completed in-house.
		-\$86,334	Courses, Accommodation, and Travel – Reduced budget

* Against the Year 2 plan in the LTP

Financial Summary

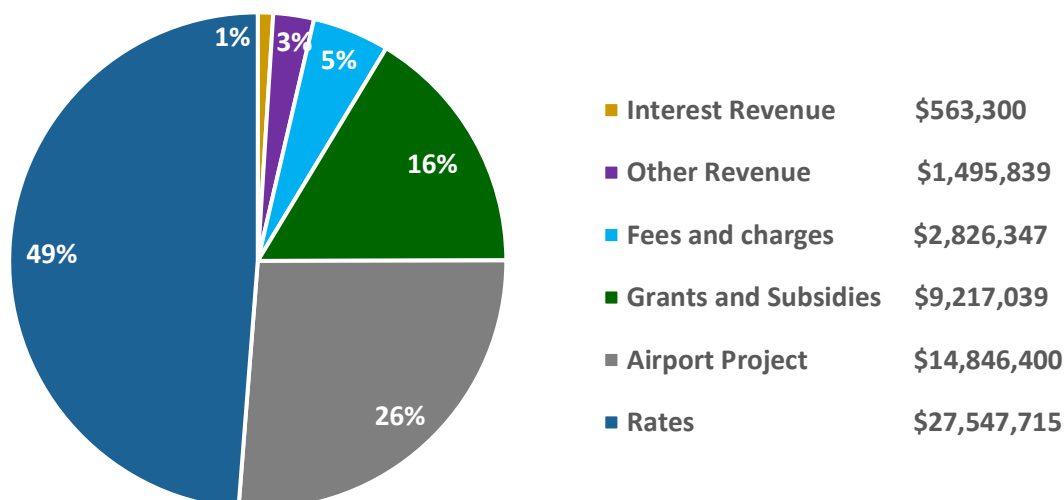
Total Expenditure

This graph shows Council’s forecast spending in operating expenditure for the day-to-day running of Council services and activities during the year (less internal overheads).



Total Revenue

Expenditure is paid for from a mix of rates, fees, interest and dividends on Council’s investments, and external sources such as financial assistance from Government agencies (e.g. Waka Kotahi NZTA). The graph shows where forecast Revenue will come from in 2026/2027. These figures exclude rates remissions, write-offs and discounts, which are not included in the final comprehensive revenue and expenditure statement.



Other Key Forecast Numbers:

Borrowings:	\$44,674,118	Operating Revenue	\$56,496,640
Reserve Funds:	\$8,742,128	Operating Expenditure	\$56,183,151
Grants and Subsidies:	\$24,063,439	Capital Expenditure	\$22,122,377

Full details of Council’s financial forecasts and statements for 2026/2027 can be found on pages 16 – 21.

Planned capital expenditure for 2026/2027

The list below represents the major projects and variances planned for the Annual Plan 2026/2027, based on and adjusted from the LTP 2025-2034. The total figure represents all planned capital expenditure for that activity in 2026/2027. This figure excludes any Better Off Funded Projects continuing (estimated \$1 million) and is net of GST.

Leadership

Activity Group	Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
HQ	Council HQ Earthquake strengthening & upgrade	\$ 1,350,000	\$ 1,546,500	\$ 675,000
	Council HQ - i-SITE room fitouts	\$ 100,000		\$ -
	Furniture Renewals	\$ 5,353	\$ 5,519	\$ 5,353
	Vehicles	\$ 50,000	\$ 103,100	\$ 100,000
IT	Aerial photography of Westland	\$ 19,668	\$ 41,240	\$ 40,000
	IT equipment Renewals	\$ 65,000	\$ 51,550	\$ 50,000
	IT Offsite Replication	\$ 41,000		\$ -
	Teleconferencing Equipment	\$ 15,000	\$ 15,465	\$ 15,000
CORP	Website Upgrades	\$ -	\$ 36,075	\$ 34,990
	Total	\$ 1,646,021	\$ 1,799,449	\$ 920,343
Carry Forward to 2026/27	Council HQ Earthquake strengthening & upgrade	(1,330,000)		
Carry forward from 2025/26	Council HQ Earthquake strengthening & upgrade			\$ 1,330,000

- Funding for the Council HQ earthquake strengthening is carried forward to 2027/28.

Community Development

Activity Group	Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
Halls	Memorial Hall - Ross	\$ -	\$ 10,310	\$ 10,000
	Reserves/Hall - Kokatahi	\$ -	\$ 10,310	\$ 10,000
	Buildings - Carnegie building fitout	\$ 51,500		\$ 50,000
	Okuru Hall developments	\$ -	\$ 150,000	\$ -
Townships	Franz Josef Urban Revitalisation Plan	\$ 133,201		\$ 132,566
	Hokitika revitalisation plan	\$ 50,000		\$ -
	Hokitika CBD developments	\$ -	\$ 103,100	\$ 100,000
	Hokitika Town Clock earthquake proofing	\$ 75,000	\$ 77,325	\$ 75,000
	Township Maintenance - Haast	\$ -		\$ 10,000
Other	Minor infrastructure & safety improvements (Cyc)	\$ -		\$ 70,660
	Bandroom developments	\$ -	\$ 15,000	\$ -
	WCWT Taramakau remediation		\$ 25,775	\$ 25,000
	Lights, Bins and other upgrades	\$ 90,487	\$ 84,482	\$ 36,539
	Total	\$ 400,188	\$ 476,302	\$ 519,765

Facilities, and Leisure Services

Activity Group	Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
Cemeteries	Hokitika Cemetery - improvements	\$ 43,918	\$ 11,038	\$ 62,370
	Hokitika Cemetery - Develop Berms	\$ -	\$ 11,292	\$ -
	Hokitika Cemetery - Reseal Roads	\$ -	\$ 30,930	\$ -
	Ross Berm Development	\$ 30,000		\$ -
	Kumara development	\$ 20,000	\$ 25,775	\$ -
Land & Buildings	Racecourse Dev-Master Plan-Road	\$ 1,000,000		\$ -
	Ross - Purchase of Land \$30k & Erect Pole Shed	\$ 82,908		\$ -
Parks	Cass Square - New Developments	\$ 99,500		\$ -
	Cass Square Reseal	\$ 100,000	\$ 103,100	\$ 100,000
	Heritage area lighting and banners	\$ 24,704		\$ -
	Playground equipment	\$ 37,680	\$ 10,310	\$ 10,000
	Waterfront Hokitika	\$ -	\$ 41,240	\$ 40,000
	Jacksons Bay Wharf Upgrade	\$ -	\$ 2,062,000	\$ 2,311,000
Swimming Pools	Hokitika Swimming Pool	\$ 700,000	\$ 515,500	\$ 500,000
	Ross - novalite, windows & roof riding	\$ 300,000		\$ -
West Coast Wilderness Trail	Cycle Trail - Minor infrastructure (shelters etc)	\$ 70,660	\$ 72,850	\$ -
	Cycle Trail - Safety enhancements			\$ -
	WCWT Totara Bridge Stage 2 & 3	\$ 1,400,000		\$ -
Museum	Carnegie Windows	\$ -	\$ 51,550	\$ -
Library	Library - Resources	\$ 65,126	\$ 67,145	\$ 65,126
	Library redecoration and improvements	\$ -	\$ 51,550	\$ -
Other	Signage and other minor works	\$ 47,500	\$ 12,888	\$ 98,232
	Mahinapua Boardwalk	\$ -		\$ 1,500,000
	Total	\$ 4,021,996	\$ 3,067,168	\$ 4,686,728
Carry Forward to 2026/27		(2,188,772)		
Carry forward from 2025/26				\$ 2,188,772

- Hokitika cemetery includes berm development, road reseal, upgrade and expansion.
- Funding for the Ross land and shed development was carried and includes \$1,570 from playground development at the request of the community.
- Hokitika Swimming Pool - \$587,698 will be carried forward from 2025/26 to 2026/27 and includes the heating upgrade.
- The Totara bridge stage 2 & 3 project - \$1,393,508 will be carried forward from 2025 /26 to 2026/27.
- The Mahinapua Boardwalk project has been brought forward from 2028/29 and attracts external funding, cost to Council is \$262,500.

Regulatory and Planning

Activity Group	Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
Emergency Management	Civil Defence - Alternate Water supply	\$ 58,500	\$ 80,418	\$ -
	Civil Defence - EMAT Cache	\$ 32,000	\$ 32,992	\$ 32,000
	Emergency Operations Centre-Portacom	\$ -	\$ 515,500	\$ -
	Emergency communications	\$ 30,854		\$ -
	Emergency equipment container	\$ 31,416	\$ 32,390	\$ 31,416
	Civil Defence Generators	\$ -		\$ 78,000
	Total	\$ 152,770	\$ 661,300	\$ 141,416

Land Transport

Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
Unsealed Road Metalling	\$ 216,647	\$ 216,647	\$ 216,647
Sealed Road Resurfacing	\$ 1,666,515	\$ 1,666,515	\$ 1,666,515
Drainage Renewals	\$ 258,310	\$ 258,310	\$ 258,310
Structures Component Replacement/216 Bridge & Structures Replacement	\$ 1,206,215	\$ 1,206,215	\$ 1,206,215
Traffic Services Renewals	\$ 160,829	\$ 160,829	\$ 160,829
Sealed Road Pavement Rehabilitation	\$ 283,307	\$ 283,307	\$ 283,307
Bridge & Structures Renewals	\$ 250,000	\$ 375,000	\$ 245,580
SPR Sealed Road Resurfacing	\$ 150,000	\$ 208,251	\$ 208,251
SPR Drainage Renewals	\$ 100,000	\$ 98,232	\$ 98,232
SPR Structures Component Replacement/216 SPR Bridge & Structures Replacen	\$ 1,000,000	\$ -	\$ -
SPR Traffic services renewals	\$ 30,000	\$ 29,470	\$ 29,470
SPR Sealed Road Pavement Rehabilitation	\$ 600,000	\$ -	\$ -
Hokitika Gorge Bridge Design and Build Replacement Bridge	\$ 10,000	\$ 10,000	\$ 10,000
Total	\$ 5,931,823	\$ 4,512,776	\$ 4,383,356
Carry Forward to 2026/27	(2,130,901)		
Carry forward from 2025/26			\$ 2,130,901

Carry Forwards are:

Structures Component Replacements - \$1,130,901

SPR Structures Component Replacements - \$1,000,000

All Land Transport projects have been adjusted to account for the final Waka Kotahi funding agreement from 2025 to 2027 inclusive.

Drinking Water

Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
Kumara Seismic valves/Burst Control valves	\$ 48,680		\$ -
New Water Service Requests-Hokitika	\$ 5,000	\$ 5,215	\$ 5,000
Arahura water supply components	\$ 6,000		\$ -
Arahura SCADA system replacement	\$ 55,000		\$ -
Hokitika/Blue Spur SCADA system replacement	\$ 54,710		\$ -
Fox SCADA system replacement	\$ 10,000	\$ 46,935	\$ 45,000
Fox Glacier watermains	\$ -	\$ 32,333	\$ 31,000
Fox Glacier water METERS	\$ -	\$ 74,053	\$ 71,000
Fox Glacier water supply components	\$ 6,000		\$ -
Franz Josef PRV (Pressure Reducing Valves) replacement	\$ 20,000		\$ -
Franz SCADA system replacement	\$ 55,000		\$ -
Franz Josef Water Meters Replacement	\$ 73,412		\$ -
Franz Josef Watermains/Points Replacement	\$ 74,739		\$ -
Franz Joseph water supply components	\$ 60,000	\$ 62,580	\$ 60,000
Haast water supply components	\$ 6,000		\$ -
Haast Watermain/Points Replacement	\$ 220,000		\$ -
Haast SCADA system replacement	\$ 10,000	\$ 46,935	\$ 45,000
Hari Hari SCADA system replacement	\$ 10,000	\$ 46,935	\$ 45,000
Hokitika water supply components	\$ 55,000		\$ -
Kanierie Booster pump for Fire Hydrants	\$ -		\$ -
Kumara water supply components	\$ 6,000		\$ -
Kumara Existing Reservoirs Replacement	\$ 72,800		\$ -
Kumara SCADA system replacement	\$ 55,000		\$ -
Ross water supply components	\$ 60,000		\$ -
Ross Watermain & Fittings Upgrades	\$ 146,452		\$ -
Ross SCADA system replacement	\$ 55,000		\$ -
Water Supply - Hokitika Blue Spur Membranes	\$ -	\$ 1,460,200	\$ 1,400,000
Blue Spur Chlorination Building Renewal	\$ 500,000		\$ -
Blue Spur Res reconfigure to stop Cl2 short cutting	\$ -		\$ -
Whataroa water supply components	\$ 6,000		\$ -
Whataroa SCADA system replacement	\$ 10,000	\$ 46,935	\$ 45,000
Total	\$ 1,680,793	\$ 1,822,121	\$ 1,747,000
Carry Forward to 2026/27	(136,681)		
Carry forward from 2025/26			\$ 136,681
Blue Spur Membrane Replacement was pulled forward to 2025/26	800,000		
Blue Spur Membrane Replacement was pulled forward to 2025/26			(800,000)

Stormwater

Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
Hokitika Pump Station Component Upgrade	\$ 256,983		\$ -
Livingstone St Pump Upgrade/Hokitika SW retic with pump upgrade	\$ 1,326,546		\$ -
Sewell St Pump Upgrade	\$ 260,000		\$ -
Hoffman St Pump Upgrade	\$ -	\$ 57,365	\$ -
Catchment Management	\$ 85,000		\$ -
Stormwater component replacements, incl. Telemetry on Pump Stations	\$ 57,000	\$ 79,268	\$ -
Jollie St Pump Upgrade	\$ 25,000		\$ -
New Storm Water Service Requests-Hokitika	\$ 5,000	\$ 5,215	\$ 5,000
Whataroa District SW Lines Replacement	\$ -	\$ -	\$ -
Stormwater - Hokitika	\$ -	\$ 1,043,000	\$ 1,000,000
Stormwater component replacements, incl. Telemetry on Pump Stations	\$ -		\$ 76,000
Hoffman St Pump Station Upgrade	\$ -		\$ 57,000
Total	\$ 2,015,529	\$ 1,184,848	\$ 1,138,000
Carry Forward to 2026/27	(1,491,182)		
Carry forward from 2025/26			\$ 1,491,182

Wastewater

Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
Campervan and Stock Effluent Dump Stations	\$ 90,000		\$ -
Franz I & I follow up programme from 2022	\$ 50,000		\$ -
Fox Glacier WWTP Components Replacement	\$ 12,873	\$ 31,290	\$ 10,000
Fox Glacier WWTP	\$ -	\$ -	\$ 30,000
Fox WWTP pump station SCADA system	\$ 10,000	\$ 10,430	\$ 45,000
Franz Josef WWTP pump station SCADA system	\$ 85,000	\$ 46,936	\$ -
Franz Josef WWTP Components replacement	\$ -	\$ 67,795	\$ 35,000
Franz Josef WWTP renewal (whole plant options)	\$ -	\$ 31,290	\$ 30,000
Haast WWTP pump station SCADA system	\$ 25,000	\$ 65,188	\$ 62,500
Haast WWTP Components replacement	\$ -	\$ 26,075	\$ 25,000
Haast WWTP Parts Storage Shed	\$ -		\$ -
Hokitika WWTP Treatment and Disposal	\$ 2,365,000	\$10,160,645	\$ 2,208,747
Hokitika WWTP components replacement	\$ 13,724		\$ -
Hokitika I and I follow up programme from 2022	\$ 50,000		\$ -
Hokitika Upgrade Pump Stations - Pumps and Components	\$ 440,034	\$ 146,020	\$ 140,000
Hokitika WWTP pump station SCADA system	\$ 82,500	\$ 190,348	\$ 182,500
New Wastewater Service Requests	\$ 10,000	\$ 10,430	\$ 10,000
Haast WWTP upgrades	\$ 50,000		\$ 30,000
Total	\$ 3,284,131	\$10,786,447	\$ 2,808,747
Carry Forward to 2026/27	(2,534,622)		
Carry forward from 2025/26			\$ 2,534,622

Solid Waste

Project	LTP 25/26	LTP 26/27	Annual Plan 26/27
Butlers - Intermediate capping	\$ 139,265	\$ 30,930	\$ 30,000
Butlers New Cell/Franz Josef Waste Management	\$ 13,241		\$ -
Butlers pump & infrastructure renewal	\$ 10,000	\$ 5,155	\$ 5,000
Emissions Trading - Carbon Credits	\$ 280,000	\$ 288,680	\$ 280,000
Haast Landfill Capping	\$ 174,259		\$ -
Haast - Develop transfer station	\$ 150,000		\$ -
Hokitika - Refuse General Upgrade	\$ 30,000	\$ 5,155	\$ 5,000
Hokitika - Waste minimisation equipment	\$ 158,399	\$ 56,705	\$ 55,000
Refuse - Hari Hari	\$ -	\$ 20,620	\$ 20,000
Total	\$ 955,164	\$ 407,245	\$ 395,000
Carry Forward to 2026/27	(260,164)		
Carry forward from 2025/26			\$ 260,164

- Council purchases carbon credits to offset carbon emissions from our landfills. Quantities of Carbon Credits are pre-purchased and held as an intangible asset. These credits are then available to trade, offsetting future costs.

Forecast Financial Information

Prospective Statement of Comprehensive Revenue and Expense for the year ended 30 June 2027

Forecast Statement of Comprehensive Revenue and Expense			
	Long Term Plan 2025/2026 \$000	Long Term Plan 2026/2027 \$000	Annual Plan 2026/2027 \$000
Revenue			
Rates	25,984	28,221	27,548
Grants and subsidies	25,465	6,017	24,063
Interest revenue	585	494	563
Fees and charges	2,816	2,898	2,826
Other revenue	1,747	1,671	1,496
Total operating revenue	56,597	39,300	56,497
Expenditure			
Employee benefit expenses	8,508	8,749	8,596
Finance costs	1,605	1,774	1,522
Depreciation and amortisation	8,204	8,427	10,936
Other expenses	34,579	18,311	35,129
Total operating expenditure	52,896	37,261	56,183
Income Tax			
Income Tax	-	-	-
Total income tax	-	-	-
Operating Surplus/(Deficit)	3,701	2,038	313
Other comprehensive revenue and expense			
Gain/(loss) on revaluation	-	46,641	46,151
Tax on revaluation (surplus)/deficit	-	-	-
Movement in landfill provision	-	-	-
Total Other Comprehensive Revenue and Expenses	-	46,641	46,151
Total comprehensive revenue and expense/(deficit)	3,701	48,679	46,464

Prospective Statement of Changes of Equity for the year ended 30 June 2027

Prospective Statement of Changes in Equity			
	Long Term Plan 2025/2026 \$000	Long Term Plan 2026/2027 \$000	Annual Plan 2026/2027 \$000
Equity balance at 30 June			
Equity balance at 1 July	528,945	532,646	525,789
Comprehensive income for year	3,701	48,679	46,464
Equity balance at 30 June	532,646	581,325	572,254
Components of Equity			
Retained earnings 30 June			
Retained Earnings at 1 July	171,482	175,422	166,566
Net Surplus/(Deficit)	3,701	2,038	313
Transfers to/ (from) reserves	238	(429)	(1,107)
Retained earnings 30 June	175,422	177,032	165,772
Revaluation Reserves 30 June			
Revaluation Reserves at 1 July	351,573	351,573	351,477
Revaluation Gains	-	46,641	46,151
Revaluation Reserves 30 June	351,573	398,214	397,628
Council Created Reserves 30 June			
Council Created Reserves at 1 July	5,762	5,524	7,617
Transfers to / (from) reserves	(238)	429	1,107
Council Created Reserves 30 June	5,524	5,952	8,724
Taxation on Revaluations Reserve 30 June			
Taxation on Revaluations Reserves at 1 July	127	127	130
Taxation on Revaluations Reserve 30 June	127	127	130
Components of Equity	532,646	581,325	572,254

Prospective Statement of Financial Position for the year ended 30 June 2027

Prospective Statement of Financial Position			
	Long Term Plan 2025/2026 \$000	Long Term Plan 2026/2027 \$000	Annual Plan 2026/2027 \$000
Assets			
Current assets			
Cash & Cash Equivalents	6,257	5,819	8,808
Debtors & Other Receivables	3,171	3,237	556
Other Financial Assets	5,137	5,069	5,053
inventory	-	-	228
Total Current Assets	14,566	14,125	14,644
Non-current assets			
Council Controlled Organisation	12,480	12,480	12,480
Intangible Assets	94	110	(315)
Other Financial Assets	705	1,699	961
Assets Under Construction	17,916	27,058	15,278
Derivative Financial Instruments	53	69	50
Property, Plant and Equipment	535,559	593,123	582,084
Total Non-current assets	566,807	634,539	610,538
Assets held for Sale			
Assets held for sale	446	446	446
Assets held for Sale	446	446	446
Total Assets	581,819	649,111	625,629
Liabilities			
Current liabilities			
Creditors & other payables	3,539	3,622	3,551
Employee benefit liabilities	618	633	686
Borrowings	9,944	11,244	9,244
Other	1,033	1,057	1,061
Total Current Liabilities	15,134	16,556	14,542
Non-current liabilities			
Deferred Tax	41	41	21
Employee benefit liabilities	38	39	46
Provisions	3,137	3,137	3,112
Borrowings	30,643	47,923	35,430
Derivative Financial Instruments	180	90	225
Total Non-Current Liabilities	34,039	51,230	38,833
Total Liabilities	49,174	67,786	53,375
Net Assets	532,646	581,325	572,254
Equity			
Retained earnings	175,422	177,032	165,772
Restricted Reserves	5,524	5,952	8,724
Revaluation reserves	-	46,641	46,151
Taxation on revaluations reserve	127	127	130
Equity	181,073	229,752	220,777

Prospective Statement of Cash flows for the year ended 30 June 2027

Prospective Statement of Cashflows			
	Long Term Plan 2025/2026 \$000	Long Term Plan 2026/2027 \$000	Annual Plan 2026/2027 \$000
Net Cashflow Operating Activities			
Cash was provided from:			
Rates Revenue	25,983	28,220	27,547
Fees, charges, and other receipts (including donations)	2,796	2,878	2,803
Interest Received	585	494	563
Dividends received	250	250	250
Grants and Subsidies	26,876	5,996	24,052
Other Revenue	1,482	1,315	1,244
Cash was provided from:	57,971	39,152	56,459
Cash was applied to:			
Payment Staff & Suppliers	42,872	26,694	43,421
Interest Paid	1,605	1,774	1,522
Cash was applied to:	44,476	28,468	44,943
Net Cashflow Operating Activities	13,495	10,684	11,516
Net Cashflow Investment Activities			
Cash was provided from:			
Proceeds sale of property, plant and equipment	1,256	-	-
Term Deposit with maturity greater than 90 days	(3,800)	-	-
Cash was provided from:	5,056	-	-
Cash was applied to:			
Purchase of property, plant and equipment	18,862	28,461	16,961
Purchase of intangibles	280	315	60
Purchase of Investments	92	929	317
Cash was applied to:	19,235	29,705	17,338
Net Cashflow Investment Activities	(14,179)	(29,705)	(17,338)

Net Cashflow Finance Activities			
Cash was provided from:			
Proceeds from borrowings	1,843	18,580	6,334
Capital works loan repayments	2	2	2
Cash was provided from:	1,845	18,582	6,337
Cash was applied to:			
Repayment of borrowings	-	-	-
Cash was applied to:	-	-	-
Net Cashflow Finance Activities	1,845	18,582	6,337

Cash Balance			
Cash Balance			
Net increase/(decrease) in cash held	1,161	(438)	641
Total cash resources at start of the year	5,096	6,257	8,168
Cash Balance	6,257	5,819	8,808
Cash Balance	6,257	5,819	8,808

Prospective Reconciliation of Net Surplus to Operating Activities for the year ended 30 June 2027

Prospective Statement of Comprehensive Revenue and Expense			
	Long Term Plan 2025/2026 \$000	Long Term Plan 2026/2027 \$000	Annual Plan 2026/2027 \$000
Surplus/deficit after tax	3,701	2,038	455
	3,701	2,038	455
Add/(Less) non-cash expenses			
Depreciation and amortisation	8,204	8,427	10,936
Employee entitlements non-current	1	1	1
	8,205	8,428	10,938
Add/(Less) items classified as investing or financing activities			
(Gains)/losses on sale of property, plant and equipment	-	-	-
(Gains)/losses on sale of intangibles	260	268	205
Change in fair value of interest rate swap	(112)	(106)	-
	148	162	205
Add/(Less) movement in working capital			
(Increase)/decrease in inventories	-	-	-
(Increase)/decrease in debtors and other receivables	1,464	(65)	(60)
Increase/(decrease) in creditors and other payables	(60)	83	82
Increase/(decrease) in employee entitlements	14	15	15
(Increase)/decrease in deferred income	23	24	23
	1,441	56	60
Net cash flow from operating activities	13,495	10,684	11,657

Rating Base Information

RATING BASE AS AT 30 JUNE 2026

	2026/2027
Projected number of rating units	6,268
Total capital value of rating units	3,549,408,900
Total land value of rating units	2,513,304,700

Funding Impact Statement for the Year Ended 30 June 2027

The Funding Impact Statement contains the following information:

- Rates Information for 2026/2027
- Rates calculations, as determined by Council's Rating Policy.
- Rates Samples for 2026/2027
- The Whole of Council Funding Impact Statement for 2026/2027.

The Funding Impact Statement is given effect by the Rating Policy and should be read in conjunction with the Revenue and Financing Policy (see pages 209 to 232) Westland District Council Long Term Plan 2025-2034.

The rates information and Rates Samples are GST exclusive; the Whole of Council Funding Impact Statement is also GST exclusive.

Rating Information for 2026/2027

Council sets the following rates under the Local Government (Rating) Act 2002:

General Rates:

- General Rate
- Uniform Annual Charge

Targeted Rates:

<ul style="list-style-type: none"> • Kumara Community Rate • Hokitika Community Rate • Ross Community Rate • Hari Hari Community Rate • Whataroa Community Rate • Franz Josef / Waiau Community Rate • Fox Glacier Community Rate • Haast Community Rate 	<ul style="list-style-type: none"> • Bruce Bay Community Rate • Kokatahi / Kowhitirangi Community Rates • Water Rates • Metered Water Rates • Milk Treatment Plant Water Rates • Sewerage Rates • Refuse Collection Rates • Tourism Promotion Rate 	<ul style="list-style-type: none"> • Hokitika Area Promotions Rate • Kaniere Sewerage Capital Contribution Rate • Hannah's Clearing Water Supply Capital Repayment Rate • Emergency Management Contingency Fund Rate
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Details of the activities these rates fund and the rating categories liable for the rates are listed below. This is followed by a table which shows how the rates are calculated and total revenue sought for each rate.

General Rates

General Rate

A general rate is set and assessed on the capital value of all rateable land in the district.

The general rate is set differentially based on the location of the land and use to which the land is put.

The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.

Uniform Annual General Charge

A uniform annual general charge is set and assessed on all rateable land in the district as a fixed amount per rating unit.

The general rate and uniform annual general charge fund part of the following activities: democracy, corporate services, inspections and compliance, resource management, emergency management, animal control, community development and assistance, library, museum, public toilets, land and buildings, cemeteries, transportation and solid waste.

Targeted Rates

The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category, the factors applied and mapped rate zones are in the Rating Policy.

Kumara Community Rate	<p>The Kumara community rate is set and assessed as an amount per rating unit, on all rateable land in the Kumara community rate zone. Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The Kumara community rate funds all or part of the following activities: Transportation, township development fund, and parks and reserves.</p>
Hokitika Community Rate	<p>The Hokitika community rate is set and assessed an amount per rating unit, on all rateable land in the Hokitika community rate zone. Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The Hokitika community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves, land and buildings (Carnegie Building, RSA Building, Custom House and Band rooms), community development and assistance (Regent Theatre), and Hokitika swimming pool.</p>
Ross Community Rate	<p>The Ross community rate is set and assessed as an amount per rating unit, on all rateable land in the Ross community rate zone. Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The Ross community rate funds all or part of the following activities: Transportation, township development fund, parks and reserves, community halls (Ross Memorial and Waitaha) and Ross swimming pool.</p>
Hari Hari Community Rate	<p>The Hari Hari community rate is set and assessed as an amount per rating unit, on all rateable land in the Hari Hari community rate zone. Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The Hari Hari community rate funds all or part of the following activities: Transportation, township development fund, and parks and reserves.</p>
Whataroa Community Rate	<p>The Whataroa community rate is set and assessed as an amount per rating unit, on all rateable land in the Whataroa community rate zone. Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The Whataroa community rate funds all or part of the following activities: Transportation, township development fund (including Okarito), and parks and reserves.</p>
Franz Josef /Waiiau Community Rate	<p>The Franz Josef Glacier community rate is set and assessed as an amount per rating unit, on all rateable land in the Franz Josef /Waiiau community rate zone. Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The Franz Josef /Waiiau community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community development and assistance (Glacier Country Promotions).</p>

Fox Glacier Community Rate	<p>The Fox Glacier community rate is set and assessed as an amount per rating unit, on all rateable land in the Fox Glacier community rate zone. Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The Fox Glacier community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community development and assistance (Glacier Country Promotions).</p>
Haast Community Rate	<p>The Haast community rate is set and assessed as an amount per rating unit, on all rateable land in the Haast community rate zone. Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The Haast community rate funds all or part of the following activities: Transportation, stormwater, township development fund (Haast, Hannah’s Clearing and Neils Beach), parks and reserves and community halls (Haast and Okuru).</p>
Bruce Bay Community Rate	<p>The Bruce Bay community rate is set and assessed as an amount per rating unit, on all rateable land in the Bruce Bay community rate zone. Within that area the rate is set differentially based on the location of the land and the use to which the land is put.</p> <p>The Bruce Bay community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community halls.</p>
Kokatahi/ Kowhitirangi Community Rates	<p>Kokatahi / Kowhitirangi community rates are set and assessed on all rateable properties located in the Kokatahi / Kowhitirangi Community area.</p> <p>The rate will be charged on the rateable land value of each property in the Kokatahi/Kowhitirangi area from Geologist Creek in the north to Hokitika Gorge in the south and the Kaniere/Kowhitirangi Road from Nesses Creek onward.</p> <p>The Kokatahi / Kowhitirangi community rate is set as a fixed rate per rating unit and as a rate on the land value per rating unit.</p> <p>The Kokatahi / Kowhitirangi community rate funds the community development and assistance activity (Kokatahi / Kowhitirangi community grant).</p>
Water Rates	<p>Water rates are set and assessed as a fixed amount per connection for connected rating units, and per rating unit for unconnected rating units, on all land, situated in specified locations, to which is provided or is available a council funded water supply service that is not metered.</p> <p>The rate is set differentially depending on the nature of the connection to the land and the use to which the land is put. Commercial properties are defined as they are for the general rate (see Rating Policy).</p> <p>The locations and differential categories are:</p> <ul style="list-style-type: none"> • Hokitika and Kaniere Treated water – Connected (all rating units other than commercial ones) • Hokitika and Kaniere Treated water – Commercial connected • Hokitika and Kaniere Treated water – Unconnected • Rural Townships Treated water – Connected (all rating units other than commercial ones) • Rural Townships Treated water – Commercial connected • Rural Townships Treated water - Unconnected • Rural Townships Untreated – Connected (all rating units other than commercial ones) • Rural Townships Untreated – Commercial connected • Rural Townships Untreated – Unconnected <p>Water rates fund part of the water supply activity.</p>
Metered Water Rates	<p>Water rates are set and assessed as a fixed charge per unit of water supplied on all properties located in a specified location and where the nature of the connection is a metered water supply. The locations are:</p> <ul style="list-style-type: none"> • Hokitika and Kaniere metered water • Rural Townships metered water <p>Metered water rates fund part of the water supply activity.</p>
Milk Treatment Plan Water Rates	<p>Water rates are set and assessed on the property used as a milk treatment plant in Hokitika. For 2026/2027, the rates are:</p> <ul style="list-style-type: none"> • Hokitika Milk Treatment Plant rate fixed charge from 0 up to a projected demand for the year. • Hokitika Milk Treatment Plant metered water greater than projected demand for the year. <p>Hokitika Milk Treatment Plant rates fund part of the water supply up to the projected demand for the year and includes the cost of finance for the river intake.</p>

Sewerage Rates	<p>Sewerage rates are set and assessed on all land to which is provided or has available to the land a council funded sewerage supply service.</p> <p>The rates are:</p> <ul style="list-style-type: none"> • Sewerage Connected (per water closet or urinal) • Sewerage Unconnected (per rating unit) <p>Sewerage rates fund part of the wastewater activity.</p>
Refuse Collection Rates	<p>Refuse collection rates are set and assessed as a fixed amount per bin on all land, located in specific locations, which is provided with a refuse collection service.</p> <p>The location is:</p> <ul style="list-style-type: none"> • Refuse collection <p>A property may choose to have more than one supply and will pay a full refuse collection rate for each supply. Refuse collection funds part of the solid waste activity.</p>
Hokitika Area Promotions Rate	<p>The Hokitika area promotions rate is set and assessed as a fixed amount per rating unit on all rateable properties defined as commercial use properties (using the same definition as for the general rate) and located in the Hokitika Community rating zone.</p> <p>The Hokitika area promotions rate funds the community development and assistance activity (Destination Hokitika grant).</p>
Tourism Promotion Rate	<p>The tourism promotion rate is set and assessed as an amount per rating unit on all rateable properties in the district.</p> <p>The tourism promotion rate is set differentially based on the use to which the land is put and for commercial use properties on the capital value of the rateable properties.</p> <p>The differential categories are:</p> <ul style="list-style-type: none"> • Commercial <ul style="list-style-type: none"> ○ Greater than \$10m ○ Greater than \$3m and up to \$10m ○ Greater than \$1m and up to \$3m ○ \$1m or less • Residential, Rural Residential and Rural <p>The definitions of each category are the same as those in the Rating Policy for the general rate.</p> <p>The tourism and promotions rate fund's part, or all of, the following activities: West Coast Wilderness Trail, isite and community development and assistance.</p>
Franz Josef / Waiiau Glacier Township Development Rate	<p>The Franz Josef/Waiiau Glacier - Glacier Township Development Rate is set and assessed as an amount per rating unit, on all rateable land in the Franz Josef/Waiiau community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put. The Glacier township development rate funds contribution toward the Franz Josef Community Development Officer.</p>
Fox Glacier – Glacier Township Development Rate	<p>The Fox Glacier - Glacier Township Development Rate is set and assessed as an amount per rating unit, on all rateable land in the Fox Glacier community rate zone (as mapped in the Rating Policy). Within that area the rate is set differentially based on the location of the land and the use to which the land is put. The Glacier township development rate funds contribution toward the Fox Glacier Community Development Officer.</p>
Hannah's Clearing Water Supply Capital Repayment Rate	<p>The Hannah's Clearing water supply capital repayment rate is set and assessed as a fixed rate per rating unit on all rateable properties located in Hannah's Clearing where the nature of the connection is a Council funded water supply.</p> <p>The Hannah's Clearing water supply capital repayment rate funds part of the water supply activity.</p>
Emergency Management Contingency Fund Rate	<p>The emergency management contingency fund rate is set and assessed on the land value of all rateable properties in the district.</p> <p>The emergency management contingency fund rate funds part of the emergency management and rural fire activity.</p>

Indicative Rates Calculations for the Year Ended 30 June 2027

The following table quantifies the amounts and total revenue for each rate for 2026/2027.

General Rates

Rate		Factor	Sector				Totals	
			Rural	Rural Residential	Residential	Commercial	Units	Revenue
General Rates							Inc GST \$	Ex GST \$
General Rate	Capital Value	\$1,105,379,400	\$737,598,000	\$1,046,729,750	\$659,701,750	\$3,549,408,900		
	Per \$ Capital Value	\$0.0025832	\$0.0019374	\$0.0025832	\$0.0051664			
	Revenue	\$2,855,405	\$1,429,017	\$2,703,901	\$3,408,269		\$10,396,592	\$9,040,515
Uniform Annual General Charge	Rateable Units	1,694	1,486	2,609	478	6,268		
	Each	\$885	\$885	\$885	\$885			
	Revenue	\$1,499,649	\$1,315,772	\$2,309,990	\$423,394		\$5,548,805	\$4,825,048
Total General Rates		\$4,355,054	\$2,744,788	\$5,013,892	\$3,831,663		\$15,945,397	\$13,865,563

Targeted community rates

Rate	Factor	Sector				Totals		
		Rural	Rural Residential	Residential	Commercial	Units	Revenue	
Community Rates							Inc GST \$	Ex GST \$
Kumara	Rateable Units	119	163	218.7	15	516		
	Each	\$183	\$183	\$183	\$183			
	Revenue	\$21,742	\$29,796	\$39,958	\$2,781		\$94,277	\$81,980
Hokitika	Rateable Units	660	832	1787	242	3,520		
	Each	\$942	\$942	\$1,255	\$2,511			
	Revenue	\$620,969	\$783,131	\$2,243,668	\$606,381		\$4,254,150	\$3,699,261
Ross	Rateable Units	135	30	172.5	15.5	353		
	Each	\$708	\$708	\$708	\$708			
	Revenue	\$95,527	\$21,228	\$122,062	\$10,968		\$249,786	\$217,205
Harihari	Rateable Units	132	37	93	16	277		
	Each	\$147	\$147	\$147	\$147			
	Revenue	\$19,418	\$5,413	\$13,607	\$2,310		\$40,748	\$35,433
Whataroa	Rateable Units	111	93	59	27	290		
	Each	\$315	\$315	\$315	\$315			
	Revenue	\$34,976	\$29,383	\$18,591	\$8,429		\$91,379	\$79,460
Franz Josef	Rateable Units	74	53	134	68	330		
	Each	\$389	\$389	\$519	\$1,039			
	Revenue	\$28,822	\$20,736	\$69,821	\$70,948		\$190,327	\$165,502
Fox Glacier	Rateable Units	49	11	72.52	42	174		
	Each	\$498	\$498	\$664	\$1,327			
	Revenue	\$24,390	\$5,226	\$48,129	\$55,722		\$133,467	\$116,058
Bruce Bay	Rateable Units	103	46	0	4	153		
	Each	\$135	\$135	\$0	\$135			
	Revenue	\$13,951	\$6,236	\$0	\$603		\$20,790	\$18,078
Haast	Rateable Units	221	234	80.5	36	572		
	Each	\$207	\$207	\$207	\$207			
	Revenue	\$45,626	\$48,450	\$16,657	\$7,522		\$118,255	\$102,830
Total Community Rates	Rateable Units	1603	1499	2617	466	6185		
	Revenue	\$905,420	\$949,601	\$2,572,494	\$765,662		\$5,193,177	\$4,515,806

Other targeted rates

Rate	Factor	Unit Amounts				Units	Revenue	
		\$	\$	\$	\$		Inc GST \$	Ex GST \$
Refuse Collection Rates								
Refuse Collection	Per bin				\$339	3,303	\$1,120,675	\$974,500
Total Refuse Collection Rates						3,303	\$1,120,675	\$974,500
Water Supply Rates								
		<u>Connected non commercial</u>	<u>Connected Commercial</u>	<u>Unconnected</u>				
Untreated Water	Each	\$705	\$1,234	\$353		6	\$4,231	\$3,679
Treated Water	Each	\$940	\$1,645	\$470		3003	\$2,974,324	\$2,586,369
Hannah's Clearing Capital	Each				\$729	3	\$2,187	\$1,902
Hokitika Milk Treatment Plant Fixed Water Rate					\$2,367,682	1	\$2,367,682	\$2,058,854
Metered Water Rates	Volumetric					178	\$1,197,404	\$1,041,221
Total Water Supply Rates							\$6,545,829	\$5,692,025
Sewerage Rates								
Connected	Each				\$550			
Unconnected	Each				\$275			
<u>Total</u>						4411	\$2,426,322	\$2,109,846
Kaniere Sewerage Capital	Each				\$0	2	\$0	\$0
Total Sewerage Rates							\$2,426,322	\$2,109,846

Rate	Factor	Unit Amounts \$				Units	Revenue		
Kokatahi / Kowhitirangi Special Targeted Rate							Inc GST \$	Ex GST \$	
	Land Value	Per \$ Value				\$0.0001608	172,460,000	\$27,727	
	Uniform Basis	Rateable Units				\$131	211	\$27,727	
Total Kokatahi / Kowhitirangi Special Targeted Rate							\$55,453	\$48,220	
Glacier Township Development Rate	Factor	Rural	Rural Residential	Residential	Commercial				
Franz Josef	Rateable Units	61	52	126	64	303			
	Each	\$0.00	\$0.00	\$0.00	\$0.00				
	Revenue	\$0	\$0	\$0	\$0		\$0	\$0	
Fox Glacier	Rateable Units	32	10	56.5	38	137			
	Each	\$0	\$0	\$0	\$0				
	Revenue	\$0	\$0	\$0	\$0		\$0	\$0	
Hokitika Area Promotions Rate	Rateable Units					\$196	234	\$46,016	\$40,014
Tourism Promotions Rates									
<i>Non Commercial</i>	Each					\$7.07	5,790	\$40,952	\$35,610
Commercial within Capital Value Range:		<u>Over \$10 million</u>	<u>\$3 - 10 million</u>	<u>\$1 - 3 million</u>	<u>\$0 - 1 million</u>				
	Units	9	13.1	103	359	483			
	Each	\$4,669	\$2,334	\$934	\$467				
	Revenue	\$42,019	\$30,581	\$95,748	\$167,437		\$335,784	\$291,986	
Total Tourism Promotions Rates							6273	\$478,205	\$415,831
Total Other Targeted Rates								\$10,571,031	\$9,192,201

Rates Samples for the Year Ended 30 June 2027

The table below shows what the indicative rates are based on the decisions made by Council in adopting the Annual Plan 2026/2027. Sample properties have been selected by the Council as being representative of an area. The same properties are used each year for consistency. Numbers and percentages in brackets indicate a reduction. Rates are shown exclusive of GST.

Sector	Community	Capital Value June 2026	2025/26 Rates	Draft 2026/27 Rates	Variance	Percentage Variance
Commercial	Bruce Bay	520,000	3,944.84	3,629.66	(315.18)	(7.99%)
Rural	Bruce Bay	947,000	2,856.21	3,020.92	164.71	5.77%
Rural Residential	Bruce Bay	1,060,000	2,539.60	2,679.49	139.89	5.51%
Commercial	Fox Glacier	1,000,000	9,178.63	8,185.09	(993.54)	(10.82%)
Residential	Fox Glacier	640,000	4,036.04	4,086.50	50.46	1.25%
Rural	Fox Glacier	830,000	3,341.24	3,073.16	(268.08)	(8.02%)
Rural Residential	Fox Glacier	86,000	1,390.00	1,353.65	(36.35)	(2.61%)
Commercial	Franz Josef	1,050,000	10,587.55	9,593.60	(993.95)	(9.39%)
Residential	Franz Josef	630,000	3,879.91	3,938.51	58.60	1.51%
Rural	Franz Josef	590,000	2,118.88	2,439.91	321.03	15.15%
Rural Residential	Franz Josef	450,000	1,888.48	1,872.73	(15.75)	(0.83%)
Commercial	Haast	1,450,000	9,076.51	8,275.82	(800.69)	(8.82%)
Residential	Haast	385,000	2,914.47	3,116.53	202.06	6.93%
Rural	Haast	90,000	1,053.43	1,158.04	104.61	9.93%
Rural Residential	Haast	420,000	1,548.75	1,663.44	114.69	7.41%
Commercial	Hari Hari	610,000	5,690.18	5,474.81	(215.37)	(3.78%)
Residential	Hari Hari	175,000	1,780.52	1,910.11	129.59	7.28%
Rural	Hari Hari	2,360,000	6,342.68	6,205.01	(137.67)	(2.17%)
Rural Residential	Hari Hari	285,000	1,318.69	1,384.00	65.31	4.95%
Commercial	Hokitika	650,000	9,891.52	10,089.03	197.51	2.00%
Residential	Hokitika	520,000	4,258.07	4,626.53	368.46	8.65%
Rural	Hokitika	770,000	2,142.07	2,554.50	412.43	19.25%
Rural Residential	Hokitika	690,000	2,821.58	3,052.15	230.57	8.17%
Commercial	Kumara	245,000	4,338.40	4,161.04	(177.36)	(4.09%)
Residential	Kumara	240,000	2,452.59	2,586.49	133.90	5.46%
Rural	Kumara	43,000	999.73	1,031.41	31.68	3.17%
Rural Residential	Kumara	317,000	1,718.45	1,763.90	45.45	2.64%
Commercial	Ross	1,630,000	9,622.78	9,814.88	192.10	2.00%
Residential	Ross	320,000	2,929.10	3,222.63	293.53	10.02%
Rural	Ross	351,000	1,970.23	2,179.69	209.46	10.63%
Rural Residential	Ross	1,050,000	3,515.54	3,750.25	234.71	6.68%
Commercial	Whataroa	345,000	3,266.49	2,999.69	(266.80)	(8.17%)
Residential	Whataroa	90,000	1,856.52	2,069.64	213.12	11.48%
Rural	Whataroa	955,000	2,928.15	3,195.11	266.96	9.12%
Rural Residential	Whataroa	405,000	1,597.84	1,732.24	134.40	8.41%

Whole of Council Prospective Funding Impact Statement for the Year Ended 30 June 2027

Prospective Council Funding Impact Statement			
	Long Term Plan 2025/2026 \$000	Long Term Plan 2026/2027 \$000	Annual Plan 2026/2027 \$000
(SURPLUS) / DEFICIT OF OPERATING FUNDING			
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	13,365	14,289	13,841
Targeted Rates	12,619	13,932	13,706
Subsidies and grants for operating purposes	3,408	3,044	3,389
Fees and charges	2,816	2,898	2,826
Interest and dividends from investments	835	744	813
Local authorities fuel tax, fines, infringement fees, and other receipts	1,497	1,421	1,246
Total Operating Funding (A)	34,540	36,327	35,822
Applications of Operating Funding			
Payments to staff and suppliers	43,087	27,061	43,725
Finance Costs	1,605	1,774	1,522
Total Applications of Operating Funding (B)	44,692	28,835	45,247
Surplus/(Deficit) of Operating Funding (A - B)	(10,152)	7,492	(9,425)
(SURPLUS) / DEFICIT OF CAPITAL FUNDING			
Sources of Capital Funding			
Subsidies and grants for capital expenditure	22,057	2,972	20,675
Increase (decrease) in debt	2,843	17,280	5,034
Total Sources of Capital Funding (C)	24,900	20,252	25,709
Application of Capital Funding			
Capital Expenditure:			
- to meet additional demand	56	22	22
- to improve the level of service	7,312	14,780	3,213
- to replace existing assets	11,775	13,973	13,785
Increase (decrease) in reserves	(4,395)	(1,031)	(737)
Total Applications of Capital Funding (D)	14,748	27,745	16,284
Surplus/(Deficit) of Capital Funding (C - D)	10,152	(7,492)	9,425
Funding Balance ((A - B) + (C - D))	-	-	-

Annual Plan Disclosure Statement for the year ending 30 June 2027

What is the purpose of this statement?

The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks, to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014. Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Limit	Planned	Met
Rates (income) affordability benchmark	\$39,193,755	\$27,5415	Yes
Rates (increases) affordability benchmark	7.0%	6.0%	Yes
Debt affordability benchmark	\$73,135,310	\$30,815,277	Yes
Balanced budget benchmark	100%	106.0%	Yes
Essential servicing benchmark	100%	120.2%	Yes
Debt servicing benchmark	10%	3.7%	Yes

Notes

1 RATES (INCOME) AFFORDABILITY BENCHMARK

For this benchmark, the council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the council's long-term plan. The council meets the rates (income) affordability benchmark if its planned rates income for the year equals or is less than each quantified limit on rates

2 RATES (INCREASE) AFFORDABILITY BENCHMARK

For this benchmark, the council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council's long-term plan. The council meets the rates affordability benchmark if it's planned rates increases for the year equal or are less than each quantified limit on rates increases.

3 DEBT AFFORDABILITY BENCHMARK

For this benchmark, the council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the council's long-term plan. The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Council meets this benchmark in the Plan, but because interest rates have been low the limit is high. Increases will reduce this limit. This limit does not reflect Local Government Funding Agency limits, which are much lower.

4 **BALANCED BUDGET BENCHMARK**

For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment). The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

5 **ESSENTIAL SERVICES BENCHMARK**

For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

6 **DEBT SERVICING BENCHMARK**

For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains/(losses) on derivative financial instruments, and revaluations of property, plant, or equipment). Because Statistics New Zealand projects that the council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

Reserve Funds

Council Created Reserves

Reserve	Purpose of each reserve fund	Balance 01 July 2026	Transfers into fund	Transfers out of fund	Balance 30 June 2027
		\$000	\$000	\$000	\$000
Kumara Township fund	Township funding for the purpose of community related projects	0	28	(28)	0
HariHari township	Township funding for the purpose of community related projects	0	28	(28)	0
Whataroa township	Township funding for the purpose of community related projects	0	28	(28)	0
Ross township	Township funding for the purpose of community related projects	0	28	(28)	0
Haast township	Township funding for the purpose of community related projects	0	28	(28)	0
Franz Josef township	Township funding for the purpose of community related projects	1	71	(71)	1
Fox Glacier township	Township funding for the purpose of community related projects	1	71	(71)	1
Kokatahi community fund	Township funding for the purpose of community related projects	0	16	(16)	0
Foreshore	Foreshore Protection for groyne replacement on the foreshore.	13	0	0	13
Glacier country promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.	(2)	0	0	(2)
Prestons bush	Mr Preston donated the reserve to Council. This fund was for the community to beautify the bush with tracks and interpretation boards.	0	0	0	0
HariHari community complex	The Harihari Pony Club land was sold and the funding was to go towards a new community complex.	80	2	0	82
Guy Menzies trust	Surplus from Guy Menzies Day Event.	2	0	0	2
Cycleway	Road reserve sold to Westland Dairies allocated to fund construction of Wilderness Trail	0	0	0	0
Marks Road Reserve	Funds from sale of Marks Road Property to be used for Haast Civil Defence (50%) and Haast community (50%)	99	3	0	102
Westland Racing Club	Westland Racing Club transferred the racecourse and \$250,000 to fund maintenance costs	44	1	(51)	(6)
General Rates Reserve	General rates funding	(1,623)	382	0	(1,241)
Emergency contingency fund	Rates collected to support Westland in a Civil Defence emergency.	74	2	0	76
Safer Communities		3	1	(1)	3
Transport renewals	For funding the renewal of roads and bridges.	3,191	1,399	(2,520)	2,070

Water renewal	For funding the renewal of water supplies networks	2,303	1,878	(4,808)	(627)
Waste water renewal	For funding the renewal of sewerage and sewage networks	1,483	879	(1,502)	860
Stormwater renewal	For funding the renewal of stormwater systems	1,000	563	(1,050)	513
Solid Waste renewal	For funding the renewal of Refuse transfer Stations and landfills.	57	78	(50)	85
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	1,494	843	(811)	1,526
Building renewals	For renewal of all Council operational buildings.	1,840	508	(158)	2,190
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	673	492	(440)	725
Library renewals	To replace library books	444	9	(132)	321
Total Council created reserves		11,177	7,338	(11,821)	6,694

Restricted Reserves

Reserve	Purpose of each reserve fund	Balance 01 July 2026	Transfers into fund	Transfers out of fund	Balance 30 June 2027
		\$000	\$000	\$000	\$000
Offstreet Parking	Collected from developments in town to pay for off-street parking. Imposed by RMA/District Plan	70	2	0	72
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan	939	337	0	1,276
Museum Assistance Fund	Originally the Museum Bequest Fund (\$8,458) & Carnegie Furnishings (\$3,929)	51	2	0	53
Kumara Endowment Fund	Proceeds from sale of Endowment land. Our brief research has not identified the specific terms of the endowment.	417	13	0	430
Euphemia Brown Bequest	Interest earned on funds administered by Public Trust Offices for the estates of Euphemia & William E Brown.	28	1	(2)	27
Mayoral Relief Funds	Contributions from James & Margaret Isdell Trust; and Coulston Herbert Trust;	30	1	(2)	29
Three Mile Domain	To fund Three Mile Domain costs.	86	3	0	89
Ross Endowment Land	Various endowment land parcels in Ross sold over time.	61	2	0	63
Total Restricted Reserves		1,682	361	(4)	2,039
Total reserves		12,859	7,699	(11,825)	8,734

Fees and charges 2026/2027

ALL FEES AND CHARGES ARE GST INCLUSIVE UNLESS OTHERWISE STATED

Corporate service charges	
Customer enquiries	
First 30 minutes of staff costs are free, after that pro-rata \$65/hour	
Black and White Photocopying and Printing	
Single Sided - A4	\$0.36
Single Sided - A3	\$0.56
Double Sided - A4	\$0.46
Double Sided - A3	\$0.67
Single Sided - A2	\$3.45
Single Sided - A1	\$4.65
Single Sided - A0	\$7.70
Colour Photocopying and Printing	
Single Sided - A4	\$2.95
Single Sided - A3	\$4.55
Double Sided - A4	\$4.00
Double Sided - A3	\$5.75
Laminating	
A4 - Per Page	\$5.25
A3 - Per Page	\$7.25
Binding	
Small - less than 100 pages	\$10.25
Large - more than 100 pages	\$15.50
Scanning and scanning to email	
Large scale format scanning	\$5.15 per scan
Document scanning via photocopy machine	\$1.15 per scan
Requests under the Local Government Official Information and Meetings Act (LGOIMA)	
First hour of staff costs	Free
First 20 black and white copies	Free
Additional time	\$42 per ½ hour
Black and white copies in excess of 20 pages	\$0.36
Other costs – recovery	Actual cost
Other charges as per fees and charges schedule	
Meeting room hire	
Pakiwaitara building meeting room	\$320 general public \$160 community groups

Financial Services	
Rates settlement refund processing fee	\$35.00
Land Information Services	
Land online Search—CT or Plan Instrument	\$10.25
Land Information	
GIS Map—A4	\$11.25
GIS Map- A4 with aerial photos	\$16.95
GIS Map - A3	\$23.00
GIS Map - A3 with aerial photos	\$34.85
GIS Client Services (per hour)	\$112.00
Property Files	
Property File	\$30 per file request
Land information memoranda	
LIMs are issued per valuation number. Where multiple valuation numbers are under one title, individual LIMs will be required. Where there is more than one Certificate of Title, obtaining additional titles will be charged. A LIM does not include provision of a Certificate of Title.	
Land Information Memoranda – Residential Property	\$370
Land Information Memoranda – Commercial Property	\$580
Urgent residential only - within 48 hours	\$530
Hourly rate for time exceeding standard deposit	\$212
Westland Library	
Referral to Credit Recoveries – Administration fee	\$22
DVDs	\$2.00
Replacement cards	\$1.00
Lost / Damaged Items	Replacement Cost
Interlibrary loans (per item)	\$10 - \$25
Overseas Interlibrary loans (per item)	At cost
Activity Packs	\$2 - \$5
Book Covering	\$15 - \$20
Photocopying and Printing	
Refer to charges as set out in Corporate Services Charges	
Room Hire	
Available during library opening hours	
History Room	\$31 per hour
Digital Learning Centre	\$65 for 4 hour block \$110 for 8 hour block

Hokitika Museum	
Admission fee	
Westland residents	Free
Adult 16+ (visitors)	\$10
Youth (visitors) (1 years - 16 years) Special exhibitions may incur an additional entry cost	Free
Research	
Westland Residents - In person enquiry first half hour Additional hours thereafter	\$5.25 \$32 per half hour
In person enquiry first half hour – non-Westland Residents Additional hours thereafter	First half hour \$15.50 \$37 per half hour thereafter
Written research service (per hour) Minimum charge	\$70 \$38
Special project research	By negotiation
Filming under supervision	\$80/hour
Reproduction/Reprint of collection items	\$32 per ½ hour plus reprint costs
Postage/packing	At cost
Photographs	
Laser copy on card	A5/A4: \$10.25 A3: \$15
Digital image	\$30
Flash drive for supply of digital images	At Cost
Photocopies	
Photocopying- Black and white A4 and A3	Refer to charges as set out in Corporate Services Charges
Reproduction fees: The following charges are for reproduction of Museum items for the purposes below, and are additional to the above charges	
Imagery for reproduction	\$105 per item
Venue Hire	
Carnegie Gallery Hire (per week)	\$65
Commission on sales	20%
Staff supervision outside normal hours	\$62 per hour

Sports field charges	
Cass Square (season hire)	
Touch Rugby per season	\$515
Softball per season	\$280
Rugby per season	\$1,450
Cricket per season	\$280
Soccer per season	\$1,450
Cass Square (casual use)	
Daily	\$280
Hourly	\$35
Wildfoods Festival	\$13,375
Showers and Changing Rooms	\$95
Changing Rooms only	\$40
Commercial Operators.	To be negotiated depending on type of usage
Hokitika Swimming Pool	
Spectator	Free
Single Admission	
Adult	\$6.00
Senior Citizen (60+)	\$4.50
Child at school	\$3.00
Pre Schooler and Parent	\$4.00
Additional Pre Schooler	\$1.50
Family (2 adults / 2 children)	\$15.00
Concession Ticket - 10 Swims	
Adult	\$48
Senior Citizen (60+)	\$32
Child at school	\$25
Pre Schooler and Parent	\$35
Additional Pre Schooler	\$12
Family (2 adults / 2 children)	\$120
3 month pass	
Adult	\$105
Senior Citizen (60+)	\$75
Child at school	\$60
Season Ticket	
Adult	\$350
Senior Citizen (60+)	\$270
Child at school	\$210
AquaFit Classes (Includes entry to swimming pool)	

Single Class	
Adult	\$7.00
Senior Citizen (60+)	\$6.00
Child at school	\$5.00
Concession Ticket – 10 Classes	
Adult	\$65
Senior Citizen (60+)	\$55
Child at school	\$45
Facilities Use	
Shower only	\$6
Spa only	\$5
Lane hire – Swim club per lane per hour	\$10
Lane hire – Swim school per lane per hour	\$30
Lane hire – Private per lane per hour	\$15
Whole facility – Schools per hour	\$60
Whole facility – Commercial/Private per hour	Price on application
Cemetery Charges	
Hokitika	
New grave (includes plot, interment and maintenance in perpetuity)	\$2,115
Ashes: plot purchase and interment (includes plot in Ashes Garden area and opening of plot)	\$740
Pre-purchase new Plot (interment added at the time)	\$1,900
Dig Grave site to extra depth	\$265
Additional cost to excavate grave on Saturday, Sunday or Public Holiday	\$450
Reopen a grave site	\$1,050
Inter Ashes in an existing grave	\$370
New grave in RSA area	\$1,050
Reopen a grave in the RSA Area	\$1,050
Inter a child under 12 in Lawn Area	\$2,115
Inter a child in children’s section (Hokitika only)	\$740
Research of cemetery records for family trees per hour (one hour minimum charge)	\$42
Muslim burials	At cost
Ross and Kumara	
New grave (includes plot, interment and maintenance in perpetuity)	\$2,115
Pre-purchase new plot (interment added at the time)	\$1,900
Inter Ashes (including registration) Note: Ashes berms are not currently available in Kumara or Ross but are under development.)	\$740
Reopen a grave site	\$1,050
Research of cemetery records for family trees per hour (one-hour minimum charge)	\$42

Animal Control	
Dog control	
Standard Registration	
Certified Disability Assistance Dog	NIL
Unneutered dog	\$118
Neutered dog	\$82
20% discount for Gold Card holders on non-working registration fee	
First working dog	\$82
Additional working dog/s	\$41
Dangerous dogs	
Registration Fee	Standard registration fee plus 50%
Late Registration	
Registration Penalty –from 1 August	50% of applicable registration fee
Dog Impounding Fees	
First Impounding Offence	\$105
Second Impounding Offence	\$255
Third Impounding Offence	\$410
Second and third impounding will apply if occurring within 12 months of the first impounding date.	
Feeding per day	\$32
Call-out for Dog Reclaiming (after hours)	\$155
Microchipping per dog	\$36
Investigations	
Investigation Fee	\$155 per hour
Impounding Act	
Stock Control Callout Fees	\$230 per callout
Stock poundage and sustenance Fees	Cattle, horse, deer, mule: \$30/head/day Sheep, goats, pigs, other animals: \$10/head/day

Environmental Services	
Food Act 2014	
Registration of Food Control Plan	\$318
Registration of National Programmes and National Programmes operating under Food Control Plan	\$318
Renewal of Food Control Plan and National Plan	\$211
Amendment to registration – amendment of Food Control Plan Registration or National Programme	\$159
Verification / Audit (Includes up to two hours of verification activities) – including site visits and compliance checks with food plans	\$295
Verification / Audit - Any time over and above initial two hours - per hour	\$189
Compliance and Monitoring fee - per hour	\$189
Health Act 1956	
Offensive Trade Registration	\$420
Mortuary Registration	\$369
Camping Ground Registration	\$369
Camping Ground - fewer than 10 sites	\$261
Transfer of Registration	50% of registration fee
Overdue Health Act Licences	50% penalty day after expiry date
Miscellaneous Charges (Fees)	
Transfer of any licence registration of premises	\$116
Inspection or Advisory visit (non-routine)	\$189
Follow-up inspection or corrective action assessment (includes any licence type or audit or compliance inspection type)	\$189
Water or Food Sample Testing	Actual Cost
Environmental Health Officer (Hourly rate when extended time required to resolve issues)	\$189
LGA Activities	
Trading in Public Places (hawkers and mobile Shops)	
Full Year	\$565
1 October to 31 March only 50% penalty fee for trading outside of this period	\$395
Activities under other Legislation	
Amusement Devices	
For one device, for the first seven days of proposed operation or part thereof.	\$12.00
For each additional device operated by the same owner, for the first seven days or part thereof.	\$2.00
For each device, for each further period of seven days or part thereof.	\$1.00
Class 4 Gaming	
Class 4 Gambling Venue	\$528
Licence inspection Fee	\$264

Resource Management

NOTE: All fees and charges below are non-refundable, unless specified as a Fixed Fee, are deposits and minimum fees paid as initial charges on application. Staff time will be calculated at the hourly rates below. Under Section 36 of the Resource Management Act 1991, the costs of staff time and costs incurred processing the consent over the deposit will be invoiced, and where a charge is inadequate to enable the recovery of actual and reasonable costs the Council may require payment of any additional charge.

The costs incurred for the monitoring of consents and investigations of consent related incidents are to be recovered under Sections 36(1)(c) and 36(5) of the Resource Management Act 1991.

The costs incurred for the compliance investigations of non-consented incidents will be recovered under Section 150 of the Local Government Act 2002.

Printed copy of the District Plan	\$215
Public enquiries (including pre-application meetings) that exceed 30 minutes of staff input	\$215 per hour
Preparation and change to the District Plan deposit	\$10,560
Land Use: Deposit	
Consent for single Rural Dwelling	\$1,600
Vegetation Clearance	\$1,800
Commercial Activity	\$1,900
Industrial Activity	\$1,900
Land use activities (not listed elsewhere)	\$1,500
Limited (where more than one party) or Public Notification of resource consents (in addition to deposit)	\$1,100
Hearing	\$5,350
Subdivision: Deposit	
Subdivisions 2-5 lots	\$1,500
Subdivision 2 -5 lots with Land Use	\$1,900
Subdivisions 6-10 lots	\$2,350
Subdivisions 6-10 lots with Land Use	\$3,400
Subdivisions 11+ lots	\$3,800
Subdivisions 11+ lots with Land Use	\$5,500
General and Certificates	
Administration fee for every granted consent	\$215
Internal engineering review for every consent application	\$54
Return of incomplete application	At cost
Variations to Resource Consent	\$1,100
Existing use application	\$1,100
Surrender of Resource Consent	\$785
Transfer of Resource Consent: fixed fee	\$145
Certificates and Permitted Subdivision (Compliance, marginal and temporary, boundary activities)	\$955
S125 Extension of time application: fixed fee	\$955
s223 Survey Plan Approval: fixed fee	\$310
s224 Approval fee	\$835 plus staff time if inspection required
Monitoring charges per hour	\$215

Release of covenants, caveats, encumbrances, authority and instruction, amalgamations, easements, right of way approval, esplanade strips or reserve creation/variation or waiver and other title instruments - plus applicable legal fee	\$740
Designations	
Variations to Designations	\$2,120
New Designations, Notices of Requirement and Heritage Orders	\$3,200
Approval of outline plan	\$955
Consideration of waiving outline plan	\$955
Personnel time	
Planning staff processing time per hour for resource consent activities	\$215 per hour
Compliance staff monitoring and investigation time per hour	\$215 per hour
Administration staff time per hour	\$190 per hour
Incidental cost inclusive of obtaining necessary information	At cost
Internal engineering services per hour which exceed 15 minutes	\$215 per hour
Contractor staff processing times per hour for resource consent activities	At cost
Independent hearing commissioner	At cost
Compliance	
Issue of infringement notice	In accordance with Schedule 1, Infringement Offences and Fees of the Resource Management (Infringement Offences) Regulations 1999.
Return of items seized pursuant to section 328 of the Resource Management Act 1991: fixed fee	\$650
Legal costs for compliance monitoring and investigations under s 36(1)(caab) of the RMA	At cost
Recreation contribution	
5% of the value of each new allotment or the value of 4,000m ² of each new allotment, whichever is the lesser. The minimum charge is \$4,120 per new allotment and the maximum charge is \$8,954 per new allotment, both GST-inclusive. The above contributions are based on average values of the Westland QV Sales data from the 1 st July 2024 till the 30 th June 2025.	
Performance Bonds	
Performance bonds may be put in place from time to time with the amount to be established on a case-by-case basis. Non-refundable lodgement fee \$715	
Relocated buildings	
In addition to Building Consent Fees, and the Building Research Levy, a minimum deposit of up to \$10,560 is required for buildings being relocated.	

Building Consent Activity

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

Residential Units – Single and Multi-Unit

Deposit – per application	\$3,000
Project Information Memorandum (with BC application) - plus processing fees	\$240
Lodging paper application – entering fee	\$155
Compliance Check	\$108
Consent fee	Category Res 1&2 \$610 Res 3 \$795 Multi units x 2 or more \$1,215 Plus processing fee
Alpha One / Objective Build online processing charge	\$95 for total value of work less than \$125,000 or 0.075% for total value of work over \$125,000
BCA Accreditation Levy	Single unit \$410 Multiple units \$820
Inspection Fees	\$240 each
Code Compliance Certificate	Category Res 1 & 2 \$610 Res 3 \$795 Multi units x 2 or more \$1,215 Plus processing fee

Commercial/Industrial/Multi Unit Development

Deposit per application	\$3,000
Project Information Memorandum	\$350 plus processing fee
Compliance Check – RMA/Planning - plus processing time if over 30 minutes	\$110
Consent fee	Category Com 1 & 2 \$795 Com 3 \$975 Plus processing fee
Alpha One / Objective Build online processing charge	\$95 for total value of work less than \$125,000 or 0.075% for total value of work over \$125,000
BCA Accreditation Levy	\$515
Inspection Fee	\$240 each
Code Compliance Certificate	Category Com 1 & 2 \$795 Com 3 \$975 Plus processing fee

Accessory Buildings – garages, shed, sleepouts, temporary buildings, pool, signs and demolition outside of Schedule 1etc

Project Information Memorandum	\$240 plus processing fee
Compliance Check – RMA – plus processing time if over 30 minutes	\$110
Consent & processing	\$220 plus processing fee
Alpha One / Objective Build online processing charge	\$95 for total value of work less than \$125,000 or 0.075% for total value of work over \$125,000
BCA Accreditation Levy	\$205
Inspection Fee	\$240 each
Code Compliance Certificate	\$220 plus processing fee

Minor Alterations/Renovations (<\$150,000)	
Project Information Memorandum	\$240 plus processing fee
Compliance Check – RMA – plus processing time if over 30 minutes	\$110
Consent fee	\$220 plus processing fee
Alpha One / Objective Build online processing charge	\$95 for total value of work less than \$125,000 or 0.075% for total value of work over \$125,000
BCA Accreditation Levy	\$205
Inspection Fee	\$240 each
Code Compliance Certificate	\$220 plus processing fee
Major Alterations/Renovations (>\$150,000 and over)	
Deposit per application	\$3,000
Project Information Memorandum	\$240 plus processing fee
Compliance Check – RMA – plus processing time if over 30 minutes	\$110
Consent fee	Category Res 1 & 2 \$610 Res 3 795 Category Com 1 & 2 \$795 Com 3 \$940 Plus processing fee
Alpha One / Objective Build online processing charge	\$95 for total work value less than \$125,000 or 0.075% for total value of work over \$125,000
BCA Accreditation Levy	\$40
Inspection Fee	\$230 each
Code Compliance Certificate	Category Res 1 & 2 \$610 Res 3 \$795 Category Com 1 & 2 \$795 Com 3 \$940 Plus processing fee
Free-standing Spaceheater	
Set fee, including one inspection	\$650
Additional Inspection Fees	\$240 each
Additional Processing	As per processing section
Plumbing and Drainage	
Project Information Memoranda	\$240
Compliance Check – plus processing time if over 30 minutes	\$110
Consent fee	\$220 plus processing fee
Alpha One / Objective Build online processing charge	\$95 for total value of work less than \$125,000 or 0.075% for total value of work over \$125,000
BCA Accreditation Levy	\$67
Inspection Fee	\$240 each
Code Compliance Certificate	\$220 plus processing fee

Application for Project Information Memorandum (PIM) only	
Deposit for PIM only - (actual costs worked out and invoiced or reimbursed at the end)	\$1,600
PIM Fee	\$537 plus processing fee
PIM Fee – small standalone dwellings	\$537 plus processing fee
PIM – Fee – File/document lodgement fee for supplying records to the TA	\$159
PIM Fee – 2 year follow up for small standalone dwellings	\$179
PIM fee – reissue of PIM	\$349
PIM fee – issue extension of time	\$179
Alpha One / Objective Build online processing charge	\$288
Compliance Check – plus processing time if over 30 minutes	\$110
++Where any building charge is inadequate to enable the recovery of the actual and reasonable costs, a further charge may be payable.	
Marquees Only	
Consent fee	\$72 plus processing fee
Alpha One / Objective Build online processing charge	\$95 for total value of work under \$125,000 or 0.075% for total value of work over \$125,000
BCA Accreditation Levy	\$64
Inspection Fee	\$240 each
Code Compliance Certificate	\$72 plus processing fee
Building Research Levy	
In addition to the Building Consent Fee, a Building Research Levy based upon \$1.00 per \$1,000 or part thereof of total value is required to be paid. Consents of lesser value than \$20,000 are exempt from this levy.	
Building MBIE Levy	
In addition to the Building Consent, a Building Industry Levy based upon \$1.75 per \$1,000 or part thereof of total value is required to be paid. Consents of lesser value than \$65,000 are exempt from this levy.	
Independent Building Consent Authority (BCA)	
Where the services of a Building Certifier are used, the fee will be established on a case by case basis to ensure full cost recovery.	
Compliance Schedules	
New Compliance Schedules	\$465 plus processing fee
Duplicate/copy Compliance Schedules	\$170
Amendment to compliance schedule – change of ownership only	\$85
Amendment to compliance schedule	\$240 plus processing fee
Receiving and Checking Building Warrant of Fitness (BWOFF)	
BWOFF – On or before due date	\$65 backflow preventor only \$205 – 2 to 4 specified systems \$310 – 5 to 6 specified systems \$410 – 7 or more specified systems
After due date late fee	\$205
BWOFF – audits – per inspection – plus processing fee	\$240
Certificate of Acceptance	
Deposit required	\$3,075
Objective Build fee – value of work up to \$125,000	\$96
Objective Build fee – value of work \$125,000 and over	\$425.50

Certificate of Acceptance – Emergency works - plus any fees, charges and levies that would have been payable had a building consent been applied for and processing fee	\$610
Certificate of Acceptance – all other works application fee - flat fee, plus full building consent fees, charges and levies that would have been payable had a building consent been applied for in accordance with Section 97 of the Building Act 2004 and processing fee	\$1,895
Other Building Charges	
Withdrawal or Lapse of Building Consent	\$160
Waiver / Modification for Durability	\$160
Notices to Fix - includes 1 hour processing time. Additional inspections will be charged accordingly as per the inspection fees	\$560
Notice to Fix - investigation inspection	\$230
Notice to Fix - reissue	\$285
Notice to Fix – Building Warrant of Fitness - includes processing fee	\$299
Travel for enforcement/compliance	Actual cost
Residential Swimming Pool compliance inspection	\$240 per inspection
Certificate of Public Use (CPU) (valid for 12 months from issue) - includes one hour processing time	\$580
Additional CPUs for the same consent – includes one hour processing time	\$840
Minor – Variations to building consent	\$118
Building consent amendment – plus processing fees, additional inspections and levies (includes Objective fee charge and quality/accreditation levy)	\$365
Accreditation charge for amendments	\$105
Extension of time for exercise of building consent	\$180
Signing of Certificates for Lodgement (s 72 & s75)	\$360
Deposit to lodge s 72/75 certificate (actual costs to be charged) includes lawyers costs and lodgement fee	\$690
Extension of time for exercise of building consent	\$163
Signing / Removal of s 73 or 75 certificate	\$360
Section 124 notice – dangerous/insanitary buildings (except in the event of a natural disaster)	\$360
Extension of time for obtaining CCC	\$180
Preparation of Sec 37 Certificate	\$87
Reapply for a CCC once it is refused	\$180
Exemptions under Schedule 1(2) - plus levies and hourly processing	\$410
Objective Build charge fees apply whether the decision is to approve or decline the application	\$95
Investigation/Additional / Site Inspections - each	\$240
Desktop / Remote inspection – only with prior approval and day booking - each	\$165
Cancellation of inspection – on the day of - each	\$135
Certificate of compliance (district licencing agency) – building code assessment for fire safety and sanitary facilities in a building, done with an alcohol licence application - includes one hour processing time	\$250
Building Infringement - relevant set fee plus administration charge	\$160
Application for extension of time – Heritage Earthquake prone building - includes one hour processing fee	\$370
Receiving and reviewing of engineer/ information relating to status of an earthquake prone building - includes one hour processing fee	\$475
Issue of Earthquake prone building notice (S133AL) -includes one hour processing fee	\$265
Removal of an Earthquake prone building notice - includes one hour processing fee	\$265

Application for or information for Determinations	At cost
Applications for court orders - plus processing fee	\$155
File/document lodgement fee to supplying records to the TA	
Insurance/ Legal Levy Residential, and accessory buildings: assessed value of work over \$20,000	
Accessory buildings	\$105
Housing / Residential standalone units	\$310
Housing / Residential multi units of 2	\$665
Housing / Residential multi units 3 or more	\$870
Commercial	\$515
Processing fees per hour	
Refer to Hourly Staff fees below	
Administration staff	\$160
Building Compliance, monitoring and enforcement officer	\$215
Residential Building Control officer	\$215
Commercial Building Control Officer	\$235
Building Team Leader/Manager	\$265
Meetings charge out rate – staff	Refer to Hourly fee structure for staff (first 30 minutes free)
Specialist / consultancy specific design input	At cost plus 10%
Baches on Unformed Legal Road	
Annual Site Fee	\$2,785
District Assets	
Water Supply Connections	
Actual cost recovery relating to the installation of water supply connections.	
Sewerage and Stormwater Connections	
Actual cost recovery relating to the installation of sewerage and stormwater connections.	
Vehicle Crossings	
Actual cost recovery relating to the installation of vehicle crossings.	
Sewerage Supply	
Trade Waste charges are levied separately according to waste volume and utilisation of sewerage system. Minimum fee of \$3,075 per annum	
Dumping into sewerage system, annually	\$3,075
Water Supply Annual Charges	
Hokitika / Kaniere Water Supply	Commercial metered supply per cubic metre \$3.08
The minimum charge for commercial or significant user metered water connections is the same as the commercial water rate.	
Council reserves the right to negotiate metered charges with significant users	
Treated Supplies—Rural Towns Fox Glacier / Franz Josef / Whataroa / Hari Hari	Commercial metered supply per cubic metre \$3.08
Road Damage – New Build	
Road damage deposit – refundable deposit	\$2,565
Road Damage (unconsented works) enforcement	At cost (staff time)
Remedial action for unconsented road works	Full cost of remedial work required plus staff time

Road Damage – New	
Road damage deposit – refundable deposit	\$2,565
Road Damage (unconsented works) enforcement	At cost
Remedial action for unconsented road works	Full cost of remedial work plus staff time
Temporary Road Closures	
Non-refundable application fee	\$210
Additional Information request (from applicant)	\$115 per hour
Public Notification on approval	At cost
Management of temporary road closure	At cost
Call Out / Audit of Traffic Management Plan	\$270 per hour
Not for Profit Organisations	Exempt

Jackson Bay Wharf Charge (prices exclude GST)	
Commercial Fishing Vessels operating from the Wharf for discharge of wet fish and / or crayfish must have a licence to occupy.	
Annual Charge	
Vessels over 13.7 metres (45 feet)	\$5,330
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$1,980
Vessels up to 9.1 metres (30 feet)	\$1,420
Casual users landing wet fish (per tonne)	\$30.75
Casual users landing crayfish (per tonne)	\$400
Other Vessels (not discharging) must pay a daily charge (24 hours) as below	
Vessels over 13.7 metres (45 feet)	\$335
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$265
Vessels up to 9.1 metres (30 feet)	\$138
Recreational Boat Ramp use	\$10.25 per day
Car parking	\$10.25

Waste Management

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

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

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

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

Hokitika Transfer Station	
Refuse Site Gate Fees	
General Waste	
Per tonne	\$615
60L bag	\$6.35
Green Waste	
Green Waste per tonne	\$62
60L bag Green Waste uncompacted	\$1
Accepted Recyclable Items*	Free
*All glass will be accepted free of charge.	
Other	
Cars Prepared (Conditions apply, per item)	\$205
Non Weighbridge Sites	
Uncompacted General Waste	
Per Cubic Metre small loads < 0.5m ³	\$100
Per Cubic Metre large loads > 0.5m ³	\$125
60L bag	\$7.20
120L Wheelie Bin	\$15
240L Wheelie Bin	\$31
Small Trailer /Ute (0.68m ³)*	\$85
Medium Trailer (0.91m ³)*	\$125
Cage or Large Trailer (2.7m ³)*	\$360
*Taken to Hokitika site. All glass accepted free of charge	
Uncompacted Green Waste	
Per Cubic Metre	\$11.80
60L bag	\$0.80
Small Trailer /Ute (0.68m ³)	\$7.70
Medium Trailer (0.91m ³)	\$11.80
All Sites: Other Items	
Gas Bottle Disposal	\$15.35
Whiteware (Fridges must be degassed, per item)	\$17.45
Tyres (Based on average weight of 7.5kg, per item)	\$15.50
Tyres over 7.5kg e.g. truck tyres	\$25.65

Rubbish and recycling receptacles	
Replacement and additional recycling bin 240 L (maximum 2x sets of bins per household)	\$180
Replacement and additional rubbish bin 120 L (maximum 2x sets of bins per household)	\$155
Delivery fee per replacement bin	\$77

Sale and Supply of Alcohol

On, Off or Club Licence

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

Cost/risk rating	Fees category	Application fee \$ incl GST	Annual fee \$ incl GST
0-2	Very low	\$377	\$165
3-5	Low	\$625	\$401
6-15	Medium	\$837	\$648
16-25	High	\$1,049	\$1,061
26 plus	Very High	\$1,238	\$1,510

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

Latest alcohol sales time allowed for premises

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

Type of premises

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

Enforcement holdings

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

Definitions for types of premises

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

Special Licences

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

Large event: Means an event that the territorial authority believes on reasonable grounds will have patronage of more than 400 people.

Medium event: Means an event that the territorial authority believes on reasonable grounds will have patronage of between 100 and 400 people.

Small event: Means an event that the territorial authority believes on reasonable grounds will have patronage of fewer than 100 people.

Class	Issued in respect of	Application fee \$ incl GST
1	1 large event: More than 3 medium events: More than 12 small events	\$589
2	3 to 12 small events: 1 to 3 medium events	\$212
3	1 – 2 small events	\$65