



Cover image: Lake Matheson - BareKiwi

# Council Meeting Agenda

25 June 2026

Ordinary Council Meeting

**WESTLAND**  
District Council | Te Kahui o Poutini



# AGENDA

## RĀRANGI TAKE

NOTICE OF AN ORDINARY MEETING OF

# COUNCIL

to be held on **Thursday, 25 June 2026**, commencing at **1 pm** in the Council Chambers,  
36 Weld Street, Hokitika and via Zoom

| Chairperson                      | Her Worship the Mayor            |
|----------------------------------|----------------------------------|
| Deputy and Northern Ward Member: | Cr Burden                        |
| Northern Ward Members:           | Cr Mackenzie, Cr Maitland        |
| Hokitika Ward Members:           | Cr Gillett, Cr Martin, Cr Walker |
| Southern Ward Members:           | Cr Manera, Cr Munns              |
| Iwi Representatives:             | Kw Madgwick, Kw Tumahai          |



In accordance with clause 25B of Schedule 7 of the Local Government Act 2002, members may attend the meeting by audio or audio-visual link.

## 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.*

# Purpose

The Council is required to give effect to the purpose of local government as prescribed by section 10 of the Local Government Act 2002. That purpose is:

- (a) To enable democratic local decision-making and action by, and on behalf of, communities; and
- (b) To promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

## 1. KARAKIA TĪMATANGA OPENING KARAKIA

|   |   |
|---|---|
| <i>Kia hora te marino<br/>Kia whakapapa pounamu te moana<br/>Hei hurahai mā tātou<br/>I te rangi nei<br/>Aroha atu, aroha mai<br/>Tātou i a tātou katoa<br/>Hui e! Tāiki e!</i> | <i>May peace be widespread<br/>May the sea be like greenstone<br/>A pathway for us all this day<br/>Give love, received love<br/>Let us show respect for each other<br/>Bind us all together!</i> |
|---|---|

## 2. NGĀ WHAKAPAAHA APOLOGIES

## 3. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

Members need to stand aside from decision-making when a conflict arises between their role as a Member of the Council and any private or other external interest they might have. This note is provided as a reminder to Members to review the matters on the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting or of the relevant item of business and refrain from participating in the discussion or voting on that item. If a member thinks they may have a conflict of interest, they can seek advice from the Chief Executive (preferably before the meeting). It is noted that while members can seek advice the final decision as to whether a conflict exists rests with the member.

## 4. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE URGENT ITEMS NOT ON THE AGENDA

Section 46A of the Local Government Official Information and Meetings Act 1987 states:

- (7) An item that is not on the agenda for a meeting may be dealt with at the meeting if –
  - (a) the local authority by resolution so decides, and
  - (b) the presiding member explains at the meeting at a time when it is open to the public, -
    - (i) the reason why the item is not on the agenda; and
    - (ii) the reason why the discussion of the item cannot be delayed until a subsequent meeting.
- (7A) Where an item is not on the agenda for a meeting, -
  - (a) that item may be discussed at the meeting if –
    - (i) that item is a minor matter relating to the general business of the local authority; and
    - (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
  - (b) No resolution, decision, or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.

|            |   |                    |
|------------|---|--------------------|
| <b>5.</b>  | <b>PUBLIC FORUM</b>   |                    |
| <b>6.</b>  | <b>NGĀ MENETI O TE HUI KAUNIHERA<br/>MINUTES OF MEETINGS</b>  |                    |
|            | Minutes circulated.   |                    |
|            | <ul style="list-style-type: none"> <li>• Council Meeting Minutes – 4 June 2026</li> </ul>   | <b>(7 - 12)</b>    |
|            | <b>COMMITTEE MINUTES TO BE RECEIVED:</b>  |                    |
|            | <ul style="list-style-type: none"> <li>• Risk and Assurance Committee Inaugural Meeting Minutes - 27 March 2026</li> </ul>  | <b>(13 - 18)</b>   |
| <b>7.</b>  | <b>ACTION LIST</b>  | <b>(19)</b>        |
| <b>8.</b>  | <b>NGĀ TĀPAETANGA<br/>PRESENTATIONS</b>   |                    |
|            | Simplifying Local Government Headstart Programme<br>Project Lead, Ashley Stuart, to present.  |                    |
| <b>9.</b>  | <b>PŪRONGO KAIMAHI<br/>STAFF REPORTS</b>  |                    |
|            | <ul style="list-style-type: none"> <li>• <b>Westroads Limited Statement of Intent</b><br/>Chief Financial Officer to speak to the report.</li> </ul>                  | <b>(21 - 22)</b>   |
|            | <ul style="list-style-type: none"> <li>• <b>Destination Westland Limited Statement of Intent</b><br/>Chief Financial Officer Chair to speak to the report.</li> </ul> | <b>(23 - 24)</b>   |
|            | <ul style="list-style-type: none"> <li>• <b>Financial Report</b><br/>Chief Financial Officer to speak to the report.</li> </ul>                                       | <b>(25 - 42)</b>   |
|            | <ul style="list-style-type: none"> <li>• <b>Annual Plan Adoption</b><br/>Chief Financial Officer to speak to the report.</li> </ul>                                   | <b>(43 - 124)</b>  |
|            | <ul style="list-style-type: none"> <li>• <b>Rates Resolution</b><br/>Chief Financial Officer to speak to the report.</li> </ul>                                       | <b>(125 - 132)</b> |
|            | <ul style="list-style-type: none"> <li>• <b>Projects and Carry Forwards to 2026/2027</b><br/>Chief Financial Officer to speak to the report.</li> </ul>               | <b>(133 - 137)</b> |
|            | <ul style="list-style-type: none"> <li>• <b>Regional Maritime Safety Programme</b><br/>General Manager Regulatory and Compliance to speak to the report.</li> </ul>   | <b>(138 - 146)</b> |
| <b>10.</b> | <b>ADMINISTRATIVE RESOLUTIONS</b>   |                    |
|            | Nil.  |                    |

## 11. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI RESOLUTION TO GO INTO PUBLIC EXCLUDED

(to consider and adopt confidential items)

Resolutions to exclude the public: Section 48, Local Government Official Information and Meetings Act 1987. The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

| Item No. | General subject of each matter to be considered  | Reason for passing this resolution in relation to each matter | Ground(s) under Section 48(1) for the passing of this resolution  |
|----------|--|---|---|
| 1.       | Confidential Minutes<br>- Ordinary Council Meeting 4 June 2026<br>- Risk and Assurance Committee Inaugural Meeting 27 March 2026 | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 2.       | Notice of Motion and Council Response  | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 3.       | License to Occupy  | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 4.       | Coast Waters - Ratification of Board Appointments  | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

| Item No.   | Interest   | Section     |
|------------|--|-------------|
| 1, 3, 4    | Protect the privacy of natural persons, including that of deceased natural persons   | (S.7(2)(a)) |
| 1, 2, 3, 4 | Protect information where the making available of the information:<br>(i) would disclose a trade secret; and<br>(ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information | (S.7(2)(b)) |

| Item No.       | Interest  | Section      |
|----------------|---|--------------|
| <b>1, 2, 3</b> | Protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information<br>(i) would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied;<br>(ii) would be likely otherwise to damage the public interest; | (S.7 (2)(c)) |
| <b>2, 3</b>    | Maintain the effective conduct of public affairs through -<br>(i) the free and frank expression of opinions by or between or to members or officers or employees of any local authority, or any persons to whom section 2(5) applies, in the course of their duty; or<br>(ii) the protection of such members, officers, employees, and persons from improper pressure or harassment;  | (S.7(2)(f))  |
| <b>2, 4</b>    | Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities;  | (S.7(2)(h))  |

**DATE OF NEXT ORDINARY COUNCIL MEETING  
ON 23 JULY 2026 AT 1.00 PM  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**



# ORDINARY COUNCIL MINUTES

MINUTES OF THE ORDINARY COUNCIL MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON THURSDAY 4 JUNE 2026 COMMENCING AT 1.00 PM

The Council Meeting was live streamed to the Westland District Council YouTube Channel and presentations were made available on the Council Website.

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**1. KARAKIA TĪMATANGA  
OPENING KARAKIA**

The opening Karakia was led by Cr Martin.

**2. MEMBERS AND APOLOGIES**

|                        |   |
|------------------------|---|
| Chairperson:           | Deputy Mayor Burden<br>Her Worship the Mayor (via zoom) |
| Northern Ward Members: | Cr Maitland, Cr Mackenzie                               |
| Hokitika Ward Members: | Cr Gillett, Cr Martin, Cr Walker                        |
| Southern Ward Members: | Cr Manera, Cr Munns                                     |
| Iwi Representatives:   | Kw Madgwick, Kw Tumahai                                 |

**NGĀ WHAKAPAAHA  
APOLOGIES**

Apologies received from Cr Munns and Kw Tumahai.

Moved Cr Maitland, seconded Cr Gillett and **Resolved** that the apologies from Cr Munns and Kw Tumahai be received and accepted.

**Staff present**

B. Phillips, Chief Executive; E. Bencich, General Manager District Assets; S. Lewis, Chief Financial Officer; N. Martin, Governance and Communications Officer; S. Hewett, Governance Administrator.

**3. WHAKAPUAKITANGA WHAIPĀNGA  
DECLARATIONS OF INTEREST**

The Interest Register had been circulated to the Mayor and Councillors, and no changes have been made this month.

**4. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE  
URGENT ITEMS NOT ON THE AGENDA**

There were no urgent items.

## 5. PUBLIC FORUM

Pavel Bares spoke to Council as a representative of the Kumara Residents' Trust and presented to councillors the resolutions from the Trust's previous meeting regarding the Kumara Endowment Fund as follows:

- That the Kumara Residents' Trust, on behalf of the Kumara Community, seek to change the wording of the deed governing the access to the Kumara Endowment Fund, to be used beyond the current "parks and reserves" (as historically stipulated), in order to support broader community benefit.
- That the Kumara Residents' Trust maintain open and transparent written correspondence with the Westland District Council, in order to provide feedback to the wider Kumara Community, on all matters relating to the Kumara Endowment Fund.

These resolutions are in reference to a 2013 Council motion relating to the scope of the endowment fund.

There are currently no plans for what the community would spend the money on should the funds be released; the Kumara Residents' Trust would like Council to engage the process of changing the wording first and then looking at its use in the future.

Caution was raised about how Council proceed when looking at making changes to historical documentation and the potential ramifications that could be incurred.

Moved Cr Mackenzie, seconded Cr Maitland and **Resolved** that the Chief Executive be instructed to investigate the current structure of the Kumara Endowment Fund and ways that it could be modernised.

*The motion was carried.*

## 6. NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS TO BE CONFIRMED

The following council minutes were presented for adoption:

- Extraordinary Council Meeting Minutes 17 April 2026
- Council Meeting Minutes 23 April 2026
- Extraordinary Council Meeting Annual Plan Hearings 13 May 2026

Moved Cr Martin, seconded Cr Gillett and **Resolved** that:

1. The minutes of the extraordinary council meeting held on 17 April 2026 be confirmed as a true and correct record of the meeting.
2. The minutes of the ordinary council meeting held on 23 April 2026 be confirmed as a true and correct record of the meeting subject to the following amendment: spelling correction of Cr Martin's name.
3. The minutes of the extraordinary council meeting for Annual Plan Hearings held on 13 May 2026 be confirmed as a true and correct record of the meeting.

Deputy Mayor and Acting Chair Burden approved that his digital signature be added to the confirmed council meeting minutes.

## 7. ACTION LIST

Investigation into the Kumara Endowment Fund to be added to the action list as per item 5 on the agenda.

The Chief Executive gave an update to the council on the following action list item:

## **Item 2 - Hokitika Museum Trust Board**

Conversations are ongoing, and this will likely be incorporated into Long Term Plan discussions too. Background provided that this model was originally suggested as an option to take the museum out of council while still providing a bridge between the two; however, a definitive direction has never been set by previous council's, leading to it still sitting on the action list.

Engagement begins on the Long Term Plan in July, and it was agreed that the museum governance model should be incorporated into this.

Moved Cr Walker, seconded Cr Gillett and **Resolved** that the Action List be received and updated in accordance with the above.

## **8. NGĀ TĀPAETANGA PRESENTATIONS**

There were no presentations.

## **9. PŪRONGO KAIMAHI STAFF REPORTS**

### **Financial Report**

The Chief Financial Officer (CFO) spoke to the financial report covering the period of 1 - 30 April 2026 and highlighted the following:

- Revenue is slightly behind YTD; however this is largely driven by the timing of grant funding.
- Costs are under budget.
- Increased repairs and maintenance work have been required due to the weather, with several damaging lightning strikes.
- Energy costs are above expected at the water treatment plant; staff are investigating the cause.

Council asked the CFO about whether the swimming pool entry fees could be increased, but it was clarified that it would need to be addressed through the upcoming Long Term Plan process as it is too late to amend them for the 2026/2027 Annual Plan.

Moved Cr Gillett, seconded Cr Maitland and **Resolved** that the Financial Performance Report to 30 April 2026 be received.

### **Risk and Assurance Committee Chair Report**

The Chief Financial Officer presented the report on behalf of the Quality Assurance Manager.

Moved Cr Martin, seconded Cr Manera and **Resolved** that the report be received.

### **Simplifying Local Government**

The Chief Executive spoke to the report, highlighting to council that this is an opportunity for the West Coast councils to be put forward as a head start candidate and take the lead on the changes to local government on the Coast rather than being directed to follow the yet undecided, backstop measure provided by central government.

Councillors raised concerns around what the costs of the Simplifying Local Government initiative is going to be to council, and that we are yet to receive a clear indication from the Department of Internal Affairs, but up to this point it is being covered by already existing internal resourcing.

Direction has been given from the Department of Internal Affairs that it wants a single point of contact in the region, which on the West Coast is the Mayors' Chair and Iwi group. If Council chooses not to participate in the "head start," it risks being required to follow decisions made by the other councils in the region, so opting in allows it to retain some influence over outcomes.

Councillors expressed some hesitation about supporting a joint submission before meaningful community engagement has taken place, and a preference that WDC first agrees on its principles collectively rather than having decisions driven by the smaller Mayors' Chairs and Iwi group. Concerns have also been raised about governance and communication, including situations where decisions, such as the hiring of a project manager, were communicated to councillors through media releases rather than directly and requested that there be more communication and greater visibility of what is being discussed, noting that this is a critical issue for the entire region and needs to be managed carefully.

Concerns were also raised about the method of public engagement, with some councillors questioning whether the drop-in centres would achieve an effective level of engagement. It was clarified that there is also an email address and online submission form that the public can submit feedback to.

More in-depth consultation will be held at a later point in the process; at this stage Council is just determining whether the West Coast Region should be a part of the Head Start proposal.

Moved Cr Manera, seconded Her Worship the Mayor and **Resolved** that:

1. The report be received.
2. Council agrees to continue participation in the Government's Head Start pathway process and ongoing regional discussions with West Coast Councils regarding Simplifying Local Government reform opportunities.
3. Council supports the development and joint submission of an outline proposal to the Department of Internal Affairs within the Government's required timeframe.
4. Council appoints the Mayor and Deputy Mayor to participate in the Regional Head Start working group alongside representatives from Buller District Council, Grey District Council, and the West Coast Regional Council.
5. Council notes:
  - a. Participation in the Head Start process does not commit Council to any specific governance model or final outcome;
  - b. No preferred governance arrangement has been identified at this stage;
  - c. The current phase of work is focused on regional discussions and development of an outline proposal for submission to the Department of Internal Affairs by August 2026;
  - d. Further regional work including analysis, options development, stakeholder engagement, and community engagement is expected to continue through subsequent stages of the process; and
  - e. A regional working group is being established to support ongoing discussions and the exploration of potential future options.

Cr Maitland, Cr Mackenzie, and Cr Gillett recorded their votes against this motion.

*The motion was carried 5-3.*

## 10. ADMINISTRATIVE RESOLUTIONS

Council is required to confirm its Seal being affixed to the following document:

- Warrant of Appointment - Harry Thompson, Planner.

Moved Her Worship the Mayor, seconded Cr Gillett and **Resolved** that the Warrant of Appointment be granted to Harry Thompson to act in the Westland District as:

1. An Officer pursuant to s 174 of the Local Government Act; AND

2. An Officer under the Westland District Council Bylaws; AND
3. An Enforcement Officer pursuant to s 38 of the Resource Management Act 1991, including the power of entry pursuant to s 332 and s 333 of the Resource Management Act 1991.

**11. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI  
RESOLUTION TO GO INTO PUBLIC EXCLUDED**

Moved Cr Walker, seconded Cr Gillett and **Resolved** that Council confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 2.09 pm.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

| Item No. | General subject of each matter to be considered               | Reason for passing this resolution in relation to each matter | Ground(s) under Section 48(1) for the passing of this resolution  |
|----------|---|---|---|
| 1.       | Confidential Minutes – Ordinary Council Meeting 23 April 2026 | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 2.       | Licence to Occupy and Area Development                        | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 3.       | License to Occupy on Legal Road                               | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 4.       | Haast Water Supply  | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 5.       | Hokitika Swimming Pool  | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

| Item No.      | Interest  | Section      |
|---------------|---|--------------|
| 1, 3, 4       | Protect the privacy of natural persons, including that of deceased natural persons  | (S.7(2)(a))  |
| 1, 2, 3, 4, 5 | Protect information where the making available of the information:<br>(i) would disclose a trade secret; and<br>(ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information  | (S.7(2)(b))  |
| 3, 4          | Protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information<br>(i) would be likely to prejudice the supply of similar information, or information from the same source, and it is in the public interest that such information should continue to be supplied;<br>(ii) would be likely otherwise to damage the public interest; | (S.7 (2)(c)) |
| 4             | Maintain the effective conduct of public affairs through<br>(i) The free and frank expression of opinions by or between or to members or officers or employees of any local authority, or any persons to whom section 2(5) applies, in the course of their duty; or<br>(ii) The protection of such members, officers, employees, and persons from improper pressure or harassment.  | (S.7 (2)(f)) |

Moved Cr Mackenzie, seconded Cr Walker and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed, and accordingly, the meeting went back to the open part of the meeting at 4.11 pm.

**MEETING CLOSED AT 4.11 PM**

**Next Ordinary Council Meeting – 25 June 2026 at 1.00 pm  
Council Chambers, 36 Weld Street, Hokitika and via Zoom**

Confirmed by:

**Deputy Mayor Burden  
Chair**

**Date: 25 June 2026**



# INAUGURAL RISK AND ASSURANCE COMMITTEE MEETING MINUTES

## MINUTES OF THE INAUGURAL RISK AND ASSURANCE COMMITTEE MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON FRIDAY, 27 MARCH 2026 COMMENCING AT 9:30am

The Committee Meeting was live streamed to the Westland District Council YouTube Channel and presentations are made available on the council website.

### 1. MEMBERS PRESENT AND APOLOGIES

|                     |                       |
|---------------------|-----------------------|
| <b>Chairperson:</b> | David Ward            |
| <b>Members:</b>     | Her Worship the Mayor |
| Cr Mackenzie        | Cr Martin             |
| Kw Tumahai          |                       |

#### NGĀ WHAKAPAAHA APOLOGIES

Apologies received from Kw Tumahai.

Moved Her Worship the Mayor, seconded Cr Mackenzie and **Resolved** that the apologies be received and accepted.

#### ABSENT

Nil

#### STAFF PRESENT

B. Phillips, Chief Executive; Diane Maitland, Quality Assurance Manager; S. Lewis, Chief Financial Officer; J. Warren, Senior HR Advisor; S. Hewett, Governance Administrator.

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The updated Interest Register had been circulated. There were no changes made to the Interest Register.

### 3. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE URGENT ITEMS NOT ON THE AGENDA

Nil

#### 4. INTRODUCTIONS

The Independent Chair and members of the committee introduced themselves to members of the public as this is the inaugural committee meeting for this triennium.

#### 5. NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS

##### **Risk and Assurance Committee Meeting Minutes – 7 August 2025**

Moved Her Worship the Mayor, seconded Cr Martin and **Resolved** that the Minutes of the Risk and Assurance Committee Meeting held on **7 August 2025** be received.

#### 6. ACTION LIST

Nil.

#### 7. CHAIR'S REPORT

The independent chair spoke to the report, stating that today's meeting is about setting the committee's direction going forward and items discussed would feed into the workplan which will be discussed at the end of the meeting. The chair spoke to the changing environment in local government and encouraged the committee to challenge traditional processes and first look at whether there might be a better way to do things before continuing the status quo.

The chair then touched on what would be covered in the agenda today as follows:

- The committee will be reviewing the Terms of Reference that was adopted in December 2025, with some minor changes and proposed that it should be reviewed annually.
- The Chief Financial Officer will be presenting a template for what could be included in the financial report and, using feedback from the committee today, will present a detailed report in the future.
- The Quality Assurance Manager will be giving a progress update on the council's policy manual which is expected to be presented back to the committee in August 2026.
- The committee will be going through the risk register today to understand why each risk has been identified, whether they still need to be on the register, and to separate out the operational risks and governance risks. This will be done in the public excluded section of the meeting. The committee will then open the meeting back up to public to discuss the workplan for the next 12 months.

Moved Chair Ward, seconded Her Worship the Mayor and **Resolved** that the Chair's Report be received.

#### 7. PŪRONGO KAIMAHI STAFF REPORTS

- **Terms of Reference**  
The Chair spoke to the report and highlighted the key clauses within the Terms of Reference and the changes made from the terms approved in December 2025. The changes primarily focussed on the clauses relating to the committee's internal audit function and it was proposed that these should be removed as the council currently doesn't have the resources for it, however it was noted that this function could be re-added to the terms in the future if necessary.

Moved Cr Mackenzie, seconded Cr Martin and **Resolved** that:

- 1.1 The report be received.
- 1.2 The amended Terms of Reference be accepted by the committee.
- 1.3 The amended Terms of Reference be presented to the Council at the next ordinary council meeting, held on 23 April 2026, for adoption.

- **Health and Safety Report**

The Senior HR Advisor spoke to the report. Council's health and safety policies are currently under review in conjunction with the wider policy review process currently underway across all areas of council. Health and safety training for Councillors was discussed at the start of the new triennium however it never went ahead; this is something council can look to implement in the future alongside staff health and safety training.

Moved Her Worship the Mayor, seconded Cr Mackenzie and **Resolved** that the report be received.

## 8. DISCUSSIONS

- **Policy Update**

The Quality Assurance Manager gave an update to the committee on the status of the council's internal policies. Staff are currently doing a stocktake of all policies across the organisation, assessing why each policy exists, whether it is still fit for purpose, and how often they are reviewed and will present a more detailed report to the committee in August 2026 once they have been updated.

- **Finance Report Template**

The Chief Financial Officer tabled an overview of what information could be included in the financial report (Appendix 1) going forward and explained the level of detail that could be included under each list item as follows:

- Finance Workflow
  - Monitoring progress against key finance workflows, including meeting statutory deadlines and compliance requirements.
- Quarterly Financial Reporting
  - Provision of a quarterly report with a summary by activity group, to complement the high-level overview reported monthly to Council.
- Capital Reporting
  - Capital programme updates presented through a financial lens, rather than a project delivery lens.
- External audit
  - Regular updates on the external audit process.
  - Introductory meeting between the external auditors and the Chair to be arranged.
- Insurance
  - Discussion on Council's appetite for different levels and types of insurance, including consideration of self-insurance options.
  - Insurance review currently underway.
- Annual statutory documents
  - Ongoing updates on the preparation of the Annual Report, Annual Plan, and Long Term Plan, noting these processes are occurring concurrently.

- Regulatory changes
  - Updates on new central government regulations, noting these are not expected to come into effect until October.
- Disclosure statements
  - Reporting on Disclosure Statements as required statutory benchmarks for Council.
- Independent financial advice
  - PwC appointed as independent advisers.
  - Monthly meetings between the CFO and PwC to discuss the economic climate and implications for Council.
- Risk reporting
  - Reporting based on RAG (Red, Amber, Green) status, with discussion focused on Red and Amber items only, and Green items noted as having no issues.
- Depreciation funding
  - Updates on depreciation funding, noting historic underfunding.
- Asset valuation
  - Updates on asset valuation, including the three waters assets.

Moved Her Worship the Mayor, seconded Cr Mackenzie and **Resolved** that the committee acknowledges the discussion items presented by council staff today.

## 8. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI

### RESOLUTION TO GO INTO PUBLIC EXCLUDED

(to consider and adopt confidential items)

Moved Her Worship the Mayor, seconded Cr Martin and **Resolved** that the Risk and Assurance Committee confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 10.15 am.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

| Item No. | General subject of each matter to be considered | Reason for passing this resolution in relation to each matter | Ground(s) under Section 48(1) for the passing of this resolution  |
|----------|---|---|---|
| 1.       | Confidential Minutes – 7 August 2025            | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 2.       | People, Health and Safety Update                | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.                         |

| Item No. | General subject of each matter to be considered                       | Reason for passing this resolution in relation to each matter | Ground(s) under Section 48(1) for the passing of this resolution  |
|----------|---|---|---|
|          |   |   | Section 48(1)(a)  |
| 3.       | Quarterly Report on Whistleblower Services 1 July to 31 December 2025 | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |
| 4.       | Risk Report   | Good reason to withhold exist under Section 7                 | That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.<br><br>Section 48(1)(a) |

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

| Item No.   | Interest   |
|------------|--|
| 1, 2       | Protect the privacy of natural persons, including that of deceased natural persons.<br>(S. 7(2)(a))  |
| 1, 2, 3    | Avoid prejudice to measures protecting the health or safety of members of the public.<br>(S. 7(2)(d))  |
| 1, 3       | Maintain the effective conduct of public affairs through:<br>(ii) The protection of such members, officers, employees, and persons from improper pressure of harassment.<br>(S. 7(2)(f)) |
| 1, 3, 4    | Maintain legal professional privilege.<br>(S. 7(2)(g))   |
| 1, 2, 3, 4 | Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities.<br>(S. 7(2)(h))   |

Moved Cr Martin seconded Cr Mackenzie and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed and accordingly, the meeting went back to the open part of the meeting at 11.57 am.

#### 11. WORKPLAN

The Chair and Quality Assurance Manager will create a workplan based on today's discussions and present it at the next committee meeting. It was recommended that the committee meet with the external auditors twice a year, once at the start of the audit process and once at the end.

**DATE OF NEXT RISK AND ASSURANCE COMMITTEE MEETING – 7 MAY 2026  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

**MEETING CLOSED AT 12.08 PM**

Confirmed by the Committee at their meeting on 7 May 2026.

**David Ward  
Chair**

**Date: 7 May 2026**

25 June 2026 Ordinary Council Meeting Action List

| Item No. | Date Added | Item                                  | Action  | Completion Target Date | Officer                             | Current Status  | Date and Next Steps   | Status |
|----------|------------|---------------------------------------|---|------------------------|-------------------------------------|---|---|--------|
| 2        | 26.09.2024 | Hokitika Museum Trust Board Formation | Information regarding the formation of a Trust Board                            |                        | General Manager Business Enablement | Her Worship the Mayor advised that before a Trust is established, there needs to be an understanding of the current management structure, staffing, operational costs, a full set of financial records, including operational costs, the proposed future plans, and the future projections of the Museum. | Conversations in this space are progressing and once the background work is complete a paper will be presented to council.  | Open   |
| 5        | 22.05.2025 | Lake Kaniere                          | Request for a round table meeting to discuss issues at Lake Kaniere.            |                        | GM District Assets                  | Various items relating to Lake Kaniere were raised at the 22 May 2025 Extraordinary Council Meeting.  | The GM District Assets is expecting the Lake Kaniere Water Testing report from WCRC in the next month or two, once it has gone through their approval process. WDC will then be able to proceed with the community meeting. | Open   |
| 9        | 26.04.2026 | Freedom Camping                       | Set a new date for the Freedom Camping Workshop                                 | 4-May-26               | GM Regulatory and Compliance        | Workshop completed on 4th May 2026.   | Report to Council in July with options.   | Open   |
| 11       | 04.06.2026 | Kumara Endowment Fund                 | Council Staff to investigate the current structure of the Kumara Endowment Fund |                        | Chief Executive                     | Council have instructed staff to investigate the current structure of the Kumara Endowment Fund and look into any ways that it might be modernised.   | Staff to look into current Endowment Fund structure and report back to Council.   | Open   |

# Report to Council



**DATE:** 26 June 2026  
**TO:** Mayor and Councillors  
**FROM:** Chief Financial Officer

---

## Westroads Ltd Statement (WRL) of Intent 2027

### 1. Summary

- 1.1. The purpose of this report is to present the Westroads Ltd Statement of Intent (Sol) for the period 1 July 2026 to 30 June 2027.
- 1.2. This issue arises from the statutory requirement for WRL to present the final Sol for adoption prior to the end of June 2026 for the period 1 July 2026 to June 2027.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long Term Plan 2025–2034.
- 1.4. This report concludes by recommending that Council adopt the Westroads Ltd Statement of Intent for the period 1 July 2026 to 30 June 2027.

### 2. Background

- 2.1. The reason the report has come before the Council is due to the requirements of the Local Government Act 2002 (LGA) Part 5 s64 that every Council Controlled Organisation must prepare and adopt a statement of intent in accordance with Part 1 of Schedule 8.

### 3. Current Situation

- 3.1. The current situation is that the directors of WRL are submitting the Sol to Council for adoption.
- 3.2. Under the Local Government Act 2002 (LGA) Schedule 8 the Sol must reflect information in respect of the financial year it relates to and the following two financial years.
- 3.3. The WRL Sol contains the budget for 2026/27 financial year and forecasts for 2027/28 and 2028/29 and therefore meets the requirements of the LGA Schedule 8.
- 3.4. WRL board of directors were provided with a letter of expectation and update the Final Sol in line with that letter.
- 3.5. WRL will present the Sol at the July Council meeting providing an opportunity to ask questions and request amendments if desired.

#### **4. Options**

4.1. Option 1: That Council adopt the Westroads Ltd Statement of Intent 2027.

4.2. Option 2: That Council request changes to the Statement of Intent 2027.

#### **5. Assessment of Options (including Financial Considerations)**

5.1. Option 1 – That Council adopt the Westroads Ltd Sol.

Under the LGA the shareholder must adopt a statement of intent by 30 June each year. The statement of intent includes specific mandatory information which allows the shareholder to understand the performance of the CCO and should align with Council strategy.

Council have had an opportunity to review and challenge the draft Sol that was provided to Council, where any Council requirements should now be included in the draft Sol.

5.1.1. There are no financial implications to this option.

8.2. Option 2 – That Council request changes to the Statement of Intent.

If Council request changes to the Sol's this could mean the statutory deadlines are not met.

There is opportunity under the LGA Schedule 8 to carry out an amendment to the Sol's after the adoption which would allow for deadlines to be met. Any amendment would be by resolution of Council.

#### **6. Preferred Option(s) and Reasons**

6.1. The preferred option is Option 1

6.2. The reason that Option 1 has been identified as the preferred option is that the Sol has been provided in draft form to Council earlier in the year, which allowed for Council to provide comments and changes to the plan already.

#### **7. Recommendation(s)**

7.1. That the report be received.

7.2. That Council adopt the Westroads Ltd Statement of Intent 2027.

7.3. That Council direct staff to make the Sol available on the Westland District Council website within 1 month of this date for a period of no less than 7 years.

**Stephen Lewis**  
**Chief Financial Officer**

# Report to Council



**DATE:** 26 June 2026  
**TO:** Mayor and Councillors  
**FROM:** Chief Financial Officer

---

## Destination Westland Ltd (DWL) Statement of Intent 2027

### 1. Summary

- 1.1. The purpose of this report is to present the Destination Westland Ltd Statement of Intent (Sol) for the period 1 July 2026 to 30 June 2027.
- 1.2. This issue arises from the statutory requirement for DWL to present the final Sol for adoption prior to the end of June 2026 for the period 1 July 2026 to June 2027.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long Term Plan 2025–2034.
- 1.4. This report concludes by recommending that Council adopt the Destination Westland Ltd Statement of Intent for the period 1 July 2026 to 30 June 2027.

### 2. Background

- 2.1. The reason the report has come before the Council is due to the requirements of the Local Government Act 2002 (LGA) Part 5 s64 that every Council Controlled Organisation must prepare and adopt a statement of intent in accordance with Part 1 of Schedule 8.

### 3. Current Situation

- 3.1. The current situation is that the directors of DWL are submitting the Sol to Council for adoption.
- 3.2. Under the Local Government Act 2002 (LGA) Schedule 8 the Sol must reflect information in respect of the financial year it relates to and the following two financial years.
- 3.3. The DWL Sol contains the budget for 2026/27 financial year and forecasts for 2027/28 and 2028/29 and therefore meets the requirements of the LGA Schedule 8.
- 3.4. DWL board of directors were provided with a letter of expectation and updated the Final Sol in line with that letter.
- 3.5. DWL will present the Sol at the July 2027 Council meeting providing an opportunity to ask questions and request amendments if desired.

#### **4. Options**

4.1. Option 1: That Council adopt the Destination Westland Ltd Statement of Intent 2027.

4.2. Option 2: That Council request changes to the Statement of Intent 2027.

#### **5. Assessment of Options (including Financial Considerations)**

5.1. Option 1 – That Council adopt the Destination Westland Ltd Sol.

Under the LGA the shareholder must adopt a statement of intent by 30 June each year. The statement of intent includes specific mandatory information which allows the shareholder to understand the performance of the CCO and should align with Council strategy.

Council have had an opportunity to review and challenge the draft Sol that was provided to Council, where any Council requirements should now be included in the draft Sol.

5.1.1. There are no financial implications to this option.

8.2. Option 2 – That Council request changes to the Statement of Intent.

If Council request changes to the Sol's this could mean the statutory deadlines are not met.

There is opportunity under the LGA Schedule 8 to carry out an amendment to the Sol's after the adoption which would allow for deadlines to be met. Any amendment would be by resolution of Council.

#### **6. Preferred Option(s) and Reasons**

6.1. The preferred option is Option 1

6.2. The reason that Option 1 has been identified as the preferred option is that the Sol has been provided in draft form to Council earlier in the year, which allowed for Council to provide comments and changes to the plan already.

#### **7. Recommendation(s)**

7.1. That the report be received.

7.2. That Council adopt the Destination Westland Ltd Statement of Intent 2027.

7.3. That Council direct staff to make the Sol available on the Westland District Council website within 1 month of this date for a period of no less than 7 years.

**Stephen Lewis**  
**Chief Financial Officer**

# Report to Council



**DATE:** 25 June 2026  
**TO:** Mayor and Councillors  
**FROM:** Chief Financial Officer

---

## **FINANCIAL PERFORMANCE – May 2026**

### **1. Summary**

- 1.1. The purpose of this report is to provide an indication of Council’s financial performance for the month to 31 May 2026.
- 1.2. This issue arises from a requirement for sound financial governance and stewardship with regards to the financial performance and sustainability of a local authority.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long-Term Plan 2025–2034. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council receive the financial performance report to 31 May 2026.

### **2. Background**

- 2.1. Council receives monthly financial reporting so that it has current knowledge of its financial performance and position against budgets. A more detailed performance report is presented to the Risk and Assurance Committee (R&A Committee), on a quarterly basis which includes non-financial information against KPI’s adopted through the Long-Term Plan.

### **3. Current Situation**

- 3.1. The information in the report is of a summarised nature, with only permanent variances over \$25,000 having comments. Temporary differences which are mainly budget phasing are not commented on as these will either approximate budget by the end of the financial year, or become a permanent variance which will be noted.

3.2. The financial performance report to 31 May 2026 is attached as **Appendix 1** and contains the following elements;

3.2.1. Financial Dashboard

3.2.2. Statement of Comprehensive Revenue and Expense

3.2.3. Notes to the Statement of Comprehensive Revenue and Expense

3.2.4. Revenue and Expenditure Graphs

3.2.5. Funding Impact Statement

3.2.6. Statement of Financial Position

3.2.7. Debtors

3.2.8. Debt position

3.2.9. Capital Expenditure

3.2.10. Dashboard Glossary

#### **4. Options**

4.1. Option 1: That Council receives the Financial Performance Report to 31 May 2026.

4.2. Option 2: That Council does not receive the Financial Performance Report to 31 May 2026.

#### **5. Risk Analysis**

5.1. Risk has been considered and no risks have been identified in receiving the report, however if Council did not receive the report, it could be perceived that there was a lack of financial stewardship leading to reputational risk and conduct risk.

#### **6. Health and Safety**

6.1. Health and Safety has been considered, and no items have been identified.

#### **7. Significance and Engagement**

7.1. The level of significance has been assessed as being low as the report is for information purposes only.

7.2. No public consultation is considered necessary.

#### **8. Assessment of Options (including Financial Considerations)**

8.1. Option 1: The Council receives the report. This report is to inform Council on the monthly financial position and to encourage financial stewardship.

8.2. Option 2: If the Council does not receive the report there will be no oversight of the financial position of Council or whether the costs of Council are being managed in line with budgets.

8.3. There are no financial implications to these options.

## **9. Preferred Option(s) and Reasons**

9.1. The preferred option is Option 1.

9.2. The reason that Option 1 has been identified as the preferred option is that the report is administrative in nature and to do nothing could create risks to council. Council would be carrying out its administrative stewardship in receiving the report.

## **10. Recommendation(s)**

10.1. That the Financial Performance Report for 31 May 2026 be received.

**Stephen Lewis**  
**Chief Financial Officer**

**Appendix 1:** Finance Performance Report for 31 May 2026

## Appendix 1



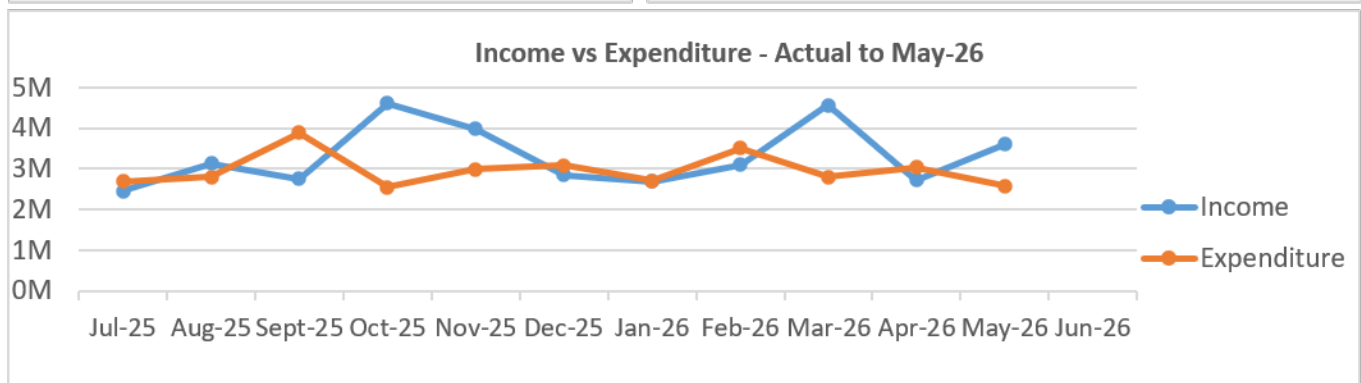
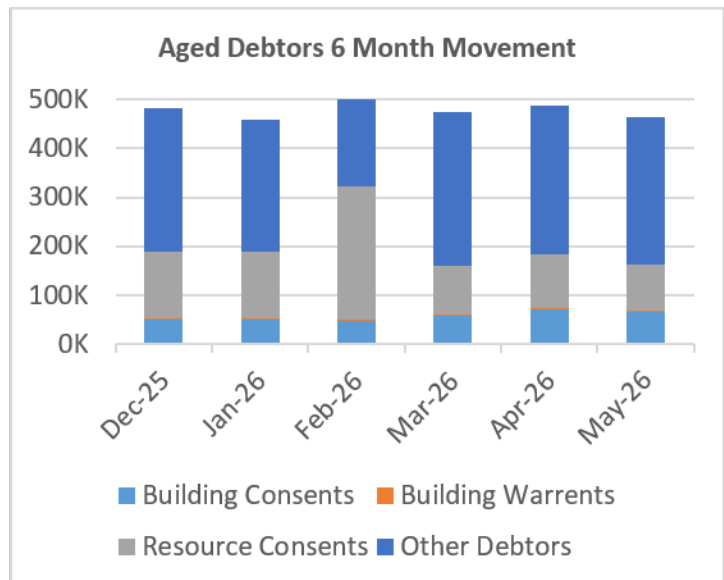
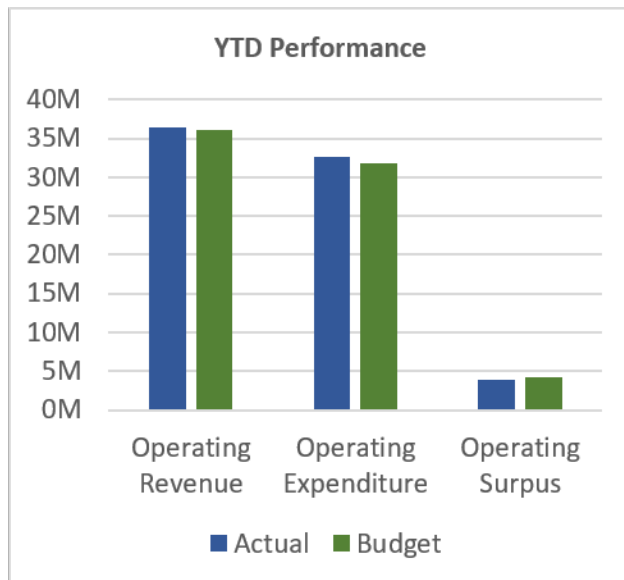
### Financial Performance

Year to 31 May 2026

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## Financial Dashboard



| Operating Performance   | Actual YTD   | Budget/Target | Status |
|---|--------------|---------------|--------|
| Revenue   | \$36,453,606 | \$36,016,360  | ●      |
| Expenses  | \$32,628,140 | \$31,814,855  | ●      |
| Operating Surplus / (Deficit)                                       | \$3,825,466  | \$4,201,505   | ●      |
| Balanced Budget Ratio   | 111.7%       | ≥100.0%       | ●      |
| Rates to Operating Revenue  | 66.0%        | 66.0%         | ●      |
| <b>Liquidity &amp; Reserves</b>                                     |              |               |        |
| Current Ratio   | 120.2%       | ≥100.0%       | ●      |
| Net Working Capital   | \$3,612,166  | ≥\$0          | ●      |
| Cash & Equivalents  | \$10,461,597 | Movement      | ●      |
| Deposits  | \$4,000,000  | Movement      | ●      |
| <b>Debt &amp; Borrowing</b>   |              |               |        |
| Total Gross Debt  | \$39,700,000 | \$40,600,000  | ●      |
| Net Debt  | \$25,238,403 | \$36,600,000  | ●      |
| Liquidity Risk - LGFA   | 140.5%       | ≥110.0%       | ●      |
| Interest to Operating Revenue                                       | 2.4%         | ≤10.0%        | ●      |
| Interest to Rates Revenue - LGFA                                    | 3.6%         | ≤25.0%        | ●      |
| Interest Cover Ratio  | 3.8          | ≥2            | ●      |
| <b>Capital Investment &amp; Infrastructure - Essential Services</b> |              |               |        |
| Capital Expenditure (CAPEX)   | \$5,648,466  | \$5,825,356   | ●      |
| Essential Services Ratio  | 97.0%        | ≥100.0%       | ●      |

## Statement of Comprehensive Revenue and Expenditure

|                                    | Notes | Actual YTD<br>(\$000) | YTD<br>Budget<br>(\$000) | Variance<br>YTD<br>(\$000) | Var/Bud %    | Full Year<br>Budget<br>(\$000) | Full Year<br>Forecast<br>(\$000) |
|------------------------------------|-------|-----------------------|--------------------------|----------------------------|--------------|--------------------------------|----------------------------------|
| <b>Revenue</b>                     |       |                       |                          |                            |              |                                |                                  |
| Rates                              | 01    | 24,050                | 23,768                   | 281                        | 1.18%        | 25,984                         | 25,984                           |
| Grants and subsidies               | 02    | 6,678                 | 7,499                    | (821)                      | (10.95%)     | 25,465                         | 8,248                            |
| Interest Revenue                   | 03    | 540                   | 536                      | 4                          | 0.76%        | 585                            | 587                              |
| Fees and Charges                   | 04    | 3,028                 | 2,559                    | 469                        | 18.34%       | 2,774                          | 3,260                            |
| Other Revenue                      | 05    | 2,158                 | 1,655                    | 503                        | 30.43%       | 1,789                          | 2,576                            |
| <b>Total Operating Revenue</b>     |       | <b>36,454</b>         | <b>36,016</b>            | <b>437</b>                 | <b>1.21%</b> | <b>56,597</b>                  | <b>40,655</b>                    |
| <b>Expenditure</b>                 |       |                       |                          |                            |              |                                |                                  |
| Employee Benefit expenses          | 06    | 7,062                 | 7,795                    | (733)                      | (9.40%)      | 8,508                          | 7,701                            |
| Finance Costs                      | 07    | 1,400                 | 1,471                    | (71)                       | (4.84%)      | 1,605                          | 1,611                            |
| Depreciation                       | 08    | 8,576                 | 7,520                    | 1,056                      | 14.04%       | 8,204                          | 9,356                            |
| Other Expenses                     | 09    | 15,591                | 15,029                   | 562                        | 3.74%        | 34,579                         | 18,787                           |
| <b>Total Operating Expenditure</b> |       | <b>32,628</b>         | <b>31,815</b>            | <b>813</b>                 | <b>2.56%</b> | <b>52,896</b>                  | <b>37,454</b>                    |
| <b>Operating Surplus/(Deficit)</b> |       | <b>3,825</b>          | <b>4,202</b>             | <b>(376)</b>               | <b>(9%)</b>  | <b>3,701</b>                   | <b>3,201</b>                     |

## Notes to the Statement of Comprehensive Revenue and Expenditure

*Comments are provided on permanent variances over \$25,000.*

### **01 Rates**

- The favourable variance is largely attributable to revised charging rates applied to high-volume commercial metered water consumers.

### **02 Grants and subsidies revenue**

- \$1m is budgeted for the Racecourse Development project; \$1.35m has been invoiced to date for Roding Network and Water Services work completed this year.
- \$16.4m is budgeted for the Hokitika Airport project; \$1.40m has been received to date. An additional \$600k is forecast to be receivable.
- Transport grants claimed to date total \$3.45M. Capital transport grants are \$1.28M lower than budget, reflecting lower capital expenditure to date.
- Other unbudgeted grants to date include:
  - \$92k has been received relating to waste minimisation.
  - \$70k has been received for the Jackson Bay Wharf project
  - \$43k has been received for the Cass Square Basketball court project

### **03 Interest revenue**

- Interest Revenue is on track

### **04 Fees and charges revenue**

- Resource consent fee revenue is higher than budget by \$228k due to higher consent volumes and increased complexity (leading to more hours charged).
- Waste disposal levy revenue collected is \$118k higher than budget, reflecting higher waste volumes associated with stronger tourist numbers and cost escalations.
- Rubbish removal revenue received at the Franz Josef (Butlers) and Hokitika transfer stations was \$72k and \$51k above budget respectively, driven by the same factors impacting waste volumes.

### **05 Other revenue**

- Non-cash gain on swaps of \$127k recognized this year due favourable movements in interest rates since prior year. Swaps are market driven and also move to par as they move to the maturity date.
- Properties within the Racecourse Development Project have begun to be sold, with revenue of \$396k recognised to date. A further \$264k of revenue is currently forecast to be recognised before year end.

### **06 Employee benefit expenses**

- Variance reflects vacant positions.

### **07 Finance costs**

- Interest expense is slightly lower than budget, reflecting lower-than-expected interest rates.

### **08 Depreciation expense**

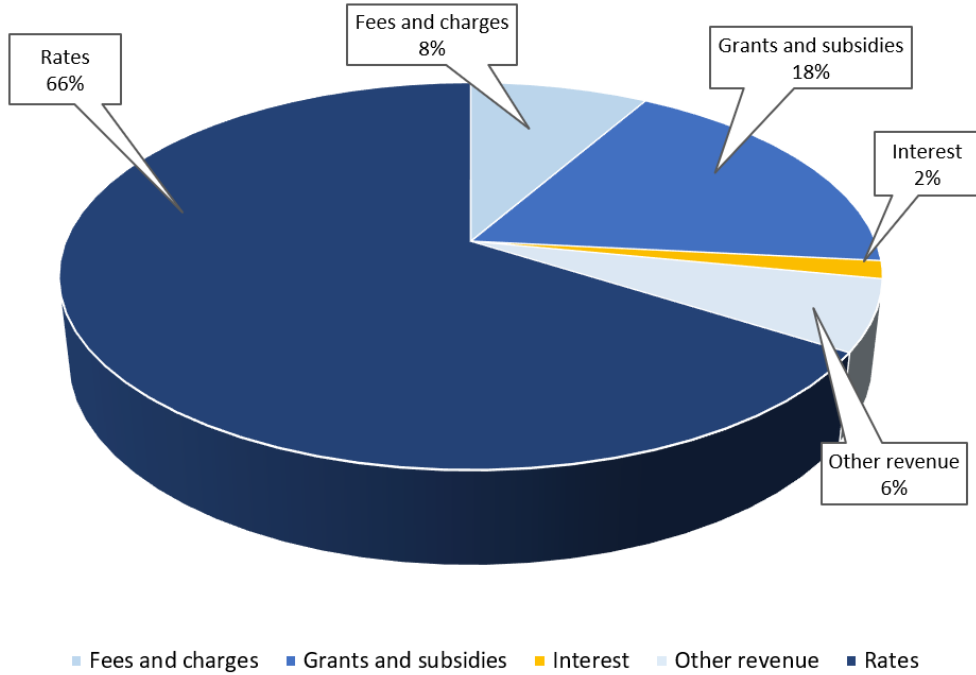
- Depreciation expense is higher than budget as the depreciation allowance included in the budget was understated.

## 09 Other expenses

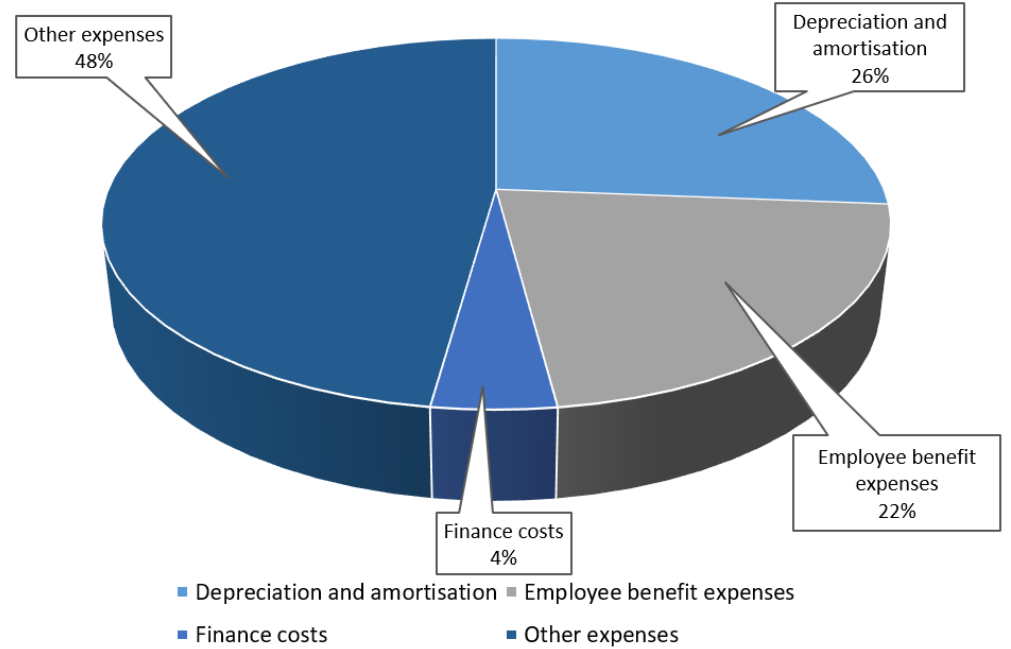
- In Hokitika, there were significantly more water pipe breaks and connection repairs than expected during the year. There were also component failures at the water treatment plant and pump stations. These issues have resulted in an overspend of \$172k to date.
- Several lightning strikes during the year caused damage to water treatment plant equipment and power cables at Fox Glacier and Harihari, resulting in costs of \$111k and \$21k respectively.
- Electricity costs for the Hokitika Water Treatment Plant are \$121k above budget due to increased electricity charges.
- Resource consent processing costs are \$96k higher than budget (refer to note 4 for offset)

# Revenue & Expenditure Graphs

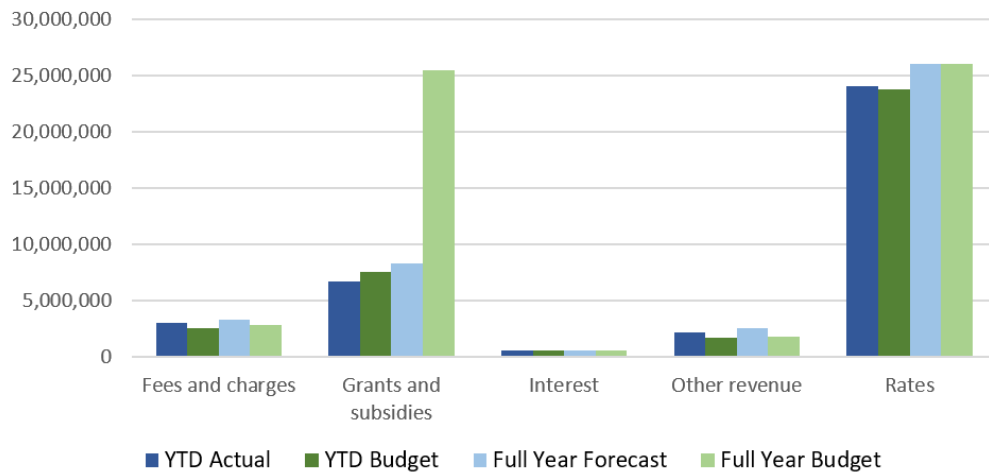
## Operating Revenue Actual Year to May



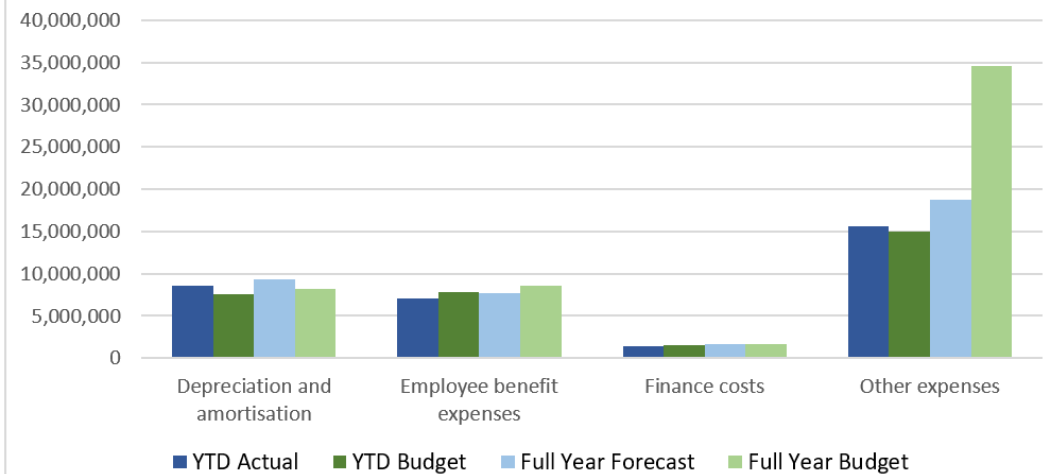
## Operating Expenditure Actual Year to May



## Operating Revenue



## Operating Expenditure



## Funding Impact Statement (Whole of Council)

|  | YTD May<br>2026<br>Actual<br>\$000 | YTD May<br>2026<br>Annual Plan<br>\$000 | FY<br>2025/26<br>Annual Plan<br>\$000 |
|--|------------------------------------|---|---------------------------------------|
| <b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>                          |                                    |   |                                       |
| Sources of Operating Funding   |                                    |   |                                       |
| General rates, uniform annual general charges, rates penalties           | 12,223                             | 12,243                                  | 13,365                                |
| Targeted Rates   | 11,827                             | 11,525                                  | 12,619                                |
| Subsidies and grants for operating purposes                              | 2,293                              | 2,276                                   | 3,408                                 |
| Fees and charges   | 3,056                              | 2,597                                   | 2,816                                 |
| Interest and dividends from investments                                  | 937                                | 786                                     | 835                                   |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 1,336                              | 1,366                                   | 1,497                                 |
| <b>Total Operating Funding (A)</b>                                       | <b>31,671</b>                      | <b>30,793</b>                           | <b>34,540</b>                         |
| Applications of Operating Funding  |                                    |   |                                       |
| Payments to staff and suppliers  | 22,652                             | 22,824                                  | 43,087                                |
| Finance Costs  | 1,400                              | 1,471                                   | 1,605                                 |
| <b>Total Applications of Operating Funding (B)</b>                       | <b>24,052</b>                      | <b>24,295</b>                           | <b>44,692</b>                         |
| <b>Surplus/(Deficit) of Operating Funding (A - B)</b>                    | <b>7,619</b>                       | <b>6,499</b>                            | <b>(10,152)</b>                       |
| <b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>                            |                                    |   |                                       |
| Sources of Capital Funding   |                                    |   |                                       |
| Subsidies and grants for capital expenditure                             | 4,385                              | 5,223                                   | 22,057                                |
| Increase (decrease) in debt  | 956                                | -                                       | 2,843                                 |
| Gross proceeds from sale of assets                                       | -                                  | -                                       | 1,256                                 |
| <b>Total Sources of Capital Funding (C)</b>                              | <b>5,341</b>                       | <b>5,223</b>                            | <b>26,156</b>                         |
| Application of Capital Funding   |                                    |   |                                       |
| Capital Expenditure:   |                                    |   |                                       |
| - to meet additional demand  | 170                                | 51                                      | 56                                    |
| - to improve the level of service  | 3,396                              | 6,703                                   | 7,312                                 |
| - to replace existing assets   | 4,041                              | 10,794                                  | 11,775                                |
| Increase (decrease) in reserves  | 5,353                              | (5,826)                                 | (3,139)                               |
| Increase (decrease) of investments                                       | -                                  | -                                       | -                                     |
| <b>Total Applications of Capital Funding (D)</b>                         | <b>12,960</b>                      | <b>11,722</b>                           | <b>16,004</b>                         |
| <b>Surplus/(Deficit) of Capital Funding (C - D)</b>                      | <b>(7,619)</b>                     | <b>(6,499)</b>                          | <b>10,152</b>                         |
| <b>Funding Balance ((A - B) + (C - D))</b>                               | <b>-</b>                           | <b>-</b>                                | <b>-</b>                              |

## Statement of Financial Position

|                                   | <b>YTD May<br/>2026<br/>Actual<br/>\$000</b> | <b>FY<br/>2025/26<br/>Annual Plan<br/>\$000</b> |
|-----------------------------------|--|---|
| <b>Assets</b>                     |  |   |
| <b>Current assets</b>             |  |   |
| Cash & cash equivalents           | 10,462                                       | 6,257   |
| Debtors & other receivables       | 4,067  | 3,171   |
| Inventory                         | 228  | -   |
| Tax refundable                    | -  | -   |
| Work in progress                  | -  | -   |
| Derivative financial instruments  | -  | -   |
| Other financial assets            | 6,712  | 5,137   |
| <b>Total Current Assets</b>       | <b>21,468</b>                                | <b>14,566</b>                                   |
| <b>Assets held for sale</b>       |  |   |
| Land held for sale                | 446  | 446   |
| <b>Total Assets Held for Sale</b> | <b>446</b>                                   | <b>446</b>                                      |
| <b>Non-current assets</b>         |  |   |
| Council Controlled Organisations  | 12,480                                       | 12,480  |
| Deferred Tax                      | -  | -   |
| Intangible assets                 | 139  | 94  |
| Assets Under Construction         | 15,977                                       | 17,916  |
| Derivative financial instruments  | 57   | 53  |
| Other Financial Assets            | 3,518  | 705   |
| Investment property               | -  | -   |
| Loans to CCO's                    | -  | -   |
| Property, Plant and Equipment     | 520,770                                      | 535,559   |
| <b>Total non-current assets</b>   | <b>552,941</b>                               | <b>566,807</b>                                  |
| <b>Total Assets</b>               | <b>574,856</b>                               | <b>581,819</b>                                  |

|   | YTD May<br>2026<br>Actual<br>\$000 | FY<br>2025/26<br>Annual Plan<br>\$000 |
|---|------------------------------------|---------------------------------------|
| <b>Liabilities</b>                              |                                    |                                       |
| <b>Current liabilities</b>                      |                                    |                                       |
| Creditors & other payables                      | 1,118                              | 3,539                                 |
| Employee benefit liabilities                    | 476                                | 618                                   |
| Tax payable                                     | -                                  | -                                     |
| Borrowings                                      | 13,500                             | 9,944                                 |
| Derivative financial instruments                | -                                  | -                                     |
| Other   | 2,762                              | 1,033                                 |
| <b>Total Current Liabilities</b>                | <b>17,856</b>                      | <b>15,134</b>                         |
| <b>Non-current liabilities</b>                  |                                    |                                       |
| Deferred Tax                                    | 21                                 | 41                                    |
| Employee benefit liabilities                    | 71                                 | 38                                    |
| Provisions                                      | 3,112                              | 3,137                                 |
| Borrowings                                      | 26,200                             | 30,643                                |
| Derivative financial instruments                | 218                                | 180                                   |
| <b>Total Non-Current Liabilities</b>            | <b>29,622</b>                      | <b>34,039</b>                         |
| <b>Total Liabilities</b>                        | <b>47,478</b>                      | <b>49,173</b>                         |
| <b>Net Assets</b>                               | <b>527,378</b>                     | <b>532,646</b>                        |
| <b>Equity</b>                                   |                                    |                                       |
| Retained Earnings                               | 163,076                            | 175,422                               |
| Restricted Reserves                             | 12,696                             | 5,524                                 |
| Revaluation reserves                            | 351,477                            | 351,573                               |
| Other comprehensive revenue and expense reserve | 130                                | 127                                   |
| <b>Total Equity</b>                             | <b>527,378</b>                     | <b>532,646</b>                        |

Debtors at 31 May 2026

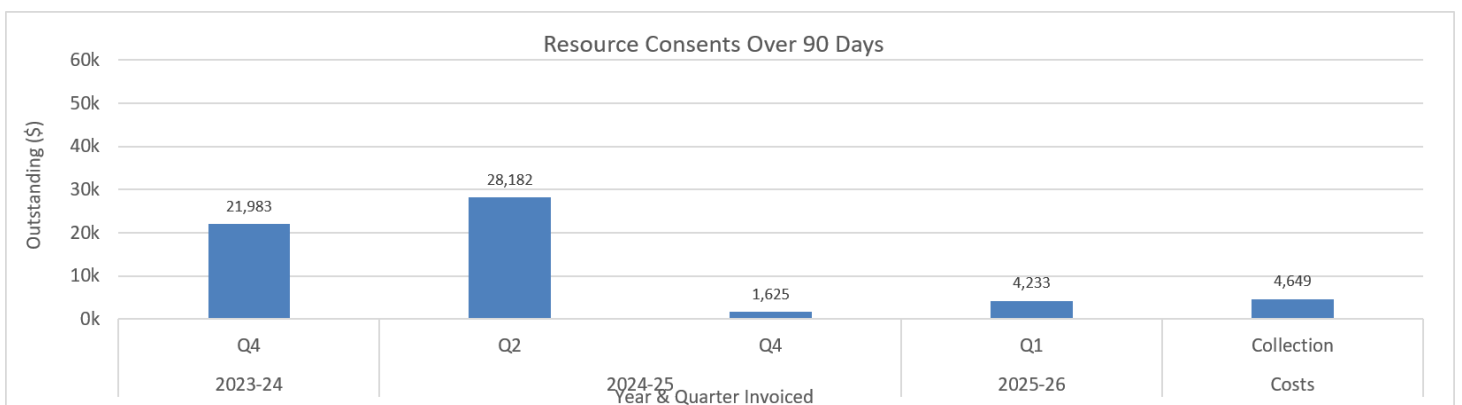
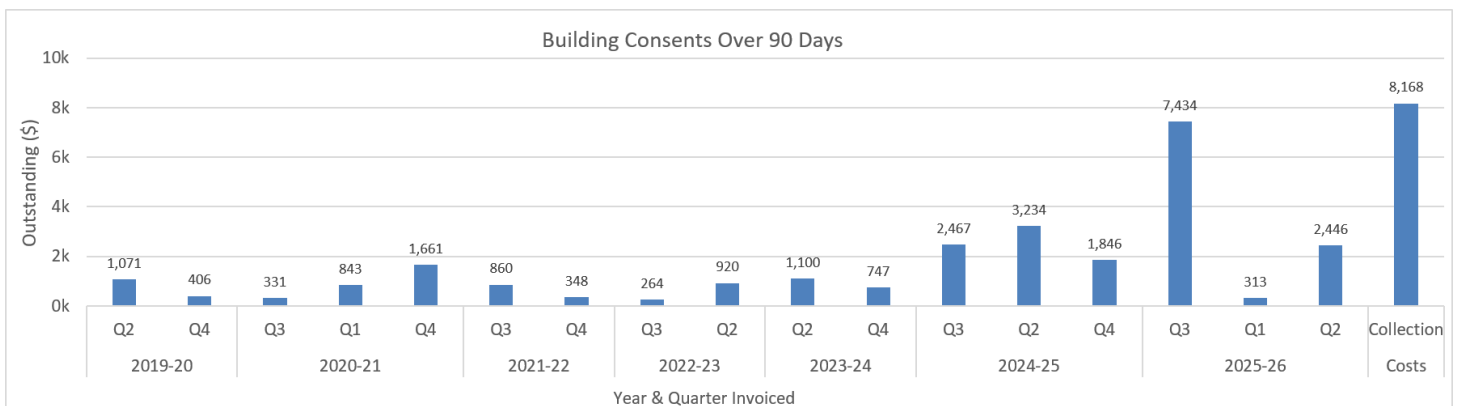
| 31/05/2026 Current Year |                |                |               |                |                |
|-------------------------|----------------|----------------|---------------|----------------|----------------|
| Type                    | Over 90 Days   | 60-90 Days     | 30-60 Days    | Current        | Total (\$)     |
| Building Consents       | 34,458         | 2,027          | 2,644         | 25,482         | 64,611         |
| Building Warrants       | 1,033          | 916            | -             | 672            | 2,622          |
| Resource Consents       | 67,716         | 1,155          | 5,240         | 19,873         | 93,983         |
| Sundry Debtors          | 59,193         | 106,266        | 44,570        | 92,557         | 302,585        |
| <b>Grand Total</b>      | <b>162,400</b> | <b>110,363</b> | <b>52,454</b> | <b>138,585</b> | <b>463,801</b> |

| 31/05/2025 Prior Year Comparison |                |               |               |                |                |
|----------------------------------|----------------|---------------|---------------|----------------|----------------|
| Type                             | Over 90 Days   | 60-90 Days    | 30-60 Days    | Current        | Total (\$)     |
| Building Consents                | 32,205         | 4,402         | 1,046         | 14,770         | 22,883         |
| Building Warrants                | 1,516          | 471           | -             | 5,267          | 7,254          |
| Resource Consents                | 84,653         | 19,625        | 150           | 76,916         | 181,344        |
| Sundry Debtors                   | 77,448         | 58,362        | 25,101        | 91,397         | 252,308        |
| <b>Grand Total</b>               | <b>195,822</b> | <b>82,862</b> | <b>26,297</b> | <b>158,809</b> | <b>463,789</b> |

| Grants outstanding as at 31/05/2026 |                         |                |
|-------------------------------------|-------------------------|----------------|
| Date Invoiced                       | Project                 | Total (\$)     |
| 20/05/2026                          | NZTA Claim - April 2026 | 713,151        |
|                                     |                         | <b>713,151</b> |

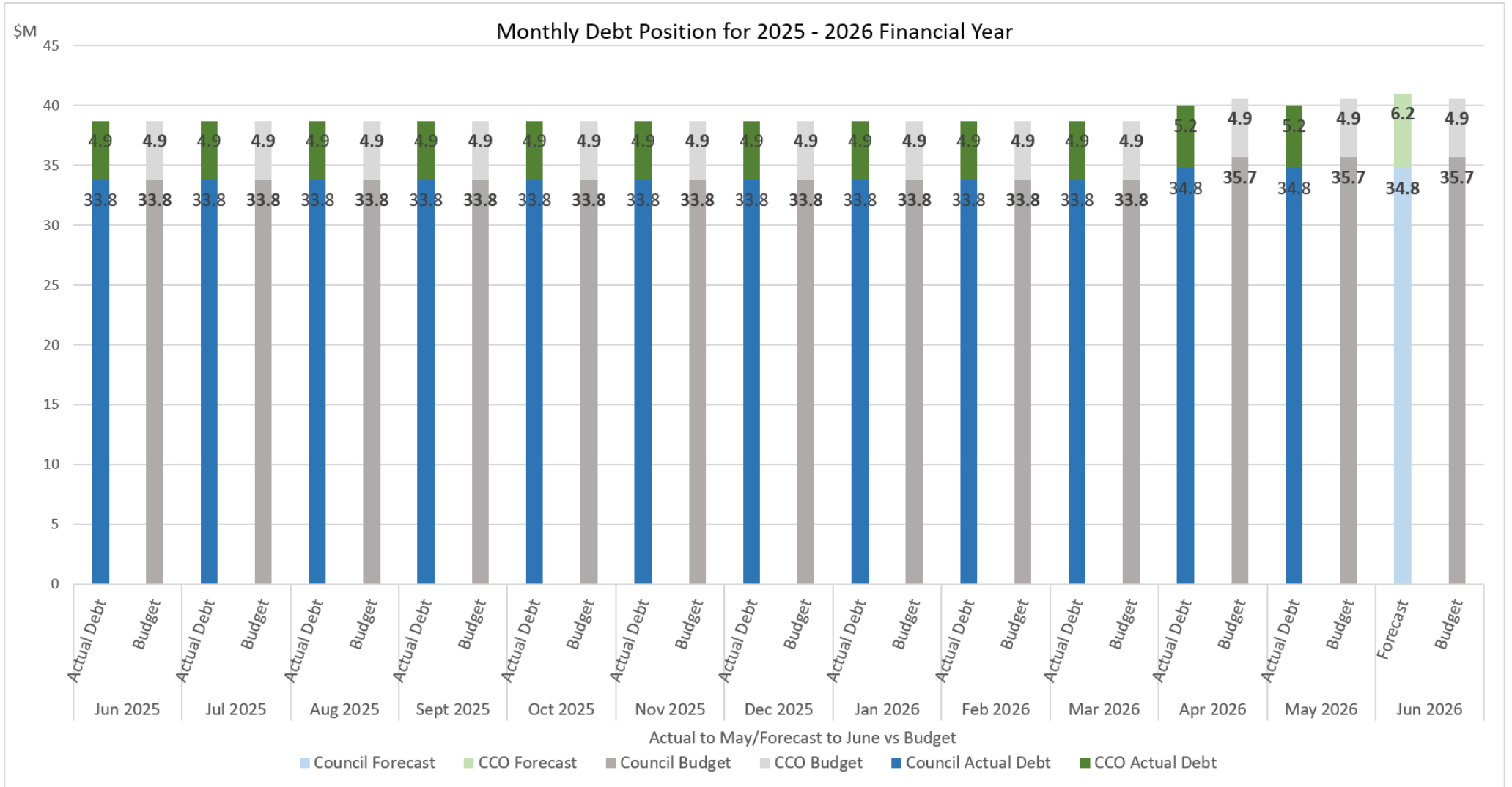


## Rates Debtors at 31 May 2026

|   |             |                  |
|---|-------------|------------------|
| <b>Rates Debtors at 30 April 2026</b>     |             | <b>5,209,472</b> |
| Adjustments                               | -           |                  |
| Less payments received                    | (4,060,805) |                  |
| Paid in advance change                    | 168,108     |                  |
| Previous years write off's                | -           |                  |
| Write off's                               | (193)       |                  |
| Penalties                                 | 39,780      |                  |
| Discounts                                 | -           |                  |
| Court Cost                                | -           |                  |
| Legal Fees                                | 3,835       |                  |
|   |             | (3,849,275)      |
| <b>Total Rates Debtors at 31 May 2026</b> |             | <b>1,360,197</b> |
| Arrears included above at 31 May 2026     | 1,360,197   |                  |
| Arrears at 31 May 2025                    | 965,610     |                  |
| <b>Increase/(decrease) in arrears</b>     |             | <b>394,587</b>   |

Rates debtors reduced in May as the 4th instalment of the year was invoiced in April. Rates are invoiced quarterly and the majority of payments are due on the 20th month following the invoice date, however we are continuing to arrange more payment plans which spread the rates cost over the year.

# Debt Position



## Capital Expenditure

| <b>Capital Projects 2025/26</b>                    |                     |                    |                  |
|--|---------------------|--------------------|------------------|
| <b>As at 31/05/2025</b>                            |                     |                    |                  |
| <b>Project / Activity</b>                          | <b>YtD Expenses</b> | <b>Annual Plan</b> | <b>Forecast</b>  |
| Leadership   | 140,911             | 1,646,021          | 142,720          |
| Planning & Regulatory Services                     | 60,585              | 152,770            | 63,952           |
| Water Supply                                       | 1,391,597           | 1,680,793          | 1,592,736        |
| Waste Water  | 548,079             | 3,284,131          | 729,678          |
| Solid waste  | 357,423             | 955,164            | 529,144          |
| Storm water  | 355,375             | 2,015,529          | 510,522          |
| Cemeteries   | 20,618              | 98,206             | 26,587           |
| Swimming pools                                     | 115,811             | 1,000,000          | 577,126          |
| Facilities & Leisure Services - other              | 1,491,438           | 1,465,314          | 1,505,522        |
| Parks & reserves                                   | 347,074             | 1,855,452          | 411,044          |
| Land transportation                                | 1,606,836           | 5,931,823          | 2,392,925        |
| Capital Projects Brought Forward from Future Years | 325,405             | 0                  | 325,405          |
| Unbudgeted capital expenditure                     | 239,642             | 0                  | 239,642          |
| CCO Funded Project                                 | 606,379             | 16,380,004         | 606,379          |
| <b>Total</b>                                       | <b>7,607,172</b>    | <b>36,465,207</b>  | <b>9,327,977</b> |

Note: Of the \$239,642 unbudgeted capital expenditure, \$149,495 is externally funded. The remaining expenditure relates to operational requirements identified during the year.

## Dashboard Glossary

- **Revenue:** Total income from rates, grants, and fees etc.
- **Expenses:** Total costs to run the organisation (staff, maintenance, etc.).
- **Balanced Budget Ratio:** Measures if Council is collecting enough to cover operating costs.

$$\frac{\text{Operating Revenue}}{\text{Operating Expenses}} \times 100$$

- **Rates to Operating Revenue:** Shows how much Council's budget depends on property rates.

$$\frac{\text{Rates Revenue}}{\text{Operating Revenue}} \times 100$$

- **Current Ratio:** Measures Council's ability to pay bills due within the next year.

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

- **Net Working Capital:** The "cash buffer" available for daily operations.

$$\text{Current Assets} - \text{Current Liabilities}$$

- **Cash & Equivalents:** Money in the bank or assets that can be turned into cash instantly.
- **Deposits:** Money held in longer-term bank accounts or term investments.
- **Total Gross Debt:** The total amount of money borrowed.
- **Net Debt:** Total debt less available liquid financial assets and investments.

$$\text{Total Gross Debt} - \text{Cash \& Equivalents}$$

- **Liquidity Risk (LGFA):** Ensures Council have enough cash/credit to cover upcoming debt payments.

$$\frac{\text{Total Gross Debt} + \text{Cash} + \text{Available Credit Lines}}{\text{Total Gross Debt}}$$

- **Interest to Operating Revenue:** How much of Council's total income is "eaten up" by interest.

$$\frac{\text{Interest Expense}}{\text{Operating Revenue}} \times 100$$

- **Interest to Rates Revenue (LGFA):** How much of the ratepayers' money goes toward interest.

$$\frac{\text{Interest Expense}}{\text{Rates Revenue}} \times 100$$

- **Interest Cover Ratio:** How many times your surplus can "cover" your interest costs.

$$\frac{\text{Operating Surplus (before interest)}}{\text{Interest Expense}} \times 100$$

- **Capital Expenditure (CAPEX):** Money spent on building or fixing long-term assets (roads, pipes).
- **Essential Services Ratio:** Compares spending on core infrastructure to how fast that infrastructure is wearing out (depreciation).

$$\frac{\text{CAPEX on Core Assets}}{\text{Depreciation on Core Assets}} \times 100$$

# Report to Council



**DATE:** 25 June 2026  
**TO:** Mayor and Councillors  
**FROM:** Chief Financial Officer

---

## **Adoption of the Annual Plan 2026/2027, Rating Policy 2026/2027 and Rates Remission Policy 2026/27**

### **1. Summary**

- 1.1. The purpose of this report is to present the final Annual Plan 2026/2027 (Annual Plan) and amended Rating Policy 2026/2027 (Rating Policy) and amended Rates Remission Policy 2026/27 (Remission Policy) for adoption.
- 1.2. This issue arises from the necessity to adopt an Annual Plan in years 2 and 3 of the Long-Term Plan 2025 – 2035 (LTP) and adopt a current Rating Policy and to update the Remission Policy to reflect changes resolved by Council.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long-Term Plan 2025–2034
- 1.4. This report concludes by recommending that Council adopt the Rating Policy, the Remission Policy and the final Annual Plan and directs the Chief Executive to make these documents available to the public.

### **2. Background**

- 2.1. The reason the report has come before the Council is due to the requirement under s 95 Local Government Act (LGA) for a local authority to prepare and adopt an Annual Plan for each financial year and adopt the plan prior to the commencement of the year to which it relates.
- 2.2. In order to set the rates, the Annual Plan must contain a funding impact statement for that financial year. The Rating Policy gives effect to the funding impact statement and allows Council to review the factors applied within the parameters of the Revenue and Financing Policy during each Annual Plan.
- 2.3. Council adopted the draft Annual Plan on 01 April 2026 and undertook public feedback from 10 April – 10 May 2026. The feedback was heard and deliberated at a meeting on 13 June and elected members made the following resolutions to the draft plan:

| Item  | What Council Resolved   | Impact  |
|---|---|---|
| <b>Item 1:<br/>Remittance of<br/>Rate Penalties</b>               | <b>Resolved</b> that Council adopts option 1, "Council no longer remits (refunds) interest charges on overdue rate demands," for the Annual Plan 2026/2027. | Once interest has been charged on an overdue rate demand the charge would stand. This will increase Council revenue from those ratepayers who do not pay their rates demands on time.<br>The overall average decrease in rates will be 0.29%.   |
| <b>Item 2:<br/>Changes to<br/>Pool Operating<br/>Hours</b>        | <b>Resolved</b> that Council adopts option 2, "Council continues to allow use of the pool outside standard operating hours," for the Annual Plan 2026/2027. | This reflects the current operating model, where user groups can operate beyond closing times.<br>There will be no change to operating costs and no overall change to rates.  |
| <b>Item 3:<br/>Changes to<br/>Museum<br/>Operating<br/>Hours</b>  | <b>Resolved</b> that Council adopts option 1, "Reduce operating hours to better align with seasonal visitor demand," for the Annual Plan 2026/2027.         | Under this option, operating hours will change as follows: <ul style="list-style-type: none"> <li>• Summer: Saturday, Sunday and public holidays 10.00am to 3.00pm</li> <li>• Winter: Saturday 10.00am to 3.00pm</li> <li>• Winter: Closed Sunday and Monday</li> </ul> Weekday operating hours will remain unchanged.<br>This will reduce staffing and operating costs while maintaining access during peak periods.<br>The estimated saving is \$49,000, equating to an overall average decrease in rates of 0.18%. |
| <b>Item 4:<br/>Changes to<br/>Library<br/>Operating<br/>Hours</b> | <b>Resolved</b> that Council adopts option 1, "Reduce operating hours to better align with usage and operating costs," for the Annual Plan 2026/2027.       | Under this option, operating hours will change as follows: <ul style="list-style-type: none"> <li>• Monday to Friday 9.30am to 5.00pm</li> <li>• Saturday 10.00am to 2.00pm</li> <li>• Closed Sunday</li> </ul> This represents a 30-minute reduction in weekday hours and a two-hour reduction on Saturdays.<br>This will reduce staffing and operating costs while maintaining access across six days of the week.<br>The estimated saving is \$39,000, equating to an overall average decrease in rates of 0.14%.  |
| <b>Item 5:<br/>Changes to isite<br/>Operating<br/>Hours</b>       | <b>Resolved</b> that Council adopts option 2, "Further reduce operating hours to prioritise cost savings," for the Annual Plan 2026/2027.                   | Under this option, operating hours will change as follows: <ul style="list-style-type: none"> <li>• Monday to Friday 9.00am to 4.00pm</li> <li>• Saturday 10.00am to 2.00pm (year-round)</li> <li>• Winter: Closed Sundays</li> </ul> This represents a 1-hour reduction in weekday hours, a three-hour reduction on Saturdays during   |

| Item                            | What Council Resolved  | Impact  |
|---------------------------------|--|---|
|                                 |  | summer, and the removal of Sunday opening during winter.<br>This will reduce staffing and operating costs while maintaining core visitor servicing during peak periods.<br>The estimated saving is \$52,000, equating to an overall average decrease in rates of 0.19%.   |
| <b>Item 6: Library Reserves</b> | <b>Resolved</b> that Council adopts option 1, “Do not fund depreciation for the library reserve in the next financial year,” for the Annual Plan 2026/2027.                                    | Under this option, no additional funding will be added to the reserve through depreciation. Instead, existing reserves would be drawn down to meet forecast capital expenditure requirements. This reflects the current strength of the reserve and its ability to support planned expenditure in the short term.<br>The estimated saving is \$86,000, equating to an overall average decrease in rates of 0.31%. |
| <b>Item 7: Heritage Park</b>    | <b>Resolved</b> that Council adopts option 1, “Council no longer funds the depreciation on Heritage Park buildings and releases funds already held in reserve,” for the Annual Plan 2026/2027. | Council will continue to depreciate the Heritage Park buildings, but it will not fund the depreciation (set the cash aside) .<br>The overall average decrease in rates would be 0.53%.  |

2.4. The impact of the resolutions at 2.3 on rates in the annual plan versus the draft annual plan are as follows (all values are stated ex GST):

| Item  | Draft Annual Plan | Final Annual Plan | Increase/ (Decrease) |
|---|-------------------|-------------------|----------------------|
| <b>Item 1: Remittance of Rate Penalties</b>       | \$80,000          | \$80,000          | \$0                  |
| <b>Item 2: Changes to Pool Operating Hour</b>     | \$6,500           | \$0               | \$6,500              |
| <b>Item 3: Changes to Museum Operating Hours</b>  | \$59,000          | \$49,000          | \$10,000             |
| <b>Item 4: Changes to Library Operating Hours</b> | \$48,000          | \$39,000          | \$9,000              |
| <b>Item 5: Changes to isite Operating Hours</b>   | \$52,000          | \$52,000          | \$0                  |
| <b>Item 6: Library Reserves</b>                   | \$86,000          | \$86,000          | \$0                  |
| <b>Item 7: Heritage Park</b>                      | \$148,000         | \$148,000         | \$0                  |
| <b>Total Increase/(Decrease) to Rates</b>         |                   |                   | <b>\$25,500</b>      |

- 2.5. Alongside the resolutions in section 2.3, an amendment has been made to the final Annual Plan 2026/2027 regarding the Glacial Township Development Rates for Franz Josef and Fox Glacier. While both rates were featured in the draft plan's Rating Information, they were omitted from the Indicative Rates Calculation. They have now been added to the calculation tables on page 29 of the final Annual Report 2026/2027.
- 2.6. In accordance with the Funding Impact Statement for the year ending 30 June 2027, these rates are set at \$48,232 (excl. GST) for Franz Josef and \$24,188 (excl. GST) for Fox Glacier.

### 3. Current Situation

- 3.1. The current situation is that the Annual Plan, Rating Policy and Remission Policy have been amended to account for the changes resolved by the elected members and the inclusion of the Glacier Township Development Rates. The final average rates increase is 6.50%.
- 3.2. The Rating Policy is attached as **appendix 1**. This is prepared in accordance with the LGA and the Local Government (Rating) Act 2002.
- 3.3. The Remission Policy is attached as **appendix 2**. This is prepared in accordance with the LGA and the Local Government (Rating) Act 2002.
- 3.4. The Annual Plan corresponds to year 2 of the LTP and is attached as **appendix 3**. It is prepared in accordance with Part 2 of Schedule 10 of the LGA.

### 4. Options

- 4.1. Option 1: Instruct the Chief Executive to make further amendments to the Annual Plan.
- 4.2. Option 2: Adopt the Rating Policy the Remission Policy and Annual Plan as attached in **appendix 1,2 and 3**.

### Significance and Engagement

- 4.3. The level of significance has been assessed as being low. The adoption of the Annual Plan, Rating Policy and Remission Policy are administrative.
  - 4.3.1. Public consultation was undertaken, and amendments have been made to the Annual Plan in response to submissions and the direction of Elected Members

### 5. Assessment of Options (including Financial Considerations)

- 5.1. Option 1 – If Elected Members request further amendments this would delay the adoption. If the amendments were material further engagement with the community would be required.
  - 5.1.1. The following financial implications have been identified:
    - 5.1.1.1. Council cannot strike the rates without a current Annual Plan. Significant delay could seriously compromise and disrupt cash flows for Council.
- 5.2. Option 2 – Adopting the final draft Annual Plan allows Council to fulfil its objectives and fund activities.
  - 5.2.1. The following financial implications have been identified:
    - 5.2.1.1. Council can strike the rates for the 2026/2027 year.

## 6. Preferred Option(s) and Reasons

- 6.1. The preferred option is Option 2.
- 6.2. The reason that Option 2 has been identified as the preferred option is that it enables Council to meet its statutory requirements. Adopting the Annual Plan demonstrates Council's commitment to take community feedback into account while still maintaining sound fiscal stewardship.

## 7. Recommendation(s)

- 7.1. That the report be received.
- 7.2. That Council adopts the Rating Policy 2026/2027 as attached as **appendix 1**.
- 7.3. That Council adopts the Rates Remission Policy 2026/2027 as attached as **appendix 2**.
- 7.4. That Council adopts the final Annual Plan 2026/2027 noting the amendments made by Council resolution and the inclusion of the Glacier Township Development Rates as attached as **appendix 3**.
- 7.5. That Council directs the Chief Executive to make these documents available to the public.

**Stephen Lewis**  
**Chief Financial Officer**

**Appendix 1:** Rating Policy 2026/2027  
**Appendix 2:** Rates Remission Policy 2026/2027  
**Appendix 3:** Annual Plan 2026/2027

**TE KAHUI O POUTINI**  
**WESTLAND DISTRICT COUNCIL**  
**RATING POLICY**  
**2026/2027**



# Rating policy 2026/2027

---

The purpose of this document is to support the Funding Impact Statement by setting out detailed rating policies applied by Council in order to determine the rates liability of a property. Council will review this policy annually as part of the rates setting process.

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## Introduction

This Rating Policy gives effect to the Funding Impact Statement contained in the Annual Plan 2026/27. The components of the policy are integral to the Funding Impact Statement but are contained in a separate policy to enable Council to review the factors applied within the parameters of the Revenue and Financing Policy during each Annual Plan.

Council must comply with the requirements of the Local Government Act 2002 (LGA) and the Local Government (Rating) Act 2002 (LGRA).

In doing so, and in order to set a lawful rate, Council must:

- Have completed a s.101(3) analysis (see Funding Needs Analysis)
- Adopted a Revenue and Financing Policy (see the Long-term Plan)
- Adopted a Funding Impact Statement (see either an Annual or Long-term Plan)
- Adopt an Annual or Long-term Plan.
- Adopt a rates resolution, consistent with everything above.

## Calculation of Uniform Annual General Charge

Council reviews the Uniform Annual General Charge (UAGC) annually, for the 2026/27 Financial Year Council has determined to charge 17.5% including GST.

A UAGC is charged to every rating unit, subject to the provisions of s20 LGRA.

## Description of General Rate and Community Rate Differentials

The following rates are calculated differentially based on the use to which the land is put.

- General rate
- Community rates for:
  - Kumara
  - Hokitika
  - Ross
  - Harihari
  - Whataroa
  - Franz Josef Glacier
  - Fox Glacier
  - Haast
  - Bruce Bay

The LGRA Schedule 2 allows councils to rate based on the location of the land and the use to which the land is put. Each Council is able to define that use and rate based on that use. A property may be described under different rates as having different uses.

Council has determined the following rating use categories will be used for the differential categories for the general rate and each community rate:

| Differential Category    | Differential Description   |
|--------------------------|--|
| <b>Residential</b>       | <p>a) Land not identified as commercial, rural, rural residential or services (properties as defined by Schedule 1, LGRA that receive only charges for services. and either:</p> <ul style="list-style-type: none"> <li>- located in Kumara, Hokitika, Kaniere, Ross, Harihari, Whataroa, Franz Josef Resort, Franz Josef, Fox Glacier or Haast and has a District Plan zone of residential, residential mixed, coastal settlement, small settlement, tourist; or</li> <li>- land used for a residential purpose with a District Plan zone of rural and connected to a reticulated Council township water supply and less than 4ha; or</li> <li>- Land predominantly used for a residential purpose with an industrial/commercial or tourist District Plan zone;</li> <li>- Land located at Seaview that is not used for a commercial purpose.</li> </ul> <p>b) A residential purpose is land that is primarily used for the purposes of residential accommodation in a dwelling, apartment or institutional home, not more than 5 extra people are boarding with the residents, and no persons are employed or contracted other than for the purposes of caring for residents or boarders.</p>  |
| <b>Rural Residential</b> | <p>a) Land not identified as commercial, rural or services and either:</p> <ul style="list-style-type: none"> <li>- located in Sanctuary Place, Arahura, Lake Kaniere, Woodstock, Rimu, Kokatahi, Ruatapu, Okarito, Bruce Bay, Okuru, Hannahs Clearing, Neils Beach and Jackson Bay and has a District Plan zone of coastal settlement, small settlement, tourist; or</li> <li>- land containing a dwelling with a District Plan zone of rural and less than 10ha.</li> </ul>  |
| <b>Commercial</b>        | <p>a) Any land used for a commercial purpose and any land in an industrial/commercial or tourist zone unless it is identified used for a residential, services or rural purpose.</p> <p>b) A commercial purpose is land that is used for the purposes of the sale of food, services and other commodities (excluding those identified as rural) and merchandise or the provision of services or professional advice.</p> <ul style="list-style-type: none"> <li>- For example this includes taverns, restaurants, utility networks, electricity generation activities, agricultural contractors, mineral processing (not extraction), timber milling (not felling), intensive farming or horticulture, manufacturing, tourism activities and accommodation.</li> <li>- Council will identify commercial purposes where advertising of the commercial activity is undertaken. Advertising includes: signage on or near the property, on vehicles, in print, radio, TV or other media, on websites or other electronic media or by direct mail. Commercial does not include any part of rural zoned land that meets the definition of rural purpose.</li> <li>- Commercial purposes does not include small hobbies, sale of personal items or the occasional provision of services from a home where only one person is involved in the activity and no other persons are employed or contracted and turnover is assessed as minimal and incidental to the household income.</li> </ul> <p>c) Any residential or rural zoned land used for commercial purposes. Where a rating unit has more than one use, a division of the rating unit will be undertaken.</p> |
| <b>Rural</b>             | <p>a) Any land used primarily for rural purposes and any land in a rural zone unless it is identified used for a residential, services or commercial purpose.</p> <p>b) A rural purpose is land that is used for the purpose of agricultural, forestry and mining exploration and extraction activities. It includes mineral valuation assessments. An agricultural activity is land used for the primary purpose of producing livestock or vegetative matter and includes horticultural and pastoral farming. It does not include rural zoned land where 75% of the rating unit is covered and used for intensive farming or horticulture. These are considered commercial use for rating purposes.</p> <p>c) Residential, Commercial, Industrial and Tourism zoned land with an area of greater than 4ha used exclusively for rural purposes. Where a rating unit has more than one use, a division of the rating unit will be undertaken.</p>   |

Having determined the rating differential categories Council determines the differentiation factor for the different categories. These are reviewed annually. The 2026/2027 differential factors are:

| Rate                           | Differential Category | Differential Factor | Rate                                      | Differential Category | Differential Factor |
|--------------------------------|-----------------------|---------------------|---|-----------------------|---------------------|
| <b>General rate</b>            | Residential           | 1.00                | <b>Whataroa community rate</b>            | Residential           | 1.00                |
|                                | Rural Residential     | 0.75                |   | Rural Residential     | 1.00                |
|                                | Commercial            | 2.00                |   | Commercial            | 1.00                |
|                                | Rural                 | 1.00                |   | Rural                 | 1.00                |
| <b>Kumara community rate</b>   | Residential           | 1.00                | <b>Franz Josef Glacier community rate</b> | Residential           | 1.00                |
|                                | Rural Residential     | 1.00                |   | Rural Residential     | 0.75                |
|                                | Commercial            | 1.00                |   | Commercial            | 2.00                |
|                                | Rural                 | 1.00                |   | Rural                 | 0.75                |
| <b>Hokitika community rate</b> | Residential           | 1.00                | <b>Fox Glacier community rate</b>         | Residential           | 1.00                |
|                                | Rural Residential     | 0.75                |   | Rural Residential     | 0.75                |
|                                | Commercial            | 2.00                |   | Commercial            | 2.00                |
|                                | Rural                 | 0.75                |   | Rural                 | 0.75                |
| <b>Ross community rate</b>     | Residential           | 1.00                | <b>Haast community rate</b>               | Residential           | 1.00                |
|                                | Rural Residential     | 1.00                |   | Rural Residential     | 1.00                |
|                                | Commercial            | 1.00                |   | Commercial            | 1.00                |
|                                | Rural                 | 1.00                |   | Rural                 | 1.00                |
| <b>Harihari community rate</b> | Residential           | 1.00                | <b>Bruce Bay community rate</b>           | Residential           | 1.00                |
|                                | Rural Residential     | 1.00                |   | Rural Residential     | 1.00                |
|                                | Commercial            | 1.00                |   | Commercial            | 1.00                |
|                                | Rural                 | 1.00                |   | Rural                 | 1.00                |

## Rates Based on Location

Council has established a number of rates where location is one of the matters used to define a category of rateable land. Rating boundaries have been drawn with the intention of encompassing whole rating units. Should a boundary split a rating unit Council will rate the property based on the predominate use of the property.

The following areas have been determined:

- Community rating zones

Maps showing these areas are contained in Appendix 1.

## Water And Sewerage Availability Rates

Council charges water and sewerage rates to rating units that are connected (having a physical connection to the property boundary or through easement) to the water supply or sewerage system. This applies regardless of the service being used or not.

Where a water supply or sewerage service is located within 100 metres of the boundary of a rating unit, Council considers the property to be serviceable and capable of connection, and a reduced rate of 50% will apply.

## Divisions

Council will undertake the division of rating units when a property has more than one use (as defined for differential rating). The legislation provides that it is Council's responsibility to apportion the differential categories.

A division will create a new rating unit, with a letter being appended to the valuation number.eg. 2541096401C. The division will be calculated using one of the following methods:

- By Agreement.
  - Council and the land owner will assess the area of the rating unit used for each purpose and will apportion the rateable value according to that ratio. This agreement will be in writing signed by the owner(s) and Council, a copy held by both parties. The ratio will be reviewed and reapplied at each revaluation.
- By Council's Valuer.
  - Where Council and the owner cannot agree the value, Council will request a formal valuation of the parts from Council's rating valuer. The cost of the valuation undertaken by Council's valuer will be charged to the property owner.

## Payment Methods and Places

Rates will be invoiced quarterly; payment is required on the following due dates of each year or the first working day thereafter:

- 20 August
- 20 November
- 20 February
- 20 May

Monthly, fortnightly and weekly payment options will be available by arrangement with Council staff, to help customers avoid cash flow difficulties.

Rates may be paid by any of the following methods:

- EFTPOS
- Direct debit
- Automatic payment
- Internet Banking
- Credit Card
- Cash

Rates may be paid at Customer Service Centres:

- Westland District Council Headquarters, 36 Weld Street, Hokitika between the hours of 8.30am to 4.30pm Monday to Friday.

Any payments received for rates are applied to the oldest debt first.

Metered water rates are invoiced monthly or quarterly with due date for payment being 20<sup>th</sup> month following invoice date.

## **Minimum Economic Rate**

Council will not collect the rates payable on a rating unit if the sum of those rates is so small as to be uneconomic to collect. Council has determined that it is uneconomic to collect rates owing on any rating unit of less than \$10.00 (including GST) per annum.

## **Policy For Early Payment of Rates In The Current Year**

A discount of 2.5%, calculated on total assessed rates in the current year less adjustments and remissions, will apply when all due rates are paid in full (which includes current rates and any outstanding rates and penalties from prior years). The total amount must be paid by the due date for payment of the first instalment being 20 August of each year.

## **Rates Penalties**

Council must set its rates penalties as part of its rates resolution.

Generally Council will resolve the following penalties:

1. A 10% penalty will apply under section 58(1)(a) if any rates payments remain outstanding after each of the instalment due dates. Such penalty to be applied after 5 business days.
2. A 10% penalty will be added to any rates that were set prior to 01 July 2026 which were unpaid at 30 June 2026 within 5 business days of the Council passing its rates resolution, as provided in Section 58(1)(b)(i) of the Local Government (Rating) Act 2002.
- 3.
4. A further 10% penalty will be added to rates under s(58(1)(c) that remain unpaid from previous years. This penalty will be added 6 months after the penalty made at 2 above if the rates remain unpaid.

Note that the penalties imposed under 2 and 3 above amount to the equivalent of 21% per annum as each subsequent penalty is on the full amount outstanding including previous penalties.

## **Rates Rebates**

The Council can process rate rebates on behalf of the Ministry of Cities, Environment, Regions and Transport. This subsidy is targeted at low-income earners to assist them with the cost of their rates.

The value of the rebate for 2026/27 has been set at \$830. Rates rebates are administered by local councils and paid for by central government.

## **Rating treatments for units in common ownership (contiguous rating treatment)**

The Local Government (Rating) Act 2002, section 20 Rating units in common ownership states that:

Two or more rating units must be treated as 1 unit for setting a rate if those units are:

- owned by the same person or persons; and
- used jointly as a single unit; and
- contiguous or separated only by a road, railway, drain, water race, river, or stream.

The Contiguous Rating treatment is only available on specific rates, such as the UAGC and community rates. This contiguous rating treatment does not affect the general rate.

## **Public Availability of Information**

Council will charge a fee for supplying any person with a copy of information from the rating information database.

The fee for this is shown in Council's Fees and Charges.

Ratepayers are entitled under Section 28C of the Local Government (Rating) Act 2002 to request that their name and or postal address be withheld from the publicly available Rating Information Database.

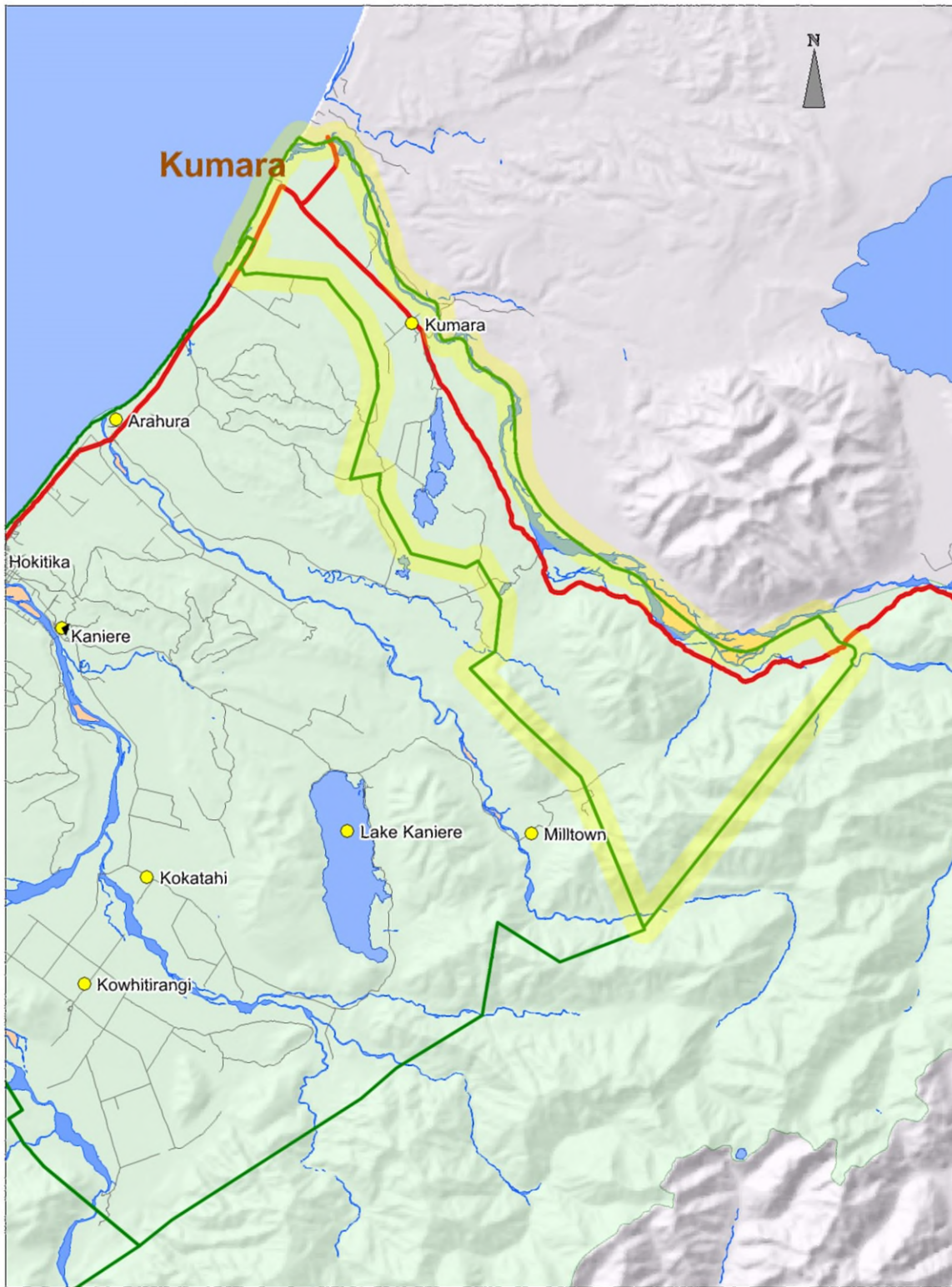
## **Disputes**

Objections to the Rating Information Database and rates records will follow the rules laid down by s.29 and s39 of the Local Government (Rating) Act 2002. Any dispute over the application of any of these rating policies that cannot be resolved through liaison with officers, must be made in writing to the Chief Executive. Should the Chief Executive be unable to reach agreement with the ratepayer the matter shall be decided by Council or any such committee or sub-committee it so delegates.

# Appendix 1: Rating Maps



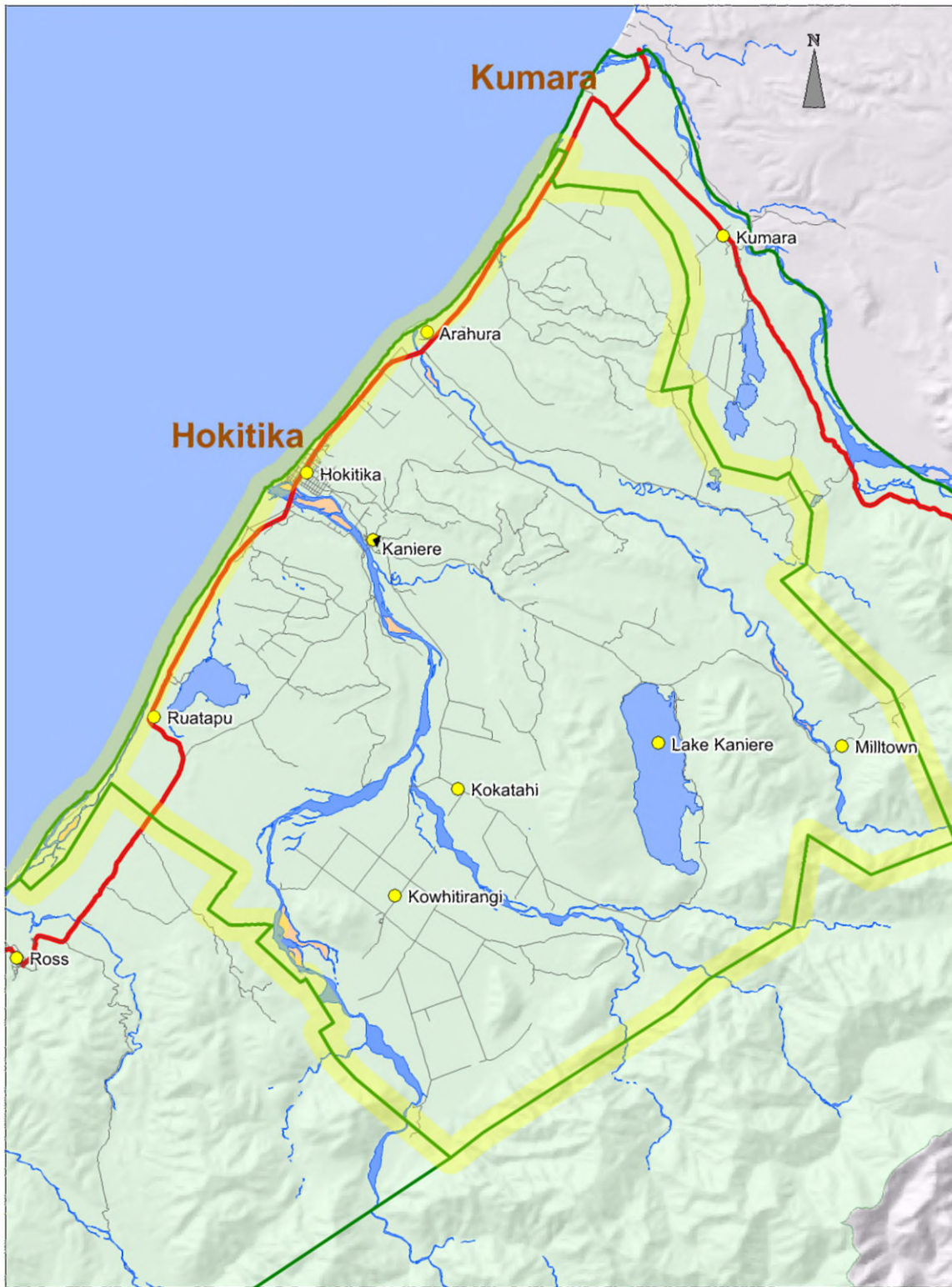
# Kumara Community Rating Zone



**Kumara Zone**  
*For Community Rating Purposes*



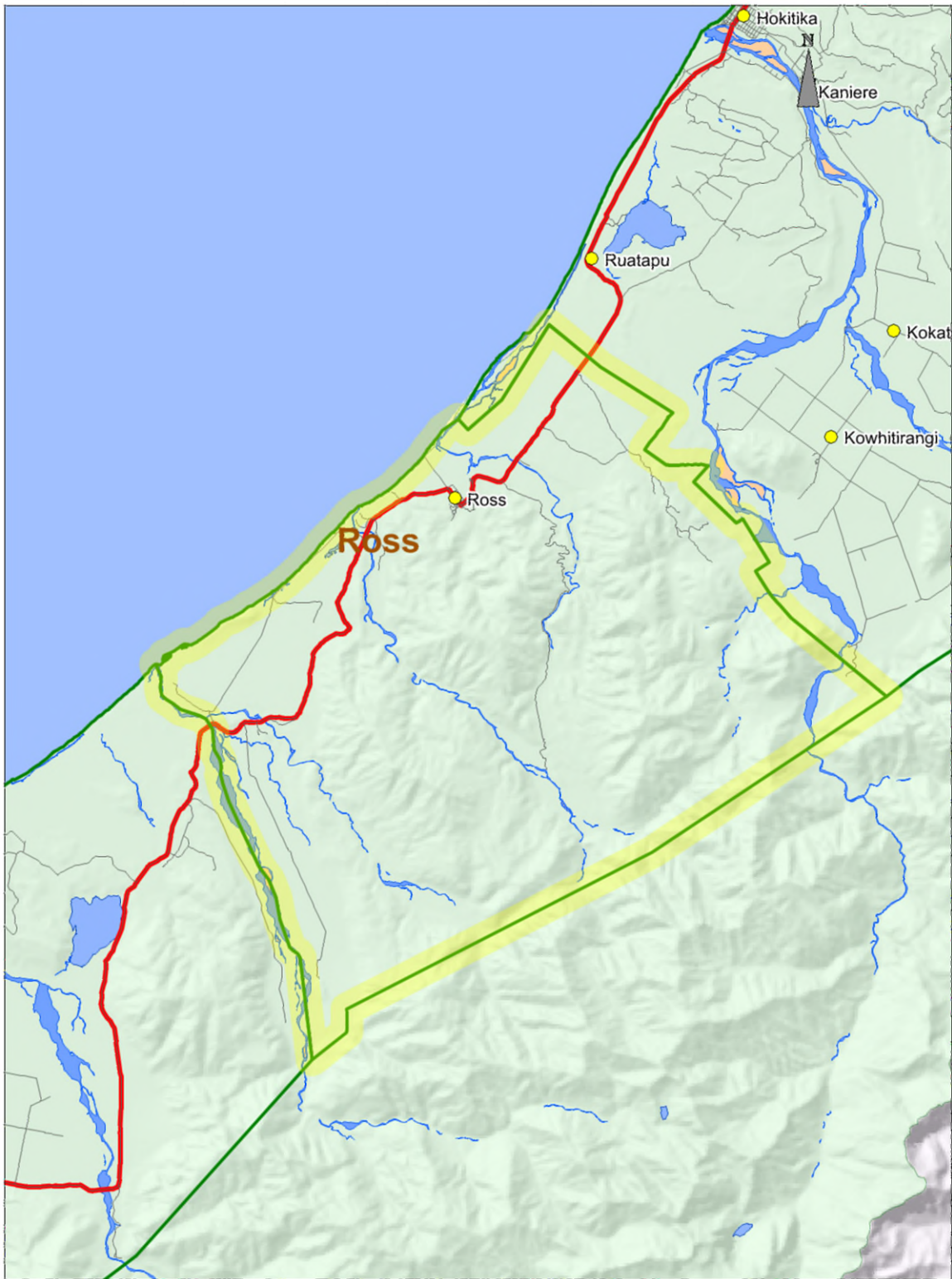
# Hokitika Community Rating Zone



**Hokitika Zone**  
*For Community Rating Purposes*



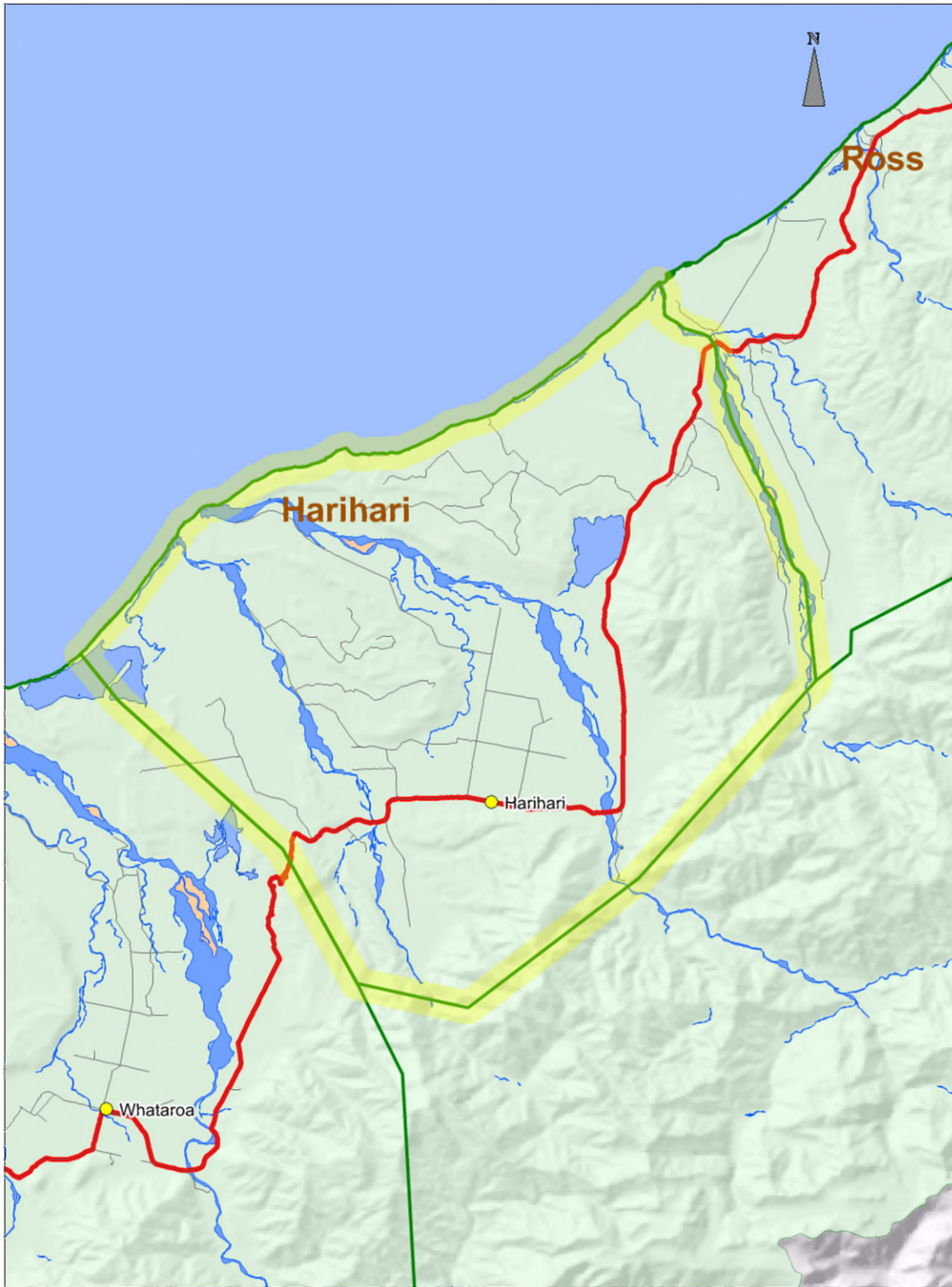
## Ross Community Rating Zone



**Ross Zone**  
*For Community Rating Purposes*



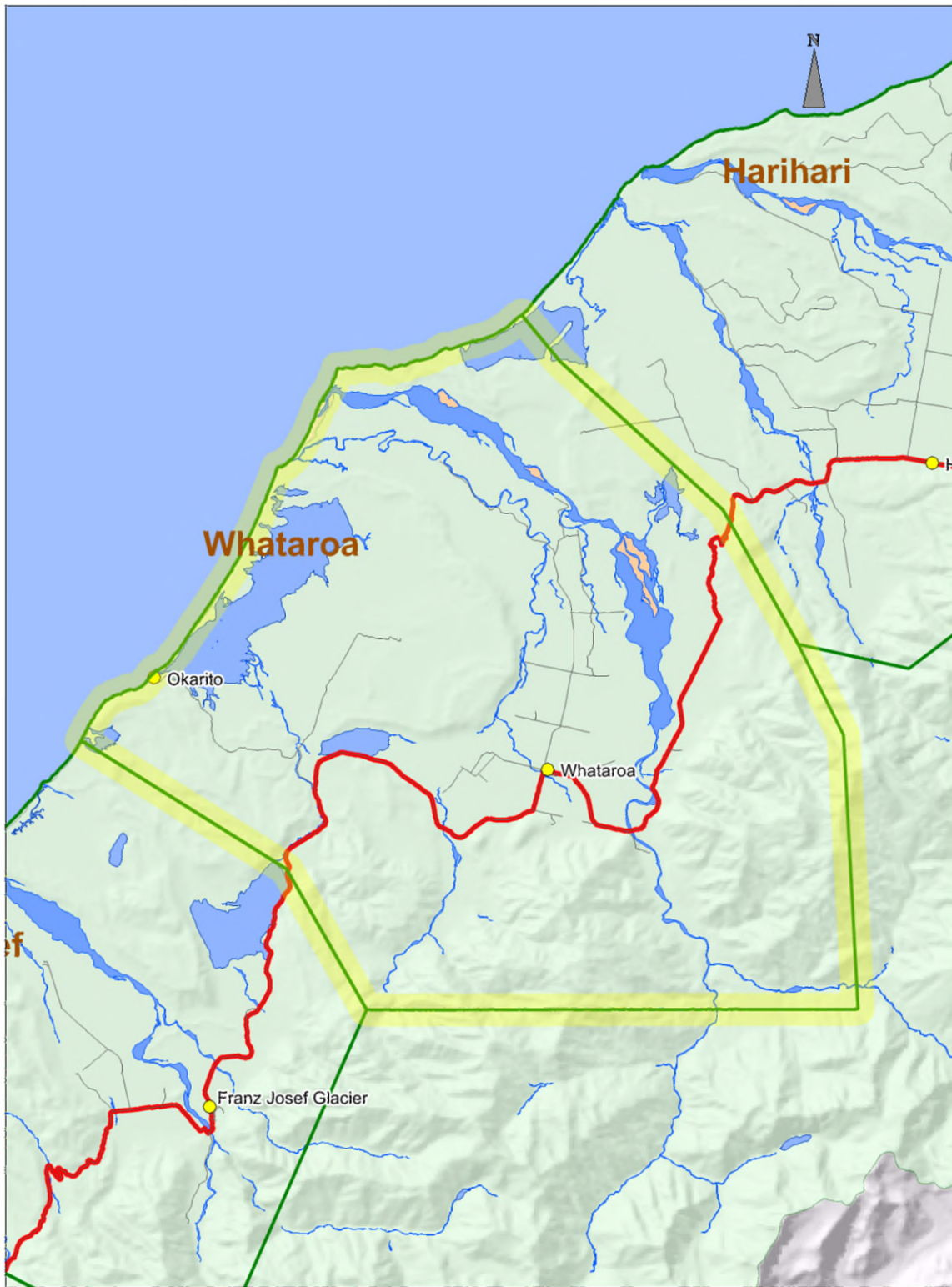
# Hari Hari Community Rating Zone



**Harihari Zone**  
*For Community Rating Purposes*



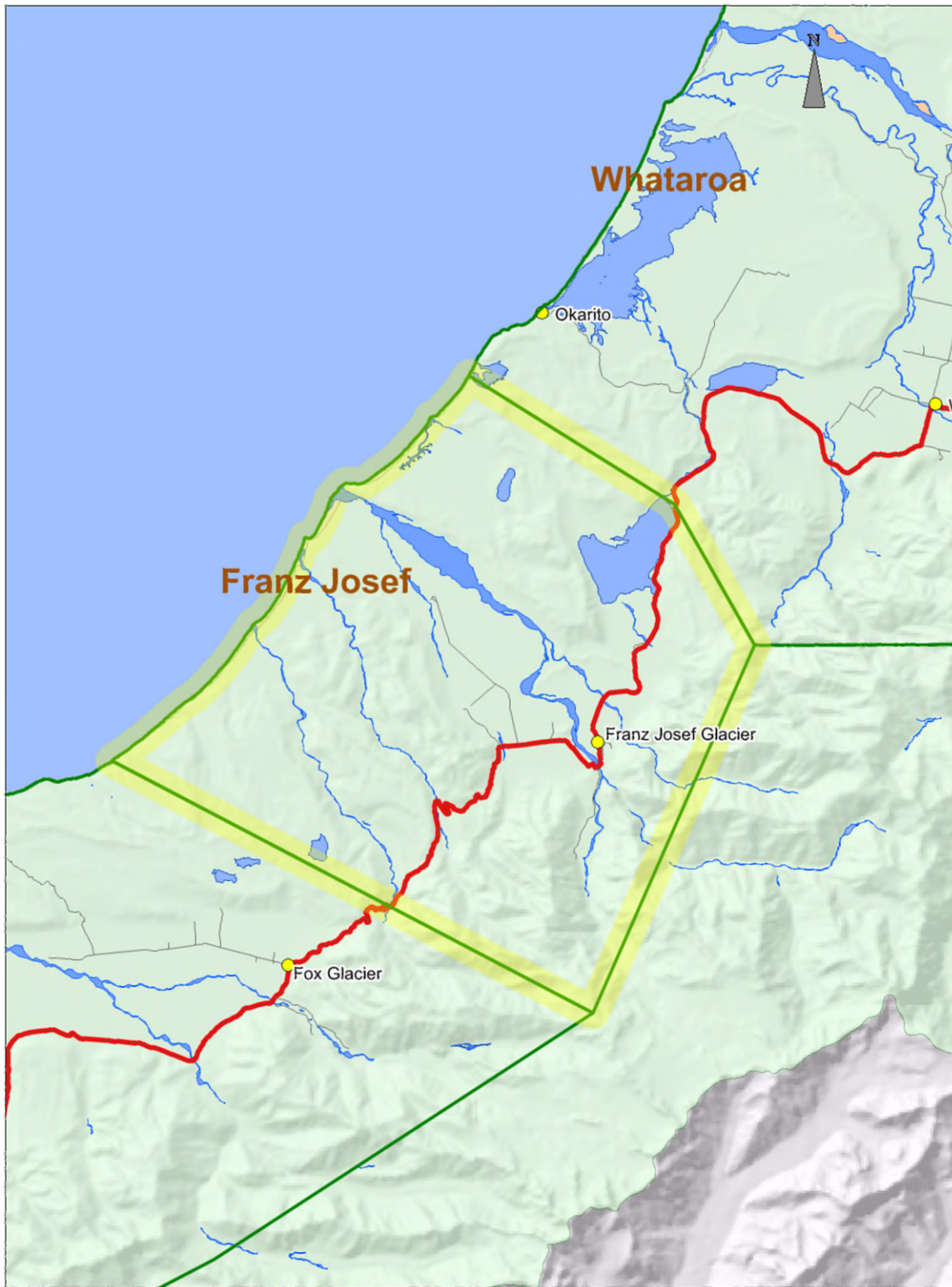
# Whataroa Community Rating Zone



**Whataroa Zone**  
*For Community Rating Purposes*



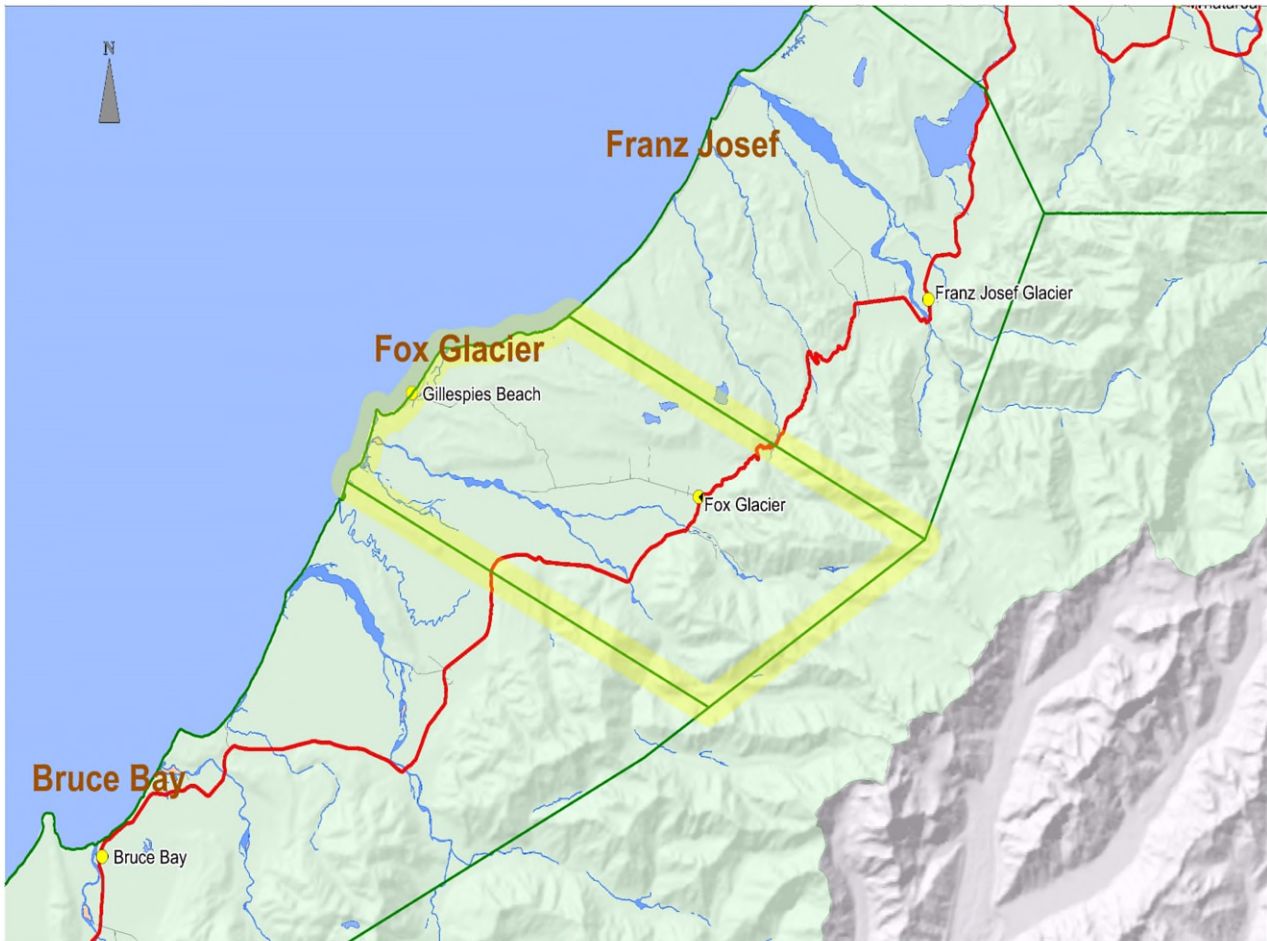
# Franz Josef Community Rating Zone



**Franz Josef Zone**  
*For Community Rating Purposes*



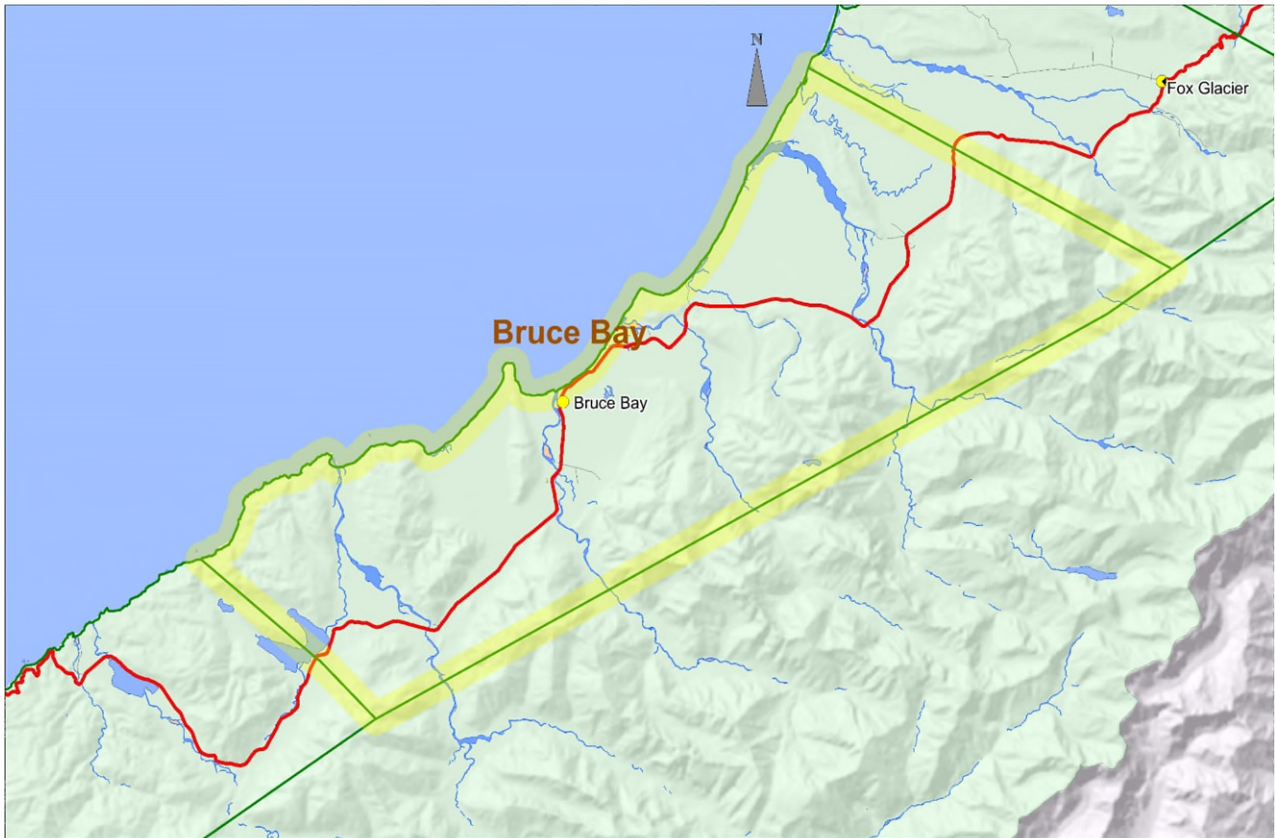
# Fox Glacier Community Rating Zone



**Fox Glacier Zone**  
*For Community Rating Purposes*



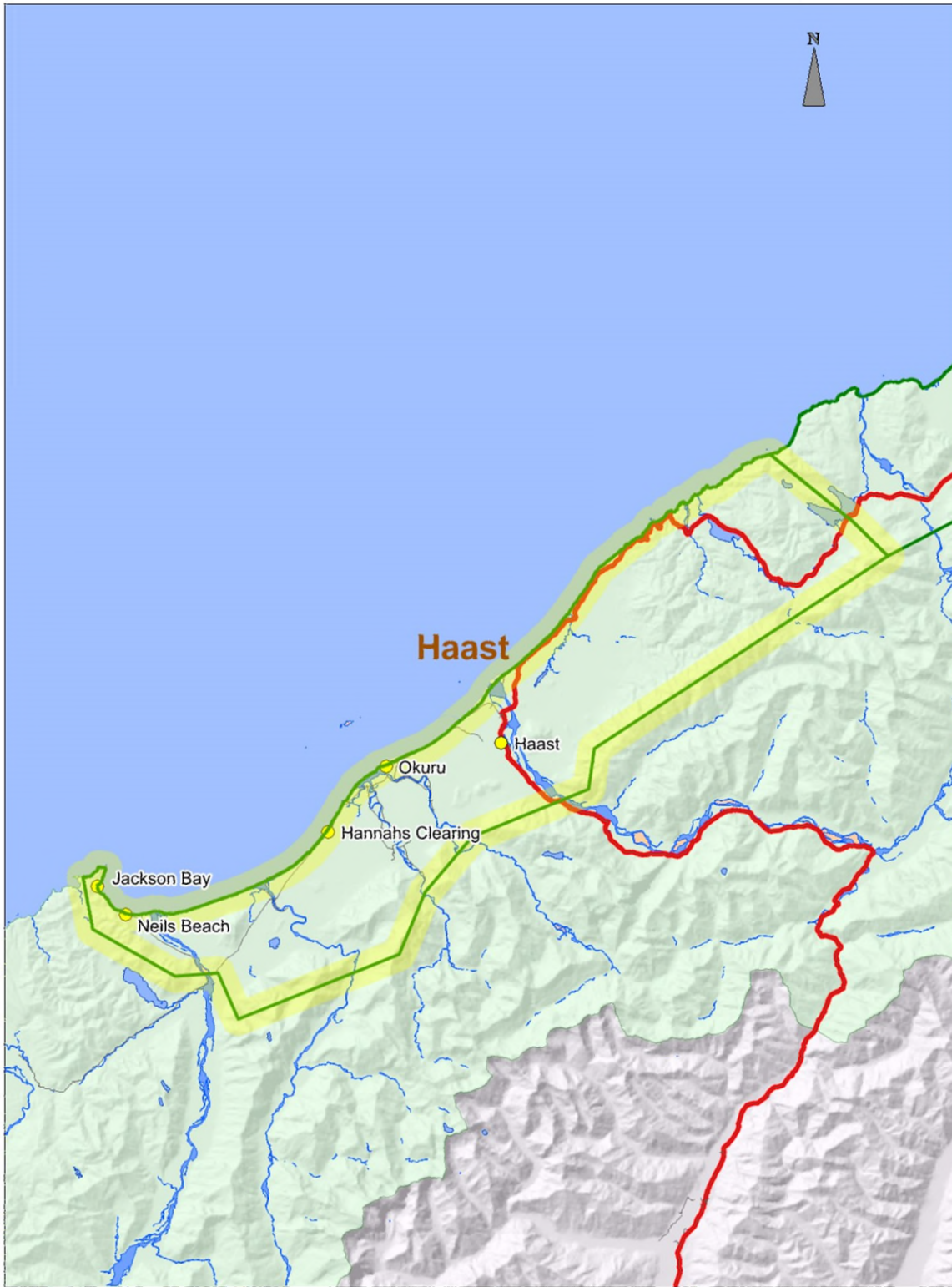
# Bruce Bay Community Rating Zone



**Bruce Bay Zone**  
*For Community Rating Purposes*



# Haast Community Rating Zone



**Haast Zone**  
*For Community Rating Purposes*



## **Rates Remission Policy**

This policy is prepared pursuant to Sections 109 and 110 of the LGA 2002. Council reviews this policy at least every six years. A summary of this policy is included with every Rates Assessment.

Decisions on remission of penalties will be delegated to committees, sub-committees or officers as set out in the Council's Delegations Manual.

Disputes over the application of the policy shall be in writing addressed to the Chief Executive.

### **Remissions for Community, Sporting and other Organisations**

#### **Objectives**

To facilitate the on-going provision of non-commercial community services and recreational opportunities for the residents of the District. The purpose of granting rates remission to an organisation is to:

- Assist the continued existence of non-profit organisations
- Make membership of the organisation more accessible to the general public, particularly groups including children, youth, young families, and the elderly and economically disadvantaged people
- Ensure sports clubs are not penalised for having a liquor licence.

#### **Conditions and Criteria**

1. This policy does not apply to organisations meeting the criteria of Schedule 1 of the Local Government (Rating) Act 2002.
2. The policy will apply to land owned by Council and/or owned and occupied by a charitable organisation, which is used exclusively or principally for sporting, recreation, or community purposes.
3. The policy does not apply to any body (including a society, associated organisation, whether incorporated or not) that is carried on for the purpose of profit or gain.
4. The policy does not apply to groups or organisations who engage in recreational, sporting or community services as a secondary purpose only.
5. No remission will be granted on targeted rates for water supply, sewage disposal or refuse collection.
6. Organisations making first applications should include the following documents in support of their application:
  1. Evidence of constitution
  2. Statement of the organisation's objectives
  3. Full financial statements
  4. Information on planned activities and programmes
  5. Details of membership
7. All remissions made under this policy will be confirmed by Council or a delegated Committee in open meeting.
8. The list of entities receiving this remission will be reviewed on a three yearly basis.
9. Annual remissions of 50% of all rates, other than those detailed in (5) above, will be applied to those societies and associations who meet the criteria.

### **Remission of Penalties**

#### **Objective**

To enable Council to act reasonably in its consideration of overdue rates which have not been received by the penalty date due to circumstances outside the ratepayer's control.

#### **Conditions and Criteria**

1. Remission of penalty may be granted at the Council's discretion where regular payments are being made in accordance with an agreement to clear all outstanding rates within an agreed timeframe.
2. Remission of penalty will be considered in any one rating year where payment has been late due to significant family disruption. Remission will be considered in the case of death, serious illness or accident of a family member as at due date.
3. A penalty will be remitted where there is an administrative error on the part of Council or an agent acting for Council.
4. Each application will be in writing (including email) and will be considered on its merits.

### **Remission of Wastewater Charges to Schools**

#### **Objective**

To provide relief and assistance to educational establishments in paying wastewater charges.

#### **Conditions and Criteria**

1. The policy will apply to educational establishments as defined in Schedule 1 Part 1 clause 6 (a-b) of the Local Government (Rating) Act 2002.
2. The policy does not apply to school houses or any part of a school used for residential purposes.
3. Wastewater charges for schools will be calculated as follows:
4. Staff plus pupil numbers ÷ 20 = number of pans. The wastewater charge for the educational establishment will be charged at:
5. 100% for the first four pans charges then the fifth to tenth pan charges will be discounted by 25% and all pan charges exceeding ten will be discounted by 50%.
6. The student numbers is the number of students on the roll on March 1 in the year immediately before the year in which the charge relates.
7. The number of staff is the number of full time equivalent and administration staff employed on 1 March immediately before the year in which the charge relates.

### **Remission on New Subdivisions**

#### **Objectives**

- To provide temporary rates relief to new subdivisions to limit the immediate rates impact of multiple Uniform Annual General Charges (UAGC) and service charges in the first year.
- To provide a rating policy that is consistent with accommodating growth expectations for the District.
- To encourage or at least not discourage continued subdivision activity in the District as allowed by the District Plan.

#### **Conditions and Criteria**

1. The policy will apply to land that is:
  - a. newly subdivided into 3 lots or more where the titles have been issued; and
  - b. owned by the original developer who is holding the individual titles pending their sale.
2. Remission of the UAGC, Community Rate, Tourism Rate and unconnected service charges will be actioned quarterly for each unsold lot except one.
3. Remission will apply for a maximum of two rating years.
4. Council or delegated committee may consider, in open meeting, an extension beyond this upon written application from the developer.

### **Remission of Uniform Charges of Non-Contiguous Rating Units Owned by the Same Ratepayer**

### **Objective**

To provide relief from uniform charges for rural land which is non-contiguous, farmed as a single entity and owned by the same person.

### **Conditions and Criteria**

1. Rating units that meet the criteria under this policy may qualify for a remission of the UAGC and specified targeted rates set on a fixed dollar charge per rating unit
2. The ratepayer will remain liable for at least one of each type of charge.
3. Applications will not be backdated
4. Rates types affected by this policy are:
  - Uniform Annual General Charge
  - Community rate
  - Tourism Rate
5. Rating units that receive a remission must be held in common ownership with each other and operated as a single farming or horticultural unit.
6. Applications for remissions must be in writing.
7. Remissions will continue (requiring no further application) until Council becomes aware of a change in circumstances or Council changes this policy.

### **Remission policy on contiguous land being acquired through adverse possession**

### **Objective**

To provide relief from rates set per rating unit or per separately used or inhabited part of a rating unit for land comprised of rating units that do not all meet the requirements of section 20 of the Local Government (Rating) Act 2002 only because each rating unit is not owned by exactly the same person or persons as the other rating units, but the same person or persons has been in continuous possession of and paying rates on the land they do not own for 5 or more years.

### **Conditions and Criteria**

1. The applicant must own and be the ratepayer for at least one of the rating units for which relief is sought under this policy. The rates must be paid up to date on the rating unit(s) owned by the applicant
2. Each of the rating units under (1) must be owned by exactly the same person or persons as the others for the purposes of section 20(a) of the Local Government (Rating) Act 2002.
3. For rating units that the applicant does not own but for which they seek rates relief under this policy, the applicant must satisfy the Council that they have been in exclusive and continuous possession of the rating unit(s) for no less than 5 years, that they continue to be in possession of the rating unit(s) and that they have paid rates on the rating unit(s) for 5 years so that the rates for that period are paid to date.
4. The rating units under (1) and (3) must be used jointly as a single unit for the purposes of section 20(b) of the Local Government (Rating) Act 2002.
5. The rating units under (1) and (3) must be contiguous or separated only by a road, railway, drain, water race, river, or stream for the purposes of section 20(c) of the Local Government (Rating) Act 2002.
6. Applications will not be accepted for land in the circumstances referred to in section 159 subsections (a)-(e) of the Land Transfer Act 2017.
7. The Council will not be responsible for any impacts that obtaining a remission of rates may have on a persons ability to apply for creation of records of title in a persons name based upon adverse possession.
8. Rating units that meet the criteria under this policy may qualify for a remission of the rates set per rating unit or per separately used or inhabited part of a rating unit. Rates will be remitted to the extent that the rates

would have been reduced if section 20 of the Local Government (Rating) Act 2002 had applied (or further reduced if it already applies in part).

9. Rates relief granted under this policy will be provided for a maximum of 1 year after eligibility to apply for creation of records of title in a person's name based upon adverse possession.

**Application**

1. Applications must be made in writing (annually on the form supplied by the Council).
2. Eligible applications received during a rating year will be applicable from the commencement of the following rating year. Rates relief under this policy will not be backdated.

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



# Tena Koutou

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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 decision's 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 6.5% 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

| Item  | What Council Resolved   | Impact  |
|---|---|---|
| <b>Item 1: Remittance of Rate Penalties</b>       | <b>Resolved</b> that Council adopts option 1, “Council no longer remits (refunds) interest charges on overdue rate demands,” for the Annual Plan 2026/2027. | <p>Once interest has been charged on an overdue rate demand the charge would stand. This will increase Council revenue from those ratepayers who do not pay their rates demands on time.</p> <p>The overall average decrease in rates will be 0.29%.</p>  |
| <b>Item 2: Changes to Pool Operating Hours</b>    | <b>Resolved</b> that Council adopts option 2, “Council continues to allow use of the pool outside standard operating hours,” for the Annual Plan 2026/2027. | <p>This reflects the current operating model, where user groups can operate beyond closing times.</p> <p>There will be no change to operating costs and no overall change to rates.</p>   |
| <b>Item 3: Changes to Museum Operating Hours</b>  | <b>Resolved</b> that Council adopts option 1, “Reduce operating hours to better align with seasonal visitor demand,” for the Annual Plan 2026/2027.         | <p>Under this option, operating hours will change as follows:</p> <ul style="list-style-type: none"> <li>• Summer: Saturday, Sunday and public holidays 10.00am to 3.00pm</li> <li>• Winter: Saturday 10.00am to 3.00pm</li> <li>• Winter: Closed Sunday and Monday</li> </ul> <p>Weekday operating hours will remain unchanged.</p> <p>This will reduce staffing and operating costs while maintaining access during peak periods.</p> <p>The estimated saving is \$49,000, equating to an overall average decrease in rates of 0.18%.</p> |
| <b>Item 4: Changes to Library Operating Hours</b> | <b>Resolved</b> that Council adopts option 1, “Reduce operating hours to better align with usage and operating costs,” for the Annual Plan 2026/2027.       | <p>Under this option, operating hours will change as follows:</p> <ul style="list-style-type: none"> <li>• Monday to Friday 9.30am to 5.00pm</li> <li>• Saturday 10.00am to 2.00pm</li> <li>• Closed Sunday</li> </ul> <p>This represents a 30-minute reduction in weekday hours and a two-hour reduction on Saturdays.</p> <p>This will reduce staffing and operating costs while maintaining access across six days of the week.</p> <p>The estimated saving is \$39,000, equating to an overall average decrease in rates of 0.14%.</p>  |
| <b>Item 5: Changes to isite Operating Hours</b>   | <b>Resolved</b> that Council adopts option 2, “Further reduce operating hours to prioritise cost savings,” for the Annual Plan 2026/2027.                   | <p>Under this option, operating hours will change as follows:</p> <ul style="list-style-type: none"> <li>• Monday to Friday 9.00am to 4.00pm</li> <li>• Saturday 10.00am to 2.00pm (year-round)</li> </ul>  |

| Item   | What Council Resolved  | Impact  |
|--|--|---|
|  |  | <ul style="list-style-type: none"> <li>• Winter: Closed Sundays</li> </ul> <p>This represents a 1-hour reduction in weekday hours, a three-hour reduction on Saturdays during summer, and the removal of Sunday opening during winter.</p> <p>This will reduce staffing and operating costs while maintaining core visitor servicing during peak periods.</p> <p>The estimated saving is \$52,000, equating to an overall average decrease in rates of 0.19%.</p> |
| <b>Item 6: Library Reserves</b>  | <b>Resolved</b> that Council adopts option 1, “Do not fund depreciation for the library reserve in the next financial year,” for the Annual Plan 2026/2027.                                    | <p>Under this option, no additional funding will be added to the reserve through depreciation. Instead, existing reserves would be drawn down to meet forecast capital expenditure requirements.</p> <p>This reflects the current strength of the reserve and its ability to support planned expenditure in the short term.</p> <p>The estimated saving is \$86,000, equating to an overall average decrease in rates of 0.31%.</p>                               |
| <b>Item 7: Heritage Park</b>   | <b>Resolved</b> that Council adopts option 1, “Council no longer funds the depreciation on Heritage Park buildings and releases funds already held in reserve,” for the Annual Plan 2026/2027. | <p>Council will continue to depreciate the Heritage Park buildings, but it will not fund the depreciation (set the cash aside) .</p> <p>The overall average decrease in rates would be 0.53%.</p>   |
| <b>Fees and Charges</b>  |  |   |
| <p>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.</p>  |  |   |
| <b>Major Project Spending</b>  |  |   |
| <p>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.</p> |  |   |

## 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:

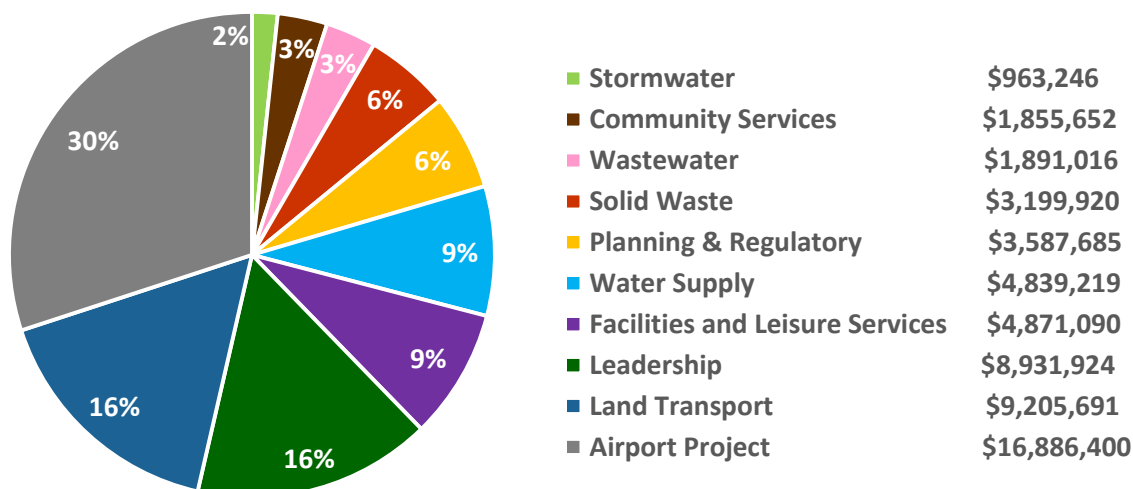
|                    | All of Council Expenses   |                   | Specific Activities   |
|--------------------|---|-------------------|---|
| <b>\$2,504,638</b> | <b>Depreciation</b> - This has increased compared to the LTP as the previous forecasts understated depreciation due to a calculation error. This has been corrected in the Draft Annual Plan. | <b>-\$163,554</b> | <b>Inspections and Administration</b> – 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”. |
| <b>-\$131,973</b>  | <b>Remuneration</b> – an overall decrease due to proposed changes to operating hours of some council facilities. This reduction is partially offset by inflationary pressures.                | <b>\$178,980</b>  | <b>Water</b> – Repairs and Maintenance and Materials are higher than planned mainly due to additional works required on water assets.   |
| <b>-\$125,596</b>  | <b>Insurance</b> – the cost of insurance premiums has reduced as negotiated by the collective.  | <b>\$90,621</b>   | <b>Water</b> – Electricity costs are expected to increase due to increased usage at Water Treatment Plants.   |
| <b>-\$251,604</b>  | <b>Interest</b> – forecast loan balances at 01 July 2026 are lower than planned as a result of deferred projects (mainly Hokitika Wastewater Treatment Plant).                                | <b>-\$176,732</b> | <b>Contractors &amp; Consultants</b> – reflecting reduced reliance on external contractors and consultants as more work is expected to be completed in-house.   |
|                    |   | <b>-\$86,334</b>  | <b>Courses, Accommodation, and Travel</b> – Reduced budget as this has been underutilised in previous 3 years   |

\* Against the Year 2 plan in the LTP

## Financial Summary

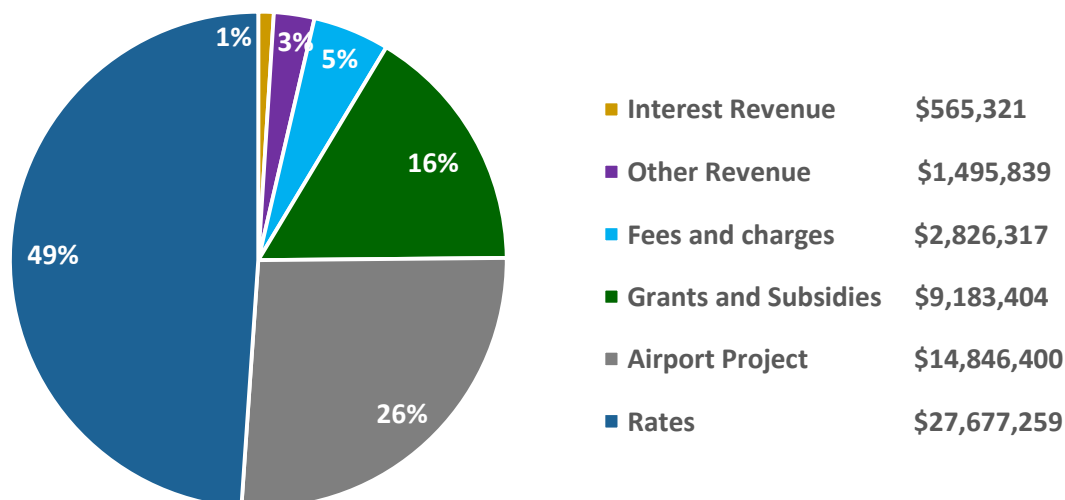
### Total Expenditure

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:

|                              |                     |                              |                     |
|------------------------------|---------------------|------------------------------|---------------------|
| <b>Borrowings:</b>           | <b>\$44,592,126</b> | <b>Operating Revenue</b>     | <b>\$56,594,540</b> |
| <b>Reserve Funds:</b>        | <b>\$8,888,730</b>  | <b>Operating Expenditure</b> | <b>\$56,231,843</b> |
| <b>Grants and Subsidies:</b> | <b>\$24,029,804</b> | <b>Capital Expenditure</b>   | <b>\$22,122,377</b> |

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 as 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 Yr 2 - 2026/27  | Annual Plan 2026/27 |
|---------------------------|---|---------------------|---------------------|---------------------|
| 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           |
|                           | <b>Total</b>                                  | <b>\$ 1,646,021</b> | <b>\$ 1,799,449</b> | <b>\$ 920,343</b>   |
| Carry Forwards to 2026/27 | As per Carry Forward Schedule                 | (\$ 1,408,688)      |                     |                     |
|                           | As per Carry Forward Schedule                 |                     |                     | \$ 1,408,688        |
|                           | <b>Total Planned Capital Expenditure</b>      |                     |                     | <b>2,329,031</b>    |

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

### Community Development

| Activity Group            | Project   | LTP 25/26         | LTP Yr 2 - 2026/27 | Annual Plan 2026/27 |
|---------------------------|---|-------------------|--------------------|---------------------|
| 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 (Cycle | \$ -              |                    | \$ 70,660           |
|                           | Bandroom developments                             | \$ -              | \$ 15,000          | \$ -                |
|                           | WCWT Taramakau remediation                        |                   | \$ 25,775          | \$ 25,000           |
|                           | Lights, Bins and other upgrades                   | \$ 90,487         | \$ 84,482          | \$ 36,539           |
|                           | <b>Total</b>                                      | <b>\$ 400,188</b> | <b>\$ 476,302</b>  | <b>\$ 519,765</b>   |
| Carry Forwards to 2026/27 | As per Carry Forward Schedule                     | (\$ 257,566)      |                    |                     |
|                           | As per Carry Forward Schedule                     |                   |                    | \$ 257,566          |
|                           | <b>Total Planned Capital Expenditure</b>          |                   |                    | <b>777,331</b>      |

## Facilities, and Leisure Services

| Activity Group              | Project   | LTP 25/26           | LTP Yr 2 - 2026/27  | Annual Plan 2026/27 |
|-----------------------------|---|---------------------|---------------------|---------------------|
| 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        |
|                             | <b>Total</b>                                      | <b>\$ 4,021,996</b> | <b>\$ 3,067,168</b> | <b>\$ 4,686,728</b> |
| Carry Forwards to 2026/27   | As per Carry Forward Schedule                     | (\$ 2,654,807)      |                     |                     |
|                             | As per Carry Forward Schedule                     |                     |                     | \$ 2,654,807        |
|                             | <b>Total Planned Capital Expenditure</b>          |                     |                     | <b>7,341,535</b>    |

- 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 Yr 2 - 2026/27 | Annual Plan 2026/27 |
|---------------------------|--|-------------------|--------------------|---------------------|
| Emergency Management      | Civil Defence - Alternate Water supply   | \$ 58,500         | \$ 80,418          | \$ -                |
|                           | Civil Defence - EMAT Cache               | \$ 32,000         | \$ 32,992          | \$ 32,000           |
|                           | Emergency Operations Centre-Portacoms    | \$ -              | \$ 515,500         | \$ -                |
|                           | Emergency communications                 | \$ 30,854         |                    | \$ -                |
|                           | Emergency equipment container            | \$ 31,416         | \$ 32,390          | \$ 31,416           |
|                           | Civil Defence Generators                 | \$ -              |                    | \$ 78,000           |
|                           | <b>Total</b>                             | <b>\$ 152,770</b> | <b>\$ 661,300</b>  | <b>\$ 141,416</b>   |
| Carry Forwards to 2026/27 | As per Carry Forward Schedule            | (\$ 36,139)       |                    |                     |
|                           | As per Carry Forward Schedule            |                   |                    | \$ 36,139           |
|                           | <b>Total Planned Capital Expenditure</b> |                   |                    | <b>177,555</b>      |

## Land Transport

| Project   | LTP 25/26           | TP Yr 2 - 2026/2    | Annual Plan 2026/27 |
|---|---------------------|---------------------|---------------------|
| 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 Replacemen | \$ 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           |
| <b>Total</b>  | <b>\$ 5,931,823</b> | <b>\$ 4,512,776</b> | <b>\$ 4,383,356</b> |
| As per Carry Forward Schedule   | (3,245,487)         |                     |                     |
| As per Carry Forward Schedule   |                     |                     | \$ 3,245,487        |
| <b>Total Planned Capital Expenditure</b>                                    |                     |                     | <b>7,628,843</b>    |

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           | P Yr 2 - 2026/2     | Annual Plan 2026/2  |
|--|---------------------|---------------------|---------------------|
| 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           |                     | \$ -                |
| Kaniere 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           |
| <b>Total</b>   | <b>\$ 1,680,793</b> | <b>\$ 1,822,121</b> | <b>\$ 1,747,000</b> |
| As per Carry Forward Schedule                                | (155,275)           |                     |                     |
| As per Carry Forward Schedule                                |                     |                     | \$ 155,275          |
| <b>Total Planned Capital Expenditure</b>                     |                     |                     | <b>1,902,275</b>    |
| 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           | P Yr 2 - 2026/2     | Annual Plan 2026/2  |
|--|---------------------|---------------------|---------------------|
| 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           |
| <b>Total</b>   | <b>\$ 2,015,529</b> | <b>\$ 1,184,848</b> | <b>\$ 1,138,000</b> |
| As per Carry Forward Schedule                                      | (1,489,917)         |                     |                     |
| As per Carry Forward Schedule                                      |                     |                     | \$ 1,489,917        |
| <b>Total Planned Capital Expenditure</b>                           |                     |                     | <b>2,627,917</b>    |

## Wastewater

| Project   | LTP 25/26           | P Yr 2 - 2026/2     | Annual Plan 2026/27 |
|---|---------------------|---------------------|---------------------|
| 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        | \$ -                |
| 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           |
| Hokitika WWTP Treatment and Disposal                  | \$ -                |                     | \$ 2,208,747        |
| <b>Total</b>  | <b>\$ 3,284,131</b> | <b>\$10,786,447</b> | <b>\$ 2,808,747</b> |
| As per Carry Forward Schedule                         | (2,270,310)         |                     |                     |
| As per Carry Forward Schedule                         |                     |                     | \$ 2,270,310        |
| <b>Total Planned Capital Expenditure</b>              |                     |                     | <b>5,079,057</b>    |

## Solid Waste

| Project                                       | LTP 25/26         | P Yr 2 - 2026/2   | Annual Plan 2026/27 |
|---|-------------------|-------------------|---------------------|
| 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           |
| <b>Total</b>                                  | <b>\$ 955,164</b> | <b>\$ 407,245</b> | <b>\$ 395,000</b>   |
| As per Carry Forward Schedule                 | (692,083)         |                   |                     |
| As per Carry Forward Schedule                 |                   |                   | \$ 692,083          |
| <b>Total Planned Capital Expenditure</b>      |                   |                   | <b>1,087,083</b>    |

- 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

| <b>Prospective Statement of Comprehensive Revenue and Expense</b> |   |   |  |
|---|---|---|--|
|   | <b>Long Term Plan<br/>2025/2026<br/>\$000</b> | <b>Long Term Plan<br/>2026/2027<br/>\$000</b> | <b>Annual Plan<br/>2026/2027<br/>\$000</b> |
| <b>Revenue</b>  |   |   |  |
| Rates   | 25,984  | 28,221  | 27,677                                     |
| Grants and subsidies  | 25,465  | 6,017   | 24,030                                     |
| Interest revenue  | 585   | 494   | 565  |
| Fees and charges  | 2,816   | 2,898   | 2,826                                      |
| Other revenue   | 1,747   | 1,671   | 1,496                                      |
| <b>Total operating revenue</b>                                    | <b>56,597</b>                                 | <b>39,300</b>                                 | <b>56,595</b>                              |
| <b>Expenditure</b>  |   |   |  |
| Employee benefit expenses   | 8,508   | 8,749   | 8,617                                      |
| Finance costs   | 1,605   | 1,774   | 1,522                                      |
| Depreciation and amortisation                                     | 8,204   | 8,427   | 10,931                                     |
| Other expenses  | 34,579  | 18,311  | 35,161                                     |
| <b>Total operating expenditure</b>                                | <b>52,896</b>                                 | <b>37,261</b>                                 | <b>56,232</b>                              |
| <b>Income Tax</b>   |   |   |  |
| Income Tax  | -   | -   | -  |
| <b>Total income tax</b>   | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                   |
| <b>Operating Surplus/(Deficit) before tax</b>                     | <b>3,701</b>                                  | <b>2,038</b>                                  | <b>363</b>                                 |
| <b>Other comprehensive revenue and expense</b>                    |   |   |  |
| Gain/(loss) on revaluation  | -   | 46,641  | 46,151                                     |
| <b>Total Other Comprehensive Revenue and Expenses</b>             | <b>-</b>                                      | <b>46,641</b>                                 | <b>46,151</b>                              |
| <b>Total comprehensive revenue and expense/(deficit)</b>          | <b>3,701</b>                                  | <b>48,679</b>                                 | <b>46,514</b>                              |

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

| <b>Prospective Statement of Changes in Equity</b> |   |   |  |
|---|---|---|--|
|   | <b>Long Term Plan<br/>2025/2026<br/>\$000</b> | <b>Long Term Plan<br/>2026/2027<br/>\$000</b> | <b>Annual Plan<br/>2026/2027<br/>\$000</b> |
| <b>Equity balance at 30 June</b>                  |   |   |  |
| Equity balance at 1 July                          | 528,945                                       | 532,646                                       | 525,799                                    |
| Comprehensive income for year                     | 3,701   | 48,679  | 46,514                                     |
| <b>Equity balance at 30 June</b>                  | <b>532,646</b>                                | <b>581,325</b>                                | <b>572,312</b>                             |
| <b>Components of Equity</b>                       |   |   |  |
| <b>Retained earnings 30 June</b>                  |   |   |  |
| Retained Earnings at 1 July                       | 171,482                                       | 175,422                                       | 166,463                                    |
| Net Surplus/(Deficit)                             | 3,701   | 2,038   | 363  |
| Transfers to/ (from) reserves                     | 238   | (429)   | (1,160)                                    |
| <b>Retained earnings 30 June</b>                  | <b>175,422</b>                                | <b>177,032</b>                                | <b>165,666</b>                             |
| <b>Revaluation Reserves 30 June</b>               |   |   |  |
| Revaluation Reserves at 1 July                    | 351,573                                       | 351,573                                       | 351,477                                    |
| Revaluation Gains                                 | -   | 46,641  | 46,151                                     |
| Transfers to/(from) reserve                       | -   | -   | -  |
| <b>Revaluation Reserves 30 June</b>               | <b>351,573</b>                                | <b>398,214</b>                                | <b>397,628</b>                             |
| <b>Council Created Reserves 30 June</b>           |   |   |  |
| Council Created Reserves at 1 July                | 5,762   | 5,524   | 7,729                                      |
| Transfers to / (from) reserves                    | (238)   | 429   | 1,160                                      |
| <b>Council Created Reserves 30 June</b>           | <b>5,524</b>                                  | <b>5,952</b>                                  | <b>8,889</b>                               |
| <b>Taxation on Revaluations Reserve 30 June</b>   |   |   |  |
| Taxation on Revaluations Reserves at 1 July       | 127   | 127   | 130  |
| Transfers to / (from) reserves                    | -   | -   | -  |
| <b>Taxation on Revaluations Reserve 30 June</b>   | <b>127</b>                                    | <b>127</b>                                    | <b>130</b>                                 |
| <b>Components of Equity</b>                       | <b>532,646</b>                                | <b>581,325</b>                                | <b>572,312</b>                             |

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

| <b>Forecast Statement of Financial Position</b> |   |   |  |
|---|---|---|--|
|   | <b>Long Term Plan<br/>2025/2026<br/>\$000</b> | <b>Long Term Plan<br/>2026/2027<br/>\$000</b> | <b>Annual Plan<br/>2026/2027<br/>\$000</b> |
| <b>Assets</b>                                   |   |   |  |
| Current assets                                  |   |   |  |
| Cash & Cash Equivalents                         | 6,257   | 5,819   | 8,870                                      |
| Debtors & Other Receivables                     | 3,171   | 3,237   | 556  |
| Other Financial Assets                          | 5,137   | 5,069   | 5,053                                      |
| inventory                                       | -   | -   | 228  |
| <b>Total Current Assets</b>                     | <b>14,566</b>                                 | <b>14,125</b>                                 | <b>14,706</b>                              |
| Non-current assets                              |   |   |  |
| Council Controlled Organisation                 | 12,480  | 12,480  | 12,480                                     |
| Intangible Assets                               | 94  | 110   | (315)                                      |
| Other Financial Assets                          | 705   | 1,699   | 957  |
| Assets Under Construction                       | 17,916  | 27,058  | 15,267                                     |
| Derivative Financial Instruments                | 53  | 69  | 50   |
| Property, Plant and Equipment                   | 535,559                                       | 593,123                                       | 582,014                                    |
| <b>Total Non-current assets</b>                 | <b>566,807</b>                                | <b>634,539</b>                                | <b>610,453</b>                             |
| Assets held for Sale                            |   |   |  |
| Assets held for sale                            | 446   | 446   | 446  |
| Assets held for Sale                            | 446   | 446   | 446  |
| <b>Total Assets</b>                             | <b>581,819</b>                                | <b>649,111</b>                                | <b>625,605</b>                             |
| <b>Liabilities</b>                              |   |   |  |
| 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                                      |
| <b>Total Current Liabilities</b>                | <b>15,134</b>                                 | <b>16,556</b>                                 | <b>14,542</b>                              |
| 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  | 35,348                                     |
| Derivative Financial Instruments                | 180   | 90  | 225  |
| <b>Total Non-Current Liabilities</b>            | <b>34,039</b>                                 | <b>51,230</b>                                 | <b>38,751</b>                              |
| <b>Total Liabilities</b>                        | <b>49,174</b>                                 | <b>67,786</b>                                 | <b>53,293</b>                              |
| <b>Net Assets</b>                               | <b>532,646</b>                                | <b>581,325</b>                                | <b>572,312</b>                             |
| <b>Equity</b>                                   |   |   |  |
| Retained earnings                               | 175,422                                       | 177,032                                       | 165,666                                    |
| Restricted Reserves                             | 5,524   | 5,952   | 8,889                                      |
| Revaluation reserves                            | -   | 46,641  | 397,628                                    |
| Taxation on revaluations reserve                | 127   | 127   | 130  |
| <b>Total Equity</b>                             | <b>181,073</b>                                | <b>229,752</b>                                | <b>572,312</b>                             |

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

| <b>Prospective Statement of Cashflows</b>               |   |   |  |
|---|---|---|--|
|   | <b>Long Term Plan<br/>2025/2026<br/>\$000</b> | <b>Long Term Plan<br/>2026/2027<br/>\$000</b> | <b>Annual Plan<br/>2026/2027<br/>\$000</b> |
| <b>Net Cashflow Operating Activities</b>                |   |   |  |
| <b>Cash was provided from:</b>                          |   |   |  |
| Rates Revenue   | 25,983  | 28,220  | 27,677                                     |
| Fees, charges, and other receipts (including donations) | 2,796   | 2,878   | 2,803                                      |
| Interest Received                                       | 585   | 494   | 565  |
| Dividends received                                      | 250   | 250   | 250  |
| Grants and Subsidies                                    | 26,876  | 5,996   | 24,018                                     |
| Other Revenue   | 1,482   | 1,315   | 1,244                                      |
| <b>Cash was provided from:</b>                          | <b>57,971</b>                                 | <b>39,152</b>                                 | <b>56,557</b>                              |
| <b>Cash was applied to:</b>                             |   |   |  |
| Payment Staff & Suppliers                               | 42,872  | 26,694  | 43,475                                     |
| Interest Paid   | 1,605   | 1,774   | 1,522                                      |
| <b>Cash was applied to:</b>                             | <b>44,476</b>                                 | <b>28,468</b>                                 | <b>44,997</b>                              |
| <b>Net Cashflow Operating Activities</b>                | <b>13,495</b>                                 | <b>10,684</b>                                 | <b>11,561</b>                              |
| <b>Net Cashflow Investment Activities</b>               |   |   |  |
| <b>Cash was provided from:</b>                          |   |   |  |
| Proceeds sale of property, plant and equipment          | 1,256   | -   | -  |
| Term Deposit with maturity greater than 90 days         | 3,800   | -   | -  |
| <b>Cash was provided from:</b>                          | <b>5,056</b>                                  | <b>-</b>                                      | <b>-</b>                                   |
| <b>Cash was applied to:</b>                             |   |   |  |
| Purchase of property, plant and equipment               | 18,862  | 28,461  | 16,871                                     |
| Purchase of intangibles                                 | 280   | 315   | 60   |
| Purchase of Investments                                 | 92  | 929   | 313  |
| <b>Cash was applied to:</b>                             | <b>19,235</b>                                 | <b>29,705</b>                                 | <b>17,243</b>                              |
| <b>Net Cashflow Investment Activities</b>               | <b>(14,179)</b>                               | <b>(29,705)</b>                               | <b>(17,243)</b>                            |

|   | Long Term Plan<br>2025/2026<br>\$000 | Long Term Plan<br>2026/2027<br>\$000 | Annual Plan<br>2026/2027<br>\$000 |
|---|--------------------------------------|--------------------------------------|-----------------------------------|
| <b>Net Cashflow Finance Activities</b>    |                                      |                                      |                                   |
| <b>Cash was provided from:</b>            |                                      |                                      |                                   |
| Proceeds from borrowings                  | 1,843                                | 18,580                               | 6,252                             |
| Capital works loan repayments             | 2                                    | 2                                    | 2                                 |
| <b>Cash was provided from:</b>            | <b>1,845</b>                         | <b>18,582</b>                        | <b>6,255</b>                      |
| <b>Cash was applied to:</b>               |                                      |                                      |                                   |
| Repayment of borrowings                   | -                                    | -                                    | -                                 |
| <b>Cash was applied to:</b>               | <b>-</b>                             | <b>-</b>                             | <b>-</b>                          |
| <b>Net Cashflow Finance Activities</b>    | <b>1,845</b>                         | <b>18,582</b>                        | <b>6,255</b>                      |
| <b>Cash Balance</b>                       |                                      |                                      |                                   |
| <b>Cash Balance</b>                       |                                      |                                      |                                   |
| Net increase/(decrease) in cash held      | 1,161                                | (438)                                | 698                               |
| Total cash resources at start of the year | 5,096                                | 6,257                                | 8,172                             |
| <b>Cash Balance</b>                       | <b>6,257</b>                         | <b>5,819</b>                         | <b>8,870</b>                      |

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

| <b>Forecast Statement of Comprehensive Revenue and Expense</b>   |   |   |  |
|--|---|---|--|
|  | <b>Long Term Plan<br/>2025/2026<br/>\$000</b> | <b>Long Term Plan<br/>2026/2027<br/>\$000</b> | <b>Annual Plan<br/>2026/2027<br/>\$000</b> |
| Surplus/deficit after tax  | 3,701   | 2,038   | 363  |
|  | <b>3,701</b>                                  | <b>2,038</b>                                  | <b>363</b>                                 |
| Add/(Less) non-cash expenses                                     |   |   |  |
| Depreciation and amortisation                                    | 8,204   | 8,427   | 10,931                                     |
| Employee entitlements non-current                                | 1   | 1   | 1  |
|  | <b>8,205</b>                                  | <b>8,428</b>                                  | <b>10,933</b>                              |
| Add/(Less) items classified as investing or financing activities |   |   |  |
| (Gains/losses on sale of intangibles                             | 260   | 268   | 205  |
| Change in fair value of interest rate swap                       | (112)   | (106)   | -  |
|  | <b>148</b>                                    | <b>162</b>                                    | <b>205</b>                                 |
| Add/(Less) movement in working capital                           |   |   |  |
| (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   |
|  | <b>1,441</b>                                  | <b>56</b>                                     | <b>60</b>                                  |
| <b>Net cash flow from operating activities</b>                   | <b>13,495</b>                                 | <b>10,684</b>                                 | <b>11,561</b>                              |

## Rating Base Information

RATING BASE AS AT 30 JUNE 2026

|                                     | 2026/2027     |
|-------------------------------------|---------------|
| Projected number of rating units    | 6,344         |
| 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"> <li>• Kumara Community Rate</li> <li>• Hokitika Community Rate</li> <li>• Ross Community Rate</li> <li>• Hari Hari Community Rate</li> <li>• Whataroa Community Rate</li> <li>• Franz Josef / Waiau Community Rate</li> <li>• Fox Glacier Community Rate</li> <li>• Haast Community Rate</li> <li>• Bruce Bay Community Rate</li> </ul> | <ul style="list-style-type: none"> <li>• Kokatahi / Kowhitirangi Community Rates</li> <li>• Water Rates</li> <li>• Metered Water Rates</li> <li>• Milk Treatment Plant Water Rates</li> <li>• Sewerage Rates</li> <li>• Refuse Collection Rates</li> <li>• Hokitika Area Promotions Rate</li> <li>• Tourism Promotion Rate</li> </ul> | <ul style="list-style-type: none"> <li>• Franz Josef / Waiau Glacier Township Development Rate</li> <li>• Fox Glacier – Glacier Township Development Rate</li> <li>• Kaniere Sewerage Capital Contribution Rate</li> <li>• Hannah's Clearing Water Supply Capital Repayment Rate</li> <li>• Emergency Management Contingency Fund Rate</li> </ul> |
|--|---|---|

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

All targeted rates are set differentially based upon the location of the land and the use to which it is put. The differential 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.

|   |  |
|---|--|
| <b>Kumara Community Rate</b>              | <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 differentially 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: township development fund, and parks and reserves.</p>  |
| <b>Hokitika Community Rate</b>            | <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: 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> |
| <b>Ross Community Rate</b>                | <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 differentially 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: township development fund, parks and reserves, community halls (Ross Memorial and Waitaha) and Ross swimming pool.</p>  |
| <b>Hari Hari Community Rate</b>           | <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 differentially 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: township development fund, and parks and reserves.</p>   |
| <b>Whataroa Community Rate</b>            | <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 differentially 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: township development fund (including Okarito), and parks and reserves.</p>  |
| <b>Franz Josef /Waiiau Community Rate</b> | <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: township development fund and parks and reserves.</p>  |

|   |   |
|---|---|
| <b>Fox Glacier Community Rate</b>                   | <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: township development fund and parks and reserves.</p>   |
| <b>Haast Community Rate</b>                         | <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 differentially 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: township development fund (Haast, Hannah’s Clearing and Neils Beach), parks and reserves and community halls (Haast and Okuru).</p>   |
| <b>Bruce Bay Community Rate</b>                     | <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: township development fund, parks and reserves and community halls.</p>  |
| <b>Kokatahi/ Kowhitirangi Special Targeted Rate</b> | <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>   |
| <b>Water Rates</b>                                  | <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"> <li>• Hokitika and Kaniere Treated water – Connected (all rating units other than commercial ones)</li> <li>• Hokitika and Kaniere Treated water – Commercial connected</li> <li>• Hokitika and Kaniere Treated water – Unconnected</li> <li>• Rural Townships Treated water – Connected (all rating units other than commercial ones)</li> <li>• Rural Townships Treated water – Commercial connected</li> <li>• Rural Townships Treated water - Unconnected</li> <li>• Rural Townships Untreated – Connected (all rating units other than commercial ones)</li> <li>• Rural Townships Untreated – Commercial connected</li> <li>• Rural Townships Untreated – Unconnected</li> </ul> <p>Water rates fund part of the water supply activity.</p> |
| <b>Metered Water Rates</b>                          | <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.</p> <p>The locations are:</p> <ul style="list-style-type: none"> <li>• Hokitika and Kaniere metered water</li> <li>• Rural Townships metered water</li> </ul> <p>Metered water rates fund part of the water supply activity.</p>   |
| <b>Milk Treatment Plan Water Rates</b>              | <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"> <li>• Hokitika Milk Treatment Plant rate fixed charge from 0 up to a projected demand for the year.</li> <li>• Hokitika Milk Treatment Plant metered water greater than projected demand for the year.</li> </ul> <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>  |

|   |  |
|---|--|
| <b>Sewerage Rates</b>   | <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"> <li>• Sewerage Connected (per water closet or urinal)</li> <li>• Sewerage Unconnected (per rating unit)</li> </ul> <p>Sewerage rates fund part of the wastewater activity.</p>   |
| <b>Refuse Collection Rates</b>                                | <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"> <li>• Refuse collection</li> </ul> <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>  |
| <b>Hokitika Area Promotions Rate</b>                          | <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>   |
| <b>Tourism Promotion Rate</b>                                 | <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"> <li>• Commercial <ul style="list-style-type: none"> <li>○ Greater than \$10m</li> <li>○ Greater than \$3m and up to \$10m</li> <li>○ Greater than \$1m and up to \$3m</li> <li>○ \$1m or less</li> </ul> </li> <li>• Residential, Rural Residential and Rural</li> </ul> <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> |
| <b>Franz Josef / Waiiau Glacier Township Development Rate</b> | <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>  |
| <b>Fox Glacier – Glacier Township Development Rate</b>        | <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>  |
| <b>Kaniere Sewerage Capital Contribution Rate</b>             | <p>The Kaniere sewerage capital contribution rate is set and assessed as a fixed rate per rating unit on all rateable properties that are connected to the Kaniere sewerage scheme and have not repaid the capital amount.</p> <p>The Kaniere Sewerage capital contribution rate funds part of the Wastewater activity (Kaniere sewerage upgrade loan).</p>  |
| <b>Hannah's Clearing Water Supply Capital Repayment Rate</b>  | <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>  |
| <b>Emergency Management Contingency Fund Rate</b>             | <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

|                               |                      |                    | Sector             |                    |                    |                 | Totals              |                     |
|-------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|-----------------|---------------------|---------------------|
| Rate                          | Factor               | Rural              | Rural Residential  | Residential        | Commercial         | Units           | Revenue             |                     |
| <b>General Rates</b>          |                      |                    |                    |                    |                    |                 | Inc GST \$          | Ex GST \$           |
| General Rate                  | Capital Value        | \$1,115,865,400    | \$748,002,000      | \$1,065,384,250    | \$666,694,250      | \$3,595,945,900 |                     |                     |
|                               | Per \$ Capital Value | \$0.0025561        | \$0.0019171        | \$0.0025661        | \$0.0051123        |                 |                     |                     |
|                               | Revenue              | \$2,852,307        | \$1,433,998        | \$2,723,270        | \$3,408,326        |                 | \$10,417,901        | \$9,059,044         |
| Uniform Annual General Charge | Rateable Units       | 1,696              | 1,503              | 2,648              | 497                | 6,344           |                     |                     |
|                               | Each                 | \$878              | \$878              | \$878              | \$878              |                 |                     |                     |
|                               | Revenue              | \$1,489,709        | \$1,319,914        | \$2,325,860        | \$436,710          |                 | \$5,574,916         | \$4,847,753         |
| <b>Total General Rates</b>    |                      | <b>\$4,342,016</b> | <b>\$2,753,912</b> | <b>\$5,049,130</b> | <b>\$3,845,036</b> |                 | <b>\$15,992,817</b> | <b>\$13,906,797</b> |

Targeted community rates

| Rate                         | Factor                | Sector           |                   |                    |                  | Totals       |                    |                    |
|------------------------------|-----------------------|------------------|-------------------|--------------------|------------------|--------------|--------------------|--------------------|
|                              |                       | Rural            | Rural Residential | Residential        | Commercial       | Units        | Revenue            |                    |
| Kumara                       | Rateable Units        | 122              | 165               | 220.7              | 15               | 523          |                    |                    |
|                              | Each                  | \$180            | \$180             | \$180              | \$180            |              |                    |                    |
|                              | Revenue               | \$21,992         | \$29,758          | \$39,784           | \$2,744          |              |                    |                    |
| Hokitika                     | Rateable Units        | 663              | 846               | 1823               | 250              | 3,581        |                    |                    |
|                              | Each                  | \$926            | \$926             | \$1,234            | \$2,468          |              |                    |                    |
|                              | Revenue               | \$613,179        | \$783,318         | \$2,249,395        | \$615,8571       |              |                    |                    |
| Ross                         | Rateable Units        | 136              | 30                | 172.5              | 16.5             | 355          |                    |                    |
|                              | Each                  | \$704            | \$704             | \$704              | \$704            |              |                    |                    |
|                              | Revenue               | \$95,692         | \$21,109          | \$121,375          | \$11,610         |              |                    |                    |
| Harihari                     | Rateable Units        | 134              | 37                | 93                 | 16               | 279          |                    |                    |
|                              | Each                  | \$146            | \$146             | \$146              | \$146            |              |                    |                    |
|                              | Revenue               | \$19,571         | \$5,375           | \$13,510           | \$2,293          |              |                    |                    |
| Whataroa                     | Rateable Units        | 110              | 91                | 58                 | 29               | 288          |                    |                    |
|                              | Each                  | \$317            | \$317             | \$317              | \$317            |              |                    |                    |
|                              | Revenue               | \$34,902         | \$28,953          | \$18,403           | \$9,122          |              |                    |                    |
| Franz Josef                  | Rateable Units        | 74               | 51                | 133                | 72               | 331          |                    |                    |
|                              | Each                  | \$384            | \$384             | \$512              | \$1,023          |              |                    |                    |
|                              | Revenue               | \$28,396         | \$19,662          | \$68,277           | \$73,992         |              |                    |                    |
| Fox Glacier                  | Rateable Units        | 47               | 12                | 73.52              | 45               | 177          |                    |                    |
|                              | Each                  | \$483            | \$483             | \$644              | \$1,287          |              |                    |                    |
|                              | Revenue               | \$22,689         | \$5,552           | \$47,322           | \$57,904         |              |                    |                    |
| Bruce Bay                    | Rateable Units        | 101              | 45                | 0                  | 5                | 151          |                    |                    |
|                              | Each                  | \$137            | \$137             | \$0                | \$137            |              |                    |                    |
|                              | Revenue               | \$13,861         | \$6,181           | \$0                | \$748            |              |                    |                    |
| Haast                        | Rateable Units        | 221              | 236               | 80.5               | 37               | 575          |                    |                    |
|                              | Each                  | \$205            | \$205             | \$205              | \$205            |              |                    |                    |
|                              | Revenue               | \$45,239         | \$48,450          | \$16,516           | \$7,663          |              |                    |                    |
| <b>Total Community Rates</b> | <b>Rateable Units</b> | <b>1,607</b>     | <b>1,513</b>      | <b>265</b>         | <b>486</b>       | <b>6,260</b> |                    |                    |
|                              | <b>Revenue</b>        | <b>\$895,519</b> | <b>\$948,355</b>  | <b>\$2,574,581</b> | <b>\$781,932</b> |              | <b>\$5,200,387</b> | <b>\$4,522,076</b> |

Other targeted rates

| Rate   | Factor     | Unit Amounts                    |                             |                    |             | Units        | Revenue            |                    |
|--|------------|---------------------------------|-----------------------------|--------------------|-------------|--------------|--------------------|--------------------|
|  |            | \$                              | \$                          | \$                 | \$          |              | Inc GST \$         | Ex GST \$          |
| <b><i>Refuse Collection Rates</i></b>          |            |                                 |                             |                    |             |              |                    |                    |
| Refuse Collection                              | Per bin    |                                 |                             |                    | \$336       | 3,338        | \$1,120,905        | \$974,700          |
| <b>Total Refuse Collection Rates</b>           |            |                                 |                             |                    |             | <b>3,303</b> | <b>\$1,120,675</b> | <b>\$974,500</b>   |
| <b><i>Water Supply Rates</i></b>               |            |                                 |                             |                    |             |              |                    |                    |
|  |            | <u>Connected non commercial</u> | <u>Connected Commercial</u> | <u>Unconnected</u> |             |              |                    |                    |
| Untreated Water                                | Each       | \$692                           | \$1,210                     | \$346              |             | 6            | \$4,149            | \$3,608            |
| Treated Water                                  | Each       | \$922                           | \$1,614                     | \$461              |             | 3,062        | \$2,970,232        | \$2,582,811        |
| Hannah's Clearing Capital                      | Each       |                                 |                             |                    | \$661       | 2            | \$1,323            | \$1,150            |
| 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        |
| <b>Total Water Supply Rates</b>                |            |                                 |                             |                    |             |              | <b>\$6,540,790</b> | <b>\$5,687,644</b> |
| <b><i>Sewerage Rates</i></b>                   |            |                                 |                             |                    |             |              |                    |                    |
| Connected                                      | Each       |                                 |                             |                    | \$544       |              |                    |                    |
| Unconnected                                    | Each       |                                 |                             |                    | \$272       |              |                    |                    |
| <u>Total</u>                                   |            |                                 |                             |                    |             | 4,462        | \$2,426,318        | \$2,109,841        |
| Kaniere Sewerage Capital                       | Each       |                                 |                             |                    | \$417       | 1            | \$417              | \$363              |
| <b>Total Sewerage Rates</b>                    |            |                                 |                             |                    |             |              | <b>\$2,426,735</b> | <b>\$2,110,204</b> |

| Rate  | Factor         | Unit Amounts \$          |                         |                        |                        | Units        | Revenue             |                    |
|---|----------------|--------------------------|-------------------------|------------------------|------------------------|--------------|---------------------|--------------------|
| <b><i>Kokatahi / Kowhitirangi Special Targeted Rate</i></b>       |                |                          |                         |                        |                        |              | Inc GST \$          | Ex GST \$          |
| Land Value  | Per \$ Value   |                          |                         |                        | \$0.0001570            | 176,637,000  | \$27,726            | \$24,110           |
| Uniform Basis   | Rateable Units |                          |                         |                        | \$128                  | 217          | \$27,726            | \$24,110           |
| <b><i>Total Kokatahi / Kowhitirangi Special Targeted Rate</i></b> |                |                          |                         |                        |                        |              | <b>\$55,453</b>     | <b>\$48,220</b>    |
| <b><i>Glacier Township Development Rate</i></b>                   | Factor         | Rural                    | Rural Residential       | Residential            | Commercial             |              |                     |                    |
| Franz Josef   | Rateable Units | 75                       | 51                      | 133                    | 71                     | 331          |                     |                    |
|   | Each           | \$112.20                 | \$112.20                | \$149.61               | \$299.21               |              |                     |                    |
|   | Revenue        | \$8,415                  | \$5,749                 | \$19,965               | \$21,337               |              | \$55,466            | \$48,232           |
| Fox Glacier   | Rateable Units | 48                       | 112                     | 73.52                  | 45                     | 178          |                     |                    |
|   | Each           | \$100.25                 | \$100.25                | \$133.67               | \$267.33               |              |                     |                    |
|   | Revenue        | \$4,812                  | \$1,153                 | \$9,827                | \$12,025               |              | \$27,817            | \$24,188           |
| <b><i>Hokitika Area Promotions Rate</i></b>                       | Rateable Units |                          |                         |                        | \$190                  | 243          | \$46,016            | \$40,014           |
| <b><i>Tourism Promotions Rates</i></b>                            |                |                          |                         |                        |                        |              |                     |                    |
| <i>Non Commercial</i>   | Each           |                          |                         |                        | \$7.19                 | 5,846        | \$42,047            | \$36,563           |
| 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                    | 102                    | 379                    | 502          | 0                   |                    |
|   | Each           | \$4,748                  | \$2,374                 | \$950                  | \$475                  |              |                     |                    |
|   | Revenue        | \$42,730                 | \$31,098                | \$96,417               | \$179,726              |              | \$349,970           | \$304,322          |
| <b><i>Total Tourism Promotions Rates</i></b>                      |                |                          |                         |                        |                        | <b>6,348</b> | <b>\$576,769</b>    | <b>\$501,538</b>   |
| <b><i>Total Other Targeted Rates</i></b>                          |                |                          |                         |                        |                        |              | <b>\$10,665,199</b> | <b>\$9,274,086</b> |

## 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      | 3,607.61            | (337.23) | (8.55%)             |
| Rural             | Bruce Bay   | 947,000                 | 2,856.21      | 2,994.30            | 138.09   | 4.83%               |
| Rural Residential | Bruce Bay   | 1,060,000               | 2,539.60      | 2,656.45            | 116.85   | 4.60%               |
| Commercial        | Fox Glacier | 1,000,000               | 9,178.63      | 8,332.40            | (846.23) | (9.22%)             |
| Residential       | Fox Glacier | 640,000                 | 4,036.04      | 4,143.10            | 107.06   | 2.65%               |
| Rural             | Fox Glacier | 830,000                 | 3,341.24      | 3,121.86            | (219.38) | (6.57%)             |
| Rural Residential | Fox Glacier | 86,000                  | 1,390.00      | 1,420.36            | 30.36    | 2.18%               |
| Commercial        | Franz Josef | 1,050,000               | 10,587.55     | 9,771.16            | (816.39) | (7.71%)             |
| Residential       | Franz Josef | 630,000                 | 3,879.91      | 4,019.92            | 140.01   | 3.61%               |
| Rural             | Franz Josef | 590,000                 | 2,118.88      | 2,512.69            | 393.81   | 18.59%              |
| Rural Residential | Franz Josef | 450,000                 | 1,888.48      | 1,951.46            | 62.98    | 3.33%               |
| Commercial        | Haast       | 1,450,000               | 9,076.51      | 8,213.80            | (862.71) | (9.50%)             |
| Residential       | Haast       | 385,000                 | 2,914.47      | 3,078.77            | 164.30   | 5.64%               |
| Rural             | Haast       | 90,000                  | 1,053.43      | 1,148.49            | 95.06    | 9.02%               |
| Rural Residential | Haast       | 420,000                 | 1,548.75      | 1,648.61            | 99.86    | 6.45%               |
| Commercial        | Hari Hari   | 610,000                 | 5,690.18      | 5,418.48            | (271.70) | (4.77%)             |
| Residential       | Hari Hari   | 175,000                 | 1,780.52      | 1,887.35            | 106.83   | 6.00%               |
| Rural             | Hari Hari   | 2,360,000               | 6,342.68      | 6,142.68            | (200.00) | (3.15%)             |
| Rural Residential | Hari Hari   | 285,000                 | 1,318.69      | 1,372.15            | 53.46    | 4.05%               |
| Commercial        | Hokitika    | 650,000                 | 9,891.52      | 9,963.47            | 71.95    | 0.73%               |
| Residential       | Hokitika    | 520,000                 | 4,258.07      | 4,565.51            | 307.44   | 7.22%               |
| Rural             | Hokitika    | 770,000                 | 2,142.07      | 2,522.56            | 380.49   | 17.76%              |
| Rural Residential | Hokitika    | 690,000                 | 2,821.58      | 3,017.11            | 195.63   | 6.93%               |
| Commercial        | Kumara      | 245,000                 | 4,338.40      | 4,117.64            | (220.76) | (5.09%)             |
| Residential       | Kumara      | 240,000                 | 2,452.59      | 2,554.03            | 101.44   | 4.14%               |
| Rural             | Kumara      | 43,000                  | 999.73        | 1,022.37            | 22.64    | 2.26%               |
| Rural Residential | Kumara      | 317,000                 | 1,718.45      | 1,747.25            | 28.80    | 1.68%               |
| Commercial        | Ross        | 1,630,000               | 9,622.78      | 9,739.43            | 116.65   | 1.21%               |
| Residential       | Ross        | 320,000                 | 2,929.10      | 3,186.94            | 257.84   | 8.80%               |
| Rural             | Ross        | 351,000                 | 1,970.23      | 2,162.06            | 191.83   | 9.74%               |
| Rural Residential | Ross        | 1,050,000               | 3,515.54      | 3,716.29            | 200.75   | 5.71%               |
| Commercial        | Whataroa    | 345,000                 | 3,266.49      | 2,986.22            | (280.27) | (8.58%)             |
| Residential       | Whataroa    | 90,000                  | 1,856.52      | 2,047.77            | 191.25   | 10.30%              |
| Rural             | Whataroa    | 955,000                 | 2,928.15      | 3,168.65            | 240.50   | 8.21%               |
| Rural Residential | Whataroa    | 405,000                 | 1,597.84      | 1,721.10            | 123.26   | 7.71%               |

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

| <b>Prospective Council Funding Impact Statement</b>                      |   |   |  |
|--|---|---|--|
|  | <b>Long Term Plan<br/>2025/2026<br/>\$000</b> | <b>Long Term Plan<br/>2026/2027<br/>\$000</b> | <b>Annual Plan<br/>2026/2027<br/>\$000</b> |
| <b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>                          |   |   |  |
| Sources of Operating Funding   |   |   |  |
| General rates, uniform annual general charges, rates penalties           | 13,365  | 14,289  | 13,883                                     |
| Targeted Rates   | 12,619  | 13,932  | 13,795                                     |
| 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   | 815  |
| Local authorities fuel tax, fines, infringement fees, and other receipts | 1,497   | 1,421   | 1,246                                      |
| <b>Total Operating Funding (A)</b>                                       | <b>34,540</b>                                 | <b>36,327</b>                                 | <b>35,954</b>                              |
| Applications of Operating Funding  |   |   |  |
| Payments to staff and suppliers  | 43,087  | 27,061  | 43,778                                     |
| Finance Costs  | 1,605   | 1,774   | 1,522                                      |
| <b>Total Applications of Operating Funding (B)</b>                       | <b>44,692</b>                                 | <b>28,835</b>                                 | <b>45,300</b>                              |
| <b>Surplus/(Deficit) of Operating Funding (A - B)</b>                    | <b>(10,152)</b>                               | <b>7,492</b>                                  | <b>(9,347)</b>                             |
| <b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>                            |   |   |  |
| Sources of Capital Funding   |   |   |  |
| Subsidies and grants for capital expenditure                             | 22,057  | 2,972   | 20,641                                     |
| Increase (decrease) in debt  | 2,843   | 17,280  | 4,952                                      |
| <b>Total Sources of Capital Funding (C)</b>                              | <b>24,900</b>                                 | <b>20,252</b>                                 | <b>25,594</b>                              |
| Application of Capital Funding   |   |   |  |
| Capital Expenditure:   |   |   |  |
| - to meet additional demand  | 56  | 22  | 22   |
| - to improve the level of service  | 7,312   | 14,780  | 3,157                                      |
| - to replace existing assets   | 11,775  | 13,973  | 13,751                                     |
| Increase (decrease) in reserves  | (4,395)                                       | (1,031)                                       | (684)                                      |
| <b>Total Applications of Capital Funding (D)</b>                         | <b>14,748</b>                                 | <b>27,745</b>                                 | <b>16,247</b>                              |
| <b>Surplus/(Deficit) of Capital Funding (C - D)</b>                      | <b>10,152</b>                                 | <b>(7,492)</b>                                | <b>9,347</b>                               |
| <b>Funding Balance ((A - B) + (C - D))</b>                               | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                   |

## 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 | \$27,677,259 | Yes |
| Rates (increases) affordability benchmark | 7.0%         | 6.5%         | Yes |
| Debt affordability benchmark              | \$73,135,310 | \$24,425,696 | Yes |
| Balanced budget benchmark                 | 100%         | 106.1%       | 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<br>01 July<br>2026 | Transfers<br>into fund | Transfers<br>out of<br>fund | Balance<br>30 June<br>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                      |

| Reserve                               | Purpose of each reserve fund   | Balance<br>01 July<br>2026 | Transfers<br>into fund | Transfers<br>out of<br>fund | Balance<br>30 June<br>2027 |
|---------------------------------------|--|----------------------------|------------------------|-----------------------------|----------------------------|
|                                       |  | \$000                      | \$000                  | \$000                       | \$000                      |
| 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                        |
| <b>Total Council created reserves</b> |  | <b>11,177</b>              | <b>7,338</b>           | <b>(11,821)</b>             | <b>6,694</b>               |

## 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                   |
| <b>Total Restricted Reserves</b> |  | <b>1,682</b>         | <b>361</b>          | <b>(4)</b>            | <b>2,039</b>         |
| <b>Total reserves</b>            |  | <b>12,859</b>        | <b>7,699</b>        | <b>(11,825)</b>       | <b>8,734</b>         |

## Fees and charges 2026/2027

ALL FEES AND CHARGES ARE GST INCLUSIVE UNLESS OTHERWISE STATED

| <b>Corporate service charges</b>  |  |
|---|--|
| <b>Customer enquiries</b>   |  |
| First 30 minutes of staff costs are free, after that pro-rata \$65/hour                   |  |
| <b>Black and White Photocopying and Printing</b>  |  |
| 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   |
| <b>Colour Photocopying and Printing</b>   |  |
| Single Sided - A4   | \$2.95   |
| Single Sided - A3   | \$4.55   |
| Double Sided - A4   | \$4.00   |
| Double Sided - A3   | \$5.75   |
| <b>Laminating</b>   |  |
| A4 - Per Page   | \$5.25   |
| A3 - Per Page   | \$7.25   |
| <b>Binding</b>  |  |
| Small - less than 100 pages   | \$10.25  |
| Large - more than 100 pages   | \$15.50  |
| <b>Scanning and scanning to email</b>   |  |
| Large scale format scanning   | \$5.15 per scan                                |
| Document scanning via photocopy machine   | \$1.15 per scan                                |
| <b>Requests under the Local Government Official Information and Meetings Act (LGOIMA)</b> |  |
| 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  |  |
| <b>Meeting room hire</b>  |  |
| Pakiwaitara building meeting room   | \$320 general public<br>\$160 community groups |

| <b>Financial Services</b>   |   |
|---|---|
| Rates settlement refund processing fee  | \$35.00   |
| <b>Land Information Services</b>  |   |
| Land online Search—CT or Plan Instrument  | \$10.25   |
| <b>Land Information</b>   |   |
| 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  |
| <b>Property Files</b>   |   |
| Property File   | \$30 per file request                           |
| <b>Land information memoranda</b>   |   |
| 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   |
| <b>Westland Library</b>   |   |
| 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                                     |
| <b>Photocopying and Printing</b>  |   |
| Refer to charges as set out in Corporate Services Charges   |   |
| <b>Room Hire</b>  |   |
| Available during library opening hours  |   |
| History Room  | \$31 per hour                                   |
| Digital Learning Centre   | \$65 for 4 hour block<br>\$110 for 8 hour block |

| <b>Hokitika Museum</b>   |  |
|--|--|
| <b>Admission fee</b>   |  |
| Westland residents   | Free   |
| Adult 16+ (visitors)   | \$10   |
| Youth (visitors) (1 years - 16 years)<br>Special exhibitions may incur an additional entry cost  | Free   |
| <b>Research</b>  |  |
| Westland Residents - In person enquiry first half hour<br>Additional hours thereafter  | \$5<br>\$32 per half hour                                    |
| In person enquiry first half hour – non-Westland Residents<br>Additional hours thereafter  | First half hour \$15<br>\$37 per half hour thereafter        |
| Written research service (per hour)<br>Minimum charge  | \$70<br>\$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  |
| <b>Photographs</b>   |  |
| Photocopied image on A4 card   | \$10 per image   |
| Digital image  | \$30 per image   |
| Flash drive for supply<br>of digital images  | At Cost  |
| <b>Photocopies</b>   |  |
| Photocopying- Black and white A4 and A3  | Refer to charges as set out in<br>Corporate Services Charges |
| <b>Reproduction fees:</b> 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   |
| <b>Venue Hire</b>  |  |
| Commission on sales  | 20%  |
| Staff supervision outside normal hours   | \$62 per hour  |

| <b>Sports field charges</b>                              |   |
|--|---|
| <b>Cass Square (season hire)</b>                         |   |
| Touch Rugby per season                                   | \$515                                       |
| Softball per season                                      | \$280                                       |
| Rugby per season   | \$1,450                                     |
| Cricket per season                                       | \$280                                       |
| Soccer per season  | \$1,450                                     |
| <b>Cass Square (casual use)</b>                          |   |
| 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 |
| <b>Hokitika Swimming Pool</b>                            |   |
| Spectator  | Free  |
| <b>Single Admission</b>                                  |   |
| 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                                     |
| <b>Concession Ticket - 10 Swims</b>                      |   |
| 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                                       |
| <b>3 month pass</b>                                      |   |
| Adult  | \$105                                       |
| Senior Citizen (60+)                                     | \$75  |
| Child at school  | \$60  |
| <b>Season Ticket</b>                                     |   |
| Adult  | \$350                                       |
| Senior Citizen (60+)                                     | \$270                                       |
| Child at school  | \$210                                       |
| <b>AquaFit Classes (Includes entry to swimming pool)</b> |   |

| <b>Single Class</b>   |                      |
|---|----------------------|
| Adult   | \$7.00               |
| Senior Citizen (60+)  | \$6.00               |
| Child at school   | \$5.00               |
| <b>Concession Ticket – 10 Classes</b>   |                      |
| Adult   | \$65                 |
| Senior Citizen (60+)  | \$55                 |
| Child at school   | \$45                 |
| <b>Facilities Use</b>   |                      |
| 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 |
| <b>Cemetery Charges</b>   |                      |
| <b>Hokitika</b>   |                      |
| 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              |
| <b>Ross and Kumara</b>  |                      |
| 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)<br>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                 |

| <b>Animal Control</b>  |  |
|--|--|
| <b>Dog control</b>   |  |
| <b>Standard Registration</b>   |  |
| 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   |
| <b>Dangerous dogs</b>  |  |
| Registration Fee   | Standard registration fee plus 50%   |
| <b>Late Registration</b>   |  |
| Registration Penalty –from 1 August  | 50% of applicable registration fee   |
| <b>Dog Impounding Fees</b>   |  |
| 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   |
| <b>Investigations</b>  |  |
| Investigation Fee  | \$155 per hour   |
| <b>Impounding Act</b>  |  |
| Stock Control Callout Fees   | \$230 per callout  |
| Stock poundage and sustenance Fees   | Cattle, horse, deer, mule:<br>\$30/head/day<br>Sheep, goats, pigs, other animals:<br>\$10/head/day |

| <b>Environmental Services</b>  |                                   |
|--|-----------------------------------|
| <b>Food Act 2014</b>   |                                   |
| 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                             |
| <b>Health Act 1956</b>   |                                   |
| 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 |
| <b>Miscellaneous Charges (Fees)</b>  |                                   |
| 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                             |
| <b>LGA Activities</b>  |                                   |
| <b>Trading in Public Places (hawkers and mobile Shops)</b>   |                                   |
| Full Year  | \$565                             |
| 1 October to 31 March only<br>50% penalty fee for trading outside of this period   | \$395                             |
| <b>Activities under other Legislation</b>  |                                   |
| <b>Amusement Devices</b>   |                                   |
| 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                            |
| <b>Class 4 Gaming</b>  |                                   |
| 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                                     |
| <b>Land Use: Deposit</b>   |  |
| 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                                      |
| <b>Subdivision: Deposit</b>  |  |
| 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                                      |
| <b>General and Certificates</b>  |  |
| 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  |
| <b>Designations</b>  |  |
| 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  |
| <b>Personnel time</b>  |  |
| 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  |
| <b>Compliance</b>  |  |
| 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  |
| <b>Recreation contribution</b>   |  |
| 5% of the value of each new allotment or the value of 4,000m <sup>2</sup> 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 <sup>st</sup> July 2024 till the 30 <sup>th</sup> June 2025. |  |
| <b>Performance Bonds</b>   |  |
| 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  |  |
| <b>Relocated buildings</b>   |  |
| 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<br>Res 3 \$795<br>Multi units x 2 or more \$1,215<br>Plus processing fee      |
| Alpha One / Objective Build online processing charge                        | \$95 for total value of work less than \$125,000<br>or 0.075% for total value of work over \$125,000 |
| BCA Accreditation Levy  | Single unit \$410<br>Multiple units \$820  |
| Inspection Fees   | \$240 each   |
| Code Compliance Certificate   | Category Res 1 & 2 \$610<br>Res 3 \$795<br>Multi units x 2 or more \$1,215<br>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<br>Com 3 \$975<br>Plus processing fee                                       |
| Alpha One / Objective Build online processing charge                      | \$95 for total value of work less than \$125,000<br>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<br>Com 3 \$975<br>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<br>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  |

| <b>Minor Alterations/Renovations (&lt;\$150,000)</b>             |   |
|--|---|
| 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<br>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   |
| <b>Major Alterations/Renovations (&gt;\$150,000 and over)</b>    |   |
| 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<br>Res 3 795<br>Category Com 1 & 2 \$795<br>Com 3 \$940<br>Plus processing fee   |
| Alpha One / Objective Build online processing charge             | \$95 for total work value less than \$125,000<br>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<br>Res 3 \$795<br>Category Com 1 & 2 \$795<br>Com 3 \$940<br>Plus processing fee |
| <b>Free-standing Spaceheater</b>                                 |   |
| Set fee, including one inspection                                | \$650   |
| Additional Inspection Fees                                       | \$240 each  |
| Additional Processing  | As per processing section   |
| <b>Plumbing and Drainage</b>                                     |   |
| 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<br>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   |

| <b>Application for Project Information Memorandum (PIM) only</b>  |   |
|---|---|
| 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.   |   |
| <b>Marquees Only</b>  |   |
| Consent fee   | \$72 plus processing fee  |
| Alpha One / Objective Build online processing charge  | \$95 for total value of work under \$125,000<br>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  |
| <b>Building Research Levy</b>   |   |
| In addition to the Building Consent Fee, a Building Research Levy based upon \$1.00 per \$1,000 or part thereof of total value is required to be paid.<br>Consents of lesser value than \$20,000 are exempt from this levy. |   |
| <b>Building MBIE Levy</b>   |   |
| 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.<br>Consents of lesser value than \$65,000 are exempt from this levy.     |   |
| <b>Independent Building Consent Authority (BCA)</b>   |   |
| 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.  |   |
| <b>Compliance Schedules</b>   |   |
| 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   |
| <b>Receiving and Checking Building Warrant of Fitness (BWOFF)</b>   |   |
| BWOFF – On or before due date   | \$65 backflow preventor only<br>\$205 – 2 to 4 specified systems<br>\$310 – 5 to 6 specified systems<br>\$410 – 7 or more specified systems |
| After due date late fee   | \$205   |
| BWOFF – audits – per inspection – plus processing fee   | \$240   |
| <b>Certificate of Acceptance</b>  |   |
| 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              |
| <b>Other Building Charges</b>  |                      |
| 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  |   |
| <b>Insurance/ Legal Levy Residential, and accessory buildings: assessed value of work over \$20,000</b>                                     |   |
| 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   |
| <b>Processing fees per hour<br/>Refer to Hourly Staff fees below</b>  |   |
| 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%  |
| <b>Baches on Unformed Legal Road</b>  |   |
| Annual Site Fee   | \$2,785   |
| <b>District Assets</b>  |   |
| <b>Water Supply Connections</b>   |   |
| Actual cost recovery relating to the installation of water supply connections.  |   |
| <b>Sewerage and Stormwater Connections</b>  |   |
| Actual cost recovery relating to the installation of sewerage and stormwater connections.   |   |
| <b>Vehicle Crossings</b>  |   |
| Actual cost recovery relating to the installation of vehicle crossings.   |   |
| <b>Sewerage Supply</b>  |   |
| Trade Waste charges are levied separately according to waste volume and utilisation of sewerage system.<br>Minimum fee of \$3,075 per annum |   |
| Dumping into sewerage system, annually  | \$3,075   |
| <b>Water Supply Annual Charges</b>  |   |
| 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                |
| <b>Road Damage – New Build</b>  |   |
| 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             |

| <b>Road Damage – New</b>                        |  |
|---|--|
| 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 |
| <b>Temporary Road Closures</b>                  |  |
| 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                                     |

| <b>Jackson Bay Wharf Charge (prices exclude GST)</b>  |                 |
|---|-----------------|
| <b>Commercial Fishing Vessels operating from the Wharf for discharge of wet fish and / or crayfish must have a licence to occupy.</b> |                 |
| <b>Annual Charge</b>  |                 |
| 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           |
| <b>Other Vessels (not discharging) must pay a daily charge (24 hours) as below</b>  |                 |
| 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.

| <b>Hokitika Transfer Station</b>                           |         |
|--|---------|
| Refuse Site Gate Fees                                      |         |
| <b>General Waste</b>                                       |         |
| Per tonne  | \$615   |
| 60L bag  | \$6.35  |
| <b>Green Waste</b>   |         |
| Green Waste per tonne                                      | \$62    |
| 60L bag Green Waste uncompacted                            | \$1     |
| Accepted Recyclable Items*                                 | Free    |
| *All glass will be accepted free of charge.                |         |
| <b>Other</b>   |         |
| Cars Prepared (Conditions apply, per item)                 | \$205   |
| <b>Non Weighbridge Sites</b>                               |         |
| <b>Uncompacted General Waste</b>                           |         |
| Per Cubic Metre small loads < 0.5m <sup>3</sup>            | \$100   |
| Per Cubic Metre large loads > 0.5m <sup>3</sup>            | \$125   |
| 60L bag  | \$7.20  |
| 120L Wheelie Bin   | \$15    |
| 240L Wheelie Bin   | \$31    |
| Small Trailer /Ute (0.68m <sup>3</sup> )*                  | \$85    |
| Medium Trailer (0.91m <sup>3</sup> )*                      | \$125   |
| Cage or Large Trailer (2.7m <sup>3</sup> )*                | \$360   |
| *Taken to Hokitika site. All glass accepted free of charge |         |
| <b>Uncompacted Green Waste</b>                             |         |
| Per Cubic Metre  | \$11.80 |
| 60L bag  | \$0.80  |
| Small Trailer /Ute (0.68m <sup>3</sup> )                   | \$7.70  |
| Medium Trailer (0.91m <sup>3</sup> )                       | \$11.80 |
| <b>All Sites: Other Items</b>                              |         |
| 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 |

| <b>Rubbish and recycling receptacles</b>   |       |
|--|-------|
| 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:<br>More than 3 medium events:<br>More than 12 small events | \$589                       |
| 2     | 3 to 12 small events:<br>1 to 3 medium events                             | \$212                       |
| 3     | 1 – 2 small events  | \$65                        |

# Report to Council



**DATE:** 26 June 2026  
**TO:** Mayor and Councillors  
**FROM:** Chief Financial Officer

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## Rates Resolution 2026/2027

### 1. Summary

- 1.1. The purpose of this report is to set the rates for the year ended 30 June 2027.
- 1.2. This issue arises as a result of the consultation on the Annual Plan 2026/2027, Council's Revenue and Financing Policy, and the requirements of the Local Government (Rating) Act 2002 (LGRA).
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long Term Plan 2025–2034.
- 1.4. This report concludes by recommending that Council Adopts all of the rates described and quantified in the Rates Resolution in **Appendix 1** and instructs the Chief Executive to strike the rates for the year ended 30 June 2027 in accordance with the Annual Plan 2026/2027.

### 2. Background

- 2.1. The reason the report has come before the Council is because section 23 LGRA requires that rates must be set by resolution and in accordance with the relevant provisions of the local authority's Long-Term Plan and Funding Impact Statement for the relevant financial year.

### 3. Current Situation

- 3.1. The current situation is Council's forecast revenue excluding gains and internal recharges for 2026/2027 is \$56,594,540. Of this 48.90% is derived from rates, which is within the parameters prescribed by the Revenue and Financing Policy.
- 3.2. The rate types and descriptions contained in the resolution tables, reflect the decisions of Council following consultation on the Annual Plan 2026/2027.
- 3.3. The distribution of rates and factors applied, are reflected in the Funding Impact Statement contained in the Annual Plan 2026/2027. The Rating Resolution gives effect to the Funding Impact Statement.
- 3.4. Council will adopt the rates factors, which means that any changes to the Rating Information Database (RID) between adoption of the rates resolution and end of the day 30 June 2026 will not affect the rates factors; however, changes to the RID will affect the total amount of rates collected.

#### **4. Options**

4.1. Option 1: Resolve to strike the rates for 2026/2027 as proposed.

4.2. Option 2: Undertake further consultation.

4.2.1. There is reputational risk from not adopting the rates and striking the rates by the statutory deadline. If the rates resolution is not adopted by the statutory deadline and staff cannot strike the rates, financial risk will be created.

#### **5. Assessment of Options (including Financial Considerations)**

5.1. Option 1 – Adopt the rates resolution as proposed and instruct the Chief Executive to strike the rates in accordance with the Annual Plan 2026/2027. The decision enables Council to lawfully strike rates.

5.1.1. There are no financial implications to this option.

5.2. Option 2 – Undertaking further consultation would mean that Council does not meet the statutory deadline and may be unable to strike rates. If Council cannot deliver a rates assessment within 14 days of when payment 1 is due LGRA s 50 takes effect and Council may only be able to strike a rate of 25% of the previous year's rates.

5.2.1. The following financial implications have been identified.

5.2.1.1. This means that Council will be underfunded and cannot meet the levels of service described in the Long-Term Plan and subsequent Annual Plan.

#### **6. Preferred Option(s) and Reasons**

6.1. The preferred option is Option 1, that Council adopts all of the rates described and quantified in the Rates Resolution and instructs the Chief Executive to strike the rates for the year ended 30 June 2026 in accordance with the Annual Plan 2026/2027.

6.2. The reason that Option 1 has been identified as the preferred option is that it enables Council to generate sufficient revenue to carry out its objectives as described in the Annual Plan 2026/2027.

#### **7. Recommendation(s)**

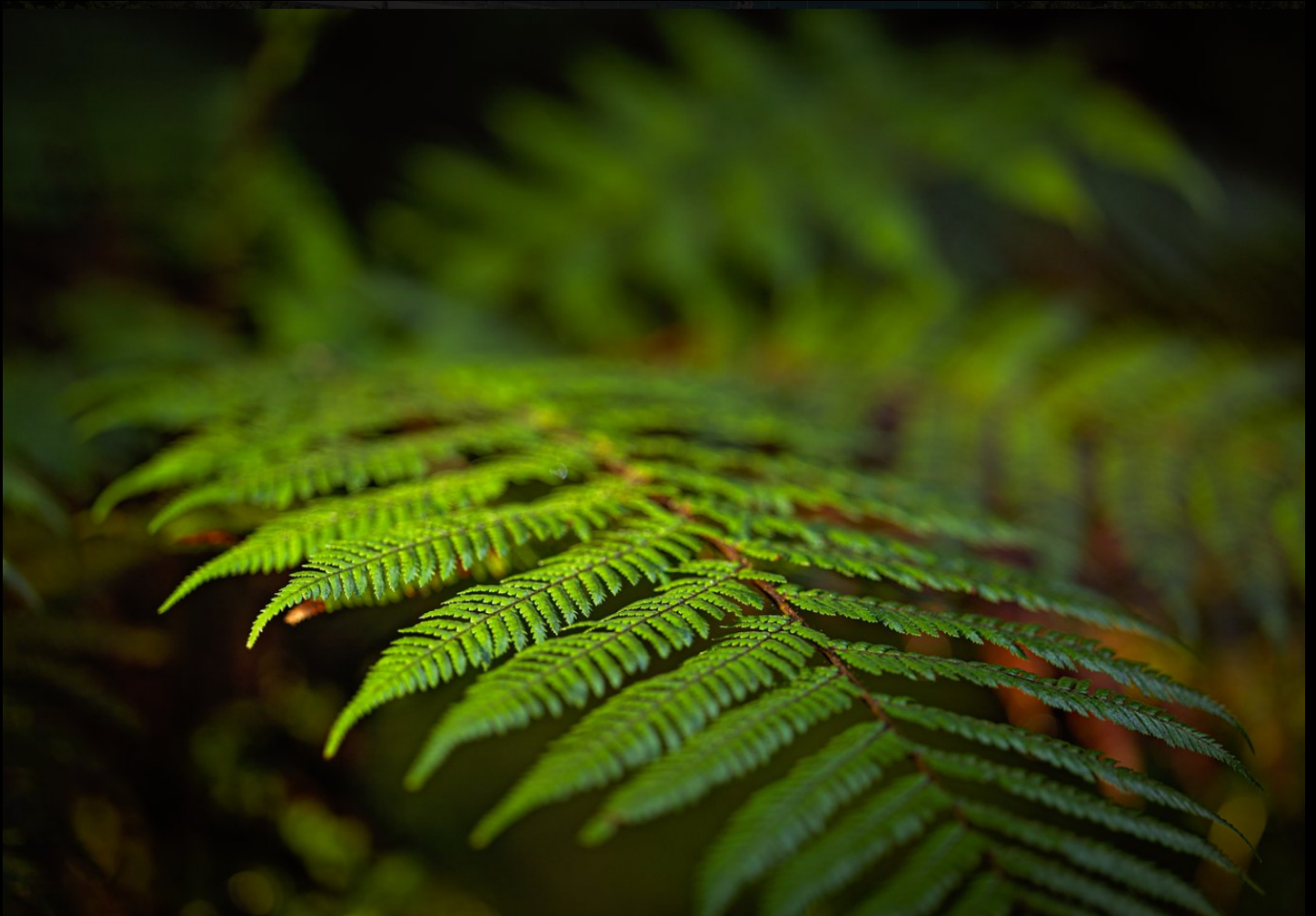
7.1. That the report be received.

7.2. That Council adopts all the rates described and quantified in the Rates Resolution 2026/2027.

7.3. That Council instructs the Chief Executive to strike the rates for the year ended 30 June 2027 in accordance with the Annual Plan 2026/2027.

**Stephen Lewis**  
**Financial Controller**

**TE KAHUI O POUTINI  
WESTLAND DISTRICT COUNCIL  
RESOLUTION TO SET RATES  
2026/2027**



## Resolution

Pursuant to section 23 of the Local Government (Rating) Act 2002 (LGRA), and in accordance with the Westland District Council's Annual Plan 2026/27 including the Funding Impact Statement (Rates Section), Westland District Council sets the rates detailed below for the financial year commencing 01 Jul 2026 and ending on 30 June 2027.

All rates and amounts are stated inclusive of Goods and Services Tax (GST).

## Valuation System

All rates within Westland District Council are assessed on Capital Value.

| GENERAL RATES                           | \$                |
|---|-------------------|
| <b>Total amount required (incl GST)</b> | <b>10,417,901</b> |

Rate is set on the capital value (CV) of each applicable rating unit in the district on a differential basis (per CV).

Pursuant to LGRA 2002 section:            s13(2)(b)

|                   | \$ per CV  | Total \$  |
|-------------------|------------|-----------|
| Residential       | 0.00255614 | 2,723,270 |
| Rural Residential | 0.00191710 | 1,433,998 |
| Commercial        | 0.00511228 | 3,408,326 |
| Rural Residential | 0.00255614 | 2,852,307 |

| UNIFORM ANNUAL GENERAL CHARGE           | \$               |
|---|------------------|
| <b>Total amount required (incl GST)</b> | <b>5,574,916</b> |

Rate is set on all applicable rating units in the district as a fixed amount per rating unit.

Pursuant to LGRA 2002 section:            s15(1)(a)

|                                      | Rate \$ | Total \$  |
|--------------------------------------|---------|-----------|
| Uniform Annual General Charge (UAGC) | 878.36  | 5,574,916 |

| COMMUNITY RATES                         | \$               |
|---|------------------|
| <b>Total amount required (incl GST)</b> | <b>5,200,387</b> |

Rates are set on all applicable rating units in rating zones on a differential basis of land use at an amount per rating unit.

Pursuant to LGRA 2002 sections:            s16(3)(b)    s16(4)(b)

|                    | Rate \$ | Rate \$           | Rate \$     | Rate \$    | Total \$  |
|--------------------|---------|-------------------|-------------|------------|-----------|
|                    | Rural   | Rural Residential | Residential | Commercial |           |
| Kumara             | 180.26  | 180.26            | 180.26      | 180.26     | 94,277    |
| Hokitika           | 925.52  | 925.52            | 1,234.03    | 2,468.07   | 4,261,748 |
| Ross               | 703.62  | 703.62            | 703.62      | 703.62     | 249,786   |
| Harihari           | 146.05  | 146.05            | 146.05      | 146.05     | 40,748    |
| Whataroa           | 317.29  | 317.29            | 317.29      | 317.29     | 91,379    |
| Franz Josef/Waiiau | 383.72  | 383.72            | 511.63      | 1,023.26   | 190,327   |
| Fox Glacier        | 482.75  | 482.75            | 643.66      | 1,287.33   | 133,467   |
| Bruce Bay          | 137.23  | 137.23            | -           | 137.23     | 20,790    |
| Haast              | 205.16  | 205.16            | 205.16      | 205.16     | 117,867   |

| <b>WATER SUPPLY RATES</b>               |  | <b>\$</b>        |  |
|---|--|------------------|--|
| <b>Total amount required (incl GST)</b> |  | <b>6,539,468</b> |  |

Water supply rates are set on all applicable units in the district on a differential basis of land use and nature of connection at an amount per rating unit.

Water by meter is set on all applicable units in specific rating zones and for the quantity of water supplied at a fixed charge per unit of water.

Pursuant to LGRA 2002 sections:            s16(3)(b)   s16(4)(b)   s19(2)(a)

*Note: All water by meter consumption invoiced during the current rating year will be calculated on the charges detailed below.*

|                             |                   |           | Rate \$                   | Rate \$     | Total \$         |
|-----------------------------|-------------------|-----------|---------------------------|-------------|------------------|
|                             |                   |           | Non Commercial Commercial |             |                  |
| Untreated                   | Connected         |           | 691.53                    | 1,210.19    |                  |
| Untreated                   | Available         |           | 345.77                    | 605.09      |                  |
| <b>Total Untreated</b>      |                   |           |                           |             | <b>4,149</b>     |
| Treated                     | Connected         |           | 922.05                    | 1,613.58    |                  |
| Treated                     | Available         |           | 461.02                    | 806.79      |                  |
| <b>Total Treated</b>        |                   |           |                           |             | <b>2,970,232</b> |
| <b>Water by meter</b>       | <b>Fixed Rate</b> | <b>m3</b> | <b>3.08</b>               | <b>3.08</b> | <b>1,197,404</b> |
| <b>Milk Treatment Plant</b> | <b>Fixed Rate</b> | <b>m3</b> |                           |             | <b>2,367,682</b> |

| <b>SEWERAGE RATES</b>                   |  | <b>\$</b>        |  |
|---|--|------------------|--|
| <b>Total amount required (incl GST)</b> |  | <b>2,426,318</b> |  |

Rates are set on all applicable rating units on a differential basis of nature of connection at a fixed rate per rating unit.

The rate is set per water closet or urinal for commercial use and per connection for residential use.

Pursuant to LGRA 2002 sections:            s16(3)(b)   s16(4)(b)

|           |  | Rate \$ | Total \$         |
|-----------|--|---------|------------------|
|           |  |         | <b>2,426,318</b> |
| Connected |  | 543.71  |                  |
| Available |  | 271.86  |                  |

| <b>REFUSE COLLECTION RATES</b>          |  | <b>\$</b>        |  |
|---|--|------------------|--|
| <b>Total amount required (incl GST)</b> |  | <b>1,120,905</b> |  |

Rate is set on all applicable rating units in specific rating zones that are provided with a refuse collection service at a fixed rate per rating unit.

Pursuant to LGRA 2002 sections:            s16(3)(b)   s16(4)(a)

|             |  | Rate \$ | Total \$  |
|-------------|--|---------|-----------|
| Per Bin Set |  | 335.80  | 1,120,905 |

|   |                |
|---|----------------|
| <b>TOURISM PROMOTIONS RATE</b>          | <b>\$</b>      |
| <b>Total amount required (incl GST)</b> | <b>392,017</b> |

Rate is set on all applicable rating units in the district on a differential basis of land and CV at an amount per rating unit.

Pursuant to LGRA 2002 sections:            s16(3)(b)    s16(4)(b)

|  |                      | Rate \$  | Total \$ |
|--|----------------------|----------|----------|
| Commercial                               | Over \$10M CV        | 4,747.74 | 42,730   |
| Commercial                               | Over \$3M - \$10M CV | 2,373.87 | 31,098   |
| Commercial                               | Over \$1M - \$3M CV  | 949.55   | 96,417   |
| Commercial                               | \$0 - \$1M CV        | 474.77   | 179,726  |
| Residential, Rural Residential and Rural |                      | 7.19     | 42,047   |

|   |               |
|---|---------------|
| <b>HOKITIKA PROMOTIONS RATE</b>         | <b>\$</b>     |
| <b>Total amount required (incl GST)</b> | <b>46,016</b> |

Rate is set on all applicable rating units in the Hokitika rating zone defined as commercial use at a fixed rate per rating unit.

Pursuant to LGRA 2002 sections:            s16(3)(b)    s16(4)(a)

|                 | Rate \$ | Total \$ |
|-----------------|---------|----------|
| Per Rating Unit | 189.58  | 46,016   |

|  |               |
|--|---------------|
| <b>KOKATAHI/KOWHITIRANGI SPECIAL TARGETED RATE</b> | <b>\$</b>     |
| <b>Total amount required (incl GST)</b>            | <b>55,453</b> |

Rate is set on all applicable rating units in the Kokatahi/Kowhitirangi area as a rate on land value and as a fixed rate per rating unit.

Pursuant to LGRA 2002 sections:            s16(3)(b)    s16(4)(b)

|                 | Rate \$  | Total \$ |
|-----------------|----------|----------|
| Land Value      | 0.000157 | 27,726   |
| Per Rating Unit | 127.77   | 27,726   |

|  |               |
|--|---------------|
| <b>FRANZ JOSEF/WAIAU - GLACIER TOWNSHIP DEVELOPMENT RATE</b> | <b>\$</b>     |
| <b>Total amount required (incl GST)</b>                      | <b>55,466</b> |

Rate is set on all applicable rating units in the Franz Josef/Waiiau rating zone on a differential basis of land use at an amount per rating unit.

Pursuant to LGRA 2002 sections:            s16(3)(b)    s16(4)(b)

|                 | Rate \$ | Rate \$ | Rate \$     | Rate \$     | Total \$   |
|-----------------|---------|---------|-------------|-------------|------------|
|                 |         | Rural   |             |             |            |
|                 |         | Rural   | Residential | Residential | Commercial |
| Per Rating Unit | 112.20  | 112.20  | 149.61      | 299.21      | 55,466     |

|  |               |
|--|---------------|
| <b>FOX GLACIER - GLACIER TOWNSHIP DEVELOPMENT RATE</b> | <b>\$</b>     |
| <b>Total amount required (incl GST)</b>                | <b>27,817</b> |

Rate is set on all applicable rating units in the Fox Glacier rating zone on a differential basis of land use at an amount per rating unit.

Pursuant to LGRA 2002 sections:            s16(3)(b)   s16(4)(b)

|                 | Rate \$ | Rate \$ | Rate \$     | Rate \$     | Total \$   |
|-----------------|---------|---------|-------------|-------------|------------|
|                 |         | Rural   |             |             |            |
|                 |         | Rural   | Residential | Residential | Commercial |
| Per Rating Unit | 100.25  | 100.25  | 133.67      | 267.33      | 27,817     |

|   |              |
|---|--------------|
| <b>HANNAH'S CLEARING - WATER CAPITAL REPAYMENT RATE</b> | <b>\$</b>    |
| <b>Total amount required (incl GST)</b>                 | <b>1,323</b> |

Rate is set on all applicable rating units located in Hannah's Clearing where the nature of the connection is a Council funded water supply and the capital amount has not been repaid in full at a fixed rate.

Pursuant to LGRA 2002 sections:            s16(3)(b)   s16(4)(b)

|                 | Rate \$ | Total \$ |
|-----------------|---------|----------|
| Per Rating Unit | 661.25  | 1,323    |

|   |            |
|---|------------|
| <b>KANIERE - SEWERAGE CAPITAL CONTRIBUTION RATE</b> | <b>\$</b>  |
| <b>Total amount required (incl GST)</b>             | <b>417</b> |

Rate is set on all applicable rating units connected to the Kaniere Sewerage system where the capital amount has not been repaid in full at a fixed rate.

Pursuant to LGRA 2002 sections:            s16(3)(b)   s16(4)(b)

|                 | Rate \$ | Total \$ |
|-----------------|---------|----------|
| Per Rating Unit | 417.00  | 417      |

## Rates Instalment Dates

Rates will be collected in four equal quarterly instalments due on the following dates. Payments will be applied to the oldest debt first. Penalties (as detailed in the next section) will be applied on or after the dates indicated below.

| Instalment | Due Date                | Penalty Date          |
|------------|-------------------------|-----------------------|
| 1          | <b>20 August 2026</b>   | <b>27 August 2026</b> |
| 2          | 20 November 2026        | 27 November 2026      |
| 3          | <b>22 February 2027</b> | <b>01 March 2027</b>  |
| 4          | 20 May 2027             | 27 May 2027           |

## Water by Meter

Water by Meter is invoiced Monthly or Quarterly on the following dates.

|                          |                         |                      |
|--------------------------|-------------------------|----------------------|
| <b>31 July 2026</b>      | <b>30 November 2026</b> | <b>31 March 2027</b> |
| 31 August 2026           | 31 December 2026        | 30 April 2027        |
| <b>30 September 2026</b> | <b>31 January 2027</b>  | <b>31 May 2027</b>   |
| 31 October 2026          | 28 February 2027        | 30 June 2027         |

Payments are due on the 20<sup>th</sup> of the month following invoice date.

## Penalties

1. A 10% penalty will apply under section 58(1)(a) if any rates payments remain outstanding after each of the instalment due dates. Such penalty to be applied after 5 business days.
2. A 10% penalty will be added to any rates that were set prior to 01 July 2026 which were unpaid at 30 June 2026 within 5 business days of the Council passing it's rates resolution, as provided in Section 58(1)(b)(i) of the Local Government (Rating) Act 2002.
3. A further 10% penalty will be added to rates under s(58(1)(c) that remain unpaid from previous years. This penalty will be added 6 months after the penalty made at 2 above if the rates remain unpaid.

Note that the penalties imposed under 2 and 3 above amount to the equivalent of 21% per annum as each subsequent penalty is on the full amount outstanding including previous penalties.

## Delegation

Council confirms that all matters that can be delegated under s132 of the Local Government (Rating) Act 2002 are delegated to the Chief Executive, Chief Financial Officer, and Rates Officer.

# Report to Council



**DATE:** 25 June 2026  
**TO:** Mayor and Councillors  
**FROM:** Chief Financial Officer

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## PROJECTS AND CARRY FORWARDS TO 2026/2027

### 1. Summary

- 1.1. The purpose of this report is to seek Council approval for the carry forward of funding of projects and operating costs and revenues that were scheduled from previous financial years but were not completed by 30 June 2026.
- 1.2. This issue arises because Council is accountable for the application of its revenues and other funding sources to service levels and infrastructure in accordance with its Long Term Plan 2025-34.
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long Term Plan 2025–2034.
- 1.4. This report concludes by recommending that Council approve the carry forward of funds for the project costs itemised in **Appendix 1** and approve the future allocation of funds for specific purposes.

### 2. Background

- 2.1. The reason the report has come before the Council is due to the Council approving its annual budget based on planned levels of service and capital works for the financial year.
- 2.2. It is common that certain undertakings will be partially complete, committed but not started, or deferred as at the end of the financial year.
- 2.3. These items will appear as favourable variances in the financial year 2025/2026 in which their funding was recognised as revenue, or where debt was planned to be drawn.
- 2.4. Council has an obligation to deliver on its commitments, but where projects and expenditure are carried forward, they will be reported as adverse variances against the budget for the financial year in which they are completed.

- 2.5. Typically, the types of items carried forward are:
- 2.5.1. Capital projects partially completed.
  - 2.5.2. Projects funded by third parties.
  - 2.5.3. Long-term operational projects.
  - 2.5.4. Activities whose frequency is less than annual but for which funding is phased evenly over more than one financial year.

### 3. Current Situation

- 3.1. The Council is expecting to report a favourable variance in its external debt position for the year ended 30 June 2026, after eliminating debt held on behalf of and on-charged to Council Controlled Organisations. This in part relates to the non-completion of the items proposed for carry forward attached as **Appendix 1**.
- 3.2. Any variances against Council's operating budget will be addressed in the Annual Report for the year ending 30 June 2026. However, the funds proposed for future allocation will be included in these variances.
- 3.3. The amounts proposed to be carried forward are estimated by deducting expenditure to date from the original budget and adjusted by any known variations as advised by activity managers.
- 3.4. Where projects have been cancelled or superseded in the budget for 2026/2027, they have been excluded from the carry forward schedule.
- 3.5. The proposed carry forward schedule has been drafted after consideration of these commitments alongside those included in the Long Term Plan for 2025-34.
- 3.6. Progress on completion of these items will be communicated through Council's monthly financial reports.

### 4. Options

- 4.1. Option 1: Approve the carry forward of funds for the projects in **Appendix 1** and the future allocation of funds for specific purposes.
- 4.2. Option 2: Approve amended schedule, adding or deleting items.
- 4.3. Option 3: Reject all carry forwards.

### 5. Assessment of Options (including Financial Considerations)

- 5.1. Option 1 – will generate adverse operating variances and additional debt requirements in the financial year, 2026/2027. However, these are merely the inversion of favourable variances in 2025/2026 and are therefore essentially timing differences. Option 1 is financially prudent because it ensures that Council's revenues and funding sources are applied to their intended purposes. It would also meet community expectations as Council will deliver on its commitments undertaken in the Long Term Plan 2025-34.
- 5.2. Option 2 – would invoke some departures from the Long Term Plan 2025-34 and may cause some adverse community reaction. This may be appropriate if Council determines that alternative applications of these funds are more prudent or of higher priority, or that the requirements have substantially changed.
- 5.3. The financial implications of Option 2 would not be known until the extent of the changes that Council suggest are known, but there are likely to be some implications.

5.4. The financial implications of this option could be significant if external funding has to be repaid and rates adjustments made.

## **6. Preferred Option(s) and Reasons**

6.1. The preferred option is Option 1 – approve the carry forward of funds for the project costs itemised in **Appendix 1** and the future allocation of funds for specific purposes.

6.2. The reason that Option 1 has been identified as the preferred option is that this will demonstrate Council's resolve to deliver on its commitments and will ensure that revenues and other sources of funds are applied to their intended purposes.

## **7. Recommendation(s)**

7.1. That the report be received.

10.2. That Council approve the carry forward of funds for the projects itemised in **Appendix 1** to the financial year 2026/2027

10.3. That Council approve the future allocation of funds for specific purposes.

**Stephen Lewis**  
**Chief Financial Officer**

**Appendix 1:** Additional Capital Expenditure Budget carried forwards request.

Westland District Council 2025 2026 Carry Forwards as at:

15/06/2026

| Activity  | Description  | Project              | 2025/26 Budget | Carried Forward from previous years | Adjustments | Total 2025/26 Budget | 2025/26 actual spend | Balance   | Carry forward to 2026/27 | Carry forward to 2027/28 |
|---|--|----------------------|----------------|-------------------------------------|-------------|----------------------|----------------------|-----------|--------------------------|--------------------------|
| <b>Leadership</b>   | Council HQ Earthquake strengthening & upgrade                                    | LDHQ Strengthen      | 1,350,000      | -                                   | -           | 1,350,000            | 16,956               | 1,333,044 | -                        | 1,333,044                |
|   | IT equipment Renewals  | LDIT Equip           | 65,000         | -                                   | -           | 65,000               | 16,312               | 48,688    | 48,688                   |                          |
|   | IT Offsite Replication   | LDIT Offsite Rep     | 41,000         | -                                   | -           | 41,000               | -                    | 41,000    | 41,000                   |                          |
|   | Teleconferencing Equipment   | LDIT Teleconference  | 15,000         | -                                   | -           | 15,000               | -                    | 15,000    | 15,000                   |                          |
|   |  |                      |                |                                     |             |                      |                      |           | <b>104,688</b>           | <b>1,333,044</b>         |
| <b>Planning &amp; Regulatory</b>                                  | Civil Defence - EMAT Cache   | LSFCivilCache        | 32,000         | -                                   | -           | 32,000               | 25,324               | 6,676     | 6,676                    |                          |
|   | Emergency equipment container  | LSFCivil containers  | 31,416         | -                                   | -           | 31,416               | 1,953                | 29,463    | 29,463                   |                          |
|   |  |                      |                |                                     |             |                      |                      |           | <b>36,139</b>            | <b>-</b>                 |
| <b>Facilities &amp; Leisure</b>                                   | Cass Square - New Developments   | LSFCass Facilities   | 50,000         | 49,500                              | -           | 99,500               | (2,075)              | 101,575   | 101,575                  |                          |
|   | Cass Square Reseal   | IBIS_23123           | 100,000        | -                                   | -           | 100,000              | -                    | 100,000   | 100,000                  |                          |
|   | Cemeteries signage   | IBIS:23121           | 7,500          | -                                   | -           | 7,500                | 0                    | 7,500     | 7,500                    |                          |
|   | Cemetery – Hokitika Improvements   | LSFHOK cem improve   | 30,000         | -                                   | -           | 30,000               | 1,405                | 28,595    | 28,595                   |                          |
|   | Cemetery - Hokitika Upgrade and expansion  | 2020CEM 001          | 10,706         | -                                   | -           | 10,706               | 2,805                | 7,901     | 7,901                    |                          |
|   | Cemetery - Kumara development  | IBIS:23120           | 20,000         | -                                   | -           | 20,000               | -                    | 20,000    | 20,000                   |                          |
|   | Cemetery - Ross Berm development   | LSFROS cemetery berm | 30,000         | -                                   | -           | 30,000               | 16,408               | 13,592    | 13,592                   |                          |
|   | Cycle Trail - Minor infrastructure (shelters etc)                                | LSFWCWT Infrastruct  | 70,660         | -                                   | -           | 70,660               | 31,216               | 39,444    | 39,444                   |                          |
|   | Heritage area lighting and banners   | LSFHeritage Light    | -              | 24,704                              | -           | 24,704               | -                    | 24,704    | 24,704                   |                          |
|   | Hokitika Swimming Pool heating upgrade   | LSFSwimHeat          | 700,000        | -                                   | -           | 700,000              | 76,267               | 623,733   | 623,733                  |                          |
|   | Playground - Haast equipment upgrades to meet standards                          | LSFHAA playground    | -              | 3,072                               | -           | 3,072                | -                    | 3,072     | 3,072                    |                          |
|   | Playground - Kumara equipment upgrades to meet standards                         | LSFKUM playground    | 15,000         | 18,072                              | -           | 33,072               | 3,845                | 29,227    | 29,227                   |                          |
|   | Purchase of Land \$30k & Erect Pole Shed   | LSFRos ComShed       | -              | 82,908                              | -           | 82,908               | 22,944               | 59,964    | 59,964                   |                          |
|   | Reserves signage   | IBIS_23122           | 15,000         | -                                   | -           | 15,000               | -                    | 15,000    | 15,000                   |                          |
|   | Rimu-hill lookout kiosk and interpretation panels                                | LSFRimu kiosk        | 10,000         | -                                   | -           | 10,000               | -                    | 10,000    | 10,000                   |                          |
|   | Swimming Pool Ross - Replace novalite, windows & roof riding                     | LSFROS Pool          | 300,000        | -                                   | -           | 300,000              | 39,544               | 260,456   | 260,456                  |                          |
|   | WCWT Totara Bridge Stage 2 & 3   | LSFWCWT Totara Br 2  | 1,400,000      | -                                   | -           | 1,400,000            | 96,492               | 1,303,508 | 1,303,508                |                          |
| Westland Reserves Public Art & Monument Restoration (Cass Square) | IBIS_23124   | 5,000                | -              | -                                   | 5,000       | -                    | 5,000                | 5,000     |                          |                          |
| Whataroa playground equipment                                     | LSFWHA playground  | -                    | 1,536          | -                                   | 1,536       | -                    | 1,536                | 1,536     |                          |                          |
|   |  |                      |                |                                     |             |                      |                      |           | <b>2,654,807</b>         | <b>-</b>                 |
| <b>Community Services</b>   | Franz Josef Urban Revitalisation Plan  | LSFFZJ Revitalise    | -              | 133,201                             | -           | 133,201              | 635                  | 132,566   | 132,566                  |                          |
|   | Hokitika revitalisation plan   | LSFHOK revitalise    | 50,000         | -                                   | -           | 50,000               | -                    | 50,000    | 50,000                   |                          |
|   | Hokitika Town Clock earthquake proofing  | LSFHokiClock         | 75,000         | -                                   | -           | 75,000               | -                    | 75,000    | 75,000                   |                          |
|   | Lighting and banners   | COMHOK Lights        | 30,000         | -                                   | -           | 30,000               | -                    | 30,000    | 30,000                   |                          |
|   |  |                      |                |                                     |             |                      |                      |           | <b>287,566</b>           | <b>-</b>                 |
| <b>Land Transport</b>   | 215 Structures Component Replacement/216 Bridge & Structures Replacement         | 3033 Structures Comp | 1,206,215      | -                                   | -           | 1,206,215            | 75,315               | 1,130,900 | 1,130,900                |                          |
|   | 214 Sealed Road Pavement Rehabilitation  | 3057 Sealed Pavement | 283,307        | -                                   | -           | 283,307              | 36,703               | 246,604   | 246,604                  |                          |
|   | Bridge & Structures Renewals   | 3058 EOL Renewals    | 250,000        | -                                   | -           | 250,000              | -                    | 250,000   | 250,000                  |                          |
|   | 215 SPR Structures Component Replacement/216 SPR Bridge & Structures Replacement | 3072 Structures Comp | 1,000,000      | -                                   | -           | 1,000,000            | 12,017               | 987,983   | 987,983                  |                          |
|   | 222 SPR Traffic services renewals  | 3073 Traffic Service | 30,000         | -                                   | -           | 30,000               | -                    | 30,000    | 30,000                   |                          |

Westland District Council 2025/2026 Carry Forwards as at:

15/06/2026

| Activity                    | Description   | Project              | 2025/26 Budget | Carried Forward from previous years | Adjustments | Total 2025/26 Budget | 2025/26 actual spend | Balance      | Carry forward to 2026/27 | Carry forward to 2027/28 |
|-----------------------------|---|----------------------|----------------|-------------------------------------|-------------|----------------------|----------------------|--------------|--------------------------|--------------------------|
|                             | 214 SPR Sealed Road Pavement Rehabilitation                         | 3074 Sealed Pavement | 600,000        | -                                   | -           | 600,000              |                      | 600,000      | 600,000                  | -                        |
|                             |   |                      |                |                                     |             |                      |                      |              | <b>3,245,487</b>         | <b>-</b>                 |
| <b>Solid Waste</b>          | Butlers - Intermediate capping                                      | 2019REF 002          | 30,000         | 109,265                             | -           | 139,265              | 47,003               | 92,262       | 92,262                   |                          |
|                             | Butlers New Cell/Franz Josef Waste Management                       | FXBTDPGF 2020        | -              | 13,241                              | -           | 13,241               | -                    | 13,241       | 13,241                   |                          |
|                             | Butlers pump & infrastructure renewal                               | IBIS_23128           | 10,000         | -                                   | -           | 10,000               | -                    | 10,000       | 10,000                   |                          |
|                             | Emissions Trading - Carbon Credits                                  | CarbonCredit         | 280,000        | -                                   | -           | 280,000              | 259,986              | 20,014       | 20,014                   |                          |
|                             | Haast Landfill Capping  | REFHAA capping       | 150,000        | 24,259                              | -           | 174,259              | 5,936                | 168,323      | 168,323                  |                          |
|                             | Haast - Develop transfer station                                    | REFHAA trans         | 50,000         | 100,000                             | -           | 150,000              | -                    | 150,000      | 150,000                  |                          |
|                             | Hokitika - Refuse General Upgrade                                   | IBIS: 15267          | 20,000         | 10,000                              | -           | 30,000               | 7,720                | 22,280       | 22,280                   |                          |
|                             | Hokitika - Waste minimisation equipment                             | REFHOK Minimisation  | 155,000        | 3,399                               | -           | 158,399              | (57,564)             | 215,963      | 215,963                  |                          |
|                             |   |                      |                |                                     |             |                      |                      |              | <b>692,083</b>           | <b>-</b>                 |
| <b>Stormwater</b>           | Hokitika Pump Station Component Upgrade                             | SWHOKPump            | 256,983        | -                                   | -           | 256,983              | 42,704               | 214,279      | 214,279                  |                          |
|                             | Livingstone St Pump Upgrade/Hokitika SW retic with pump upgrade     | SWLivingstone        | 1,325,000      | 1,546                               | -           | 1,326,546            | 84,021               | 1,242,525    | 1,242,525                |                          |
|                             | Stormwater component replacements, incl. Telemetry on Pump Stations | SWHokTelemetry       | 57,000         | -                                   | -           | 57,000               | 23,887               | 33,113       | 33,113                   |                          |
|                             |   |                      |                |                                     |             |                      |                      |              | <b>1,489,917</b>         | <b>-</b>                 |
| <b>Wastewater</b>           | Franz Josef WWTP pump station SCADA system                          | WWFraWWTPTelemetry   | 85,000         | -                                   | -           | 85,000               | 23,887               | 61,113       | 61,113                   |                          |
|                             | Haast WWTP pump station SCADA system                                | WWHaaWWTPTelemetry   | 25,000         | -                                   | -           | 25,000               | 23,887               | 1,113        | 1,113                    |                          |
|                             | Hokitika WWTP Treatment and Disposal                                | WWHOK NEW WWTP       | 2,365,000      | -                                   | -           | 2,365,000            | 215,529              | 2,149,471    | 2,149,471                |                          |
|                             | Hokitika WWTP pump station SCADA system                             | WWHokWWTPTelemetry   | 82,500         | -                                   | -           | 82,500               | 23,887               | 58,613       | 58,613                   |                          |
|                             |   |                      |                |                                     |             |                      |                      |              | <b>2,270,310</b>         | <b>-</b>                 |
| <b>Water Supply</b>         | Arahura SCADA system replacement                                    | WSAraWTPTelemetry    | 55,000         | -                                   | -           | 55,000               | 23,887               | 31,113       | 31,113                   |                          |
|                             | Hokitika/Blue Spur SCADA system replacement                         | WSBluWTPTelemetry    | 55,000         | -                                   | (290)       | 54,710               | 23,887               | 30,823       | 30,823                   |                          |
|                             | Franz SCADA system replacement                                      | WSFraWTPTelemetry    | 55,000         | -                                   | -           | 55,000               | 23,887               | 31,113       | 31,113                   |                          |
|                             | Kumara SCADA system replacement                                     | WSKumWTPTelemetry    | 55,000         | -                                   | -           | 55,000               | 23,887               | 31,113       | 31,113                   |                          |
|                             | Ross SCADA system replacement                                       | WSRosWTPTelemetry    | 55,000         | -                                   | -           | 55,000               | 23,887               | 31,113       | 31,113                   |                          |
|                             |   |                      |                |                                     |             |                      |                      |              | <b>155,275</b>           | <b>-</b>                 |
| <b>CCO Funded</b>           | Hokitika Airport  | HokitikaAirport2526  | 16,400,000     | -                                   | (19,996)    | 16,380,004           | 624,749              | 15,755,255   | 15,755,255               |                          |
|                             | Hokitika Airport - Funding  | HokitikaAirport2526  | - 16,400,000   | -                                   | 19,996      | - 16,380,004         | (1,402,000)          | - 14,978,004 | (14,978,004)             |                          |
|                             |   |                      |                |                                     |             |                      |                      |              | <b>777,251</b>           | <b>-</b>                 |
| <b>TOTAL Carry Forwards</b> |   |                      |                |                                     |             |                      |                      |              | <b>11,713,523</b>        | <b>1,333,044</b>         |

# Report to Council



**DATE:** 23 July 2025  
**TO:** Mayor and Councillors  
**FROM:** General Manager – Regulatory and Compliance

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## Regional Maritime Safety Programme

### 1. Summary

The purpose of this report is to seek Council approval to enter into a memorandum of understanding with the West Coast Regional Council (CRC), Buller District Council (BDC) and Grey District Council (GDC) regarding a regional maritime safety programme following the granting of \$1 million (+ GST if any) in funding by Te Manatū Waka, Ministry of Transport.

Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2025, which are set out in the Long Term Plan 2025–2034.

### 2. Background

In late 2025, WCRC, BDC and GDC collaborated in submitting an expression of interest proposal to Te Manatū Waka, Ministry of Transport for funding from the \$30 Million Coastal Shipping Resilience Fund.

This fund was in relation to projects that enhanced the resilience of coastal shipping connections for freight with three intended outcomes:

1. New Zealand’s coastal shipping sector is better able to anticipate, minimise, absorb, respond to, adapt to, and recover from disruptive events.
2. New Zealand’s coastal shipping sector is more resilient to natural hazards and climate change adaptation and better prepared for mode shift in times of disruption.
3. The investment proposal should deliver assets, facilities, systems or other benefits which are expected to have a useful life well-beyond the funding period

WDC were not part of this collaboration at that point as the application focused on details regarding freight capability within the Greymouth Port and Westport Port. This included a proposal for the Greymouth Wharf reconstruction and a roll on and roll off installation, which was approved with GDC being awarded \$4.3 million to implement this.

The Regional Maritime Safety Project had the following deliverables agreed with Te Manatū Waka, Ministry of Transport:

- i) Regional Risk Assessment – an assessment to understand all navigational risks and ensure all Navigational Aids are as required for safe passage – especially taking in account proposed increase in freight.

- ii) Upgraded navigation aids for Greymouth and Westport Ports as directed by the Regional Risk Assessment, including the installation of an oceanographic wave buoy and a weather station for Grey Port. This will support enhanced safety and reliability of navigation aids and data on weather and sea state to support safe vessel navigation.
- iii) Pilotage programme for Port of Greymouth (Westport Port has an existing programme). This will become self-funding by year 4 through fees charged for pilotage and support coastal shipping in both Ports.
- iv) Shared services and technology integration across the Greymouth and Westport Ports – to ensure ease of information through websites and administration.
- v) Regional Harbour Master programme to improve safety for coastal shipping and other Port users

The funding for this project has been provided by Te Manatū Waka, Ministry of Transport to WCRC, which includes the appointment of a Regional Harbourmaster.

A project plan will be developed regarding maritime safety in partnership through a collaborative working group with each of the district councils, to prioritise the work programme. It is proposed that the working group will convene in September.

### **3. Current Situation**

While the focus of this collaboration and the funding granted has been regarding maritime safety and coastal shipping, there are a number of benefits to the Regional Maritime Safety Programme, which include:

- i) Alignment with Regional strategic priorities
- ii) Enhanced maritime safety for both commercial shipping and recreational boat activities
- iii) A regional risk assessment across Grey and Westport Ports will ensure the region has the most up to date navigation aids and data to support safe vessel navigation. The funding includes upgrades that will be outlined in the recommendations given in the regional risk assessment.
- iv) Shared services and technology integration across the ports of Greymouth and Westport will facilitate efficiencies in operating both Ports and improve information for Port users.
- v) Opportunity for WCRC to work collaboratively with District Councils to ensure maritime safety and regulatory requirements are met across the region.

The Harbourmaster role is partially funded through the project, and also through contributions from BDC and GDC until December 2028.

Funding will need to be considered continuing the role post this date, however there are no costs to Westland District Council currently. Furthermore, following the Government's proposal for simplifying local government, there is considerable discussion to be undertaken before this date that may address this.

If funding was required in the future, this would be a matter for Westland District Council consideration at that point to ensure the benefits for this function are continued to be recognised for any potential funding provided.

A Memorandum of Understanding has been developed to facilitate a regional collaborative framework, which this report seeks Council endorsement to participate in.

Participating in the regional discussions, may identify future commercial opportunities for the Jackson Bay Wharf, particularly following the significant Government investment of \$2.1 million to upgrade this infrastructure, to ensure the long-term resilience and economic viability of this important coast asset.

#### **4. Options**

Summarize the options you would like council to choose between as identified in your report, add more as necessary.

**Option 1** – Agree to participate in the Memorandum of Understanding

**Option 2** – Do not agree to participate in the Memorandum of Understanding

#### **5. Assessment of Options**

**Option 1** – Agree to participate in the Memorandum of Understanding

Advantages

- Regional awareness of coastal shipping resilience to disruptive global events and natural disasters
- Potential increased regional coastal opportunities
- Increased understanding and participation in a regional maritime safety project
- Regional consistency regarding regulatory requirements and maritime safety for both commercial shipping and recreational boat activities

Disadvantages

- Potential funding needs to support the Regional Harbourmaster role post December 2028

**Option 2** – Do not agree to participate in the Memorandum of Understanding

Advantages

- None identified

Disadvantages

- May reduce the regional ability to collectively apply for future maritime or infrastructure funding
- Potential reduced alignment across the West Coast councils regarding maritime safety
- Reduced awareness of coastal shipping resilience to disruptive global events and natural disasters

#### **6. Preferred Option(s) and Reasons**

The preferred option is to participate in the Memorandum of Understanding alongside the other West Coast councils.

Regional collaboration is likely to provide greater consistency and opportunities regarding maritime safety and coastal shipping opportunities.

Participation does not commit Council to any future potential financial needs, as these would be considered by Council prior to any agreements.

## **7. Recommendation(s)**

- 7.1. That the report be received.
- 7.2. That the Council agrees to participate in the memorandum of understanding.
- 7.3. That the Council delegates the authority to the Chief Executive to enter a memorandum of understanding on behalf of Westland District Council with the West Coast Regional Council, Buller District Council and Grey District Council to facilitate the purpose and objectives of the agreement and the Regional Maritime Safety Programme.

**Lee Webster**  
**General Manager – Regulatory and Compliance**

**Appendix 1:** Memorandum of Understanding

# Ports of the West Coast

## Memorandum of Understanding (MOU)

Between:

- Grey District Council
- Buller District Council
- West Coast Regional Council
- Westland District Council

### 1. Purpose

This Memorandum of Understanding (MOU), titled the Ports of the West Coast, establishes a collaborative framework among the Parties to promote and develop sustainable coastal shipping and marine infrastructure across the West Coast of New Zealand's South Island forming a regionally integrated approach to port planning and maritime transport.

### 2. Background

The West Coast region possesses key port infrastructure that remains underutilised. With increasing interest in coastal shipping as a lower-emission alternative to road freight, the region is well-positioned to revitalise its maritime assets. Collaboration between local authorities is essential to unlock investment, coordinate harbour functions, and ensure long-term port sustainability.

### 3. Objectives

The Parties agree to work together to:

- Promote and develop coastal shipping as a safe, reliable, and economically viable transport option for the region.
- Collaborate on funding applications to central government and relevant agencies for port upgrades and associated infrastructure.
- Ensure that any development funding received is allocated and managed efficiently, transparently, and in accordance with funding agreement conditions, to support the growth of coastal shipping.
- Share technical expertise, data, resources, and strategic information where mutually beneficial.
- Develop and support a coordinated regional marine corridor approach to planning, logistics, and infrastructure development.
- Engage collectively with iwi, industry stakeholders, central government, and communities as a unified regional voice.
- Respect the operational autonomy and statutory responsibilities of each participating port and council.

## 4. Responsibilities of the Parties

- Each District Council will be responsible for the budget, upgrades, and economic performance of its own port(s).
- The Parties may jointly apply for external funding; however, funding allocation and expenditure will be managed separately by each respective Council.
- Each Council retains full autonomy over its infrastructure, decision-making, and port governance, within the broader collaborative context.

## 5. Harbour Master Oversight for Maritime Safety

The West Coast Regional Council will:

- Appoint and oversee a single Harbour Master for the region.
- Ensure the Harbour Master's responsibilities are shared across the Port of Greymouth and Port of Buller, and other significant West Coast waterways.
- Carry out and maintain risk assessments and Port Safety Plans in collaboration with the respective District Councils.
- Ensure compliance with Maritime New Zealand regulations and best practice in maritime safety.

### Funding of the Harbour Master Role:

Funding has been granted from the Ministry of Transport (MOT) for 3 years plus a contribution from Buller District Council and Grey District Council, covering the cost of the Regional Harbour Master role until December 2028.

Funding will need to be found to cover this role after this date.

It is envisaged that the cost of the Harbour Master role and associated maritime safety responsibilities will be shared proportionally between:

- Grey District Council
- Buller District Council
- Westland District Council
- and the West Coast Regional Council,  
with the proportional contribution to be reviewed and agreed annually based on activity levels, operational needs, and the Harbour Master's time allocation across Ports and recreational waterways.

Options for this ongoing funding needs to be discussed and approved prior to the 3 year funding coming to an end.

## 6. Principles of Cooperation

The Parties agree to work together based on the following shared principles:

- **Collaboration** – Fostering collective problem-solving and joint advocacy.
- **Transparency** – Open and timely sharing of relevant information.
- **Respect** – Honouring the distinct responsibilities of each Party.
- **Sustainability** – Supporting environmentally and economically sound development.
- **Regional Benefit** – Promoting outcomes that improve the wellbeing and prosperity of the wider West Coast.

## 7. Governance and Implementation

- A Port Development Working Group will be established, made up of appointed representatives from each Council: Council Group Managers; Harbour Master; Port Managers and Programme Manager.
- The group will meet quarterly (or more frequently as required) to:
  - Coordinate joint initiatives
  - Monitor progress
  - Develop advocacy material
  - Align funding strategies
- The Harbour Master will report to the group on maritime safety and risk-related matters.
- Port Managers will report to the group on stakeholder communications from Port users.
- The group will ensure communications and updates are regularly provided to each Council.

## 8. Term and Review

- This MOU will take effect from the date of signing and will remain in force for three (3) years, unless extended or terminated by mutual agreement.
- The MOU will be reviewed annually by the Port Development Working Group to ensure continued relevance and to update priorities as required.

## 9. Legal Status

This MOU is not legally binding and does not create enforceable obligations. It is a good-faith agreement among the Parties to work cooperatively toward shared goals relating to port development, maritime safety, and the advancement of coastal shipping on the West Coast.

### Signatories

#### Grey District Council

Name: **Joanne Soderlund**

Title: **Chief Executive**

Date: **24 April 2026**



**Buller District Council**

Name: Simon Pickford

Title: Chief Executive

Date: 8 May 2026



**Westland District Council**

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**West Coast Regional Council**

Name: Darryl Lew

Title: Chief Executive

Date: 12 May 2026



## Appendix One.

### Coastal Shipping Resilience Fund

West Coast Regional Council has been granted \$1m from the Ministry of Transport to deliver a Regional Maritime Safety programme

The total amount of the Funding is: \$1,000,000 plus GST (if any).

The following is the drawdown table agreed with the Ministry:

| Instalment (plus GST (if any)) | Expected milestone delivery date | Milestone  |
|--------------------------------|----------------------------------|--|
| \$100,000                      | 9 December 2025                  | On agreement signature   |
| \$300,000r                     | 31 March 2026                    | Project Plan prepared, risk assessment report commissioned                           |
| \$450,000                      | 30 November 2026                 | Procurement and installation of navigation aids                                      |
| \$150,000                      | 30 November 2027                 | Commence operation of integrated shared services and recruit regional harbour master |

In delivering the Project, WCRC must undertake the following project tasks:

- (a) Regional Risk Assessment - an assessment to understand all navigational risks and ensure all Navigational Aids are as required for safe passage - especially taking into account proposed increase in freight.
- (b) Upgraded navigation aids, including the installation of a oceanographic wave buoy and a weather station. This will support enhanced safety and reliability of navigation aids and data on weather and sea state to support safe vessel navigation.
- (c) Pilotage programme for Port of Greymouth (Westport Port has an existing programme). This will become self-funding by year 4 through fees charged for pilotage and support coastal shipping in both Ports.
- (d) Shared services and technology integration across the Greymouth and Westport Ports-to ensure ease of information through websites and administration.
- (e) Regional Harbour Master programme to improve safety for coastal shipping and other Port users

The table below shows the estimated breakdown as agreed with Councils in submitting an Expression of Interest to the Ministry.

Note, these amounts are estimates – surplus funds from any project can be reappropriated to other projects within the programme

| Item                                     | Port Greymouth    | Port Buller       | WCRC              | Total               |
|--|-------------------|-------------------|-------------------|---------------------|
| Risk Assessments                         |                   |                   | \$ 75,000         | \$ 75,000           |
| Shared Services and Tech integration     | \$ 50,000         | \$ 50,000         |                   | \$ 100,000          |
| Regional harbour Master                  |                   |                   | \$ 425,000        | \$ 425,000          |
| Navigation Safety Aids                   | \$ 150,000        | \$ 150,000        |                   | \$ 300,000          |
| Regional Pilotage programme and training | \$ 100,000        |                   |                   | \$ 100,000          |
| <b>Total</b>                             | <b>\$ 300,000</b> | <b>\$ 200,000</b> | <b>\$ 500,000</b> | <b>\$ 1,000,000</b> |