



Part F – Financial Statements

284	Statement of Balanced Budget
284	Unfunded Depreciation
284	Comprehensive Funding Impact Statement
311	Financial Reporting & Prudence Disclosures
315	Fees & Charges 2021/2022

Statement of Balanced Budget

Council has a budget under the plan that balances in all years. A balanced budget is considered one where each year's projected operating revenues are set at a level sufficient to meet that year's operating expenses.

Unfunded Depreciation

Council is not fully funding the depreciation expense for all activities where it is assumed that assets will be not be replaced or will be funded from external sources.

For the plan Council has set revenue to cover operating expenditure. Council uses loan funding for capital expenditure for new or updated assets. Where Council funds new assets, upgrades or expects to fund assets through external debt, Council fully funds depreciation. Loan principal repayments are funded from depreciation reserves where there are sufficient reserves to do so.

Funded depreciation

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Depreciation Charge	7,863,259	8,245,415	8,397,130	8,570,746	9,071,069	9,133,170	9,143,487	9,600,740	9,645,511	9,707,211
Unfunded depreciation										
Westland Sports Hub	40,432	40,432	40,432	40,432	40,432	40,432	40,432	40,432	40,432	40,432
Responsible Camping	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803	31,803
Solid Waste	92,258	120,315	120,315	120,315	121,498	123,880	123,880	123,880	123,880	126,543
Land Transport	2,088,726	2,088,726	2,088,726	2,088,726	2,247,571	2,247,571	2,247,571	2,415,248	2,415,248	2,415,248
West Coast Wilderness Trail	261,690	277,072	287,848	293,477	317,490	322,696	328,368	351,167	354,196	366,967
Total Unfunded Depreciation	2,514,909	2,558,348	2,569,124	2,574,753	2,758,794	2,766,382	2,772,054	2,962,530	2,965,559	2,980,993

Comprehensive Funding Impact Statement

The Funding Impact Statement is made up of three parts:

- Rates Information for 2021-22 including the Rating Policy,
- Rates Samples for 2021-22
- The Whole of Council FIS Statement for 2021-22.

The Funding Impact Statement is given effect by the Rating Policy and should be read in conjunction with the Revenue and Financing Policy and Financial Statements. The rates information and Rates Samples are GST inclusive; the Whole of Council Funding Impact Statement is GST exclusive.

Rating Information for 2021/2022

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

General Rates:

- General Rate
- Uniform Annual Charge

Targeted Rates:

- Kumara Community Rate
- Hokitika Community Rate
- Ross Community Rate
- Harihari Community Rate
- Whataroa Community Rate
- Franz Josef Glacier Community Rate
- Fox Glacier Community Rate
- Haast Community Rate
- Bruce Bay Community Rate
- Kokatahi / Kowhitirangi Community Rates
- Water rates
- Metered Water Rates
- Sewerage Rates
- Refuse Collection Rates
- Tourism Promotion Rate
- Hokitika Area Promotions Rate
- Kanierie Sewerage Capital Contribution Rate
- Hannah's Clearing Water Supply Capital Repayment Rate
- Emergency Management Contingency Fund Rate

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,

Targeted Rates

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

Haast Community Rate	<p>The Haast community rate is set and assessed as an amount per rating unit, on all rateable land in the Haast community rate zone (as mapped in the Rating Policy). Within that area the rate is set based on the location of the land and the use to which the land is put.</p> <p>The categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and factors applied are in the Rating Policy.</p> <p>The Haast community rate funds all or part of the following activities: Transportation, stormwater, township development fund (Haast, Hannahs Clearing and Neils Beach), parks and reserves and community halls (Haast and Okuru).</p>
Bruce Bay Community Rate	<p>The Bruce Bay community rate is set and assessed as an amount per rating unit, on all rateable land in the Bruce Bay community rate zone (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.</p> <p>The differential categories are: Residential, Rural Residential, Commercial and Rural. The definitions of each category and differential factors are in the Rating Policy.</p> <p>The Bruce Bay community rate funds all or part of the following activities: Transportation, stormwater, township development fund, parks and reserves and community halls.</p>
Water Rates	<p>Water rates are set and assessed as a fixed amount per connection for connected rating units, and per rating unit for unconnected rating units, on all land, situated in specified locations, to which is provided or is available a council funded water supply service that is not metered.</p> <p>The rate is set differentially depending on the nature of the connection to the land and the use to which the land is put. Commercial properties are defined as they are for the general rate (see Rating Policy).</p> <p>The locations and differential categories are:</p> <ul style="list-style-type: none"> • Hokitika and Kaniere Treated water – Connected (all rating units other than commercial ones) • Hokitika and Kaniere Treated water – Commercial connected • Hokitika and Kaniere Treated water – Unconnected • Rural Townships Treated water – Connected (all rating units other than commercial ones) • Rural Townships Treated water – Commercial connected • Rural Townships Treated water - Unconnected • Rural Townships Untreated – Connected (all rating units other than commercial ones) • Rural Townships Untreated –Commercial connected • Rural Townships Untreated – Unconnected <p>Water rates fund part of the water supply activity.</p>
Metered Water Rates	<p>Water rates are set and assessed as a fixed charge per unit of water supplied on all properties located in a specified location and where the nature of the connection is a metered water supply.</p> <p>The locations are:</p> <ul style="list-style-type: none"> • Hokitika and Kaniere metered water • Rural Townships metered water <p>Metered water rates fund part of the water supply activity.</p>
Milk Treatment Plant Water Rates	<p>Water rates are set and assessed on the property used as a milk treatment plant in Hokitika. For 2020/2021, the rates are:</p> <ul style="list-style-type: none"> • Hokitika Milk Treatment Plant rate fixed charge from 0 up to a projected demand for the year. • Hokitika Milk Treatment Plant metered water greater than projected demand for the year. <p>Hokitika Milk Treatment Plant rates fund part of the water supply up to the projected demand for the year and includes the cost of finance for the river intake.</p>
Sewerage Rates	<p>Sewerage rates are set and assessed on all land to which is provided or has available to the land a council funded sewerage supply service.</p> <p>The rates are:</p> <ul style="list-style-type: none"> • Sewerage Connected (per water closet or urinal) • Sewerage Unconnected (per rating unit) <p>Sewerage rates fund part of the wastewater activity.</p>

Refuse Collection Rates	<p>Refuse collection rates are set and assessed as a fixed amount per bin on all land, located in specific locations, which is provided with a refuse collection service.</p> <p>The location is:</p> <ul style="list-style-type: none"> • Refuse collection <p>A property may choose to have more than one supply and will pay a full refuse collection rate for each supply.</p> <p>Refuse collection funds part of the solid waste activity.</p>
Tourism Promotion Rate	<p>The tourism promotion rate is set and assessed as an amount per rating unit on all rateable properties in the district.</p> <p>The tourism promotion rate is set differentially based on the use to which the land is put and for commercial use properties on the capital value of the rateable properties.</p> <p>The differential categories are:</p> <ul style="list-style-type: none"> • Commercial <ul style="list-style-type: none"> ○ Greater than \$10m ○ Greater than \$3m and up to \$10m ○ Greater than \$1m and up to \$3m ○ \$1m or less • Residential, Rural Residential and Rural <p>The definitions of each category are the same as those in the Rating Policy for the general rate. The tourism and promotions rate funds part or all of the following activities: West Coast Wilderness Trail, i-SITE and community development & assistance (Tourism West Coast grant).</p>
Hokitika Area Promotions Rate	<p>The Hokitika area promotions rate is set and assessed as a fixed amount per rating unit on all rateable properties defined as commercial use properties (using the same definition as for the general rate) and located in the Hokitika Community rating zone.</p> <p>The Hokitika area promotions rate funds the community development & assistance activity (Destination Hokitika grant).</p>
Kokatahi / Kowhitirangi Community Rates	<p>Kokatahi / Kowhitirangi community rates are set and assessed on all rateable properties located in the Kokatahi / Kowhitirangi Community area.</p> <p>The rate will be charged on the rateable land value of each property in the Kokatahi/Kowhitirangi area from Geologist Creek in the north to Hokitika Gorge in the south and the Kaniere/Kowhitirangi Road from Nesses Creek onward.</p> <p>The Kokatahi / Kowhitirangi community rate is set as a fixed rate per rating unit and as a rate on the land value per rating unit.</p> <p>The Kokatahi / Kowhitirangi community rate funds the community development & assistance activity (Kokatahi / Kowhitirangi community grant).</p>
Kaniere Sewerage Capital Contribution Rate	<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 Waste water activity (Kaniere sewerage upgrade loan).</p>
Hannah's Clearing Water Supply Capital Repayment Rate	<p>The Hannahs Clearing water supply capital repayment rate is set and assessed as a fixed rate per rating unit on all rateable properties located in Hannahs Clearing where the nature of the connection is a Council funded water supply.</p> <p>The Hannahs Clearing water supply capital repayment rate funds part of the water supply activity.</p>
Emergency Management Contingency Fund Rate	<p>The emergency management contingency fund rate is set and assessed on the land value of all rateable properties in the district.</p> <p>The emergency management contingency fund rate funds part of the emergency management & rural fire activity.</p>

Council will accept lump sum contributions equivalent to the capital portion of the rate outstanding on the following rates:

- Kaniere Sewerage Capital Contribution Rate
- Hannahs Clearing Water Supply Capital Repayment Rate

Rating Information

The following table quantifies the amounts and total revenue for each rate for 2021/2022.

General Rates

Rate	Factor	Sector				Units	Totals	
		Rural	Rural Residential	Residential	Commercial		Revenue	
General Rates							Inc GST \$	Ex GST \$
General Rate	Capital Value	941,037,200	460,714,500	683,665,000	487,426,000	2,572,842,700		
	Per \$ Capital Value	0.0019	0.0013	0.0018	0.0037			
	Revenue	1,748,004	615,273	1,206,033	1,794,108		6,167,931	5,363,418
Uniform Annual General Charge	Rateable Units	1,715	1,357	2,522	467			
	Each	645.79	645.79	645.79	645.79			
	Revenue	1,107,538	876,344	1,628,695	301,586		4,501,287	3,914,162
Total General Rates		2,855,542	1,491,617	2,834,727	2,095,694		10,669,217	9,277,580

Targeted community rates

Rate	Factor	Sector				Units	Totals	
		Rural	Rural Residential	Residential	Commercial		Revenue	
Community Rates							Inc GST \$	Ex GST \$
Kumara	Rateable Units	119	144	194	20	477		
	Each	144.46	143.86	144.09	130.74			
	Revenue	17,191	20,716	27,954	2,615		78,747	68,475
Hokitika	Rateable Units	631	755	1,719	291	3396		
	Each	455.49	457.34	607.21	1,025.87			
	Revenue	287,412	345,290	1,043,791	298,528		2,271,274	1,975,021
Ross	Rateable Units	140	27	179	13	359		
	Each	405.15	405.15	405.15	405.15			
	Revenue	56,722	10,939	72,523	5,267		167,268	145,451
Harihari	Rateable Units	132	32	94	19	277		
	Each	116.27	113.73	114.42	105.26			
	Revenue	15,348	3,639	10,755	2,000		36,504	31,743
Whataroa	Rateable Units	110	91	57	34	292		
	Each	153.21	151.43	148.60	134.65			
	Revenue	16,853	13,780	8,470	4,578		50,234	43,681

Franz Josef	Rateable Units	78	44	132	43	297		
	Each	230.96	214.96	295.16	1,163.72			
	Revenue	18,015	9,458	38,961	50,040		133,945	116,474
Fox Glacier	Rateable Units	51	13	79	86	229		
	Each	330.18	312.40	433.33	408.91			
	Revenue	16,839	4,061	34,233	35,167		103,845	90,300
Bruce Bay	Rateable Units	110	41	0	3	154		
	Each	36.16	35.72	-	36.16			
	Revenue	3,978	1,465	-	108		6,383	5,551
Haast	Rateable Units	234	226	79	41	580		
	Each	96.45	94.70	94.87	83.57			
	Revenue	22,569	21,403	7,495	3,427		63,127	54,893
Total Community Rates	Rateable Units	1,605	1,373	2,533	550	6061		
	Revenue	454,927	430,752	1,244,181	401,729		2,911,328	2,531,589

Other targeted rates

Rate	Factor	Sector				Units	Totals	
		Rural	Rural Residential	Residential	Commercial		Revenue	Revenue
		\$	\$	\$	\$	Inc GST \$	Ex GST \$	
Refuse Collection Rates								
Refuse Collection	Per bin				246.99	3,158	897,000	780,000
Total Refuse Collection Rates						3,158	897,000	780,000
		<u>Connected non commercial</u>	<u>Connected Commercial</u>	<u>Unconnected Domestic</u>	<u>Unconnected Commercial</u>			
Water Supply Rates								
Untreated Water	Each	273	-	-	-	5	1,571	1,366
Treated Water	Each	364	631	182	316	2,936	1,250,909	1,087,747
Hannah's Clearing Capital	Each							
Hokitika Milk Treatment Plant Fixed Water Rate					1,939,121	1	2,229,989	1,939,121
Metered Water Rates	Volumetric						538,334	468,117
Total Water Supply Rates							4,020,804	3,496,351
Sewerage Rates								
Connected	Each				357.85	3,989	1,641,599	1,427,477
Unconnected	Each				178.93	92	18,930	16,461
Total Sewerage Rates							1,660,529	1,443,938

Rate	Factor	Rural	Sector				Units	Totals		
			Rural	Residential	Residential	Commercial		Revenue		
							Inc GST \$	Ex GST \$		
<i>Kokatahi / Kowhitirangi Community Rate</i>										
Land Value		Per \$ Value					0.0000915	181,452,000	19,084	16,594
Uniform Basis		Rateable Units					83.81	198.00	19,084	16,594
Total Kokatahi / Kowhitirangi Community Rates									38,167	33,189
<i>Hokitika Area Promotions Rate</i>										
		Rateable Units					160.49	243	44,850	39,000
<i>Tourism Promotions Rates</i>										
Non Commercial		Each					8.55	5,540	54,489	47,382
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	5.00	14.00	76.00	424.00	519.00			
		Each	5,635	2,818	1,127	555				
		Revenue	28,176	39,447	85,656	235,306			446,873	388,585
Total Tourism Promotions Rates									501,362	435,967
Total Other Targeted Rates									10,074,040	8,760,035
Total Rates									20,743,257	18,037,615

Rates Sample

Rate type	Area	Capital Valuation	2020/2021 Rates	UAGC @21.7%			UAGC @17.5%			UAGC @12.5%		
				Draft 2021/2022 Rates	Variance	Percentage Variance	Draft 2021/2022 Rates	Variance	Percentage Variance	Draft 2021/2022 Rates	Variance	Percentage Variance
Rural	Bruce Bay	785,500	2,069.45	2,130.08	60.63	2.93%	2,199.62	130.17	6.29%	2,282.40	212.95	10.29%
Commercial	Bruce Bay	1,060,000	6,010.74	5,590.48	(420.26)	-6.99%	5,994.00	(16.74)	-0.28%	6,474.38	463.64	7.71%
Rural Residential	Bruce Bay	830,000	1,811.74	1,816.23	4.49	0.25%	1,844.47	32.73	1.81%	1,878.08	66.34	3.66%
Commercial	Fox Glacier	670,000	5,248.38	5,206.62	(41.76)	-0.80%	5,414.49	166.11	3.17%	5,661.96	413.58	7.88%
Residential	Fox Glacier	640,000	2,891.11	2,971.66	80.55	2.79%	3,004.16	113.05	3.91%	3,042.85	151.74	5.25%
Rural	Fox Glacier	800,000	1,587.01	2,433.53	846.52	53.34%	2,456.11	869.10	54.76%	2,483.00	895.99	56.46%
Rural Residential	Fox Glacier	86,000	1,097.48	1,116.32	18.84	1.72%	1,004.29	(93.19)	-8.49%	870.93	(226.55)	-20.64%
Rural	Franz Josef	420,000	1,368.77	1,458.53	89.76	6.56%	1,409.47	40.70	2.97%	1,351.07	(17.70)	-1.29%
Rural Residential	Franz Josef	300,000	1,312.73	1,298.37	(14.36)	-1.09%	1,226.68	(86.05)	-6.55%	1,141.35	(171.38)	-13.06%
Commercial	Franz Josef	960,000	7,159.29	7,037.61	(121.68)	-1.70%	7,390.96	231.67	3.24%	7,811.62	652.33	9.11%
Residential	Franz Josef	420,000	2,425.85	2,443.56	17.71	0.73%	2,420.80	(5.05)	-0.21%	2,393.71	(32.14)	-1.32%
Residential	Haast	280,000	2,017.54	1,986.94	(30.60)	-1.52%	1,929.03	(88.51)	-4.39%	1,860.08	(157.46)	-7.80%
Commercial	Haast	1,290,000	6,517.32	6,466.81	(50.51)	-0.77%	6,985.72	468.40	7.19%	7,603.46	1,086.14	16.67%
Rural	Haast	80,000	977.57	914.27	(63.30)	-6.48%	806.17	(171.40)	-17.53%	677.48	(300.09)	-30.70%
Rural Residential	Haast	290,000	1,181.62	1,154.26	(27.36)	-2.32%	1,080.69	(100.93)	-8.54%	993.11	(188.51)	-15.95%

Rate type	Area	Capital Valuation	2020/2021 Rates	UAGC @21.7%			UAGC @17.5%			UAGC @12.5%		
				Draft 2021/2022 Rates	Variance	Percentage Variance	Draft 2021/2022 Rates	Variance	Percentage Variance	Draft 2021/2022 Rates	Variance	Percentage Variance
Rural	Hari Hari	2,070,000	4,579.14	4,791.03	211.89	4.63%	5,184.00	604.86	13.21%	5,651.82	1,072.68	23.43%
Residential	Hari Hari	130,000	1,311.00	1,291.96	(19.04)	-1.45%	1,196.37	(114.63)	-8.74%	1,082.57	(228.43)	-17.42%
Commercial	Hari Hari	250,000	2,932.22	2,872.46	(59.76)	-2.04%	2,869.63	(62.59)	-2.13%	2,866.27	(65.95)	-2.25%
Rural	Hari Hari	196,000	965.00	1,049.23	84.23	8.73%	957.94	(7.06)	-0.73%	849.26	(115.74)	-11.99%
Residential	Hokitika	460,000	1,536.11	947.60	(588.51)	-38.31%	1,063.43	(472.68)	-30.77%	1,201.31	(334.80)	-21.80%
Rural	Hokitika	510,000	1,970.82	2,062.45	91.63	4.65%	2,030.36	59.54	3.02%	1,992.15	21.33	1.08%
Residential	Hokitika	390,000	2,884.24	2,948.47	64.23	2.23%	2,918.18	33.94	1.18%	2,882.12	(2.12)	-0.07%
Commercial	Hokitika	470,000	6,765.04	6,610.74	(154.30)	-2.28%	6,718.28	(46.76)	-0.69%	6,846.31	81.27	1.20%
Rural	Kumara	12,000	858.73	840.94	(17.79)	-2.07%	715.72	(143.01)	-16.65%	566.65	(292.08)	-34.01%
Residential	Kumara	155,000	1,723.76	1,708.07	(15.69)	-0.91%	1,618.76	(105.00)	-6.09%	1,512.43	(211.33)	-12.26%
Commercial	Kumara	170,000	3,015.70	2,865.88	(149.82)	-4.97%	2,822.92	(192.78)	-6.39%	2,771.78	(243.92)	-8.09%
Rural	Kumara	182,000	1,326.39	1,310.13	(16.26)	-1.23%	1,216.21	(110.18)	-8.31%	1,104.39	(222.00)	-16.74%
Residential	Ross	277,000	1,574.04	1,594.84	20.80	1.32%	1,536.35	(37.69)	-2.39%	1,466.71	(107.33)	-6.82%
Rural	Ross	750,000	2,392.72	2,576.25	183.53	7.67%	2,589.41	196.69	8.22%	2,605.07	212.35	8.87%
Residential	Ross	210,000	2,062.54	2,065.78	3.24	0.16%	1,990.28	(72.26)	-3.50%	1,900.41	(162.13)	-7.86%
Commercial	Ross	910,000	4,949.59	5,117.33	167.74	3.39%	5,445.60	496.01	10.02%	5,836.40	886.81	17.92%
Rural	Whataroa	1,050,000	2,586.43	2,693.55	107.12	4.14%	2,829.69	243.26	9.41%	2,991.76	405.33	15.67%
Rural	Whataroa	320,000	1,242.61	1,250.66	8.05	0.65%	1,182.74	(59.87)	-4.82%	1,101.90	(140.71)	-11.32%
Commercial	Whataroa	235,000	2,385.67	2,222.92	(162.75)	-6.82%	2,212.57	(173.10)	-7.26%	2,200.25	(185.42)	-7.77%
Residential	Whataroa	90,000	1,446.21	1,347.82	(98.39)	-6.80%	1,242.18	(204.03)	-14.11%	1,116.43	(329.78)	-22.80%

Prospective Funding Impact Statement

For the years ending 30 June 2021 - 2031

Prospective Funding Impact Statement												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
	Annual Plan	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	
(SURPLUS) / DEFICIT OF OPERATING FUNDING	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
Sources of Operating Funding												
General rates, uniform annual general charges, rates penalties	\$7,723	\$8,833	\$10,578	\$12,290	\$11,711	\$11,877	\$12,208	\$12,402	\$12,627	\$13,034	\$13,036	
Targeted Rates	\$8,184	\$9,119	\$9,638	\$10,057	\$10,929	\$11,342	\$11,645	\$11,732	\$12,034	\$12,425	\$12,763	
Subsidies and grants for operating purposes	\$2,896	\$3,103	\$3,113	\$2,660	\$2,638	\$2,704	\$2,759	\$2,838	\$2,910	\$2,983	\$3,057	
Fees and charges	\$1,947	\$1,801	\$1,844	\$1,324	\$1,997	\$2,062	\$2,105	\$2,150	\$2,196	\$2,243	\$2,289	
Interest and dividends from investments	\$293	\$8	\$257	\$257	\$257	\$257	\$257	\$256	\$256	\$256	\$256	
Local authorities fuel tax, fines, infringement fees, and other receipts	\$959	\$1,009	\$918	\$932	\$903	\$845	\$857	\$871	\$884	\$898	\$911	
Total Operating Funding (A)	\$22,002	\$23,873	\$26,349	\$28,121	\$28,436	\$29,088	\$29,840	\$30,248	\$30,907	\$31,839	\$32,312	
Applications of Operating Funding												
Payments to staff and suppliers	\$16,609	\$18,670	\$19,127	\$19,236	\$19,727	\$20,133	\$20,695	\$21,062	\$21,451	\$22,326	\$22,651	
Finance Costs	\$867	\$904	\$1,096	\$1,422	\$1,650	\$1,704	\$1,826	\$1,888	\$1,886	\$1,852	\$1,941	
Other operating funding applications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Applications of Operating Funding (B)	\$17,475	\$19,575	\$20,223	\$20,658	\$21,378	\$21,837	\$22,521	\$22,950	\$23,338	\$24,218	\$24,593	
Surplus/(Deficit) of Operating Funding (A - B)	\$4,527	\$4,298	\$6,126	\$7,463	\$7,059	\$7,251	\$7,319	\$7,298	\$7,570	\$7,621	\$7,720	
(SURPLUS) / DEFICIT OF CAPITAL FUNDING												
Sources of Capital Funding												
Subsidies and grants for capital expenditure	\$2,697	\$8,308	\$3,896	\$4,310	\$2,626	\$2,960	\$2,956	\$2,379	\$2,639	\$3,602	\$3,773	
Development and financial contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Increase (decrease) in debt	\$25,626	\$6,316	\$6,382	\$2,621	\$1,263	-\$402	-\$1,365	-\$1,949	-\$932	\$520	-\$156	
Gross proceeds from sale of assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Lump sum contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other dedicated capital funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Sources of Capital Funding (C)	\$28,323	\$14,624	\$10,277	\$6,931	\$3,890	\$2,559	\$1,550	\$430	\$1,707	\$4,121	\$3,617	

	2021 Annual Plan (000's)	2022 LTP (000's)	2023 LTP (000's)	2024 LTP (000's)	2025 LTP (000's)	2026 LTP (000's)	2027 LTP (000's)	2028 LTP (000's)	2029 LTP (000's)	2030 LTP (000's)	2031 LTP (000's)
Application of Capital Funding											
Capital Expenditure:											
- to meet additional demand	\$31	\$968	\$1,232	\$1,264	\$346	\$912	\$597	\$38	\$416	\$939	\$641
- to improve the level of service	\$6,000	\$6,937	\$5,271	\$3,634	\$3,390	\$1,616	\$988	\$400	\$981	\$2,226	\$2,198
- to replace existing assets	\$5,102	\$10,478	\$10,095	\$8,733	\$8,232	\$7,190	\$5,396	\$6,967	\$4,882	\$5,543	\$6,661
Increase (decrease) in reserves	\$21,718	\$540	-\$194	\$763	-\$1,020	\$92	\$1,929	\$324	\$2,996	\$3,035	\$1,837
Increase (decrease) of investments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Applications of Capital Funding (D)	\$32,850	\$18,922	\$16,404	\$14,393	\$10,948	\$9,809	\$8,909	\$7,728	\$9,276	\$11,743	\$11,336
Surplus/(Deficit) of Capital Funding (C - D)	-\$4,527	-\$4,298	-\$6,126	-\$7,463	-\$7,059	-\$7,251	-\$7,319	-\$7,298	-\$7,570	-\$7,621	-\$7,720
Funding Balance ((A - B) + (C - D))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Prospective Statement of Comprehensive Revenue and Expenditure

For the years ending 30 June 2021 – 2031

Prospective Statement of Comprehensive Revenue and Expenditure												
	2021 Annual Plan (000's)	2022 LTP (000's)	2023 LTP (000's)	2024 LTP (000's)	2025 LTP (000's)	2026 LTP (000's)	2027 LTP (000's)	2028 LTP (000's)	2029 LTP (000's)	2030 LTP (000's)	2031 LTP (000's)	
Revenue												
Rates	\$15,907	\$17,953	\$20,217	\$22,347	\$22,640	\$23,220	\$23,853	\$24,133	\$24,561	\$25,459	\$25,799	
Grants and subsidies	\$5,593	\$11,410	\$7,008	\$6,970	\$5,265	\$5,664	\$5,724	\$5,218	\$5,549	\$6,585	\$6,830	
Interest revenue	\$43	\$8	\$7	\$7	\$7	\$7	\$7	\$6	\$6	\$6	\$6	
Fees and charges	\$1,947	\$1,801	\$1,844	\$1,924	\$1,997	\$2,062	\$2,105	\$2,150	\$2,196	\$2,243	\$2,289	
Other revenue	\$1,209	\$1,009	\$1,168	\$1,182	\$1,153	\$1,095	\$1,107	\$1,121	\$1,134	\$1,148	\$1,161	
Total operating revenue	\$24,700	\$32,181	\$30,245	\$32,430	\$31,063	\$32,048	\$32,796	\$32,627	\$33,546	\$35,441	\$36,086	
Expenditure												
Employee benefit expenses	\$4,236	\$5,369	\$5,834	\$5,903	\$6,036	\$6,166	\$6,295	\$6,437	\$6,575	\$6,720	\$6,864	
Finance costs	\$867	\$904	\$1,096	\$1,422	\$1,650	\$1,704	\$1,826	\$1,888	\$1,886	\$1,892	\$1,941	
Depreciation and amortisation	\$7,141	\$7,864	\$8,237	\$8,385	\$8,556	\$9,054	\$9,114	\$9,125	\$9,581	\$9,620	\$9,681	
Other expenses	\$12,373	\$13,302	\$13,293	\$13,333	\$13,691	\$13,967	\$14,400	\$14,626	\$14,877	\$15,606	\$15,787	
Total operating expenditure	\$24,616	\$27,438	\$28,460	\$29,043	\$29,933	\$30,891	\$31,636	\$32,075	\$32,919	\$33,838	\$34,274	
Income tax expenses/(benefit)	-	-	-	-	-	-	-	-	-	-	-	
Income tax expenses/(benefit)	-	-	-	-	-	-	-	-	-	-	-	
Income tax expenses/(benefit)	-	-	-	-	-	-	-	-	-	-	-	
Operating Surplus/(Deficit)	\$84	\$4,742	\$1,784	\$3,387	\$1,129	\$1,157	\$1,160	\$552	\$627	\$1,603	\$1,812	
Other comprehensive revenue and expense												
Gain/(loss) on revaluations	\$473	\$15,776	\$0	\$2,986	\$27,044	\$0	\$2,964	\$28,490	\$0	\$3,087	\$30,789	
Other Comprehensive Revenue and Expenses Subtotal	\$473	\$15,776	\$0	\$2,986	\$27,044	\$0	\$2,964	\$28,490	\$0	\$3,087	\$30,789	
Total comprehensive revenue and expense/(deficit) for the year attributable to Council	\$556	\$20,518	\$1,784	\$6,373	\$28,174	\$1,157	\$4,125	\$29,043	\$627	\$4,691	\$32,601	

Prospective Statement of Changes in Equity

For the years ending 30 June 2021 – 2031

Prospective Statement of Changes in Equity												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
	Annual Plan											
	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
Equity balance at 30 June												
Equity balance at 1 July	\$394,619	\$413,431	\$433,949	\$435,733	\$442,106	\$470,280	\$471,437	\$475,561	\$504,604	\$505,231	\$509,922	
Comprehensive income for year	\$556	\$20,518	\$1,784	\$6,373	\$28,174	\$1,157	\$4,125	\$29,043	\$627	\$4,651	\$32,601	
Equity balance at 30 June	\$395,175	\$433,949	\$435,733	\$442,106	\$470,280	\$471,437	\$475,561	\$504,604	\$505,231	\$509,922	\$542,523	
Components of Equity												
Retained earnings 30 June												
Retained Earnings at 1 July	\$142,322	\$161,904	\$166,323	\$168,451	\$171,226	\$173,485	\$174,590	\$173,860	\$174,128	\$171,798	\$170,405	
Net Surplus/(Deficit)	\$84	\$4,742	\$1,784	\$3,387	\$1,129	\$1,157	\$1,160	\$552	\$627	\$1,603	\$1,812	
Transfers to / (from) reserves	-\$1,024	-\$324	\$344	-\$612	\$1,130	-\$53	-\$1,890	-\$285	-\$2,957	-\$2,996	-\$1,797	
Retained earnings 30 June	\$142,381	\$166,323	\$168,451	\$171,226	\$173,485	\$174,590	\$173,860	\$174,128	\$171,798	\$170,405	\$170,420	
Revaluation Reserves 30 June												
Revaluation Reserves at 1 July	\$241,483	\$242,425	\$258,201	\$258,201	\$261,187	\$288,231	\$288,231	\$291,196	\$319,686	\$319,686	\$322,773	
Revaluation Gains	\$473	\$15,776	\$0	\$2,386	\$27,044	\$0	\$2,364	\$28,490	\$0	\$3,087	\$30,789	
Revaluation Reserves 30 June	\$241,956	\$258,201	\$258,201	\$261,187	\$288,231	\$288,231	\$291,196	\$319,686	\$319,686	\$322,773	\$353,562	
Council created Reserves 30 June												
Council Created Reserves at 1 July	\$9,750	\$9,038	\$9,361	\$9,017	\$9,629	\$8,499	\$8,552	\$10,442	\$10,727	\$13,684	\$16,680	
Transfers to / (from) reserves	\$1,027	\$324	-\$344	\$612	-\$1,130	\$53	\$1,890	\$285	\$2,957	\$2,996	\$1,797	
Council created Reserves 30 June	\$10,774	\$9,361	\$9,017	\$9,629	\$8,499	\$8,552	\$10,442	\$10,727	\$13,684	\$16,680	\$18,477	
Other comprehensive revenue and expense Reserve 30 June												
Other comprehensive revenue and expense Reserves at 1 July	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	
Transfers to / (from) reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other comprehensive revenue and expense Reserve 30 June	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	
Components of Equity	\$395,175	\$433,949	\$435,733	\$442,106	\$470,280	\$471,437	\$475,561	\$504,604	\$505,231	\$509,922	\$542,523	

Prospective Statement of Financial Position

For the years ending 30 June 2021 – 2031

Assets	2021	2022	2023		2024		2025		2026		2027		2028	2029	2030	2031
	Annual Plan (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)
Assets																
Current assets																
Cash & cash equivalents	\$3,689	\$13,253	\$12,942	\$13,585	\$12,488	\$12,574	\$14,497	\$14,817	\$17,810	\$20,843	\$22,676					
Debtors & other receivables	\$5,251	\$2,514	\$2,561	\$2,606	\$2,653	\$2,701	\$2,749	\$2,799	\$2,851	\$2,903	\$2,955					
Assets held for sale	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Other financial assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Total Current Assets	\$8,941	\$15,767	\$15,503	\$16,191	\$15,141	\$15,276	\$17,245	\$17,616	\$20,661	\$23,746	\$25,631					
Non-current assets																
Council Controlled Organisation	\$8,695	\$11,010	\$11,010	\$11,010	\$11,010	\$11,010	\$11,010	\$11,010	\$11,010	\$11,010	\$11,010					
Intangible assets	\$329	\$37	\$33	\$33	\$32	\$38	\$81	\$64	\$50	\$34	\$107					
Assets Under Construction	\$1,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Other Financial Assets	\$366	\$418	\$418	\$419	\$419	\$420	\$420	\$421	\$421	\$422	\$423					
Investment Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Property, Plant and Equipment	\$407,540	\$447,288	\$455,652	\$463,883	\$494,342	\$494,939	\$495,787	\$522,573	\$519,286	\$521,477	\$552,011					
Derivative Financial Instruments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					
Total Non-current assets	\$418,405	\$458,753	\$467,114	\$475,346	\$505,803	\$506,468	\$507,298	\$534,069	\$530,768	\$532,943	\$563,551					
Total Assets	\$427,346	\$474,520	\$482,617	\$491,536	\$520,944	\$521,743	\$524,544	\$551,684	\$551,428	\$556,689	\$589,182					

	2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031	
	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)	Annual Plan (000's)	LTP (000's)
Liabilities																						
Current liabilities																						
Creditors & other payables	\$2,807	\$2,930	\$2,992	\$3,050	\$3,111	\$3,175	\$3,236	\$3,302	\$3,370	\$3,438	\$3,506											
Employee benefit liabilities	\$374	\$446	\$454	\$462	\$470	\$479	\$487	\$495	\$504	\$513	\$522											
Tax payable	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3											
Borrowings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0											
Other	\$395	\$425	\$435	\$444	\$453	\$463	\$473	\$484	\$494	\$505	\$516											
Total Current Liabilities	\$3,579	\$3,804	\$3,884	\$3,959	\$4,039	\$4,120	\$4,199	\$4,285	\$4,371	\$4,460	\$4,547											
Non-current liabilities																						
Deferred Tax	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$32											
Employee benefit liabilities	\$38	\$47	\$48	\$49	\$50	\$51	\$52	\$53	\$54	\$55	\$56											
Provisions	\$2,222	\$2,371	\$2,371	\$2,371	\$2,371	\$2,371	\$2,371	\$2,371	\$2,371	\$2,371	\$2,371											
Borrowings	\$25,526	\$33,734	\$40,116	\$42,737	\$44,000	\$43,599	\$42,234	\$40,285	\$39,352	\$39,872	\$39,716											
Derivative financial instruments	\$673	\$583	\$433	\$283	\$173	\$134	\$95	\$55	\$16	-\$23	-\$62											
Total Non-Current Liabilities	\$28,591	\$36,767	\$43,000	\$45,471	\$46,626	\$46,186	\$44,783	\$42,796	\$41,826	\$42,307	\$42,113											
Total Liabilities																						
Net Assets	\$395,175	\$433,949	\$435,733	\$442,106	\$470,280	\$471,437	\$475,561	\$504,604	\$505,231	\$509,922	\$542,523											
Equity																						
Retained Earnings	\$142,381	\$166,323	\$168,451	\$171,226	\$173,485	\$174,590	\$173,860	\$174,128	\$171,798	\$170,405	\$170,420											
Restricted Reserves	\$10,774	\$9,361	\$9,017	\$9,629	\$8,499	\$8,552	\$10,442	\$10,727	\$13,684	\$16,680	\$18,477											
Revaluation reserves	\$241,956	\$258,201	\$258,201	\$261,187	\$288,231	\$288,231	\$291,196	\$319,686	\$319,686	\$322,773	\$353,562											
Other comprehensive revenue and expense reserve	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64											
Total Equity	\$395,175	\$433,949	\$435,733	\$442,106	\$470,280	\$471,437	\$475,561	\$504,604	\$505,231	\$509,922	\$542,523											

Prospective Statement of Cashflows

For the years ending 30 June 2021 – 2031

Prospective Cashflow Statement												
	2021 Annual Plan (000's)	2022 LTP (000's)	2023 LTP (000's)	2024 LTP (000's)	2025 LTP (000's)	2026 LTP (000's)	2027 LTP (000's)	2028 LTP (000's)	2029 LTP (000's)	2030 LTP (000's)	2031 LTP (000's)	
Net Cashflow Operating Activities												
Cash was provided from:												
Rates Revenue	15,775	17,953	20,196	22,328	22,620	23,199	23,833	24,112	24,639	25,437	25,777	
Fees, charges, and other receipts (including donations)	1,947	1,801	1,837	1,917	1,991	2,055	2,098	2,142	2,188	2,235	2,282	
Interest Received	43	8	7	7	7	7	7	6	6	6	6	
Dividends received	250	-	250	250	250	250	250	250	250	250	250	
Grants and Subsidies	4,759	11,410	6,997	6,959	5,253	5,652	5,713	5,205	5,536	6,572	6,817	
Other Revenue	1,209	754	766	781	792	805	817	830	843	857	871	
Cash was provided from:	23,983	31,926	30,054	32,243	30,913	31,968	32,717	32,546	33,464	35,358	36,003	
Cash was applied to:												
Payment Staff & Suppliers	16,644	18,670	19,054	19,168	19,654	20,058	20,622	20,985	21,372	22,244	22,572	
Interest Paid	867	904	1,096	1,422	1,650	1,704	1,826	1,888	1,886	1,892	1,941	
Cash was applied to:	17,511	19,575	20,150	20,590	21,305	21,762	22,449	22,872	23,258	24,137	24,514	
Net Cashflow Operating Activities	6,472	12,352	9,905	11,653	9,608	10,206	10,268	9,673	10,206	11,221	11,489	
Net Cashflow Investment Activities												
Cash was provided from:												
Proceeds from Investments realised	-	-	-	-	-	-	-	-	-	-	-	
Proceeds sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	-	-	
Proceeds from investment property	-	-	-	-	-	-	-	-	-	-	-	
Movement in Westpac bonds	-	-	-	-	-	-	-	-	-	-	-	
Cash was provided from:	-	-	-	-	-	-	-	-	-	-	-	

	2021 Annual Plan (000's)	2022 LTP (000's)	2023 LTP (000's)	2024 LTP (000's)	2025 LTP (000's)	2026 LTP (000's)	2027 LTP (000's)	2028 LTP (000's)	2029 LTP (000's)	2030 LTP (000's)	2031 LTP (000's)
Cash was applied to:											
Purchase of property, plant and equipment	10,907	18,382	16,558	13,629	11,969	9,650	6,380	7,405	6,278	8,707	9,426
Purchase of intangibles	90	-	-	2	-	68	-	-	2	-	74
Purchase of investments	-	-	-	-	-	-	-	-	-	-	-
Cash was applied to:	10,997	18,382	16,558	13,631	11,969	9,718	6,980	7,405	6,280	8,707	9,500
Net Cashflow Investment Activities	(10,997)	(18,382)	(16,598)	(13,631)	(11,969)	(9,718)	(6,980)	(7,405)	(6,280)	(8,707)	(9,500)
Net Cashflow Finance Activities											
Cash was provided from:											
Proceeds from borrowings	5,383	7,702	7,856	4,488	3,354	1,857	986	452	1,491	3,017	2,492
Capital works loan repayments	-	-	-	-	-	-	-	-	-	-	-
Cash was provided from:	5,383	7,702	7,856	4,488	3,354	1,857	986	452	1,491	3,017	2,492
Cash was applied to:											
Tenant contributions received	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	-	1,348	1,474	1,866	2,091	2,259	2,351	2,401	2,423	2,498	2,649
Cash was applied to:	-	1,348	1,474	1,866	2,091	2,259	2,351	2,401	2,423	2,498	2,649
Net Cashflow Finance Activities	5,383	6,354	6,382	2,621	1,263	(402)	(1,365)	(1,949)	(932)	520	(156)
Cash Balance											
Cash Balance											
Net increase/(decrease) in cash held	859	324	(311)	643	(1,097)	86	1,923	320	2,993	3,033	1,833
Total cash resources at start of the year	2,831	12,929	13,253	12,942	13,585	12,488	12,574	14,497	14,817	17,810	20,843
Cash Balance	3,689	13,253	12,942	13,585	12,488	12,574	14,497	14,817	17,810	20,843	22,676
Cash Balance	12,929	13,253	12,942	13,585	12,488	12,574	14,497	14,817	17,810	20,843	22,676

Prospective Reconciliation of Net Surplus to Operating Activities

For the years ending 30 June 2021 – 2031

Prospective Reconciliation of Net Surplus to Operating Activities												
	2021 All of	2022 All of	2023 All of	2024 All of	2025 All of	2026 All of	2027 All of	2028 All of	2029 All of	2030 All of	2031 All of	
	Council LTP	Council LTP	Council LTP	Council LTP	Council LTP	Council LTP	Council LTP	Council LTP	Council LTP	Council LTP	Council LTP	
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
Operating Surplus/(Deficit)	\$84	\$4,742	\$1,784	\$3,387	\$1,129	\$1,157	\$1,160	\$552	\$627	\$1,603	\$1,812	
Adjusting for non cash items												
Gain on Swap	\$202	-\$254	-\$150	-\$150	-\$109	-\$39	-\$39	-\$39	-\$39	-\$39	-\$39	-\$39
Depreciation and amortisation	\$7,141	\$7,864	\$8,237	\$8,385	\$8,556	\$9,054	\$9,114	\$9,125	\$9,581	\$9,620	\$9,681	\$9,681
	\$7,427	\$12,352	\$9,871	\$11,622	\$9,576	\$10,172	\$10,235	\$9,638	\$10,169	\$11,184	\$11,454	
Movement in Working Capital												
Increase in Debtors	-\$1,041	\$0	-\$45	-\$43	-\$45	-\$48	-\$45	-\$48	-\$50	-\$51	-\$51	-\$51
Increase in creditors	\$68	\$0	\$62	\$58	\$61	\$64	\$61	\$66	\$68	\$68	\$68	\$68
Employee benefits	\$18	\$0	\$8	\$8	\$8	\$9	\$8	\$8	\$9	\$9	\$9	\$9
Other liabilities	\$0	\$0	\$9	\$8	\$8	\$9	\$9	\$9	\$10	\$11	\$11	\$9
Total movement in working capital	-\$955	\$0	\$34	\$31	\$32	\$34	\$33	\$35	\$37	\$37	\$37	\$35
Net Cash flow from operating activities	\$6,472	\$12,352	\$9,905	\$11,653	\$9,608	\$10,206	\$10,268	\$9,673	\$10,206	\$11,221	\$11,489	

Prospective Reconciliation of Net Surplus / (Deficit) to Council Funding Impact Statement

For the years ending 30 June 2021 – 2031

Reconciliation of Prospective Funding Impact Statement and Prospective Statement of Comprehensive Revenue and Expense											
Revenue	2021 Annual Plan (000's)	2022 LTP (000's)	2023 LTP (000's)	2024 LTP (000's)	2025 LTP (000's)	2026 LTP (000's)	2027 LTP (000's)	2028 LTP (000's)	2029 LTP (000's)	2030 LTP (000's)	2031 LTP (000's)
Prospective Statement of Comprehensive Revenue Expenditure											
Total Operating Revenue	\$24,700	\$32,181	\$30,245	\$32,430	\$31,063	\$32,048	\$32,796	\$32,627	\$33,546	\$35,441	\$36,086
Summary Funding Impact Statement											
Sources of operating funding											
Total sources of operating funding	\$22,002	\$23,873	\$26,349	\$28,121	\$28,436	\$29,088	\$29,840	\$30,248	\$30,907	\$31,839	\$32,312
Add sources of capital funding											
Subsidies and grants for capital expenditure	\$2,697	\$8,308	\$3,896	\$4,310	\$2,626	\$2,960	\$2,956	\$2,379	\$2,639	\$3,602	\$3,773
Development and financial contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain disposal of assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gain on changes in fair value of investment property and revaluation of financial assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vested assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summary Funding Impact Statement	\$24,700	\$32,181	\$30,245	\$32,430	\$31,063	\$32,048	\$32,796	\$32,627	\$33,546	\$35,441	\$36,086

	2021 Annual Plan (000's)	2022 LTP (000's)	2023 LTP (000's)	2024 LTP (000's)	2025 LTP (000's)	2026 LTP (000's)	2027 LTP (000's)	2028 LTP (000's)	2029 LTP (000's)	2030 LTP (000's)	2031 LTP (000's)
Expenditure											
Prospective Statement of Comprehensive Revenue Expenditure											
Total Operating Expenditure	-\$24,616	-\$27,438	-\$28,460	-\$29,043	-\$29,933	-\$30,891	-\$31,636	-\$32,075	-\$32,919	-\$33,838	-\$34,274
Summary Funding Impact Statement											
Application of operating fund											
Total application of operating funding	-\$17,475	-\$19,575	-\$20,223	-\$20,658	-\$21,378	-\$21,837	-\$22,521	-\$22,950	-\$23,338	-\$24,218	-\$24,593
Add application of capital funding											
Loss on disposal of asset	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Loss on changes in fair value of investment property and revaluation of financial assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Increase/(decrease) in provisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation and amortisation expense	-\$7,141	-\$7,864	-\$8,237	-\$8,385	-\$8,556	-\$9,054	-\$9,114	-\$9,125	-\$9,581	-\$9,620	-\$9,681
Summary Funding Impact Statement	-\$24,616	-\$27,438	-\$28,460	-\$29,043	-\$29,933	-\$30,891	-\$31,636	-\$32,075	-\$32,919	-\$33,838	-\$34,274

Prospective Statement of Special Funds Reserves

For the years ending 30 June 2021 – 2031

Prospective Statement of Special Funds Reserves												
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
	Annual Plan (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	
Council Created Reserve												
Kumara Township Fund												
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	14	14	14	15	15	15	16	16	16	16	17	17
Withdrawals	(14)	(14)	(14)	(15)	(15)	(15)	(16)	(16)	(16)	(16)	(17)	(17)
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-
Hari Hari Township Fund												
Opening Balance	2	2	2	2	2	2	2	2	2	2	2	2
Deposits	14	14	14	15	15	15	16	16	16	16	17	17
Withdrawals	(14)	(14)	(14)	(15)	(15)	(15)	(16)	(16)	(16)	(16)	(17)	(17)
Closing Balance	2	2	2	2	2	2	2	2	2	2	2	2
Whataroa Township Fund												
Opening Balance	1	2	2	2	2	2	2	2	2	2	2	2
Deposits	14	14	14	15	15	15	16	16	16	16	17	17
Withdrawals	(14)	(14)	(14)	(15)	(15)	(15)	(16)	(16)	(16)	(16)	(17)	(17)
Closing Balance	1	2	2	2	2	2	2	2	2	2	2	2
Ross Township Fund												
Opening Balance	-	1	1	1	1	1	1	1	1	1	1	1
Deposits	14	14	14	15	15	15	16	16	16	16	17	17
Withdrawals	(14)	(14)	(14)	(15)	(15)	(15)	(16)	(16)	(16)	(16)	(17)	(17)
Closing Balance	-	1	1	1	1	1	1	1	1	1	1	1
Haast Township Fund												
Opening Balance	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Deposits	14	14	14	15	15	15	16	16	16	16	17	17
Withdrawals	(14)	(14)	(14)	(15)	(15)	(15)	(16)	(16)	(16)	(16)	(17)	(17)
Closing Balance	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Franz Josef Township Fund												
Opening Balance	2	2	2	2	2	2	2	2	2	2	2	2
Deposits	35	35	36	37	37	38	39	40	41	42	42	42
Withdrawals	(35)	(35)	(36)	(37)	(37)	(38)	(39)	(40)	(41)	(42)	(42)	(42)
Closing Balance	2	2	2	2	2	2	2	2	2	2	2	2

		2021										
		Annual Plan	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
		(000's)	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP
		(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
Fox Township Fund												
Opening Balance		1	1	1	1	1	1	1	1	1	1	1
Deposits	Township funding for the purpose of community related projects	35	35	36	37	37	38	39	40	41	42	42
Withdrawals		(35)	(35)	(36)	(37)	(37)	(38)	(39)	(40)	(41)	(42)	(42)
Closing Balance		1	1	1	1	1	1	1	1	1	1	1
Kokatahi/Kowhitirangi Township												
Opening Balance		16	1	1	1	1	1	1	1	1	1	1
Deposits	Township funding for the purpose of community related projects	-	8	8	8	9	9	9	9	9	10	10
Withdrawals		-	(8)	(8)	(8)	(9)	(9)	(9)	(9)	(9)	(10)	(10)
Closing Balance		16	1	1	1	1	1	1	1	1	1	1
Foreshore Protection Fund												
Opening Balance		20	20	20	20	20	20	20	20	20	20	20
Deposits	Foreshore protection for groyne replacement on the foreshore.	-	-	-	-	-	-	-	-	-	-	-
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		20	20	20	20	20	20	20	20	20	20	20
Glacier Country Promotions												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Deposits	Targeted rates collected from Glacier Country to provide funding for marketing projects.	65	65	66	68	69	71	72	74	76	77	79
Withdrawals		(65)	(65)	(66)	(68)	(69)	(71)	(72)	(74)	(76)	(77)	(79)
Closing Balance		-	-	-	-	-	-	-	-	-	-	-
The Preston Bush Trust												
Opening Balance		8	1	1	1	1	1	1	1	1	1	1
Deposits	Mr Preston donated the reserve to the Council. This fund was for the community to beautify the bush with tracks and interpretation boards.	6	-	-	-	-	-	-	-	-	-	-
Withdrawals		(6)	-	-	-	-	-	-	-	-	-	-
Closing Balance		8	1	1	1	1	1	1	1	1	1	1
Hari Hari Community Complex												
Opening Balance		68	68	68	68	68	68	68	68	68	68	68
Deposits	The Hari Hari Pony Club land was sold and the funding was to go towards a new community complex. (Another \$100000 is allocated from the Reserve	-	-	-	-	-	-	-	-	-	-	-
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		68	68	68	68	68	68	68	68	68	68	68
Guy Menzies Day												
Opening Balance		1	1	1	1	1	1	1	1	1	1	1
Deposits	Surplus from Guy Menzies Day event.	-	-	-	-	-	-	-	-	-	-	-
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		1	1	1	1	1	1	1	1	1	1	1

		2021										
		Annual Plan	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
		(000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)	LTP (000's)
Cycleway												
Opening Balance	Road reserve sold to Westland Dairies	-	-	-	-	-	-	-	-	-	-	-
Deposits	allocated to fund towards construction of Wilderness Trail	-	-	-	-	-	-	-	-	-	-	-
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		-	-	-	-	-	-	-	-	-	-	-
Marks Road Reserve												
Opening Balance	Funds from sale of Marks Road Property	191	168	168	168	168	168	168	168	168	168	168
Deposits	to be used for Haast Civil Defence (50%) and Haast community (50%)	-	-	-	-	-	-	-	-	-	-	-
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		191	168	168	168	168	168	168	168	168	168	168
Westland Racing Club												
Opening Balance	Westland Racing Club transferred the	-	250	250	250	250	250	250	250	250	250	250
Deposits	racecourse and \$250,000.	-	-	-	-	-	-	-	-	-	-	-
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		-	250	250	250	250	250	250	250	250	250	250
General Rates Reserve												
Opening Balance		-	-	(1,314)	(1,341)	(185)	(79)	(39)	-	-	-	-
Deposits	General rates funding.	-	(1,314)	(27)	1,156	106	39	39	-	-	-	-
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		-	(1,314)	(1,341)	(185)	(79)	(39)	-	-	-	-	-
Emergency Contingency Fund												
Opening Balance		63	63	63	63	63	563	1,063	1,563	2,063	2,563	3,063
Deposits	Rates collected to support Westland in a Civil Defence emergency	-	-	-	-	500	500	500	500	500	500	500
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		63	63	63	63	563	1,063	1,563	2,063	2,563	3,063	3,563
Transportation Asset Renewal												
Opening Balance		1,055	658	1,249	1,885	2,400	2,635	2,943	3,222	3,468	3,792	4,082
Deposits	For funding the renewal of roads and bridges.	1,197	1,620	1,624	1,624	1,624	1,730	1,730	1,730	1,841	1,841	1,841
Withdrawals		(949)	(1,029)	(988)	(1,109)	(1,390)	(1,421)	(1,451)	(1,483)	(1,516)	(1,552)	(1,585)
Closing Balance		1,303	1,249	1,885	2,400	2,635	2,943	3,222	3,468	3,792	4,082	4,338
Water Asset Renewal												
Opening Balance		2,376	3,076	3,742	4,759	5,631	6,529	7,015	7,333	7,049	8,295	9,169
Deposits	For funding the renewal of the water supplies network.	1,169	1,306	1,400	1,402	1,402	1,437	1,437	1,435	1,469	1,479	1,510
Withdrawals		(178)	(640)	(383)	(529)	(503)	(951)	(1,118)	(1,719)	(223)	(606)	(774)
Closing Balance		3,367	3,742	4,759	5,631	6,529	7,015	7,333	7,049	8,295	9,169	9,904

		2021										
		Annual Plan	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
		(000's)	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP
		(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
Wastewater Asset Renewal												
Opening Balance		2,628	1,828	2,232	627	(1,016)	(3,319)	(4,895)	(4,599)	(5,018)	(4,681)	(3,934)
Deposits	For funding the renewal of the sewerage network.	570	786	952	989	1,028	1,136	1,166	1,137	1,212	1,242	1,243
Withdrawals		(358)	(383)	(2,556)	(2,632)	(3,332)	(2,712)	(870)	(1,556)	(875)	(495)	(1,318)
Closing Balance		2,840	2,232	627	(1,016)	(3,319)	(4,895)	(4,599)	(5,018)	(4,681)	(3,934)	(4,010)
Storm Water Asset Renewal												
Opening Balance		892	771	525	534	621	435	542	765	726	1,035	1,311
Deposits	For funding the renewal of the storm water system.	324	439	468	471	471	513	513	514	559	560	560
Withdrawals		(5)	(695)	(459)	(384)	(656)	(406)	(290)	(653)	(251)	(283)	(252)
Closing Balance		1,211	525	534	621	435	542	765	726	1,035	1,311	1,619
Solid Waste Asset Renewal												
Opening Balance		-	-	25	50	75	102	129	156	184	213	241
Deposits	For funding the renewal of refuse transfer stations and landfills.	-	25	25	25	27	27	27	28	28	28	30
Withdrawals		-	-	-	-	-	-	-	-	-	-	-
Closing Balance		-	25	50	75	102	129	156	184	213	241	272
Parks Asset Renewal												
Opening Balance	For funding Parks, Reserves, Public Toilets, Swimming Pools, and Cemeteries asset renewals.	492	(52)	(106)	(544)	(813)	(1,129)	(752)	(416)	(132)	202	537
Deposits		116	516	553	555	596	621	596	607	606	603	615
Withdrawals		(552)	(570)	(991)	(824)	(912)	(243)	(260)	(323)	(271)	(268)	(235)
Closing Balance		56	(106)	(544)	(813)	(1,129)	(752)	(416)	(132)	202	537	917
Buildings Asset Renewal												
Opening Balance	For the renewal of all Council operational buildings.	642	679	729	746	656	610	533	433	331	235	140
Deposits		176	392	443	525	588	588	588	620	620	620	656
Withdrawals		(386)	(342)	(426)	(616)	(633)	(664)	(687)	(722)	(716)	(716)	(725)
Closing Balance		432	729	746	656	610	533	433	331	235	140	71
Administration Asset Renewal												
Opening Balance	For the renewal of office equipment, furniture, technical equipment, vehicles, and technology.	141	367	517	479	379	274	76	(9)	5	(79)	(92)
Deposits		228	182	135	147	165	164	212	200	200	199	159
Withdrawals		(230)	(33)	(173)	(248)	(269)	(362)	(297)	(186)	(283)	(212)	(483)
Closing Balance		139	517	479	379	274	76	(9)	5	(79)	(92)	(415)
Library Books Renewal												
Opening Balance	To replace library books.	222	211	231	248	264	278	291	302	311	319	326
Deposits		116	81	78	78	78	78	78	78	78	78	78
Withdrawals		(79)	(60)	(61)	(63)	(64)	(66)	(67)	(69)	(70)	(72)	(74)
Closing Balance		259	231	248	264	278	291	302	311	319	326	331
Council Created Reserve Funds - Summary												
Opening Balance		8,821	8,115	8,407	8,020	8,588	7,414	7,421	9,264	9,501	12,410	15,356
Deposits		4,107	4,248	5,868	7,198	6,812	7,063	7,124	7,091	7,361	7,406	7,450
Withdrawals		(2,948)	(3,956)	(6,255)	(6,630)	(7,966)	(7,056)	(5,281)	(6,854)	(4,452)	(4,459)	(5,704)
Closing Balance		9,980	8,407	8,020	8,588	7,414	7,421	9,264	9,501	12,410	15,356	17,103

	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual	Annual
	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan	Plan
	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
Restricted Reserve Funds											
Off-street Parking											
Opening Balance	33	33	33	33	33	33	33	33	33	33	33
Deposits	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	33	33	33	33	33	33	33	33	33	33	33
Reserve Development											
Opening Balance	263	317	350	393	437	483	529	576	624	674	724
Deposits	62	42	43	44	45	46	47	48	49	50	51
Withdrawals	(164)	(10)	-	-	-	-	-	-	-	-	-
Closing Balance	161	350	393	437	483	529	576	624	674	724	776
Museum Assistance Fund											
Opening Balance	21	21	21	21	21	21	21	21	21	21	21
Deposits	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	21	21	21	21	21	21	21	21	21	21	21
Kumara Endowment Fund											
Opening Balance	358	356	356	356	356	356	356	356	356	356	356
Deposits	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	358	356	356	356	356	356	356	356	356	356	356
Euphemia Brown Bequest											
Opening Balance	24	24	24	24	24	24	24	24	24	24	24
Deposits	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	24	24	24	24	24	24	24	24	24	24	24
Mayoral Relief Fund											
Opening Balance	84	28	27	27	26	26	25	24	24	23	22
Deposits	1	-	-	-	-	1	1	1	1	1	1
Withdrawals	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Closing Balance	84	27	27	26	26	25	24	24	24	23	22
Three Mile Domain											
Opening Balance	75	74	74	74	74	74	74	74	74	74	74
Deposits	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	75	74	74	74	74	74	74	74	74	74	74
Ross Endowment Land											
Opening Balance	68	68	68	68	68	68	68	68	68	68	68
Deposits	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	(30)	-	-	-	-	-	-	-	-	-	-
Closing Balance	38	68	68	68	68	68	68	68	68	68	68

	2021											
	Annual Plan	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
	(000's)	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	(000's)
	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)	(000's)
Big Brothers Big Sisters												
Opening Balance	(1)	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	(1)	-	-	-	-	-	-	-	-	-	-	-
Hokitika War Memorial												
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-
Community Patrol												
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-
Graffiti												
Opening Balance	6	-	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-	-	-
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	6	-	-	-	-	-	-	-	-	-	-	-
Taxi Chits												
Opening Balance	(4)	-	3	3	3	3	3	3	3	3	3	3
Deposits	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Withdrawals	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	(4)	-	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Restricted Reserves Funds -												
Summary												
Opening Balance	927	922	954	997	1,041	1,085	1,131	1,178	1,225	1,274	1,324	
Deposits	63	46	47	48	49	50	51	52	53	54	55	
Withdrawals	(195)	(14)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	
Closing Balance	795	954	997	1,041	1,085	1,131	1,178	1,225	1,274	1,324	1,374	
Depreciation Reserve Funds -												
Summary												
Opening Balance	8,448	7,538	9,144	8,784	8,196	6,416	5,883	7,187	6,924	9,333	11,779	
Deposits	3,896	5,348	5,679	5,817	5,979	6,293	6,346	6,348	6,614	6,650	6,692	
Withdrawals	(2,737)	(3,743)	(6,039)	(6,405)	(7,759)	(6,825)	(5,042)	(6,611)	(4,205)	(4,203)	(5,446)	
Closing Balance	9,607	9,144	8,784	8,196	6,416	5,883	7,187	6,924	9,333	11,779	13,026	
Special Funds Reserves -												
Summary												
Opening Balance	9,748	9,037	9,361	9,017	9,629	8,499	8,552	10,441	10,726	13,683	16,680	
Deposits	4,170	4,294	5,915	7,246	6,860	7,113	7,175	7,143	7,414	7,460	7,505	
Withdrawals	(3,143)	(3,970)	(6,259)	(6,634)	(7,991)	(7,060)	(5,285)	(6,858)	(4,457)	(4,463)	(5,708)	
Closing Balance	10,775	9,361	9,017	9,629	8,499	8,552	10,441	10,726	13,683	16,680	18,477	

Financial Reporting and Prudence Disclosures

The following information is the Long-term plan disclosure statement for period commencing 1 July 2021.

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.

The council is required to include this statement in its long-term plan in accordance with the [Local Government \(Financial Reporting and Prudence\) Regulations 2014](#) (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

1. Rates affordability

Council meets the rates affordability benchmark if -

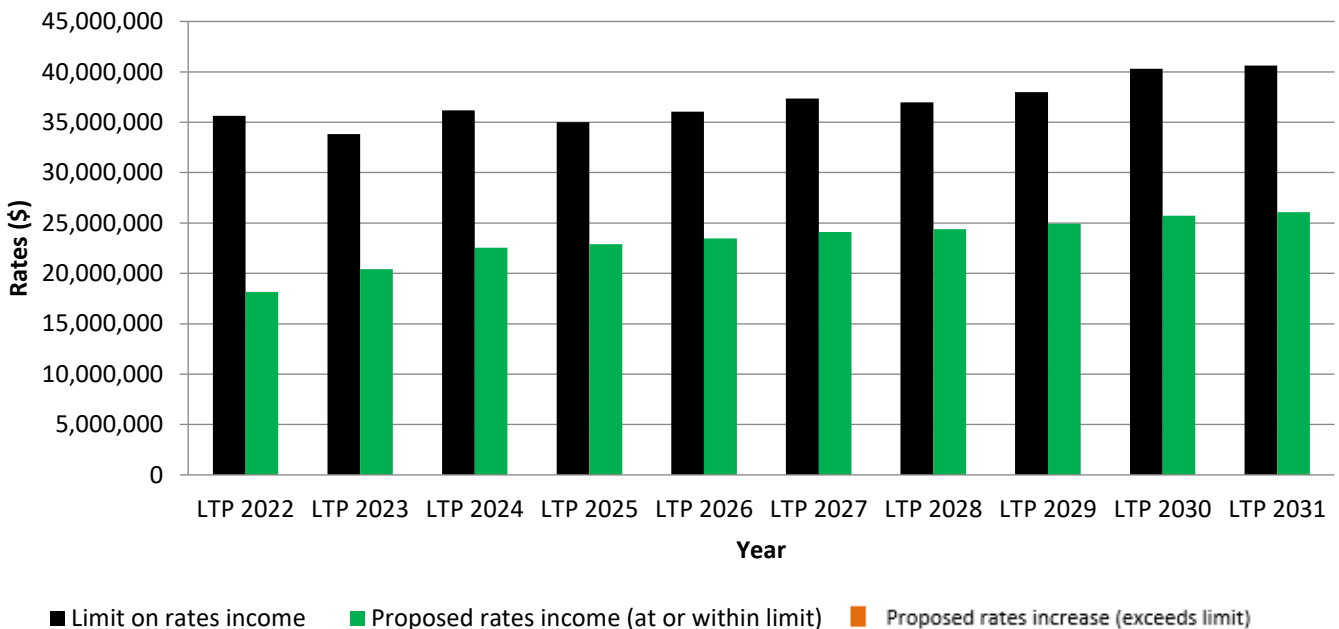
- Its planned rates income equals or is less than each quantified limit on rates; and
- Its planned rates increases equal or are less than each quantified limit on rates increases.

Rates (income) affordability

The following graph compares the council’s planned rates income with a quantified limit on rates contained in the financial strategy included in this long-term plan. The overall limit for rates revenue is the aggregate of the maximum Council has prescribed for each of its activities (as outlined in the Revenue and Financing Policy). This means the limit for each year is individually set but the range is narrow. The lowest being 47% and the highest being 85% of total income.

Council meets this benchmark in all years of the LTP.

Rates (income) affordability

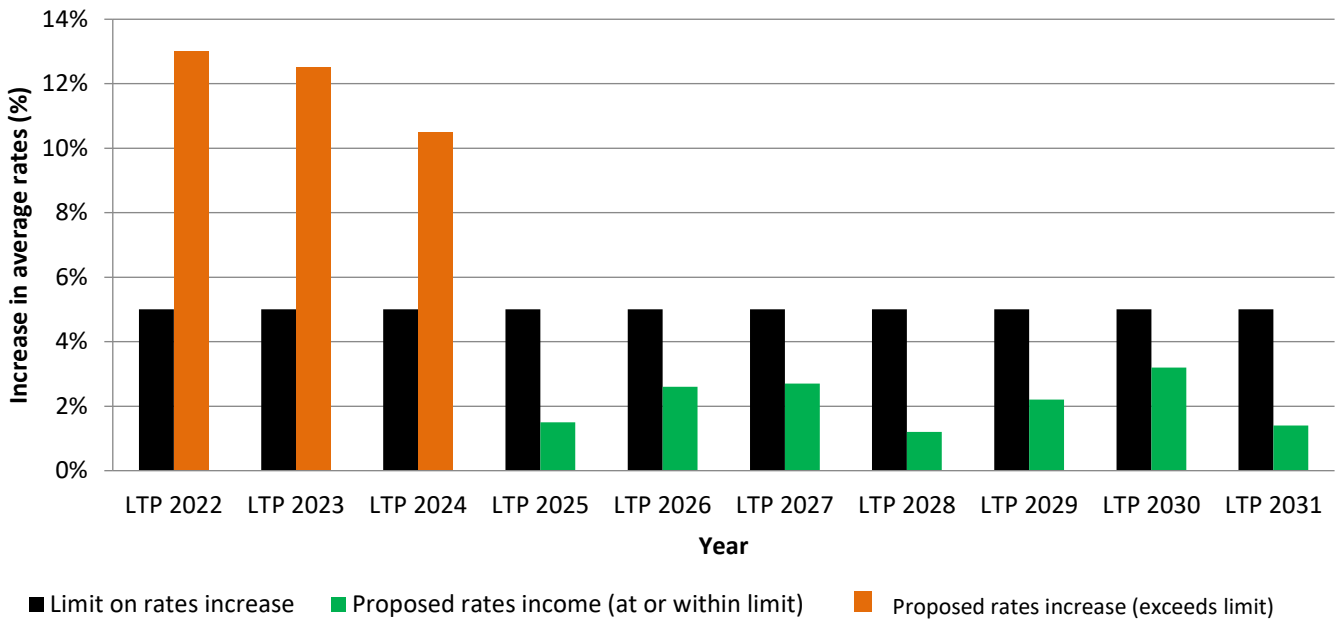


Rates (increases) affordability

The following graph compares the council’s planned rates increases with a quantified limit on rates increases contained in the financial strategy included in this long-term plan. The quantified limit is 5%.

Council does not meet the limit on rates increases in Years 1 – 3 of the LTP.

Rates (increases) affordability



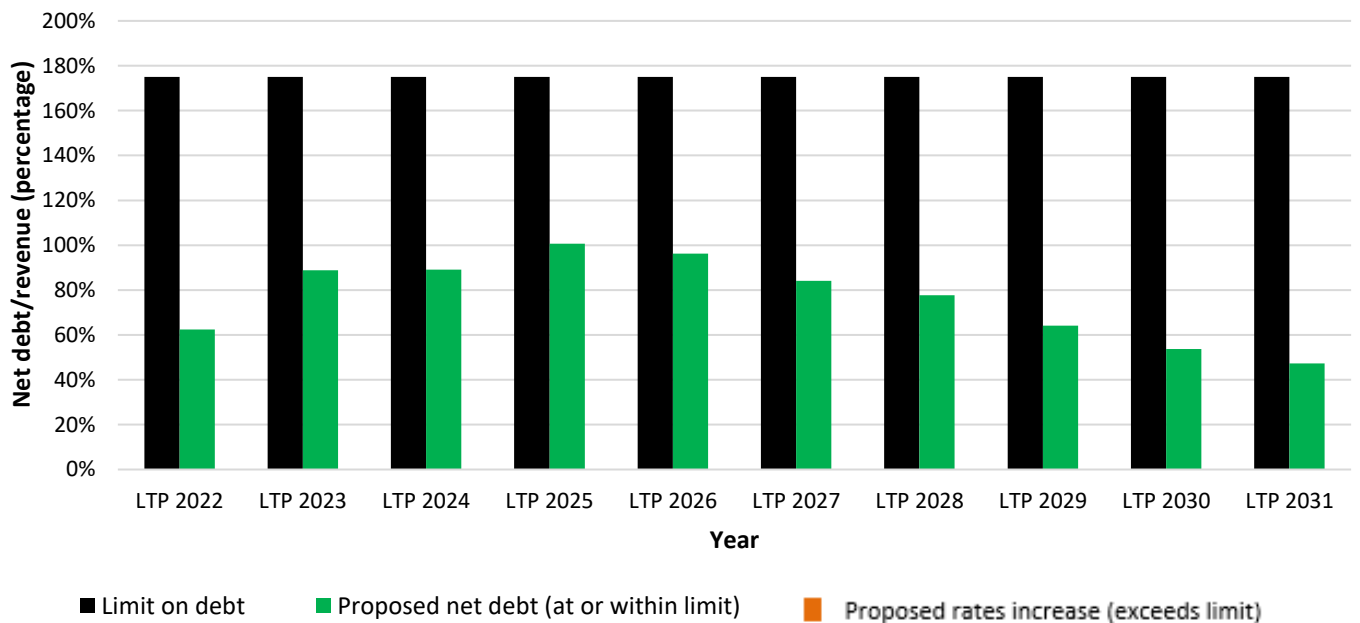
2. Debt affordability

The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

The following graph compares the council’s planned debt with a quantified limit on borrowing contained in the financial strategy included in this long-term plan. The quantified limit is 175%.

Council meets this benchmark in all years of the LTP.

Debt affordability benchmark (%)



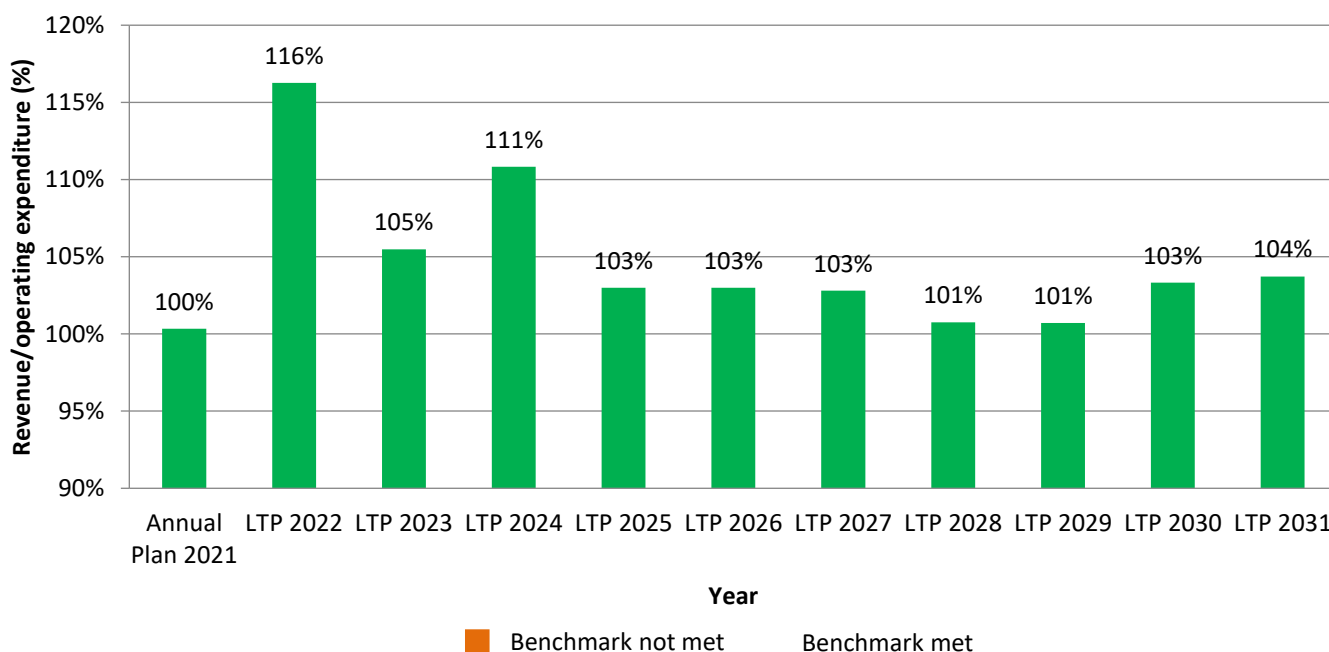
3. Balanced budget benchmark

The following graph displays the council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of 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 planned revenue equals or is greater than its planned operating expenses.

Council meets this benchmark in all years of the LTP.

Balanced budget benchmark



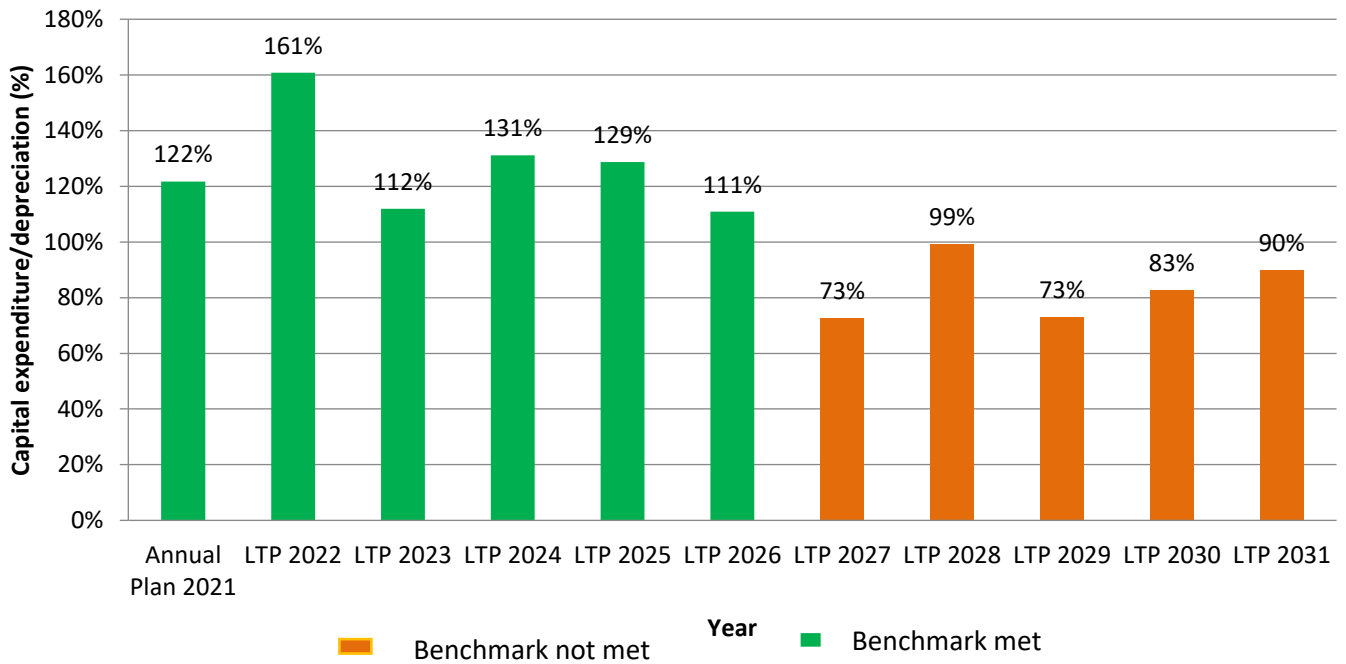
4. Essential services benchmark

The following graph displays the council's planned capital expenditure on network services 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.

Council meets this benchmark in the first five years of the LTP.

Essential services benchmark



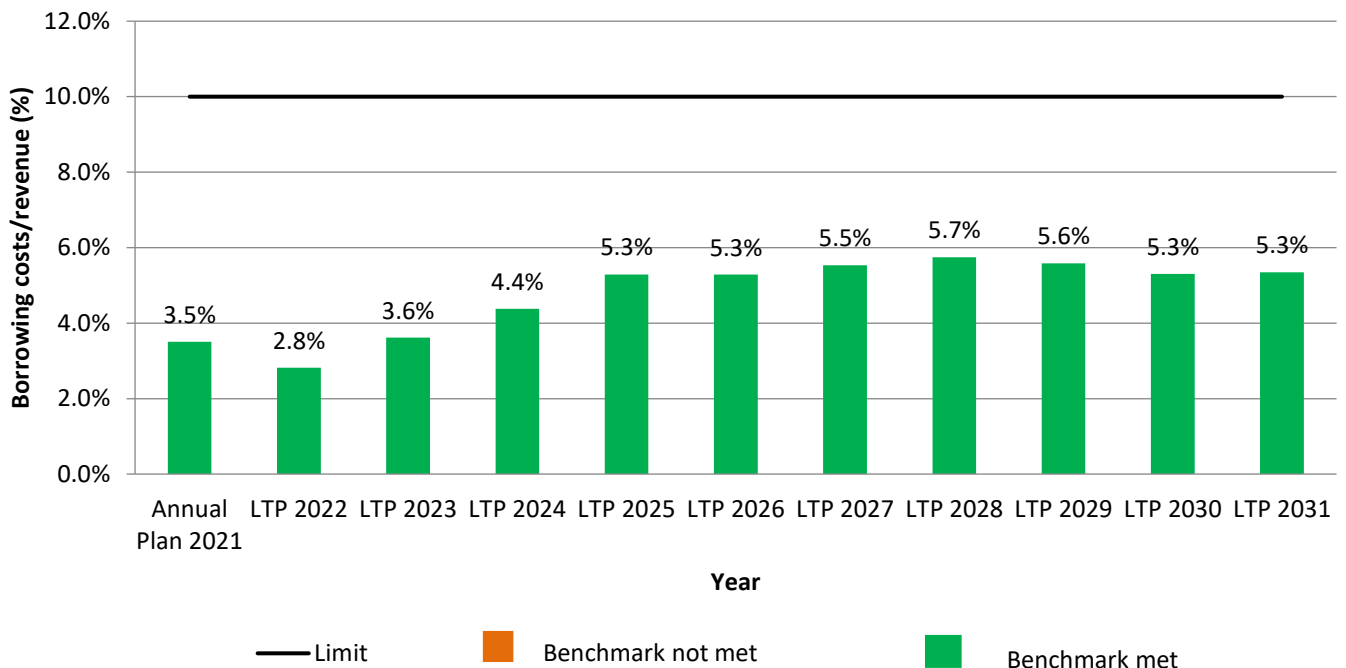
5. Debt servicing benchmark

The following graph displays the council’s planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

Because Statistics New Zealand projects the council’s population will grow more slowly than the national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

Council meets this benchmark in all years of the LTP.

Debt servicing benchmark



Fees and charges 2020/21

ALL FEES AND CHARGES ARE GST INCLUSIVE UNLESS OTHERWISE STATED

Corporate service charges

Customer enquiries

First 30 minutes of staff costs, after that pro-rata \$55/hour

Black & White Photocopying

Single Sided - A4	\$0.30
Single Sided - A3	\$0.50
Double Sided - A4	\$0.40
Double Sided - A3	\$0.60
Single Sided - A2	\$2.60
Single Sided - A1	\$3.60
Single Sided - A0	\$5.10
Overheads - A4	\$0.50

Colour Photocopying

Single Sided - A4	\$2.60
Single Sided - A3	\$4.10
Double Sided - A4	\$3.60
Double Sided - A3	\$5.10

Laminating

A4 - Per Page	\$3.10
A3 - Per Page	\$4.10

Binding

Small - less than 100 pages	\$4.10
Large - more than 100 pages	\$6.10

Scanning and scanning to email

Large scale format scanning	\$3.00 per scan
Document scanning via photocopy machine	\$1.00 per scan

Requests under the Local Government Official Information and Meetings Act (LGOIMA)

First hour of staff costs	Free
First 20 black and white copies	Free
Additional time	\$38 per ½ hour
Black and white copies in excess of 20 pages	\$0.20
Other costs – recovery	Actual cost
Other charges as per fees and charges schedule	

Financial Services

Rates settlement refund processing fee \$28.75

Marriage services

No longer offered: all enquiries regarding Births, Deaths, or Marriages please free phone 0800 225 252

Westland Library

Overdue Charges - per day (Adults) \$0.30 (Max \$9.00)

Referral to Credit Recoveries – Administration fee \$15

DVDs \$3.00

Adult music CDs \$2.00

Book reserve fee FREE

Replacement cards \$2.00

Lost / Damaged Items Replacement Cost

No subscription charges for residents of Westland, Buller, Grey or Selwyn Districts.

No subscription charge is made for exchange students staying with families in the District for six months or more

Interlibrary loans (per item) \$8.00 - \$22

Corporate Interlibrary Loans (per Item) \$41

Book Covering \$4.00 - \$6.00

Computer print outs: single side A4 \$0.30

Computer print outs: double side A4 \$0.40

Computer print outs: single side A4 – colour \$2.60

Photocopying See corporate services charges

Room Hire

Available during library opening hours

History Room \$15 per hour

Digital Learning Centre
\$25per hour
\$50 for 4 hour block
\$80 for 8 hour block

Hokitika Museum

Admission fee

Westland residents Free

Adult 16+ (visitors) \$6.00

Youth (visitors) (1 years - 16 years) FREE

Research

In person enquiry first half hour \$5.00

Additional hours thereafter \$30 per half hour

Written research service (per hour)	\$60
Minimum charge	\$30
Special project research	By negotiation
Filming under supervision	\$75/hour
Reproduction/Reprint of collection items	\$30 per ½ hour plus reprint costs
Postage/packing	At cost
Photographs	
Laser copy on card	A5/A4: \$10.00 A3: \$15
Digital image	\$20
Flash drive for supply of digital images	At Cost
Photocopies	
Photocopying- Black and white A4 and A3	Refer to charges as set out in Corporate Services Charges
Reproduction fees The following charges are for reproduction of Museum items for the purposes below, and are additional to the above charges	
Imagery for reproduction	\$100 per item
Venue Hire	
Carnegie Gallery Hire (per week)	\$60
Commission on sales	20%
Staff supervision outside normal hours	\$60 per hour
Sports field charges	
Cass Square (season hire)	
Touch Rugby per season	\$165
Softball per season	\$165
Rugby - per season	\$900
Cricket per season	\$165
Soccer per season	\$900
Cass Square (casual use)	
Daily	\$60
Hourly	\$25
Wildfoods Festival	\$5,750
Showers and Changing Rooms	\$40
Changing Rooms only	\$20
Commercial Operators.	To be negotiated depending on type of usage

Cemetery Charges

Hokitika

New grave (includes plot, interment and maintenance in perpetuity)	\$1,703
Ashes: plot purchase and interment (includes plot in Ashes Garden area and opening of plot)	\$477
Pre-purchase new Plot	\$1,299
Dig Grave site to extra depth	\$124
Interment on Saturday, Sunday or Public Holiday	\$269
Additional Cost to excavate grave on Saturday, Sunday or Public Holiday	\$349
Reopen a grave site	\$683
Intern Ashes in an existing grave	\$139
New grave in RSA area	\$644
Reopen a grave in the RSA Area	\$644
Intern a child under 12 in Lawn Area	\$1,703
Intern a child under 12 in children's section	\$387
Intern a child under 18 months in the children's section	\$181
Research of cemetery records for family trees per hour (one hour minimum charge)	\$35
Muslim boards	At cost

Ross and Kumara

New grave (includes plot, interment and maintenance in perpetuity)	\$1703
Inter a child under 18 months in a new grave	\$451
Pre-purchase new plot	\$1299
Bury Ashes (including registration)	\$387
Reopen a grave site	\$683
Research of cemetery records for family trees per hour (one hour minimum charge)	\$35

Land Information Services

Land online Search—CT or Plan Instrument	\$15
--	------

Land Information

GIS Map—A4	\$10.00
GIS Map- A4 with aerial photos	\$15
GIS Map - A3	\$20.40
GIS Map - A3 with aerial photos	\$31
GIS Client Services (per hour)	\$100

Property Files

Property File	\$30 per file request
---------------	-----------------------

Animal Control

Dog control

Standard Registration

Certified Disability Assist Dog	NIL
Registration Fee: Hokitika and Kaniere township (urban)	\$74
Registration Fee: Other Areas	\$58.50

Responsible Owners

Inspection fee (first year)	\$50
Registration Fee: all areas	\$50

Dangerous dogs

Registration Fee: all areas	Standard registration fee plus 50%
-----------------------------	------------------------------------

Late Registration

Registration Penalty –from 1 August	50% of applicable registration fee
-------------------------------------	------------------------------------

Dog Impounding Fees

First Impounding Offence	\$82
Second Impounding Offence	\$164
Third Impounding Offence	\$245

Second & third impounding will apply if occurring within 12 months of the first impounding date.

Feeding per day	\$30
Call-out for Dog Reclaiming (after hours)	\$150
Microchipping per dog	\$30

Investigations

Investigation Fee	\$150 per hour
-------------------	----------------

Impounding Act

Stock Control Callout Fees	\$225 per callout
Stock poundage and sustenance Fees	Cattle, horse, deer, mule: \$30/head/day Sheep, goats, pigs, other animals: \$10/head/day

Environmental Services

Food Act 2014

Registration fee	\$200 (initial registration) \$150 (renewal of registration)
Verification fee (audit)	\$200 flat rate plus \$150 per hour (\$100 per hour administration time after first 30 minutes)

Compliance and Monitoring fee	\$150 per hour (\$100 per hour administration time)
-------------------------------	--

Health Act 1956

Hairdressers Registration	\$388
Offensive Trade Registration	\$388
Mortuary Registration	\$388
Camping Ground Registration	\$388
Camping Ground - fewer than 10 sites	\$286
Transfer of Registration	50% of registration fee
Overdue Health Act Licences	50% penalty day after expiry date

LGA Activities

Trading in Public Places (hawkers and mobile Shops)

Full Year	\$500
1 October to 31 March only	\$350
50% penalty fee for trading outside of this period	

Activities under other Legislation

Amusement Devices

For one device, for the first seven days of proposed operation or part thereof.	\$11.50
For each additional device operated by the same owner, for the first seven days or part thereof.	\$2.30
For each device, for each further period of seven days or part thereof.	\$1.15

Class 4 Gaming

Class 4 Gambling Venue	\$287.50
Licence inspection Fee	\$150

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.

Printed copy of the District Plan	\$200
Public enquiries (including pre-application meetings) that exceed 30 minutes of staff input	\$160 per hour
Preparation and change to the District Plan (deposit)	\$10,000

Land Use

Consent for single Rural Dwelling	\$800
Vegetation Clearance	\$1400

Commercial Activity	\$1400
Land use activities (not listed elsewhere)	\$1200
Limited (where more than one party) or Public Notification of resource consents (in addition to deposit) Hearing	\$1000
	\$5000

Subdivision

Subdivisions 2-5 lots	\$1000
Subdivision 2 -5 lots with Land Use	\$1200
Subdivisions 6-10 lots	\$1,500
Subdivisions 6-10 lots with Land Use	\$2,000
Subdivisions 11+ lots	\$2,500
Subdivisions 11+ lots with Land Use	\$3,000

General & Certificates

Administration fee for every granted consent	\$150
Variations to Resource Consent	\$800
Certificates and Permitted Subdivision (Compliance, existing use, marginal and temporary, boundary activities): fixed fee	\$500
Extension of time (s125)	\$600
s223 Survey Plan Approval: fixed fee	\$160
s224 Approval fee	\$600 plus staff time if inspection required
s223 and s224 approval combined	\$700 plus staff time if inspection required
Monitoring charges	\$160 per hour
Release of covenants, caveats, encumbrances and other title instruments	\$500 plus applicable legal fee

Designations

Variations to Designations	\$1000
New Designations, Notices of Requirement and Heritage Orders	\$2000
Approval of outline plan	\$500
Consideration of waiving outline plan	\$500

Personnel time

Planning staff processing time per hour for resource consent activities	\$160 per hour
Administration staff time per hour	\$145 per hour
Internal engineering services per hour which exceed 15 minutes	\$160 per hour
Independent hearing commissioner	At cost

Compliance

Issue of abatement notice: fixed fee	\$800
Return of items seized pursuant to section 328 of the Resource Management Act 1991: fixed fee	\$600

Recreation contribution

5% of the value of each new allotment or the value of 4,000m2 of each new allotment, whichever is the lesser. The minimum charge is \$1,000 per new allotment and the maximum charge is \$3,000 per new allotment, both GST-inclusive.

Performance Bonds

Performance bonds may be put in place from time to time with the amount to be established on a case by case basis.
Lodgement fee \$500

Relocated buildings

In addition to Building Consent Fees, and the Building Research Levy, a minimum deposit of up to \$10,000 is required for buildings being relocated.

Land information memoranda

LIMs are issued per valuation number. Where multiple valuation numbers are under one title, individual LIMs will be required. Where there is more than one Certificate of Title, obtaining additional titles will be charged.

Land Information Memoranda – Residential Property	\$300
Land Information Memoranda – Commercial Property	\$500
Urgent residential only - within 48 hours	\$450
Hourly rate for time exceeding standard deposit	\$160
Certificate of Title or Instrument	\$15 each

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.

Deposit to Lodge BC application – non refundable	\$500 – residential \$1,000 commercial projects
--	--

Residential Housing

Project Information Memorandum	\$75 plus \$150 per hour (\$100 per hour for administrative staff)
Compliance Check	\$61
Consent & processing	Category Res 1 \$509 Res 2 \$663 Res 3 \$809 plus \$150 per hour processing (\$100 per hour for administrative staff)
Online processing charge	\$86 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$125
Inspection Fees	\$205 each
Code Compliance Certificate –	Category Res 1 \$509 Res 2 \$663 Res 3 \$809 plus \$150 per hour (\$100 per hour for administrative staff)

Commercial/Industrial/Multi Unit Development

Project Information Memorandum	\$125 plus \$150 per hour (\$100 per hour for administrative staff)
Compliance Check	\$61 Category Com 1 \$665 Com 2 \$809 Com 3 \$809

plus \$150 per hour processing (\$100 per hour for administrative staff)

Online processing charge	\$86 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$150
Inspection Fee	\$205 each
Code Compliance Certificate –	Category Com 1 \$665 Com 2 \$809 Com 3 \$809

Accessory Buildings

Project Information Memorandum	\$75 plus \$150 per hour (\$100 per hour for administrative staff)
Compliance Check	\$61
Consent & processing	\$184 plus \$150 per hour processing (\$100 per hour for administrative staff)
Online processing charge	\$86 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$85
Inspection Fee	\$205 each
Code Compliance Certificate	\$61 plus \$150 per hour (\$100 per hour for administrative staff)

Minor Alterations/Renovations (<\$30,000)

Project Information Memorandum	\$75 plus \$150/hour (\$100 per hour for administrative staff)
Compliance Check	\$61
Consent & processing	\$184 plus \$150 per hour processing (\$100 per hour for administrative staff)
Online processing charge	\$86 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$85
Inspection Fee	\$205 each
Code Compliance Certificate	\$61 plus \$150 per hour (\$100 per hour for administrative staff)

Major Alterations/Renovations (>\$30,000)

Project Information Memorandum	\$75 plus \$150 per hour (\$100 per hour for administrative staff)
Compliance Check	\$61
Consent & Processing –	Category Res 1 \$509 Res 2 \$663 Res 3 \$809 Category Com 1 \$665

Com 2 \$809
Com 3 \$809

plus \$150 per hour processing (\$100 per hour for administrative staff)

Online processing charge

\$86
or 0.065% for total value of work over \$125,000

BCA Accreditation Levy

\$85

Inspection Fee

\$205 each

Code Compliance Certificate

Category Res 1 \$509
Res 2 \$663
Res 3 \$809
Category Com 1 \$665
Com 2 \$809
Com 3 \$809

plus \$150 per hour (\$100 per hour for administrative staff)

Free-standing Spaceheater

Set fee, including one inspection

\$560

Additional Inspection Fees

\$205 each

Additional Processing \$150 per hour

Drainage & Plumbing - Public System

Project Information Memoranda

At cost \$150 per hour (\$100 per hour for administrative staff)

Consent & Processing

\$123
plus \$150 per hour processing (\$100 per hour for administrative staff)

Online processing charge

\$86
or 0.065% for total value of work over \$125,000

BCA Accreditation Levy

\$85

Inspection Fee

\$205 each

Code Compliance Certificate

\$51
plus \$150 per hour (\$100 per hour for administrative staff)

Drainage & Plumbing – Stand Alone System

Project Information Memorandum

At cost \$150 per hour (\$100 per hour for administrative staff)

Consent & Processing

\$184
plus \$150 per hour processing (\$100 per hour for administrative staff)

Online processing charge

\$86
or 0.065% for total value of work over \$125,000

BCA Accreditation Levy

\$85

Inspection Fee

\$205 each

Code Compliance Certificate

\$51
plus \$150 per hour (\$100 per hour for administrative staff)

Temporary Buildings

Project Information Memorandum

\$150 per hour

	(\$100 per hour for administrative staff)
Compliance Check	\$61
Consent & Processing	\$102 Plus \$150 per hour processing (\$100 per hour for administrative staff)
Online processing charge	\$86 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$85
Inspection Fee	\$205 each
Code Compliance Certificate	\$61 plus \$150 per hour (\$100 per hour for administrative staff)
Marquees Only	
Consent & Processing	\$61 plus \$150 per hour processing (\$100 per hour for administrative staff)
Online processing charge	\$86 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$85
Inspection Fee	\$205 each
Reports	
Monthly building consent reports	\$60
Election Signs	
Up to 3 signs	\$307
Up to 6 signs	\$613
For each additional sign in excess of 6. signs	\$20
Signs	
Project Information Memorandum	At cost \$150/hour (\$100 per hour for administrative staff)
Compliance Check	\$61
Consent	\$123 plus \$150 per hour (\$100 per hour for administrative staff)
Online processing charge	\$86 or 0.065% for total value of work over \$125,000
BCA Accreditation Levy	\$85
Inspection Fee	\$205 each
Code Compliance Certificate	\$31 plus \$150 per hour (\$100 per hour for administrative staff)
Other	
Residential Swimming Pool compliance inspection	First inspection free Re-inspection \$205
Swimming pool barrier consent fee	\$200
Variation to Building Consent	\$100 plus \$150 per hour (\$100 per hour for administrative staff)

Building Consent Amendment	\$123 plus \$150 per hour (\$100 per hour for administrative staff) Plus 0.065% of estimated value of consented works in excess of \$125,000-(online processing charge).
Extension of time for exercise of building consent	\$153
Extension of time for obtaining CCC	\$153
Fee to reinstate a refused CCC (incl 12 month extension)	Category Accessory building or spaceheater \$184 All others consent types \$306

Insurance Levy	Category Residential, Commercial and accessory buildings – assessed value of work over \$20,000 \$100 Fee Res 1 \$100 Res 2 \$150 Res 3 \$200 Com 1 \$300 Com 2 \$300 Com 3 \$400
----------------	--

Road Damage Deposit – Refundable deposit \$716

Building Research Levy

In addition to the Building Consent Fee, a Building Research Levy based upon \$1.00 per \$1,000 or part thereof of total value is required to be paid.

Consents of lesser value than \$20,000 are exempt from this levy.

Building MBIE Levy

In addition to the Building Consent, a Building Industry Levy based upon \$1.75 per \$1,000 or part thereof of total value is required to be paid.

Consents of lesser value than \$20,444 are exempt from this levy.

Independent Building Consent Authority (BCA)

Where the services of a Building Certifier are used, the fee will be established on a case by case basis to ensure full cost recovery.

Demolition (if not exempt work under Schedule 1 of Building Act 2004)

Consent	\$123 plus \$150 per Hour (\$100 per hour for administrative staff)
Online processing charge	\$86
BCA Accreditation Levy	\$85
Inspection Fee (where necessary)	\$205 each

Receiving and Checking Building Warrant of Fitness

On or before due date \$150

After due date \$240

Additional processing time - \$150 per hour
Application for PIM only

BCA Accreditation Levy	\$85
Residential	\$75 plus \$150/hour (\$100 per hour for administrative staff)
Commercial/Industrial	\$125 plus \$150/hour (\$100 per hour for administrative staff)

++Where any building charge is inadequate to enable the recovery of the actual and reasonable costs, a further charge may be payable.

Other Building Charges

Certificate of Acceptance	\$511 plus \$150 per Hour (\$100 per hour for administrative staff) Plus the entire applicable Building Consent Fee for the project - this includes consent, compliance check, inspections, online processing fee, BCA accreditation levy, CCC
Certificate of Public Use	\$256 First Fee \$512 Second Fee \$768 Third Fee plus \$150 per hour processing (\$100 per hour for administrative staff)
New Compliance Schedules	\$286
Duplicate Compliance Schedules	\$143
Amendment to Compliance Schedule	\$92 plus \$150 per hour processing
Preparation of Certificates for Lodgement (s 75)	\$450 deposit plus \$150 per hour processing (\$100 per hour for administrative staff) – actual cost will be charge or refunded once known
Preparation of Sec 37 Certificate	\$73
Receiving and reviewing EPB reports	\$150 per hour
Exemptions under Schedules 1 & 2	\$350 plus levies
Notices to Fix	\$256 Fee for first \$512 Fee for second \$768 Fee for third plus \$150/per hour processing (\$100 per hour for administrative staff)
Additional Inspections	\$205
Online processing charge	\$86 or 0.065% for total value of work over \$125,000.
Building Infringement	Relevant set fee plus \$153 administration charge

Hokitika Swimming Pool

Spectator	Free
Single Admission	
Adult	\$5.00

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

Concession Ticket - 10 Swims

Adult	\$40
Senior Citizen (60+)	\$32
Child at school	\$24
Pre Schooler	\$12
Pre Schooler and Parent	\$24
Family (2 adults / 2 children)	\$104

3 month pass

Adult	\$85
Senior Citizen (60+)	\$65
Child at school	\$50

Season Ticket

Adult	\$330
Senior Citizen (60+)	\$260
Child at school	\$200

AquaFit Classes (Includes entry to swimming pool)

Single Class

Adult	\$6.50
Senior Citizen (60+)	\$5.50
Child at school	\$4.50

Concession Ticket – 10 Classes

Adult	\$60
Senior Citizen (60+)	\$50
Child at school	\$40

Baches on Unformed Legal Road

Annual Site Fee	\$2,300
-----------------	---------

Elderly Housing Property Rentals

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

District Assets

Water Supply Connections

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

Sewerage & Stormwater Connections

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

Vehicle Crossings

Actual cost recovery relating to the installation of vehicle crossings.

Sewerage Supply

Trade Waste charges are levied separately according to waste volume and utilisation of sewerage system.

Minimum fee of \$1600 per annum

Dumping into sewerage system \$500

Water Supply Annual Charges

Hokitika / Kaniere Water Supply Commercial metered supply per cubic metre \$1.80

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 / Commercial metered supply per cubic metre \$1.80
Whataroa / Hari Hari

Temporary Road Closures

Non-refundable application fee	\$100
Additional Information request (from applicant)	\$100 per hour
Public Notification on approval	At cost
Management of temporary road closure	At cost
Call Out / Audit of Traffic Management Plan	\$225 per hour
Not for Profit Organisations	Exempt

Jackson Bay Wharf Charge (prices exclude GST)

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

Annual Charge

Vessels over 13.7 metres (45 feet)	\$4,400
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$1,650
Vessels up to 9.1 metres (30 feet)	\$1,100
Casual users landing wet fish (per tonne)	\$25.30
Casual users landing crayfish (per tonne)	\$330

Other Vessels (not discharging) must pay a daily charge (24 hours) as below

Vessels over 13.7 metres (45 feet)	\$275
Vessels between 9.1 metres and 13.7 metres (30-45 feet)	\$220
Vessels up to 9.1 metres (30 feet)	\$110

For information: facilities@destinationwestland or call Destination Westland Limited (03) 755 8497

Recreational Boat Ramp use \$10 per day

WASTE MANAGEMENT

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

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

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

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

Hokitika Transfer Station

Refuse Site Gate Fees

General Waste

Per tonne	\$500
60L bag	\$4.50

Green Waste

Green Waste per tonne	\$48.30
60L bag Green Waste uncompacted	\$0.50
Accepted Recyclable Items*	Free

*All glass will be accepted free of charge.

Non Weighbridge Sites

Uncompacted General Waste

Per Cubic Metre small loads < 0.5m ³	\$68.25
Per Cubic Metre large loads > 0.5m ³	\$100
60L bag	\$4.20
120L Wheelie Bin	\$8.40
240L Wheelie Bin	\$16.80
Small Trailer /Ute (0.68m ³)*	\$68.25
Medium Trailer (0.91m ³)*	\$94.50
Cage or Large Trailer (2.7m ³)*	\$273

*Take to Hokitika site. All glass accepted free of charge

Uncompacted Green Waste

Per Cubic Metre	\$10.00
60L bag	\$0.50
Small Trailer /Ute (0.68m ³)	\$6.00
Medium Trailer (0.91m ³)	\$10.00

All Sites: Other Items

Gas Bottle Disposal	\$10.00
Whiteware (Fridges must be degassed, per item)	\$10.00
Tyres (Based on average weight of 7.5kg, per item)	\$3.50
Cars Prepared (Conditions apply, per item)	\$45

Rubbish & recycling receptacles

Additional rubbish and recycling bins (maximum 2 x sets of bins per household)	\$200
Replacement recycling bin 240 L	\$100
Replacement rubbish bin 120 L	\$90
Delivery fee for replacement bins	\$20

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	\$368	\$161
3-5	Low	\$609.50	\$391
6-15	Medium	\$816.50	\$632.50
16-25	High	\$1,023.50	\$1035
26 plus	Very High	\$1,207.50	\$1437.50

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

Latest alcohol sales time allowed for premises

Type of Premises	Latest trading time allowed (during 24 hour period)	Weighting
Premises for which an on-licence or club-licence is held or sought	2.00 am or earlier	0
	Between 2.01 and 3.00 am	3
	Any time after 3.00 am	5
Premises for which an off-licence is held or sought (other than remote sales)	10.00 pm or earlier	0
	Any time after 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
Off-Licence	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

Definitions for types of premises

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

SPECIAL LICENCES

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

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

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

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

Class	Issued in respect of	Application fee \$ incl GST
1	1 large event: More than 3 medium events: More than 12 small events	\$575
2	3 to 12 small events: 1 to 3 medium events	\$207
3	1 – 2 small events	\$63.25

Glossary of Terms

Activity

Services provided by, or on behalf of, Council, for example the library.

Activity / Asset Management Plan

A plan for managing an activity ensuring that it has capacity to maintain service, there is a future strategy and work and future costs are planned for.

Activity Group

Several activities grouped together. There are nine activity groups at Westland District Council.

Annual Plan

The Annual Plan is produced in years 2 and 3 of the Long Term Plan. It includes the work programme for the year and financial statements and identify any amendments to the Long Term Plan for that year.

Annual Report

An audited end of financial year report on the performance of Council against the objectives, policies, activities, performance measures, indicative costs, and sources of funds outlined in the Annual Plan and Long Term Plan. Any variances are explained.

Asset

Something that the Council owns on behalf of the community, generally infrastructure.

Assumptions

These are the underlying ideas made by Council that affects financial planning for Council activities.

Borrowing

Raising of loans for capital items, such as water treatment.

Capital Expenditure

Expenditure that will increase the value of Council's assets. Generally replacing an existing asset or building a new one.

Capital Value

Value of land including any improvements.

Community

Everyone who lives and works in Westland District.

Consultation

The dialogue held before decision-making. An exchange of information, points of view and options for decisions between affected people and decision makers.

Consultation Document

A document used to consult on issues. It may contain options and preferred options.

Cost of Services

Relate to a specific activity. This includes the direct and indirect costs that have been allocated to the activity. Indirect costs include interest on public debt, cost of support services and depreciation allowances.

Council Controlled Organisation (CCO)

Defined by s 6 of the Local Government Act. An organisation in which one or more local authorities:

- 50 percent or more shareholding
- 50 percent or more voting rights; or
- Right to appoint 50 percent or more of the directors.

Depreciation

The wearing out, consumption or loss of value of an asset over time.

Financial Strategy

Required under s 101A of the Local Government Act. Council's financial direction, including information around revenue, expenditure, rating, debt and investments.

Financial Year

Runs from 1 July to 30 June of the following year.

General Rate

A rate levied across all properties in a district for activities that benefit the whole district.

Income

Includes fees and licences charged for Council services and contributions by outside parties.

Infrastructure

The assets that provide essential services.

Infrastructure Strategy

Under s 101B of the Local Government Act. A 30 year strategy that at minimum covers roading and footpaths, sewer, stormwater, flood control and water supply.

Land Value

Value of land, excluding any improvements.

Levels of Service

The standard to which Council commits to provide services.

Local Government Act 2002

The legislations that defines the powers and responsibilities of local authorities.

Long Term Plan (LTP)

The ten year plan setting out Council's strategic framework, work programme, performance framework, funding approach and budgets for the next ten years.

Operating Expenditure

Day-to-day spending on expenses such as salaries, utilities and rentals.

Operating Revenue

Money received by way of grants or assistance for provision of particular services, and income generated through activities such as permits and fees.

Operating Surplus/(Deficit)

Accounting terms meaning greater income than expenditure, and greater expenditure than income respectively. This is inclusive of non-cash items such as income and expenditure owing but not paid (debtors and creditors) and depreciation.

Performance Measures

Measures used to assessed if the Council is achieving objectives set in the Long Term Plan.

Rates

Funds collected from levies on property. Based on the land value of the property. Can include Uniform Annual General Charges and Targeted Rates.

Revenue and Financing Policy

Describes how the Council's work will be paid for and how funds will be gathered.

Significance

The degree of importance of an issue, proposal, decision or matter, as assessed by the local authority.

Significance and Engagement Policy

A policy adopted by Council that enables Council and communities to identify the degree of significance attached to particular issues, proposals, assets, decisions and activities. Describes how and when communities can expect to be engaged in decisions that Council is making.

Solid Waste

Waste products that are not liquid or gas, for example, general household rubbish.

Statement of Cash Flows

The cash effect of transactions. Broken down into operating, investing and financial activities.

Statement of Comprehensive Revenue and Expense

Also known as the Profit and Loss Statement, Income Statement or Operating Statement. Shows the financial results of Council activities at the end of each period, either as surplus or deficit. Does not include asset purchases or disposals.

Statement of Financial Position

Also known as the Balance Sheet. The financial state of affairs at a particular time.

Stormwater

Water that is discharged during rain and run-off from hard surfaces.

Subsidies

Amounts received from other agencies for the provision of services.

Targeted Rates

A rate that is for users of a specific service, rather than a general rate. For example, water use.

Transfer to/from Reserves

Transfer of funds to reserves are generally surpluses on operations. Transfers from reserves assist to fund capital expenditure.

Uniform Annual General Charge (UAGC)

A portion of the general rate collected for each property. All properties receive equal benefit for services regardless of the rateable value. For example, libraries.

User Charges

Charges levied for the use of Council services, for example Building Consent fees.

Wastewater

Waste products from homes and businesses.

Working Capital

Net current assets held in cash or readily converted to cash, less liabilities due for payment within a year. This is indicative of Council's abilities to meet its obligations as they become due.

Image Credits and Artist Statements

Please see <https://tetaiopoutiniartawards.co.nz/2020-entries/> for information about the artists and mediums.

Page #	Cover page	Te Rūnanga o Makaawhio and Te Rūnanga o Ngāti Waewae	Pounamu	
4	Full LTP Contents Page	Maria Martin-Smith	'The Whisper of Hooves'	<i>The nature of horses makes for fascinating study - immensely strong and powerful, yet soft as a whisper....</i>
5	Part A – Introduction	Salu Kathleen Acklin	'Fekau 'e Hongofulu, ngaahi'	<i>Polynesian and Nature inspired motifs are a recurrent thread in m paintings, and have become the veil through which I see the world - and hence how the viewer then see's it. The overall effect of layering fragile and intricate patterns within geometrical forms layered over block colour is intended to challenge the eye with the dynamism and seeming 'chaos' it evokes. The dichotomy that lies therein - apparent 'haphazardness' fringed with meticulously contrived detail is my portrayal, of 'Life' , which is loaded with provocative contrasts and paradoxes which often challenge , perplex, confuse and delight us 'mere' humans on a daily basis. It could also be seen as metaphor for how the 'creative soul' can feel trapped or constrained by Western Societal constructs.</i>
6	Message from the Mayor	Tohu Whenua	Mayor Bruce Smith with Francois Tumahai, Andrew Coleman, and Mark Davies at the opening of the Tohu Whenua Pou.	
7	Message from the Chief Executive	Katrina Thornley Photography	Simon Bastion	
11	Westland District: History and Major Towns	Westland District Council	Jacksons Bay Wharf	
14	Why a Long Term Plan?	Tohu Whenua	Tohu Whenua Pou	
17	Key Challenges	Westland District Council	Driftwood and Sands 2021	

20	Managing our Infrastructure	Westland District Council	Haast Reservoir	
x	Part B – Your Council	Kate Buckley	Wave 2020	<p><i>This work emerged in response to Covid- 19 and lockdown.</i></p> <p><i>This is a wave based on the plotting of the Fibonacci Spiral. It also references Hokusai’s piece, The Great Wave off Kanagawa.</i></p> <p><i>I am intrigued by the multiplicity of meanings that these little boat-shaped leaves can hold. Their individuality is visible but the image is hinged on pattern and its breakdown.</i></p> <p><i>I’m interested in the transmission of ideas, the management of spread and the responses that brought us together.</i></p> <p><i>I wanted to make a space for the contemporary reworking of myth, beliefs about disease and transmission, the challenges of change, and the controlled movement of people, goods, and ideas.</i></p>
x	Westland District Mayor, Councillors, & Rūnanga Representatives	Katrina Thornley Photography		
x	Part C – Council Activities	Matt Saunders	‘Bridging the Gap’	<p><i>I had been planning this image for a long time. The foreground and sky were very tricky to expose with bright street lights nearby. To achieve correct exposure I had to HDR stack the foreground with multiple images, which gives me greater control over exposure and highlights. To achieve a lot of detail in the Milky Way I had to mount my camera to a star tracker to track the sky. A star tracker counteracts the rotation of the Earth and is polar aligned to the Earths axis of rotation (South Celestial Pole) This allows me to shoot long exposures of the sky with little induced noise from the camera.</i></p>
x	Part D – Key Strategies	Rhys Hall	‘Gathered Thoughts’	<p><i>If you spend long enough looking for stone eventually you dream about finding stones, an then sometimes the dreams come true. Th vessel contains the memories of some of thos days.</i></p>
x	Part E – Financing Policies	Allan Batt	‘Harakeke Nui’	<p><i>I have always been motivated by the natural environment and representing it to my best ability. In my case using oil paints to represent my subjects gives a depth of colour and realism that is hard to replicate using any other medium.</i></p>

x	Statement of Accounting Policies	Arahura Marare	Whare Nui	
	Part F – Financial Statements	Vashti Johnstone	'spring•walkers II'	<p><i>My painting spring•walkers II is one in a series of walker paintings. I named them walkers to emphasise the innocent beauty of four legged animals.</i></p> <p><i>They remain faceless, although the walkers instinctual nature is expressed playfully in their stance and their response to the environment, reinforced with confident and deliberate brushstrokes. The walkers and the environment both painted as one, offering a simplistic connection between earth and walker and walker and earth.</i></p> <p><i>Playfully exaggerating natural moments. Aiming to remind the onlooker of our own natural innocence and connections.</i></p>

DRAFT