

West Coast Regional Council

Annual Plan 2024



THE WEST COAST
REGIONAL COUNCIL



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Foreword

We are pleased to present the West Coast Regional Council's Annual Plan 2024. This is year 3 of the Long-term Plan with no significant changes presented from what Council originally consulted on.

While Council has four new representatives (elected in 2023) around the table, our focus remains on our key priorities of living in our hazardscape, delivering on our statutory requirements and making the best use of our resources.

As we face more frequent and more intense weather events, Council will be investing in additional infrastructure in key catchments to assist with measuring rainfall and river flows. Alternate communications and fuel storage projects are planned to assist with our readiness in case of an event which results in the region becoming isolated for extended periods of time. There is also a significant work programme underway to develop consistent response guidelines for our community response groups and better connecting the skills and resources of volunteers groups in a response.

Several key flood and erosion protection projects will commence, or construction continue, at Franz Josef, Hokitika and Greymouth. Now we have the outcome of the Kawatiri Business Case for Westport, and confirmed co-investment from Central Government, work can also get underway to improve the resilience of this community to the ongoing flood risk.

This year will see hearings on Te Tai o Poutini Plan, the combined district plan for the West Coast, get underway. We have had significant community input into the document and are encouraged that this will be a plan for West Coasters.

Whether it is the management of freshwater, policy development, consenting or compliance, Poutini Ngāi Tahu will continue to play a pivotal role in this work. The nationally recognised Mana Whakahono ā Rohe Arrangement is expected to undergo its first review in this coming year, building on the collaborative mahi between Council and Poutini Ngāi Tahu.

Work has begun on developing the 2024 -2034 Long-term Plan. Feedback from our community and other stakeholders will be sought as Council progresses this work. It is important that we get input from the community when the Long-term Plan Consultation Document is released. This feedback guides our work effort and informs where funding is directed to.

With our new Chief Executive, Darryl Lew, at the helm, we are in a good position to tackle the challenges facing us as a region. We have an experienced team at Council and will continue to work hard on behalf of the communities we serve.



Peter Haddock
Chair
West Coast Regional Council



The Role of the West Coast Regional Council

The West Coast Regional Council is charged with the integrated management of land, air and water resources, supporting biodiversity and biosecurity providing for regional transport services and building more resilient communities in the face of climate change and natural hazards. Environmental science and local knowledge underpins all that Council does.

Governance

The publicly elected Councillors have overall responsibility and accountability for the direction and control of the Council's functions.

The West Coast Regional Council has seven representatives elected by the community through local body elections every three years, elected as follows:

Buller constituency	Two members	Councillors Frank Dooley and Mark McIntyre
Grey constituency	Three members	Councillors Brett Cummings (Deputy Chair), Allan Birchfield and Peter Ewen
Westland constituency	Two members	Councillors Peter Haddock (Chair) and Andy Campbell



*Back row, left to right – Councillors Frank Dooley, Andy Campbell, Mark McIntyre, Brett Cummings (Deputy Chair)
Front row, left to right – Councillors Peter Ewen, Allan Birchfield, Peter Haddock (Chair)*

Mission

To work with the people of the West Coast to sustainably manage the environment for the social, cultural and economic well-being of present and future generations.

Purpose and Planning Process

The Council is required to produce a long-term plan every three years, covering a ten-year period. It is also required to prepare an annual plan for each financial year it does not prepare a long-term plan. The annual plans prepared in the years after the long-term plan will mainly contain budget, funding and financial statements for that year in support of the long-term plan. The next long-term plan is required to be prepared and adopted by 30 June 2024.

This is the second Annual Plan produced under the Long-term Plan 2021-31 (LTP 2021-31). The purpose of the Annual Plan is to provide an update by exception against LTP 2021-31, which remains the substantive reference document.

Annual Plan 2024 includes performance measures for our programmes in this year. Annual Plan 2024 continues to deliver on the agreements put in place with the community during the compilation of LTP 2021-31 and there are no significant or material differences from the plans set out in LTP 2021-31.

The emphasis in preparing this Annual Plan has been to produce a straightforward, easy to read document. Annual Plan 2024 presents financial information and deviations from LTP 2021-31.

Except where noted, the plans, strategies, programmes and targets established in the LTP 2021-31 apply to this Annual Plan and the ongoing operations of the Council. Therefore, it is important that readers read the LTP in conjunction with this Annual Plan.

Copies of the LTP 2021-31 are available from the Council or on our website (www.wcrc.govt.nz).

Working Together with Poutini Ngāi Tahu

The tangata whenua, through the region's two iwi (Te Rūnanga o Ngāti Waewae and Te Rūnanga o Makaawhio – Poutini Ngāi Tahu) have a special relationship with the region's natural and physical resources. Inherent in this relationship is kaitiakitanga which seeks to maintain the mauri of these resources, while allowing the ability to use and develop them for social, cultural and economic well-being. Iwi either individually, or as a collective, wish to maintain meaningful and adequate input to decision-making and to have effective and efficient structures and processes in place to enable that to occur.

The Council recognises the importance of working together with Poutini Ngāi Tahu across the region. The Paetae Kotahitanga ki Te Tai Poutini (Partnership Protocol) and Mana Whakahono ā Rohe (Resource Management Act Iwi Participation Arrangement), signed in October 2020, captures the intent of Council and Poutini Ngāi Tahu to progress their relationship in accordance with the Treaty of Waitangi partnership between iwi and the Crown.

This is in line with Schedule 10 of the Local Government Act 2002 requires Council to set out the steps it intends to take to foster development of Māori capacity to contribute to Council's decision-making processes.

The Manawhakahono ā Rohe Arrangement provides the foundation for Iwi's current involvement in Governance, policy development, review of resource consents and engagement on significant matters for the region.

The LTP 2021-31 sets out how Council and Poutini Ngāi Tahu will work together on:

- Governance
- Policy development
- Resource consents process
- Training
- Resourcing; and
- Ongoing engagement.

Activities we are Involved in



Groups of Activities

The following sections of the Annual Plan summarise the plans and programmes for each one of the groups of activities in detail for 2022/2023.

Council has seven groups of activities, namely regional leadership, resource management, regional transport planning, hydrology and flood warning services, community resilience, river drainage and coastal protection work, Vector Control Services (VCS) business unit.

For each group of activities, and activities within that group of activities, information is presented to:

- Identify any deviations, if any, for the LTP 2021-31
- Identify performance targets for the 2023/2024 programme of activities
- Identify the estimated levels of expenditure and how that expenditure is to be funded. Funding proposals are consistent with the *Revenue and Financing Policy* (outlined in the 2021/2031 Long-term Plan)



Intended Levels of Service, Performance Measures and Targets

Performance measures and targets, by which performance may be judged in relation to intended levels of service, are included for each group of activities. These outline key results or outcomes, which the Council expects to achieve from each of its groups of activities. The measures and targets are not totally comprehensive but have been selected as key indicators, sufficient to allow performance to be meaningfully assessed.

Performance Monitoring and Reporting Context

The Council uses a wide range of measures and targets to monitor and report upon performance at all levels and for a variety of purposes in addition to those presented herein. These are analysed and reported on at regular intervals.

The Council will publicly report on the performance measures in this Plan in each year's audited Annual Report.

Additional measures by which performance can be assessed can be found in the various adopted statutory policies, plans, strategies and other documents. Those measures included are monitored, analysed and publicly reported upon in various timeframes (live, monthly, yearly or five yearly).

Common Asset Information

For each group of activities, the Council is required to identify the assets or groups of assets required by the group of activities and identify, in relation to those assets or groups of assets:

- how the local authority will assess and manage the asset management implications of changes to:
 - › demand for, or consumption of relevant services
 - › service provision levels and standards
- what additional asset capacity is estimated to be required
- how the provision of additional asset capacity will be undertaken
- the estimated costs of the provision on additional asset capacity
- how the costs of the provision of additional asset capacity will be met
- how the maintenance, renewal and replacement of assets will be undertaken
- how the costs of the maintenance, renewal and replacement of assets will be met.

All groups of activities use day-to-day operational assets (buildings, motor vehicles, plant and equipment, office furniture and computer equipment). The Council maintains sufficient operational assets to undertake its activities. The operational assets are maintained to sufficient service levels to enable staff to complete their duties safely, efficiently and effectively. All maintenance budgets are included in Council's operational expenses.



Regional Leadership

In the LTP 2021-31, the activities undertaken by Council were broadened to not only encompass the traditional Governance function but also a combined district plan and a more inclusive approach to decision-making through the formal arrangement with Poutini Ngāi Tahu. Two formal agreements that triggered this change are:

- The signing of the Mana Whakahono ā Rohe Arrangement by Te Rūnanga o Ngāti Waewae, Te Rūnanga o Makaawhio, Te Rūnanga o Ngāi Tahu and Council; and
- An order in Council to establish Te Tai o Poutini Plan Committee to develop a combined district plan for the region.

Regional Leadership has been split into three sub-groups of Governance, Mana Whakahono ā Rohe Arrangement and Regional Planning. The activities undertaken by these subgroups are:

- **Governance**
 - › Decision-making undertaken at Council meetings, workshops and committees
 - › Day-to-day corporate service functions that apply across Council as a whole, of Finance, IT, People and Capability and Health and Safety
- **Mana Whakahono ā Rohe Arrangement**
 - › Implementation of the protocols of the Arrangement
 - › Involvement of Iwi in decision-making
- **Regional Planning**
 - › Statutory compliance for reporting and planning
 - › Development of Te Tai o Poutini Plan, the combined district plan for the region.

Rationale for Regional Leadership activities

Regional Leadership, and in particular Governance, includes the democratic function of the Council. Governance activities of the Council are carried out under the Local Government Act 2002, the Resource Management Act 1991, and the Land Transport Management Act 2003, among others. The Council conducts eleven monthly meetings of the Council and the Resource Management Committee and convenes other meetings and workshops as appropriate.

Individual Councillors and Iwi representatives attend other committee meetings as representatives of the whole Council, such as the Regional Transport Committee, the Emergency Management Joint Committee, and the Joint Committees for flood infrastructure in Greymouth, Westport, Franz Josef and Hokitika. Councillors also act as commissioners from time to time on resource consent and regional plan hearings.

Council has facilitated an ongoing role for Poutini Ngāi Tahu in decision-making and resource management to relevant Council committees and forums such as the Resource Management Committee as well as providing opportunities to be involved throughout major policy and plan formation.

In 2024, Council envisages that it will complete a review of the existing Mana Whakahono ā Rohe Arrangement. Further investment has been made for the TTPP as the Plan progresses towards hearings in 2024 to finalise the combined district for the West Coast.

Key changes from the Long-term Plan

There are no significant operational or financial changes from those outlined in the LTP 2021-31.

Governance performance measures

Level of service: Maintain a Council of elected representatives in accordance with statutory requirements and in a manner that promotes effective decision-making, transparency and accountability to the West Coast regional community		
Measure	Baseline	Target
Number of public meetings held and individual Councilor attendance	At least 80% attendance by each Councilor of all Council and Resource Management Committee meetings and other scheduled meetings.	At least 80%
Timing and number of newsletters, and internet website based information related to public consultation	Twice per year	All
Percentage of Council and Committee meeting Agendas (for all scheduled meetings) that are available at least two working days before meetings	New measure	At least 100%
Percentage of draft Council and Committee minutes available on the Council website within six weeks of meetings	New measure	100%

Mana Whakahono ā Rohe Arrangement

Level of service: Continue to support the contribution our two West Coast Rūnanga make to Council's decisions-making processes; and continue to seek contributions from other Māori		
Measure	Baseline	Target
Attendance of two Iwi appointees at Resource Management Committee meetings	At least 80% attendance by each Iwi representative of all Resource Management Committee meetings and workshops.	At least 80%
All RMA submissions made by Council are reviewed by Iwi	New measure	All
Number of non-RMA submissions made by Council reviewed by Iwi	New measure	At least 75%
Council to fund Pōkeka Poutini o Ngāi Tahu Limited*	New measure	100%

*As per Schedule 2 of the Mana Whakahono ā Rohe Arrangement signed October 2020

Regional Planning

Level of service: Council's planning and reporting functions meet statutory requirements and demonstrate sound business planning		
Measure	Baseline	Target
Compliance with statutory timeframes	Meet statutory deadlines for notifying the Council's Annual Plan or Long-term Plan, and the Annual Report each year, in accordance with the Local Government Act 2022	Annual Plan 30 June Annual Report 31 October
Council's LTP, Annual Plan and Annual Reports meet audit requirements	New measure	Unqualified audit opinion achieved for Annual Report

Te Tai o Poutini Plan

Level of service – Complete Te Tai o Poutini Plan to operative stage, and ensure ongoing maintenance through the TPP Committee		
Measure	Baseline	Target
Order in Council requirement to produce a combined district plan for the West Coast	New measure	Hearings start October 2023 and Hearings finish December 2024
Te Tai o Poutini Plan to give effect to National and Regional legislation and policy		
Plan notified mid-2022, with the aim of submissions, hearings, mediation, and possible court processes complete in 2026		



Resource Management Activities

Activities within this group include:

- Regional plan documents, environmental policy and strategy
- State of the Environment monitoring
- Resource consent enquiries and processing
- Compliance monitoring and enforcement
- Hazardous substance spill response

Rationale for Resource Management

The Resource Management Act 1991 (RMA) requires regional councils to have certain planning documents to provide certainty to resource users on when consents are required.

The plans enable activities with no more than minor adverse effects to be carried out without needing resource consent, and also provide policy guidance on assessing activities with greater potential effects. The Council also has a Pest Plant Strategy for managing pest plants in the region. All Plans are required to be reviewed within the ten-year period following adoption, including a public consultation process.

A significant proportion of the planning workload for 2020-2023 has been Council responses to proposed national direction, national consultation and potential resource management reform where these may affect the West Coast. This is to ensure the unique issues and interests of our West Coast communities are represented. Reforms to the Resource Management Act were released in 2022 and work on determining what our work programme will be as a result is being assessed.

Council monitors the state of our environment to detect trends in environmental quality and to detect emerging issues. This information is fundamental for assessing the effectiveness of resource management policies and plans. It also assists Council to make decisions based on sound factual and up to date information. Monitoring programmes are being increased to reflect new requirements of the Freshwater reform.

Resource consents authorise activities under the RMA, that may have an effect on the environment which is not permitted. Our consents team processes, on average, 150 resource consents per year. With the changing legislative environment, new consents are required under legislation such as the National Environment Standards for Freshwater. Consent numbers may increase slightly as a result of these legislative requirements.

Council has established a cross department Natural Hazard Assessment Response Team (NHART) comprising staff from operations, hydrology, natural hazards and emergency management. NHART's purpose is to assess warnings to determine potential levels of risk to assist with increased levels of preparedness prior to, and during, an event.

Key changes from the Long-term Plan

There are no significant operational or financial changes from those outlined in LTP 2021-31.

Environmental Planning and Monitoring performance measures

Level of service: Complete current regional plans to operative stage and review them to maintain their community acceptability

Measure	Baseline	Target
Compliance with statutory requirements for the review of Council's plans and strategies	Regional plans that give effect to the National Policy Statement for Freshwater Management 2020 (NPS-FM 2020)	Develop plan changes
Meet all deadlines set out in the West Coast Regional Council NPS-FM Progressive Implementation Programme	Notify regional plans that implement the NPS-FM 2020 by 31 December 2024	Develop plan changes

Level of service: Advocate for West Coast interests when external environmental policymaking may affect the West Coast

Measure	Baseline	Target
Number of submissions made and number of successful advocacy outcomes	Submit on all central or local government discussion documents, draft strategies, policies or Bills that may impact on West Coast interests, within required timeframes	100%

Level of service: To monitor water quality in the West Coast's rivers

Measure	Baseline	Target
Water quality attributes, including ammonical nitrogen, clarity, turbidity and faecal coliforms, are measured at 38 river sites¹	Measurement of all relevant attributes at river monitoring sites	Meet measurement baseline

Level of service: To maintain or enhance the water quality in Lake Brunner

Measure	Baseline	Target
The trophic state of Lake Brunner as measured by the rolling 5-year Trophic Level Index (TLI) mean remains above the baseline	2002-2006 TLI baseline mean of 2.79	TLI > 2.79

Level of service: To monitor the life supporting capacity and amenity value of the West Coast's rivers

Measure	Baseline	Target
Instream macroinvertebrate community health is assessed at 29 river sites	The SQMCI ² comparisons are made annually according to the method stipulated under the measure	Meet baseline requirements using best practice methods
The Semi Quantitative Macroinvertebrate Community Index (SQMI) is calculated from a rolling 5 year mean and compared to mean calculated from 2005-2009, at each site		
Twenty swimming sites are tested, weekly or fortnightly³, for E Coli or Enterococci, and the results compared to relevant national policy and guidelines	Bacterial testing at scheduled swimming sites is completed at least fortnightly from November to March and reported publicly within 5 days of testing	Meet baseline requirements
	Test results are compared to following criteria: E Coli (moderate-high risk > 550cfu/100ml) and Enterococci (moderate-high risk > 280 cfu/100ml)	All exceedances are reported to the Resource Management Committee

¹ The suite of water quality attributes measured by Council will vary in response to the needs of central government policy and regional community needs. The number and location of sites will vary over time for the same reasons stated above.

² This macroinvertebrate index uses comparative samples of aquatic invertebrates to evaluate water quality, based on the type and tolerances of invertebrates (bugs) found at that site and how those communities of invertebrates may change over time. Some bug species are pollution tolerant while others are pollution sensitive, so the mix of species tells us a lot about the water quality at the site.

³ The number and location of swimming/bathing monitoring sites used by Council, and the frequency that they are sampled at, will vary in response to the needs of central government policy and regional community needs.

Level of service: Monitor groundwater to protect human health from adverse impacts of poor groundwater quality		
Measure	Baseline	Target
Twenty-eight wells⁴ are monitored at least twice annually, 24 of which are used for human consumption The New Zealand Drinking Water Standard (NZDWS) for nitrate is applied to wells used for human consumption: 11.3mg/L Nitrate-N	Twenty-eight wells are monitored at least twice annually	Meet baseline requirement
	For each well compare the most recent 12 months of data to the NZDWS Nitrate-N guideline and report twice yearly to the Resource Management Committee	Meet baseline requirement

Level of service: To protect human health from any adverse impacts of poor air quality in Reefton		
Measure	Baseline	Target
Reefton's air is monitored for PM ₁₀ in accordance with the National Environmental Standard for Air Quality (NESAQ)	The threshold is a 24hr mean PM ₁₀ of 50 micrograms/m ³	All exceedances are reported to the Resource Management Committee

Consents and Compliance performance measures

Level of service - Compliance with the consent processing timeframes in the RMA and mining legislation		
Measure	Baseline	Target
Compliance with discounting regulation and mining timeframes	Process all resource consent applications without incurring any cost to Council due to the RMA discounting regulations	100%
	Process all resource consent applications within statutory timeframes	100%
	Process all mining work programmes within 20 working days	100%

Level of service - Respond to all genuine incident complaints received by the Council and take enforcement action where needed		
Measure	Baseline	Target
Operate a 7.00am – 9.00pm complaints service	Respond to all urgent / high risk complaints within 24 hours	100%
	Non-urgent medium/high risk complaints responded to within 10 working days, and non-urgent low risk desktop response only	100%

Level of service - To monitor the impact of discharges on water quality in the West Coast's rivers		
Measure	Baseline	Target
Compliance monitoring for discharges:	All significant discharges ⁵ are monitored at least annually.	100%
The number of compliant or non-compliant point source discharges to water or discharges likely to enter water; and Council's response to any non-compliance	All dairy farms that operate under permitted activity rules are monitored at least bi-annually depending on each individual compliance record	100%
	All non-compliances are publicly reported to the Resource Management Committee	100%
	All enforcements reported to Resource Management Committee	100%

⁴ The number and location of monitoring wells used by Council, and the frequency that they are sampled at, will vary in response to the needs of central government policy and regional community needs.

⁵ Significant consented discharge includes: any consented discharge from a municipal sewage scheme or landfill, any consented discharge from a working mine site, any consented discharge of dairy effluent to water, and any large-scale industrial discharge (Westland milk Products and CMP Kokiri Ltd).

Level of service - Respond to marine oil spills in coastal waters		
Measure	Baseline	Target
In accordance with the Tier 2 Oil Spill Response Plan and maintain readiness for all spill response	Respond within 4 hours to all spills, using Council or MNZ spill equipment to contain spills	100%
	10 (or more) staff are trained responders	10 or more

Level of service - To provide marine oil spill and terrestrial hazardous substance spill support, and biosecurity response services for Maritime NZ, Ministry for Primary Industries and the Regional Council		
Measure	Baseline	Target
Availability of trained staff	At least 10 staff available as a response unit for marine and terrestrial pollution spill events as advised by Maritime NZ	10 or more
	Have 4 staff plus a vehicle available for biosecurity emergencies as per the National Biosecurity Capability Network Agreement 2011	4

Level of service - Maintain the Consents and Compliance functions of Council in a manner that promotes effective decision-making, transparency and accountability to the West Coast regional community		
Measure	Baseline	Target
Bond release within four months of surrender or at the conclusion of mining	New measure	100%
Annual inspection of all whitebait stands on Little Wanganui, Taramakau, Hokitika, Wanganui, Paringa, Haast and Waiaototo Rivers	New measure	100%
Annual assessment of farm compliance in the Lake Brunner catchment	New measure	100%
Inspect new consents that involve major construction works within 1 month of the project commencing	New measure	100%



Regional Transport

Rationale for Regional Transport Planning

Council takes a coordination and administration role in the delivery of regional transport planning. This includes the appointment of the West Coast Regional Transport Committee (RTC), with membership from each of the four Councils and Waka Kotahi, NZ Transport Agency. The primary role of the RTC is to prepare a Regional Land Transport Plan which sets the long-term vision and strategic direction for the land transport system, and establishes the short to medium term regional transport priorities, to inform the National Land Transport Programme and guide transport activities in Long-term Plans. The activities of the approved organisations (four West Coast Councils, Waka Kotahi and Department of Conservation) are provided in a single coordinated three-to-six-year programme which bids for funding from the National Land Transport Fund.

An interim review of the Regional Land Transport Plan is required to be completed by 30 June 2024. The RTC also has a new responsibility in the development of Regional Speed Management Plans. This will also form a key component of work over the coming financial year.

The RTC is also responsible for the Regional Public Transport Plan. This Plan provides the framework for the delivery of the Total Mobility Scheme on the West Coast as well as supporting the subsidies obtained by the District Councils to ensure the viability of taxi services within Westport and Hokitika. Funded in partnership by local and central government, the Total Mobility Scheme assists eligible people, with physical or cognitive impairments to access appropriate transport to meet their daily needs and enhance their community participation. This assistance is provided in the form of subsidised door to door transport services wherever Total Mobility transport providers operate. A review of the Regional Public Transport Plan will be concluded in the 2023 calendar year.

Key changes from the Long-term Plan

There are no significant operational or financial changes from those outlined in LTP 2021-31.

Regional Transport performance targets

Level of service – Maintain a Regional Land Transport Plan in accordance with relevant legislation reflecting West Coast issues and opportunities

Measure	Baseline	Target
An operative Regional Land Transport Plan	Compliance with statutory requirements for the preparation, review and implementation of the Regional Land Transport Plan	100%

Level of service – Maintain a Regional Public Transport Plan in accordance with relevant legislation

Measure	Baseline	Targets
An operative Regional Public Transport Plan	Compliance with statutory requirements for the preparation, review and implementation of the Regional Public Transport Plan	100%



Hydrology and Flood Warning Services

Rationale for Hydrology and Flood Warning Services

Section 35 of the RMA requires councils to monitor the state of the environment. Hydrology monitoring records trends in water levels in key rivers and can also detect emerging issues. This information assists Council to make decisions based on sound factual and up to date information.

Flood warning provides information to civil defence, police and local communities that enables them to assess the risk of flood events, to enable the appropriate action to be undertaken.

How Council manages changes in demand

There is sometimes demand for new rivers to be added to our flood warning service, and our ability to meet such demand depends on the resources available balanced against the river's proximity to a major population centre and the risk profile. Any decision to invest in new assets would take into account factors such as need (risk), cost, accessibility, and whether there are clear communications to the site.

Will new infrastructure be required?

Five new rainfall sites will be installed at:

- Buller River at New Creek
- Mt William's, below Cedar Creek Saddle
- Grey River at Ngahere
- Grey River at Haupiri
- Hokitika River at Kokatahi Settlement

A new site will also be installed at the Kokatahi River at Upper Bridge to measure flow and rainfall.

The addition of the sites will assist in building a more comprehensive rainfall monitoring system for these catchments.

Further investigation is being undertaken to determine the appropriate location for a rainfall monitoring site in the upper reaches of the Wanganui River.

Two water watch radar river level sensors will be installed on the Wanganui River Bridge.

Assets for activities

Council owns infrastructure at 38 hydrometric monitoring sites across the West Coast. Eight of these sites share infrastructure with NIWA. River level and flow gauges are located on riverbanks and consist of instrumentation cabinets with sensors that extend into or over the river channel. Rainfall gauges are located strategically in open areas to minimise sheltering caused by trees or buildings. They also include instrumentation cabinets and sensors. There are an additional 6 waterwatch radars installed on bridges for flood monitoring purposes. These are not used for long term data quality assurance purposes.

Four repeaters and four link radios are located throughout the West Coast, many on mountain tops. These transmit recorded hydrometric information to the server at the Council office where it is quality assured and stored. These are not considered to be the type of assets that require management statements in the Long-term Plan as per Schedule 10.2 of the Local Government Act.

Key changes from the Long-term Plan

There are no significant operational or financial changes from those outlined in LTP 2021-31.

Hydrology and Flood Warning performance targets

Level of service – 24hr Flood warning service for 6 key rivers on the West Coast; Karamea River, Mokihinui River, Buller River, Grey River, Hokitika River, Waiho River

Measure	Baseline	Targets
Staff response to high flow events.	Deliver flood warning alerts as required in accordance with the Flood Warning Manual	100%
Availability of information about high flow events.	River level data available on the Council website for the 6 key rivers on the West Coast (updated 12 hourly, or 3-hourly during flood events)	>90%





Community Resilience

Rationale for Emergency Management

The Council is part of the Civil Defence Emergency Management (CDEM) Group, along with the region’s district councils. The Group is governed by a Joint Committee of the District Council Mayors, Regional Council Chair and Poutini Ngāi Tahu. The Coordinating Executive Group (CEG), which is the working group of civil defence in the region, is comprised of the Chief Executives of the four councils, iwi, emergency services, health and Department of Conservation representatives. The CEG reports to the Group quarterly. There are also lifelines, welfare and farming networks that provide advice.

The functions of the CDEM Group include the co-ordination of civil defence emergency management planning, delivering CDEM programmes and activities across the region, and carrying out risk management.

The West Coast CDEM Group Plan was last updated in November 2016, and is currently undergoing review. The Regional Council is the administering authority for the West Coast CDEM Group and employs a Group Manager and five Emergency Management Officers to provide an integrated region-wide service.

Key focus areas for this year are building on the alternate communications and fuel storage projects, developing consistent response guidelines for our community response groups in tandem with Fire Emergency New Zealand, and improving the way CDEM connects with and utilises the skills and resources of volunteer groups in response.

The Levels of Service and Performance Targets reflect only the Regional Council’s role in the CDEM across the West Coast. District Council Annual Plans also provide for local CDEM services.

Key changes from the Long-term Plan

There are no significant operational or financial changes from those outlined in LTP 2021-31.

Community Resilience performance targets

Level of service – Maintain a Civil Defence Emergency Management Plan that delivers effective management of the region's civil defence functions in compliance with the legislation

Measure	Baseline	Target
Compliance with statutory requirements for the preparation, review and implementation of the Group CDEM Plan	<p>The CDEM Group has an operative and up to date CDEM Group Plan</p> <p>The CDEM Group work programme makes adequate provision to maintain and implement the CDEM Group Plan</p>	<p>100%</p> <p>The CDEM Group work programme is monitored and reviewed quarterly by Joint Committee and annually by CEG</p>
Appropriately trained staff	<p>Ensure at least 30 Council staff are trained as Emergency Coordination Centre (ECC) personnel so that we have two shifts of ECC staff trained in case of a regional emergency</p> <p>Staff are provided at least three training opportunities each year to learn about emergency management and practice a coordination centre activation</p>	<p>>30</p> <p>Three</p>

Level of service – Maintain a level of staff preparedness so that Council can respond to significant events in a timely manner

Measure	Baseline	Target
Continuity Plan reviewed annually for relevance	New measure	100%
All Council vehicles are fitted with a disaster kit	New measure	100%
Maintain a register of natural hazards that is available on the website	New measure	Reviewed annually



River, Drainage and Coastal Protection Work

River, Drainage and Coastal protection activities include:

- Understanding our natural hazards
- Administering the Special Rating Districts
- Managing Council's flood protection assets
- Quarry management and administration.

Rationale for administering the special rating districts

The Soil Conservation and Rivers Control Act 1941 enables the Regional Council to prevent and mitigate soil erosion and prevent damage by floods. To carry out these functions, the Council manages flood and erosion protection assets in various rating districts throughout the region and participates in the Greymouth, Franz Josef, Westport and Hokitika Joint Committees.

Many of our towns, communities and businesses have been built in areas susceptible to natural hazards, particularly flooding and coastal erosion. Understanding these risks, and undertaking the relevant investigations, provides Council and rating districts the information needed to invest in future work programmes.

River cross-section studies and aerial photography of some riverbeds and coastal areas are carried out to monitor gravel build-up and changing patterns in river and beach systems. This assists to identify what, if any, maintenance or additional protection is needed within rating districts. This work will be undertaken as required depending on the urgency and seriousness of the hazard and its consequences. The work will be undertaken according to recognised engineering standards and practices, and according to the affordability to the local community who fund the work.

Rating districts have set different levels of flood protection according to the history of the works and affordability for the community. Several schemes have in-river or riverbank erosion protection works such as groynes or rock rip rap. The intent is to maintain these works to their current dimensions in accordance with each asset management plan. The following section sets out the flood protection levels of service for each scheme.

How Council manages changes in service

Any increase in level of service provided by the protection works is primarily determined by the community that pays for the work. Decisions about changes in service levels are recorded in the minutes of the rating district meeting. These minutes are then received by Council, and the rate is set accordingly. If requests for new works are received, Council will evaluate what additional expenditure would be required and discuss it with the rating district that would be funding the improvement in level of service. Council will over-ride committee recommendations if Council feels those recommendations are unsustainable or could lead to the assets not being properly managed.

Who pays for the works?

Flood and erosion protection infrastructure is funded by each of the individual communities by way of a targeted rate set on properties within defined geographical areas (rating districts). The maps of these special rating areas are on Council's website. Annual works reports are prepared by Council following the annual asset inspection. Proposed works are discussed with the rating district members. Capital works are funded directly by the ratepayers who contribute directly to the cost, unless it is agreed that Council will take on a loan. When Council draws down a loan on behalf of a rating district, targeted rates to recoup the interest and principal are set. Maintenance works and new capital works are procured by tender, and Council's engineering staff then supervise the successful contractor to complete the work.

Significant assets administered by Council

The Regional Council administers 23 individual rating districts on the West Coast. Contained within these rating districts and numerous river control and flood protection assets to reduce the severity of impacts from large, low frequency flooding events. The replacement cost of the assets is \$119.4M which comprise stopbanks, floodwalls, rock revetment, rock groynes, river training structures, culverts, floodgates and other associated structures.

River flood and erosion protection	River flood protection	Seawall erosion protection	River erosion	No infrastructure
<ul style="list-style-type: none"> Inchbonnie Kowhitirangi Red Jacks Creek Taramakau Waitangitoana Wanganui Karamea 	<ul style="list-style-type: none"> Franz Josef / Lower Waiho Greymouth/Coal Creek/Saltwater Creek/New River Nelson Creek 	<ul style="list-style-type: none"> Okuru Hokitika / Kaniere Punakaiki 	<ul style="list-style-type: none"> Hokitika Southside Whataroa 	<ul style="list-style-type: none"> Hokitika Southside Whataroa
Creek clearance, erosion protection, stopbanking	Land drainage scheme	River and flood protection, and sacrificial coastal bund	Creek clearance and erosion protection	
<ul style="list-style-type: none"> Vine Creek 	<ul style="list-style-type: none"> Raft Creek Kongahu 	<ul style="list-style-type: none"> Mokihinui Neils Beach 	<ul style="list-style-type: none"> Matainui 	

The Neils Beach and Rapahoe Rating Districts do not have significant assets under management.

New protection works are proposed for the Westport Rating District but are subject to Government co-funding.



Climate Resilience Projects (IRG Programme)

During the Covid 19 lockdown in 2020, Central Government announced an economic stimulus package which included funding for climate resilience projects that were “shovel ready”. Council applied for a package totaling \$45.1 million of funding to the Crown Infrastructure Projects fund (channeled through Kānoa) for projects across the West Coast. Details of the projects can be found in the table below.

Project	Description	Start Date	End Date	Construction commencement	Work programme cost (plus GST if any)	Co-funding Amount	Funding (plus GST if any) (IRG Grant Value)	Activity planned for 2023
Hokitika – flood and coastal erosion protection	Construction of a river flood protection scheme to provide greater resilience and protection between Kaniere and Sunset Point from a 1:100-year flood event.	Nov 2020	June 2024	April 2023	Up to \$6,950,000	Up to \$3,200,000	Up to \$3,750,000	<ul style="list-style-type: none"> Defining the Client Brief Ensuring this matches the design Complete design Obtain the Consent Construction Close out
Mawhera Quay Flood Protection wall upgrade (Stage 2)	Upgrading the remainder of the floodwall to the 150-year level (following the Stage 1 upgrade in 2009) to the 150-year level.	Nov 2020	April 2024	April 2023	Up to \$2,605,822 <i>(Includes \$5,822 transfer from Westport (Buller River) Flood warning system)</i>	Up to \$651,456 <i>(Includes \$1,456 transfer from Westport (Buller River) Flood warning system)</i>	Up to \$1,954,366 <i>(Includes \$4,366 transfer from Westport (Buller River) Flood warning system)</i>	<ul style="list-style-type: none"> Complete design Obtain the Consent Construction Close out
Westport (Buller River) Flood Warning System	Completion of required telemetry systems and five year data gathering and modelling programme	Nov 2020	Nov 2021	Complete	Up to \$524,178	Up to \$153,544	Up to \$370,634	<ul style="list-style-type: none"> Collection of data to inform modelling (a five-year process).
Franz Josef (Waiho River Stop Bank Protection) Phase 1	Stage 1 includes the upgrade of the northern stopbanks to protect the Franz Josef township from the Waiho River	June 2021	April 2024	April 2023	Up to \$12,921,463	Up to \$3,072,866	Up to \$9,218,597	<ul style="list-style-type: none"> Construction Close out

Implementation of these projects will continue through 2023-2024.

Given the significant capital works programme to be undertaken from 2023 onwards, Council established a Project Delivery Team in 2022 to oversee the Climate Resilience Programme. This work is now being project managed by Inovo. Once constructed, the new infrastructure will raise the flood protection levels of service provided within these areas.

An additional Project Team was established in 2023 to identify ‘no regrets’ pieces of work to progress flood protection for Westport while awaiting the outcome of the Kawatiri Business Case which sought co-investment from Government.

Levels of Service for Rating Districts

The flood protection schemes offer different levels of service from flood events. Several schemes are associated with aggrading riverbeds, and flood protection levels can alter as riverbeds rise or the condition of assets changes. Generally, Council staff recommend communities adopt a minimum level of protection against a 2% annual probability flood; protection against a 1 in 50-year flood event.

Some of the Council’s schemes do not provide this level of protection, despite Council recommending it to the ratepayers. Sometimes such protection is not affordable for scheme ratepayers. Council considers that each community is entitled to recommend the level of risk that they feel is appropriate for their circumstances.

Asset management is a key component of the service that the Council provides. Asset registers have been established and are updated regularly. The assets are inspected frequently to ensure their condition has not deteriorated during flood events and the level of service is being maintained. Given the size of the region, staff rely on feedback from scheme members to report on issues. Overall asset condition is reported to Scheme Committees and the Council, and informs annual works programmes and budget planning processes.

Council's work programme for the 2024 Annual plan includes:

Rating District	Plan	Action
Karamea	Improve Karamea township stopbank.	Investigate capital works to improve the stopbank. To be discussed with ratepayers
Kongahu (Little Wanganui)	Maintenance of the drainage scheme Kongahu farmland to Blackwater and Granite Creeks	Rating District members involved in weed control from the scheme drains. Commence initial investigations into significant improvement in future years.
Mokihinui	The outer gravel bund, plus a river stopbank, near the river mouth on the south bank, protects from tide and storm surge in the vicinity of the Mokihinui township	Ongoing maintenance of the outer gravel bund and river stopbank.
Punakaiki	The 2005 seawall was extended in 2017 to provide additional protection to the Punakaiki Rating District.	Maintain scheme structures to the originally constructed dimensions.
Greymouth Rating District	Recent hydrological analysis revealed that the floodwalls needed to be raised. Affected ratepayers confirmed support to upgrade most of the wall to the new 50-year flood level, with any concrete work upgraded to the 150-year flood level Council secured \$1.9M towards the cost of raising the rest of the wall to the 150-year flood protection level. The Joint Committee has agreed to fund an additional \$650,000 spend on this project through a loan from LGFA.	The Coal Creek and New River / Saltwater Creek Rating Districts have been amalgamated into the Greymouth Rating District as of 1 July 2022. Capital works to be implemented.
Coal Creek	The historic stop bank crest height was 900mm above the highest known flood. Erosion upstream of the stopbank is a current issue.	Maintain existing stopbank
New River / Saltwater Creek	The mouth of New River and Saltwater Creek will be reopened if it becomes blocked, causing risk of flooding nearby properties.	Reopening mouth as required. Can occur once or twice a year.
Red Jacks Creek	An analysis required to quantify the level of protection that the scheme currently provides.	Analysis to be presented to the Rating District.
Inchbonnie	Analysis for the Inchbonnie scheme shows capability of containing 2620m ³ /s plus 900mm freeboard, which is equivalent to a 1 in 400-year flow.	Analysis to be presented to the Rating District.
Taramakau River	Cross-section and flood flow analysis indicates that 70% of the main stopbanks are not capable of containing the 1 in 50-year return period flood (4100 cumecs) with a design freeboard of 900mm.	Mitigation options to be discussed with the Rating District.
Hokitika Seawall	Council secured \$3.7m from the Government towards Hokitika flood protection and seawall improvement. Stage 1A of the river protection works have commenced and further stages will continue during the year. The local share of funding will be by loan and funded by the rating district.	Complete Stage 1A river protection improvements and progress further stages.
Kaniere	This scheme maintains three groynes and a section of continuous riprap that protect the riverbank from erosion (not a stopbank).	These structures will continue to be maintained to the dimensions that they were originally constructed.
Southside (Hokitika Bridge)	This scheme maintains five groynes and a section of continuous riprap that protect the riverbank from erosion (not a stopbank).	These structures will continue to be maintained to the dimensions that they were originally constructed.
Raft Creek (Kokatahi)	This drainage scheme assists drainage of farmland near Kokatahi. The design standard of the drain, constructed in the revised 1960 scheme, was for a maximum drainage flow of 23 cumecs.	The scheme structures will continue to be maintained to their current dimensions.
Kowhitirangi	The current flow capacity of the Kowhitirangi scheme is greater than the 2008 estimate of the 1% annual probability flood (1 in 100-year flood).	The scheme structures will continue to be maintained to their current dimensions.
Vine Creek (Kowhitirangi)	The 1985 Vine Creek scheme was designed to contain a flow of 88 cumecs with 300mm freeboard.	Contain Vine Creek in the existing channel in order to prevent uncontrolled gravel deposition over nearby farmland.
Wanganui River (Hari Hari)	The historic "existing standard" was 900mm above the highest known flood. The current level of protection that the scheme provides has been quantified at approximately 1 in 50 years. The flood protection bank known as "Raymonds Bank" was included in the scheme in 2017.	Works to strengthen and improve existing infrastructure to be undertaken given the known weak points. Long-term options for the scheme to be investigated and discussed with the Rating District.

Rating District	Plan	Action
Whataroa River	The Whataroa scheme was established in 2011, primarily to manage existing riverbank protection within 1.5km of the highway bridge. The assets are all instream rock groynes.	Scheme structures will continue to be maintained.
Matainui Creek (Whataroa)	The historic "existing standard" was 300mm above the highest known flood. The Rating District do not wish to have any new analysis undertaken to quantify the actual level of protection that the scheme currently provides. The scheme structures will therefore continue to be maintained to their current dimensions.	Scheme structures will continue to be maintained as per current dimensions.
Waitangitaona River	Cross-section and flood flow analysis undertaken for the Waitangitaona scheme indicates capacity of less than 990 cumecs, which is the 2008 estimate of the 2% annual probability flood (1 in 50-year flood) with 600mm freeboard.	Discussion required with the Rating District on options for additional works to increase the level of protection afforded by the stopbank, including consideration on raising its height in the future.
Franz Josef	The Lower Waiho Rating District was merged into the Franz Josef Rating District in 2020 along with new rating district boundaries established. Funding of \$9.2 million has been secured from the Infrastructure Resilience Fund with other funding from West Coast Regional Council, Westland District Council and Waka Kotahi NZ Transport Agency making up the remaining co-funding of \$1.1 million, and further funding of \$1.9 million via a loan on behalf of the Franz Josef Rating District, to upgrade the north side assets, as well as one part of the south side assets.	Implementation of the capital works to upgrade the North-bank assets. Commence Stage 1 works. Maintain existing assets on the South-bank.
Okuru	The seawall was constructed in 2000 to protect against tidal fluctuations and surge patterns of the adjacent Tasman Sea.	Scheme structures will continue to be maintained as per current dimensions.
Westport	Overwhelming support from submitters for the construction of extensive floodwalls and stopbanks was received from ratepayers within the Westport Rating District through consultation on the LTP 2021-31. The substantive project is waiting on a Government decision to co-fund the project, and is expected to be received as part of budget 2024. Options to progress components of the project are being investigated.	The outcomes of the Business Case are to be considered through Central Government's 2024 budget process.

In addition to the above activities, Council will take action to repair assets damaged by flood events that pose a risk to the scheme performance.

Key changes from the Long-term Plan

Due to delays in the preparatory stages of the Franz Josef, Greymouth and Hokitika IRG Projects has meant that the completion dates and projected grants to be received and costs incurred vary to the Long-term Plan 2021-31.

River drainage and coastal protection work performance targets

Level of service – Meet or exceed the flood protection, drainage or erosion protection levels as described in the 'levels of service – background' section above		
Measure	Baseline	Target
Completion of 23 rating district inspections, works reports and consultation meetings	Complete all asset inspections of rating districts	100%
	Complete all works reports for rating districts where material works are proposed	100%
	Hold meetings with all rating districts annually or as agreed with the spokesman of the liaison committee	100%
	Perform all capital and maintenance works as agreed in the annual work programme	100%
Proportion of schemes performing to their agreed level of service	Monitor all rating district infrastructural assets to ensure they perform to the service level consistent with the Asset Management Plan of each Rating District.	100%
Meet timeframes for plan review	Review Rating District Asset Management Plans every third year or earlier where information indicates a significant change from what is stated in the Asset Management Plan.	N/A

Rationale for administering the quarries

The Council manages quarries and identifies other rock recovery sites to ensure security of supply of rock for rating district protection works. The quarries, and other viable rock sources need to be within an economically viable distance to where it is being used to minimise the impact on the affordability of rock protection schemes. The speed of quarry development is driven by demand for rock; therefore, the performance targets focus on the process for managing the quarries, including the stockpiling of rock.

Due to the variability in demand and sales of rock, quarries are inconsistent in their ability to cover their administration and management costs. In 2022, an independent review of quarry operations was commissioned by Council and because of this review, Council have enhanced internal management processes around the operations of its quarries.

Preparing for the rehabilitation of several quarries, to provide for the sites to be formally decommissioned, will also be undertaken in this financial year as a result of the independent review.

How Council manages changes in service

The demand for rock from quarries is driven by the need to maintain works or build new protection works, plus private sales. Some years see high demand for rock and therefore the quarries run a surplus, while in other years the quarries can run at a loss. Council's aim is to run quarries on a cost-neutral basis, as a long-term average.

Key changes from the Long-term Plan

Due to the findings of the independent review, there will be significant operational developments that will enhance financial results in comparison to those outlined in LTP 2021-31.

Quarry administration performance targets

Level of service – Ensure efficient and effective management and safe operation of Council's quarries, delivering rock to any customers within ten working days with priority given to Council rating district communities

Measure	Baseline	Target
Timing of delivering on rock requests	Deliver on requests for rock within two weeks, and ensure sufficient stockpiled rock is available where practical	100%
Number of site inspections to monitor contractor health and safety and performance	Visit each active quarry (where possible), to ensure health and safety standards and other permit requirements are being adhered to	Twice annually



Vector Control Services

The Council’s business unit exists to provide a suitable return to Council, to ensure there is capacity for delivering TB possum control work on the West Coast, and to assist with other Council and contracted work as appropriate. Current work areas the business unit is involved in include:

- ground-based and aerial pest control, and bulk storage facilities
- providing support for biosecurity responses
- support for marine oil spill and pollution responses.

While pest management is the principal activity, and money earner, of the business unit, the intention is to continue to broaden the scope of services provided, as other suitable opportunities arise where our staff can add value.

VCS will tender for work both within and outside the West Coast region.

Why have a VCS Business Unit?

The Council has traditionally had a pest control operational unit and it was decided in 2004 to operate that unit using a business model. Operating as a business unit enables Council service delivery functions to be carried out efficiently and effectively in accordance with sound business practices.

VCS competes on the open market for possum control work. VCS has the capability to compete for other contract work, as appropriate, to maintain a profitable business and provide a financial return to the Council. The VCS business unit also ensures the Council has suitably trained staff and equipment available at short notice for emergency work.

Storage facilities for VCS will require upgrading for the future.

Key changes from the Long-term Plan

There are no significant operational or financial changes from those outlined in the LTP 2021-2031.

Vector Control Services performance targets

Level of service – To produce a financial surplus (to offset general rates) by tendering for and delivering on vector control and other contracts		
Measure	Baseline	Target
Achieve or exceed budgeted financial return	Tender for, and win, sufficient contracts to provide or exceed the annual budgeted return to Council	Above adopted budget

Financial Information



Council Controlled Organisations

A council-controlled organisation (CCO) can be a company, partnership, trust, arrangement for the sharing of profits, union of interest, co-operation, joint venture or other similar arrangement in which one or more local authorities, directly or indirectly, controls the organisation.

Regional Software Holdings Ltd – owner of Integrated Regional Information Software – (IRIS)

Council is part owner of a CCO with five other regional councils for the purposes of collaboratively developing and maintaining a software application suite for use by regional councils. Regional Software Holdings Ltd (RSHL) is the name of the company.

The CCO is a limited liability company. The shareholders are the six regional councils that have developed the IRIS suite of software. The West Coast Regional Council's Director is one of the seven Directors of RSHL, being one per shareholding council and one independent.

Council Organisations

The West Coast Regional Council has interests in an organisation that meets the definition of a Council Organisation.

The West Coast Development Trust (Trading as Development West Coast) was established "for the benefit of the community of the present and future inhabitants of the West Coast Region." One Trustee is jointly appointed by the four West Coast Councils: Westland District Council, Grey District Council, Buller District Council and West Coast Regional Council.

Statement of Accounting Policies

Reporting entity

WCRC has designated itself as a Tier 2 Public Benefit Entity (PBE) for financial reporting purposes. These prospective financial statements of WCRC are for the year ended 30 June 2024.

Basis of preparation

The prospective financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period.

The prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002 (LGA 2002), which include the requirement to comply with generally accepted accounting practices in New Zealand (NZ GAAP).

The prospective financial statements have been prepared in accordance with Tier 2 PBE accounting standards. WCRC qualifies as a Tier 2 entity as its total expenditure is less than \$30 million per annum.

These prospective financial statements comply with the PBE standards and are presented in New Zealand dollars.

Investment in associate

The Council's associate investment is accounted for using the equity method. An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint venture. The investment in an associate is initially recognised at cost and subsequently equity accounted.

Revenue

Revenue is measured at the fair value of the consideration received.

Rates revenue

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

Other revenue

WCRC receives government grants from the New Zealand Transport Agency, which subsidises part of WCRC costs in carrying out its land transport responsibilities. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided. Interest income is recognised using the effective interest method. Dividends are recognised when the right to receive payment has been established.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not the title is eventually transferred. At the commencement of the lease term, WCRC recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether WCRC will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

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

Trade and other receivables

Trade and other receivables are recorded at the amount due, less any provision for uncollectability. A receivable is considered to be uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollectable is the difference between the amount due and the present value of the amount expected to be collected.

Inventories

Inventories held for consumption in the provision of services that are not supplied on a commercial basis are measured at cost. The write-down from cost to current replacement cost or net realisable value is recognised in the surplus or deficit.

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the "First in First Out" method) and net realisable value.

Other financial assets

Council classifies its financial assets into the following three categories: loans and receivables, held-to-maturity investments, and fair value through surplus or deficit.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Carrying value approximates fair value of financial instruments that are not traded in an active market.

1. Held to maturity investments

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that Council has the positive intention and ability to hold to maturity.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or de-recognised are recognised in the surplus/deficit. Investments in this category include fixed term deposits and surety bonds.

2. Financial assets at fair value through surplus or deficit

Financial assets and liabilities are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. Council fund manager JBWere obtains independent verified market prices from third parties such as trading banks, broking houses and originating companies for all assets/securities. Managed funds are valued at the value date price used as the exit price at month end and can be deemed to be fair value. JBWere valuations use the redemption unit price to value unit trust products. The value of a unit is based on the net value of the relevant fund.

3. Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or de-recognised are recognised in the surplus/deficit. Loans and receivables are classified as "loan advances" in the statement of financial position.

Impairment of financial assets

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

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

Property, plant and equipment

Property, plant and equipment consists of:

1. *Operational assets* – These include land, buildings, plant and equipment, and motor vehicles.
2. *Infrastructure assets* – Are the river, drainage and coastal protection systems owned by WCRC. They include rock protection work and stop banks.

Land and infrastructure assets are measured at fair value. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and group and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a nonexchange transaction, it is recognised at its fair value as at the date of acquisition.

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

The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment other than land and certain infrastructure asset categories, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Item	Estimated life	Rate
Buildings (non-component items)	50 – 67 years	1.5% - 2%
Portable buildings	10 years	10%
Building components	6.7 – 20 years	5% - 15%
Plant and equipment	4 - 6.7 years	15% - 25%
Truck	6.7 years	15%
Motor vehicle	6 - 7 years	15 %
Capitalised quarry costs	Based on pattern of benefits from the specific quarries	

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each balance date.

Infrastructure assets including seawalls, stopbanks and earthworks; and drains and channels, are constructions or excavations of natural materials on the land and have substantially the same characteristics as land, in that they are considered to have unlimited useful lives, and in the absence of natural events, these assets are not subject to ongoing obsolescence or deterioration of service performance, and are not subject to depreciation.

Expenditure incurred to maintain these infrastructure assets at full operating capability is charged to the surplus/(deficit) in the year incurred.

Revaluation

Those asset classes that are revalued are valued on a three-yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

- *Operational land:*
This is revalued on a cyclical 3-year basis at fair value as determined from the most recent market-based rating valuations.
- *Infrastructural asset classes: River, Drainage and Coastal Protection Assets:*
At fair value determined on a replacement cost basis by a staff member and peer-reviewed by an independent engineer. At balance date, WCRC assesses the carrying value of its infrastructural assets to ensure that they do not materially differ from the assets' fair values.

Accounting for revaluation

WCRC accounts for revaluations of property, plant and equipment on a class of asset basis. The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset and other comprehensive income. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset and other comprehensive income.

Intangible assets

Software acquisition and development

Computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly attributable to the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs, costs associated with maintaining computer software, and costs associated with development and maintenance of the Council's website are all recognised as expenses when incurred.

Mining rights

Mining rights are recognised at cost on acquisition. Mining rights are amortised over the life of the relevant Mining Permit.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

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

	Estimated life	Rate
Computer Software	3 – 5 years	20% - 33.3%

Impairment of non-financial assets

Property, plant and equipment that have a finite useful life are reviewed for impairment at each balance date and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset.

Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Employee benefits

Short-term benefits:

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned to, but not yet taken at balance date.

A liability and an expense are recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Council has no long-term employee entitlements.

Provisions

A provision is recognised for future expenditure of an uncertain amount or timing when:

- There is a present obligation (either legal or constructive) as a result of a past event;
- It is probable that an outflow of future economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

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

Borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Equity

Equity is the community's interest in WCRC and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves. The components of equity are:

- Retained earnings;
- Restricted reserves; and
- Asset revaluation reserves.

Restricted and Council created reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by Council. Restricted reserves are those subject to specific conditions accepted as binding by Council and which may not be revised by Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

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

Cost allocation

WCRC has derived the cost of service for each significant activity of WCRC using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a specific significant activity. Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as the number of full-time employees, staff head-count and vehicle usage.

Critical accounting estimates and assumptions

The preparation of Council's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future reporting periods.

Analysis of Forecast Surplus (Annual Plan 2023/24)

	AP 2023/24
Surplus	15,224,098
Less	
Increase in Value of Investment Growth Fund	-550,000
Loan Principal Repayment	0
Actual Funding Surplus	14,674,098

Prospective Statement of Comprehensive Revenue and Expense

AP 2022/23		AP 2023/24	LTP 2023/24
	Revenue		
9,001,380	Rates	10,742,690	9,729,143
19,414,551	Subsidies & Grants	24,243,177	1,187,783
2,712,285	User Fees & Charges	1,691,974	6,915,467
161,906	Revaluation of Investment Property	38,053	38,053
665,925	Investment Income	742,608	713,946
31,956,047	Total Revenue	37,458,502	18,584,392
	Expenditure		
1,575,455	Community Resilience	2,232,178	1,364,465
682,335	Regional Leadership	2,338,316	697,398
1,304,158	Hydrology & Flood Warning Services	1,672,261	1,165,061
6,956,171	Resource Management	6,569,089	7,209,258
5,843,682	River, Drainage & Coastal Protection	3,917,749	3,011,550
168,247	Regional Transport	320,238	181,790
3,848,869	Vector Control Services Business Unit	5,184,574	4,161,190
0	Other	0	17,098
20,378,918	Total Expenditure	22,234,404	17,807,810
11,577,129	Net Surplus	15,224,098	776,582
	Other Comprehensive Revenue & Expense		
2,442,082	Asset Revaluation	0	3,070,342
14,019,211	Total Comprehensive Revenue & Expense	15,224,098	3,846,924
20,378,918	Summary of Operating Expenditure by Expenditure Type	22,234,404	17,807,810
623,824	Interest	865,838	505,912
515,926	Depreciation and Amortisation	412,476	593,092
6,504,500	Employee Benefits	8,423,659	6,747,317
12,734,667	Other Operating Expenditure	12,532,430	9,961,489
20,378,918	Total Operating Expenditure	22,234,404	17,807,810

Prospective Statement of Changes in Equity

AP 2022/23		AP 2023/24	LTP 2023/24
Ratepayers Equity			
34,482,074	Opening Balance	30,888,450	56,111,483
11,577,130	Operating Surplus	15,224,098	776,582
-550,000	Transfers (Investment Growth)	-550,000	560,000
118,186	Transfers (Rating Districts)	0	-50,089
0	Transfers (Catastrophe Fund)	0	0
0	Transfers General	0	0
45,627,390		45,562,547	57,397,976
Rating District Equity			
2,901,633	Opening Balance	2,693,599	2,677,342
-118,186	Net Transfers (Ratepayers Equity)	1,283,934	50,089
2,783,447		3,977,533	2,727,431
Revaluation Reserves			
60,939,747	Opening Balance	77,639,664	68,482,033
2,442,082	Other Comprehensive Revenue & Expense	0	3,070,342
63,381,829		77,639,664	71,552,375
Investment Growth Reserve			
12,065,614	Opening Balance	12,441,382	8,530,000
550,000	Net Transfers (Ratepayers Equity)	550,000	-560,000
12,615,614		12,991,382	7,970,000
Catastrophe Fund			
0	Opening Balance	481,651	1,000,000
0	Net Transfers (Ratepayers Equity)	518,349	0
0		1,000,000	1,000,000
124,408,280	Total Equity	141,171,125	140,647,782

Prospective Statement of Financial Position

AP 2022/23		AP 2023/24	LTP 2023/24
	Current Assets		
5,110,723	Cash	6,936,844	170,133
1,928,194	Receivables	1,510,527	2,500,000
651,055	Inventories	758,824	300,000
44,696	Loan Advances	33,423	35,662
179,479	Other Financial Assets	1,667,554	650,000
7,914,147	Total Current Assets	10,907,172	3,655,795
	Non-Current Assets		
4,846,638	Property, Plant, Equipment	22,394,940	4,378,315
117,392,749	Infrastructure	120,164,568	143,775,939
722,299	Intangible Assets	23,286	1,401,153
253,322	Loan Advances	253,322	217,498
1,886,667	Investment Property	2,168,053	1,857,114
152,571	Investment in CCO	103,961	165,982
12,615,614	Other Financial Assets	12,991,382	12,931,291
137,869,860	Total Non-Current Assets	158,099,511	164,727,292
145,784,007	Total Assets	169,006,683	168,383,087
	Current Liabilities		
5,205,277	Borrowings	4,360,277	9,037,652
4,230,780	Payables	4,985,733	2,400,000
786,307	Employee Benefit Liabilities	489,576	400,000
10,222,364	Total Current Liabilities	9,830,105	11,837,652
	Non-Current Liabilities		
10,793,012	Borrowings	17,694,152	15,454,653
360,351	Quarry Aftercare Provision	311,301	443,000
11,153,363	Total Non-Current Liabilities	18,005,453	15,897,653
	Equity		
45,627,390	Ratepayers Equity	45,562,547	57,397,976
2,783,447	Rating District Equity	3,977,533	2,727,431
0	Catastrophe Fund	1,000,000	1,000,000
63,381,829	Revaluation Reserve	77,639,664	71,552,375
12,615,614	Investment Growth Fund	12,991,382	7,970,000
124,408,280	Total Equity	141,171,125	140,647,782
145,784,007	Total Liabilities and Equity	169,006,683	168,383,087

Prospective Statement of Cash Flows

AP 2022/23		AP 2023/24	LTP 2023/24
	Cash Flow from Operating Activities		
9,001,380	Rates	10,742,690	9,729,143
115,925	Investment Income	192,608	713,946
22,126,836	Other Income	25,935,150	8,104,072
31,244,141		36,870,449	18,547,161
	Less Cash Paid for:		
623,824	Interest	865,838	505,912
19,239,167	Operating Expenditure	20,956,090	16,708,806
19,862,991		21,821,928	17,214,718
11,381,150	Net Cash Flow Operations	15,048,521	1,332,443
	Cash Flow from Investing Activities		
	Cash From:		
0	Repayment of Loans	0	33,423
0	Redemption of Investments	0	0
0	Sale of Assets	0	29,318
0		0	62,741
	Cash Paid to:		
15,710,778	Purchase of Fixed Assets	18,132,119	6,109,310
0	Investments Made		-512,231
15,710,778		18,132,119	5,597,079
-15,710,778	Net Cash Flow Investing Activities	-18,132,119	-5,534,338
	Cash Flow from Financing Activities		
5,931,409	Loans Raised	6,696,000	5,400,000
0	Loan Principal Repaid	0	1,193,644
5,931,409	Net Cash Flow from Financing	6,696,000	4,206,356
1,601,781	Total Changes in Cash Held	3,612,402	-5,277
3,508,941	Opening Cash Balance	3,324,443	164,856
5,110,722	Closing Cash Balance	6,936,844	170,133

Projected Capital Expenditure

AP 2022/23	Asset Category	Type	Type of Expenditure	AP 2023/24	LTP 2023/24
20,460	Water Quality Sondes	Plant & Equipment	Replacement	0	20,900
70,000	Air Quality Monitoring Plant	Plant & Equipment	Replacement	0	0
85,016	Hydrology	Plant & Equipment	Replacement	0	104,500
59,334	IT Equipment	Plant & Equipment	Replacement	454,260	60,610
368,280	IT Software (Intangibles)	Intangibles	Replacement	0	261,250
115,000	Hydrology	Plant & Equipment	Improve level of service	0	73,150
14,776,538	Flood protection and control network	Plant & Equipment	Improve level of service	17,427,859	5,400,000
100,000	Emergency Management Vehicles	Plant & Equipment	Replacement	165,000	141,878
10,000	Emergency Management Equipment	Plant & Equipment	Replacement	0	0
55,000	WCRC Vehicle Replacements	Vehicles	Replacement	0	0
0	VCS - Equipments	Plant & Equipment	Improve level of service	30,000	0
51,150.00	VCS-Vehicle Replacements	Vehicles	Replacement	55,000	47,025
15,710,778				18,132,119	6,109,313

Reserves Funds

		AP 2023/24
Rating District Balances	Opening balance	2,693,599
	Deposits	0
	Transfer from surplus	1,405,284
	Interest	5,111
	Borrowing	0
	Loan principal repayments	-126,462
	Closing balance	3,977,533
Investment Growth Reserve	Opening balance	12,441,382
	Deposits	0
	Revaluation	550,000
	Withdrawals	0
	Closing balance	12,991,382
Catastrophe Fund	Opening balance	481,651
	Deposits	518,349
	Closing balance	1,000,000
Total Reserves		17,968,915
Funded by:		
JBWere Main Portfolio		12,991,382
JBWere Catastrophe Fund		1,000,000
		13,991,382

Reserve Funds – Purposes

Rating District balances

(River, Drainage & Coastal Protection Schemes)

Purpose

These reserves reflect the unspent balances of the targeted rates struck to fund the River, Drainage & Coastal protection schemes.

Activities the Reserve Funds relate to

- River, Drainage & Coastal Protections Group of Activities.

Investment Growth Reserve

Purpose

In 2003 Council established a separate Equity Reserve Fund called the “Investment Growth Reserve”.

The funds relating to this Reserve were originally from the 2000 Crown payment of \$7,000,000 to this Council (Council share of the \$120 million payment to the West Coast following the cessation of native logging).

The balance of the fund is calculated by identifying the Investment Portfolio balance, less the amount relating to Rating Districts.

Activities the Reserve Fund relate to

This reserve fund generates income, some of which is used to fund general Council activities. The reserve helps fund the following activities:

- Regional Leadership
- Resource Management
- Regional Transport
- Hydrology & Flood-warning services
- Community Resilience
- River, Drainage & Coastal Protection Work.

Comparison with Long-term Plan Financial Prudence Caps

Benchmarks

Rates Affordability / Benchmarks Income and Increases		AP 2023/24		Met
General Rate and Uniform Annual General Charge (UAGC) will not exceed 50% of total income	General Rate + UAGC 6,829,717	Total Income 20,905,707	33%	[yes]
General Rates and UAGC increase will not exceed 7.5% per annum	General Rate + UAGC 6,829,717	Increase 1,131,444	16.6%	[no]
Debt and Affordability Benchmarks				
Proposed debt divided by total income not to exceed 175%	Debt 22,000,000	Total Income 20,905,707	105%	[yes]
Balanced Budget Benchmark				
Total income equals or greater than operating expenses	Total Income 20,695,973	Operating Expenses 21,821,928	96%	[no]
Essential Services Benchmark				
Capital expenditure on network services equals or is greater than depreciation on network services	Capex on Network Services 17,512,859	Depreciation on Network Services 221,259	7915%	[yes]
Debt Servicing Benchmark				
Loan interest not to exceed 10% of total income	Interest 865,838	Total Income 20,695,973	4%	[yes]

Reconciliation of Funding Impact Statement to Statement of Comprehensive Income

AP 2022/23		AP 2023/24	LTP 2023/24
14,019,211	Prospective Statement of Comprehensive Income Surplus	15,224,098	3,846,924
	Plus non cash expenditure		
515,926	Depreciation and Amortisation	412,476	593,092
	Less non-cash income		
-12,949,716	Subsidies and grants - capital funding	-16,514,741	-104,500
-2,603,991	Revaluation of properties	-38,053	-3,108,395
-1,018,570	WCRC Operating Funding Surplus/(Deficit)	-916,221	1,227,121

Funding Impact Statement

In accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014

AP 2022/23		AP 2023/24	LTP 2023/24
	West Coast Regional Council		
	Sources of Funding		
5,616,614	General Rates	6,829,717	6,452,671
3,316,553	Targeted Rates	3,912,973	3,326,472
870,678	Operating Subsidies and Grants	7,728,435	1,083,283
8,372,574	Fees & Charges	1,691,974	6,865,467
668,004	Income from Investments	742,922	713,946
18,844,423	Total Operating Funding (A)	20,905,707	18,441,839
	Applications of Operating Funding		
19,239,168	Payments to staff and suppliers	20,956,090	16,708,806
623,824	Finance costs	865,838	505,912
0	Other operating funding applications	0	0
19,862,992	Total Applications of operating funding (B)	21,821,928	17,214,718
-1,018,569	Surplus (deficit) of Operating Funding (A) - (B)	-916,221	1,227,121
	Sources of Capital Funding		
12,949,716	Subsidies and Grants	16,514,741	104,500
0	Development and Financial Contributions	0	0
0	Other Dedicated Capital Funding	0	21,500
5,931,409	Increase (decrease) in Debt	6,696,000	4,185,356
0	Gross Proceeds Sale Assets	0	29,318
18,881,125	Total Sources of capital funding (C)	23,210,741	4,340,674
	Applications of capital funding		
0	Capital expenditure-additional demand	0	0
14,891,538	Capital expenditure-improved levels of service	17,457,859	5,473,150
819,240	Capital expenditure-replace existing assets	674,260	636,161
0	Increase (decrease) in investments	0	-512,231
2,151,778	Increase (decrease) in reserves	4,162,401	-29,285
17,862,556	Total applications of capital funding (D)	22,294,520	5,567,795
1,018,569	Surplus (Deficit) of Capital Funding (C) - (D)	916,221	-1,227,121
0	Funding Balance (A - B) + (C - D)	0	0

Additional disclosures required pursuant to Local Government Act 2002, Schedule 10, Clauses 20, 20A and 21

Targeted Rates

The following table summarises the types of targeted rate, the group of activities or activity funded by that targeted rate together with matters and factors of the targeted rates.

Notes: Differential with regard to River, Drainage & Coastal protection activity scheme rates means that there may be several different classes of land with the Separate Rating Area, e.g. Classes A, B, C, D etc. These different classes reflect the different degrees of benefit that the different classes of land receive from the protection works.

Copies of maps setting out the boundaries of the various separate rating areas may be accessed on Council website www.wcrc.govt.nz.

Council does not invite nor will it accept lump sum contributions in lieu of any targeted rate.

Activity Group	Types of Rates	Types of land	Different categories
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Vine Creek Separate Rating area	Differential Land Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Wanganui Separate Rating area	Differential Land Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Kowhitirangi Separate Rating area	Differential Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Coal Creek Separate Rating area	Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Karamea Separate Rating area	Differential Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Inchbonnie Separate Rating area	Differential Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Greymouth Floodwalls Separate Rating area	Capital Value
River, drainage and coastal protection	Scheme loan repayment rate	Land within the boundaries of the Greymouth Floodwalls Separate Rating area	Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Okuru Separate Rating area	Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Redjacks Separate Rating area	Differential Land Area
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Raft Creek Separate Rating area	Land Area
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Nelson Creek Separate Rating area	Differential Land Area
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Taramakau Separate Rating area	Differential Land Area
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Kongahu Separate Rating area	Differential Land Area
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Waitangi-taona Separate Rating area	Differential Land Area
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Punakaiki Separate Rating area	Capital Value
River, drainage and coastal protection	Scheme loan repayment rate	Land within the boundaries of the Punakaiki Separate Rating area	Differential Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Hokitika River South Bank Separate Rating area	Differential Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Franz Josef 2020 Separate Rating area	Differential Capital Value

Activity Group	Types of Rates	Types of land	Different categories
River, drainage and coastal protection	Scheme loan repayment rate	Land within the boundaries of the Lower Waiho Separate Rating area	Capital Value
River, drainage and coastal protection	Scheme loan repayment rate	Land within the boundaries of the Matainui Creek Separate Rating area	Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Mokihinui Separate Rating area	Per rating unit
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Whataroa River Separate Rating area	Differential Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the New River/ Saltwater Creek catchment Separate Rating area	Differential Capital Value
River, drainage and coastal protection	Scheme loan repayment and maintenance rates	Land within the boundaries of the Hokitika 2021 Separate Rating area	Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Neil's Beach Separate Rating Area	Capital Value
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Rapahoe Separate Rating Area	Per rating unit
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Westport Separate Rating Area	Capital Value
Regional Emergency Management	Emergency Management	All rateable land in the region	Capital Value
Warm West Coast	Repayment of insulation / clean heating funding	Only levied on individual properties that have received Council funding to install insulation and/or clean heating appliances.	Amount of Council funding provided * 14.9286% per annum for the term of the funding agreement.
Te Tai o Poutini Plan (combined District Plan)	Plan preparation	All rateable land in the region	Capital value

General Rates and Choice of Rating System for General Rate

Council may make and levy a General Rate either,

- Across the Region, or
- Within each constituent District within the Region, so that the rate made or levied may vary across the three Districts (Westland, Buller and Grey) within the region.

In 2005 Council implemented a differential general rate which fixed the percentage (%) of the general rate to be collected from each of the three District areas within the Region. The differentials were based on the historic allocation of the general rate across the three District areas during a time when the rateable valuation of each District was equalised to ensure a fair apportionment of the general rate to each District. Equalisation was used as there were varying revaluation dates across the three Districts. Following discontinuation of equalisation the fixed differentials now achieve the same fairness objective.

The differentials decided were:

- Buller District Area 31%
- Grey District Area 39%
- Westland District Area 30%

These differentials are subject to change each year depending on the revaluations undertaken in each District.

Rates Information

Rating Funding Impact Statement – rates for the year ending 30 June 2023

Note: All amounts are stated inclusive of GST.

Rating Instalment Information

Rates will be payable by two instalments:

First instalment	Due date 20 October 2023	Penalty date 20 October 2023
Second instalment	Due date 20 April 2024	Penalty date 20 April 2024

A penalty for late payment will be applied at the amount allowed by the Local Government Rating Act 2002 of 10% on any part of an instalment that remains unpaid after the due dates of 31 October 2022 and 20 April 2023.

A further 10% penalty will be charged on all accumulated rate arrears as at 30 June 2023, on 1 July 2024.

General Rate

The General Rate is used to fund activities that are of public benefit and where no other source of revenue is identified to cover the cost of the activities.

The General Rate will be a differential general rate in the dollar set for all rateable land within the region and calculated on the Capital value of each rating unit.

Differential

Rateable Capital Value in the Buller District Council area to yield 34% of the total general rate.

Rateable Capital Value in the Grey District Council area to yield 38% of the total general rate.

Rateable Capital Value in the Westland District Council area to yield 28% of the total general rate.

	Differential	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Rateable Value of Land in Buller District Local Authority area	34%	\$3,107,523,650	0.00050250	\$1,561,522	\$1,357,845
Rateable Value of Land in Grey District Local Authority area	38%	\$3,515,385,300	0.00050260	\$1,766,827	\$1,536,371
Rateable Value of Land in Westland District Local Authority area	28%	\$2,631,371,900	0.00050309	\$1,323,818	\$1,151,146
	100%	\$9,254,280,850		\$4,652,167	\$4,045,362

Uniform Annual General Charge

The Uniform Annual General Charge is charged at one (1) full charge per rating unit as per section 15 of the Local Government (Rating) Act 2002.

The Council sets a uniform annual general charge to fund activities that are of public benefit and where no other source of revenue is identified to cover the cost of the activities.

Estimated number of rating units	Amount per rating unit	Estimated Yield	GST Exclusive
20,493	\$155.69	\$3,190,646.25	\$2,774,475.00

Targeted Rates

- a) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Vine Creek separate rating area, calculated on the land value of each rating unit for the maintenance of protection works in the scheme.

Vine Creek	Estimated rateable Land Value	Differential based on benefits	Factor per \$ of Land Value	Calculated Yield	GST Exclusive
Class A	\$3,713,500.00	1.00	0.0044032	\$16,351.34	\$14,218.55
Class B	\$3,698,000.00	0.70	0.0030823	\$11,398.16	\$9,911.44
Class C	\$6,038,000.00	0.50	0.0022016	\$13,293.30	\$11,559.40
Class D	\$14,250,900.00	0.20	0.0008806	\$12,549.95	\$10,913.00
Class E	\$13,179,000.00	0.10	0.0004403	\$5,803.00	\$5,046.08
				\$59,395.75	\$51,648.48

- b) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Wanganui River separate rating area, calculated on the land value of each rating unit for repayment of loans raised to fund capital works.

Wanganui River (Loan)	Estimated Rateable Land Value	Differential Based on Benefits	Factor per \$ of Land Value	Calculated Yield	GST Exclusive
Class A	\$22,200,200	1.00	0.0032961	\$73,173	\$63,629
Class B	\$18,157,400	0.70	0.0023072	\$41,893	\$36,429
Class C	\$22,313,400	0.45	0.0014832	\$33,096	\$28,779
Class D	\$3,948,100	0.10	0.0003296	\$1,301	\$1,132
Class U1	\$2,921,300	0.50	0.0016480	\$4,814	\$4,186
Class U2	\$1,013,000	0.50	0.0016480	\$1,669	\$1,452
				\$155,948	\$135,607

- c) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Wanganui River separate rating area, calculated on the land value of each rating unit for the maintenance of protection works in the scheme.

Wanganui River (Maintenance)	Estimated Rateable Land Value	Differential Based on Benefits	Factor per \$ of Land Value	Calculated Yield	GST Exclusive
Class A	\$22,200,200.00	1.00	0.0056940	\$126,407.46	\$109,919.53
Class B	\$18,157,400.00	0.70	0.0039858	\$72,371.49	\$62,931.73
Class C	\$22,313,400.00	0.45	0.0025623	\$57,173.41	\$49,716.01
Class D	\$3,948,100.00	0.10	0.0005694	\$2,248.04	\$1,954.82
Class U1	\$2,921,300.00	0.50	0.0028470	\$8,316.91	\$7,232.10
Class U2	\$1,013,000.00	0.50	0.0028470	\$2,884.00	\$2,507.83
				\$269,400.30	\$234,262.00

- d) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Kowhitirangi separate rating area, calculated on the capital value of each rating unit for the maintenance of protection works in the scheme.

Kowhitirangi	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Class A	\$15,151,200.00	1.00	0.0004376	\$6,630.37	\$5,765.54
Class C	\$31,832,000.00	0.50	0.0002188	\$6,965.06	\$6,056.57
Class E	\$30,370,000.00	0.29	0.0001277	\$3,876.79	\$3,371.12
Class F	\$66,221,800.00	0.17	0.0000730	\$4,830.89	\$4,200.77
				\$22,303.10	\$19,393.00

- e) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Karamea separate rating area, calculated on the capital value of each rating unit for the maintenance of protection works in the scheme.

Karamea	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Class A	\$2,274,600.00	1.00	0.0019268	\$4,382.66	\$3,811.01
Class B	\$31,380,040.00	0.80	0.0015414	\$48,370.03	\$42,059.89
Class C	\$3,785,520.00	0.60	0.0011561	\$4,376.33	\$3,805.50
Class D	\$107,443,420.00	0.10	0.0001927	\$20,702.02	\$18,001.75
Class E	\$52,270,220.00	0.05	0.0000963	\$5,035.67	\$4,377.84
				\$82,865.70	\$72,057.00

- f) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Inchbonnie separate rating area, calculated on the capital value of each rating unit for the maintenance of protection works in the scheme.

Inchbonnie	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Class A	\$3,526,200.00	1.00	0.0021137	\$7,453.27	\$6,481.10
Class B	\$15,798,220.00	0.75	0.0015853	\$25,044.32	\$21,777.67
Class C	\$6,294,000.00	0.50	0.0010568	\$6,651.76	\$5,784.14
Class D	\$2,175,000.00	0.30	0.0006341	\$1,379.18	\$1,199.29
Class F	\$1,232,500.00	0.15	0.0003171	\$390.77	\$339.80
				\$40,919.30	\$35,582.00

- g) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Greymouth Floodwall separate rating area, calculated on the capital value of each rating unit for the repayment of loans raised to fund capital works.

Greymouth Floodwall (Loan)	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$712,307,100.00	0.0004688	\$333,959.16	\$290,399.27

- h) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Greymouth Floodwall separate rating area, calculated on the capital value of each rating unit for the maintenance of protection works in the scheme. New River / Saltwater Creek Catchment, Coal Creek Rating Districts are to be merged with Greymouth rating district effective 1 July 2022.

Greymouth Floodwall (Maintenance)	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$710,270,100.00	0.00030747	\$218,383.85	\$189,899.00

- i) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Okuru separate rating area, calculated on the capital value of each rating unit for the maintenance of protection works in the scheme.

Okuru	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$16,755,000.00	0.0008466	\$14,184.10	\$12,334.00

- j) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Redjacks separate rating area, calculated on the land area of each rating unit for the maintenance of protection works in the scheme.

Redjacks	Estimated Rateable Land Area (ha)	Differential Based on Benefits	Rate per hectare	Calculated Yield	GST Exclusive
Class A	0.10	6.73%	\$7,997.23	\$799.72	\$695.41
Class B	1.11	35.55%	\$3,800.40	\$4,218.45	\$3,669.22
Class C	0.12	3.56%	\$3,525.28	\$423.03	\$367.85
Class D	2.30	17.54%	\$906.20	\$2,084.27	\$1,812.41
Class E	1.49	14.23%	\$1,134.86	\$1,690.94	\$1,470.39
Class F	1.85	4.73%	\$303.82	\$562.06	\$488.75
Class G	21.97	7.40%	\$40.02	\$879.34	\$764.64
Class H	49.18	8.60%	\$20.78	\$1,021.93	\$888.64
Class I	77.02	1.71%	\$2.64	\$203.20	\$176.69
		100%		\$11,882.95	\$10,333.00

- k) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Raft Creek separate rating area, calculated on the land area of each rating unit for the maintenance of protection works in the scheme.

Raft Creek	Estimated Rateable Land Area (ha)	Rates per hectare	Calculated Yield	GST Exclusive
	762.25	\$17.34	\$13,220.89	\$11,496.43

- l) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Taramakau Settlement separate rating area, calculated on the land area of each rating unit for the maintenance of protection works in the scheme.

Taramakau Settlement	Estimated Rateable Land Area (ha)	Differential Based on Benefits	Rate per hectare	Calculated Yield	GST Exclusive
Class A	306.26	33.16%	\$127.38	\$39,012.08	\$33,924.55
Class B	130.00	11.54%	\$104.43	\$13,576.23	\$11,805.42
Class C	111.98	6.83%	\$71.76	\$8,035.15	\$6,987.09
Class D	127.13	6.54%	\$60.52	\$7,693.98	\$6,690.42
Class E	191.47	8.63%	\$53.03	\$10,152.76	\$8,828.49
Class F	140.29	5.89%	\$49.39	\$6,929.29	\$6,025.47
Class G	392.74	13.40%	\$40.14	\$15,764.43	\$13,708.20
Class H	429.48	13.77%	\$37.72	\$16,199.72	\$14,086.71
Class I	48.66	0.24%	\$5.80	\$282.35	\$245.52
		100%		\$117,645.00	\$102,300.00

- m) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Kongahu separate rating area, calculated on the land area of each rating unit for the maintenance of protection works in the scheme.

Kongahu	Estimated Rateable Land Area (ha)	Differential Based on Benefits	Rate per hectare	Calculated Yield	GST Exclusive
Class A	733.86	1.00	\$31.83	\$23,359.13	\$20,312.29
Class B	68.60	0.52	\$16.69	\$1,145.07	\$995.71
				\$24,504.20	\$21,308.00

- n) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Waitangitona separate rating area, calculated on the land area of each rating unit for the maintenance of protection works in the scheme.

Waitangitona	Estimated Rateable Land Area (ha)	Differential Based on Benefits	Rate per hectare	Calculated Yield	GST Exclusive
Class A	604.30	25.80%	\$13.66	\$8,256.47	\$7,179.54
Class B	721.43	23.48%	\$10.42	\$7,515.23	\$6,534.98
Class C	1690.44	46.84%	\$8.87	\$14,989.40	\$13,034.26
Class D	708.22	3.88%	\$1.76	\$1,243.31	\$1,081.14
		100%		\$32,005.40	\$27,828.91

- o) A targeted rate set in accordance with sections 16, 17, 18 of the Local Government Rating Act 2002 on all rateable land located between the boundaries of the Pororai River, State Highway 6 and the Tasman Sea at Punakaiki calculated on the capital value of each rating unit for maintenance of the sea wall protection works.

Punakaiki (Maintenance)	Estimated Rateable Land Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$15,185,000.00	0.0071930	\$109,225.85	\$94,979.00

- p) A targeted rate set differentially in accordance with sections 16, 17, 18 of the Local Government Rating Act 2002 on all rateable land located between the boundaries of the Pororai River, State Highway 6 and the Tasman Sea at Punakaiki calculated on the capital value of each rating unit for repayment of loans raised to fund capital works.

Punakaiki (Loan)	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Class A (Camping Ground)	\$720,000.00	1.00	0.0388153	\$27,946.98	\$24,301.73
Class A (Other)	\$4,430,000.00	1.00	0.0013360	\$5,918.33	\$5,146.38
Class B	\$2,475,000.00	0.65	0.0008684	\$2,149.24	\$1,868.90
Class C	\$2,195,000.00	0.60	0.0008016	\$1,759.47	\$1,529.97
Class D	\$5,365,000.00	0.30	0.0004008	\$2,150.24	\$1,869.77
	\$15,185,000.00			\$39,924.26	\$34,716.75

- q) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Hokitika Southside separate rating area, calculated on the capital value of each rating unit for the maintenance of the protection works.

Hokitika Southside	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Area A	\$3,026,500.00	1.00	0.0011930	\$3,610.47	\$3,139.54
Area B	\$3,571,200.00	0.10	0.0001193	\$426.03	\$369.46
				\$4,036.50	\$3,509.00

- r) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Franz Josef separate rating area, calculated on the capital value of each rating unit for the repayment of a loan raised to fund capital works.

The Franz Josef separate rating area includes all rateable land downstream of the State Highway 6 bridge that crosses the Waiho River. This includes all rateable land that was part of the original Lower Waiho, Franz Josef and Canavans Rating Districts. Also included are the additions of Stony Creek and all rateable land north of the Franz Josef township to Lake Mapourika.

Franz Josef 2020 (Loan)	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Area A	\$178,412,000.00	1.00	0.0013580	\$242,285.93	\$210,683.42
Area B	\$24,562,000.00	0.50	0.0006790	\$16,677.77	\$14,502.40
	\$202,974,000.00			\$258,963.69	\$225,185.82

- s) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Lower Waiho separate rating area, calculated on the capital value of each rating unit for the repayment of a loan raised to fund capital works.

Lower Waiho	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$21,173,500.00	0.0020970	\$44,401.49	\$38,609.99

- t) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Matainui Creek separate rating area, calculated on the capital value of each rating unit for the maintenance of the protection works.

Matainui Creek	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$7,206,000.00	0.0008546	\$6,158.25	\$5,355.00

- u) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002.

The Targeted Rate will be a uniform rate in the dollar set for all rateable land within the region and calculated on the Capital value of each rating unit, used to fund Emergency Management activities within the Region.

Regional Emergency Management	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Estimated Yield	GST Exclusive
Rateable Value of Land in the Buller District Local authority Area	\$3,107,523,650.00			
Rateable Value of Land in the Grey District Local authority Area	\$3,515,385,300.00			
Rateable Value of Land in the Westland District Local authority Area	\$2,631,371,900.00			
	\$9,254,280,850.00	0.0001017	\$941,079.45	\$818,329.96

- v) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002.

The Targeted Rate will be a uniform rate in the dollar set for all rateable land within the region and calculated on the Capital value of each rating unit, used to fund the cost of preparation of "One District Plan" as directed by the Local Government Commission.

One District Plan	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Rateable Value of Land in the Buller District Local authority Area	\$2,251,815,905.00			
Rateable Value of Land in the Grey District Local authority Area	\$2,677,642,500.00			
Rateable Value of Land in the Westland District Local authority Area	\$2,626,504,900.00			
	\$7,555,963,305.00	0.0001522	\$1,150,000.00	\$1,000,000.00

- w) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Mokihiui separate rating area, calculated as a fixed charge per rating unit.

Mohikiniui Rating District	Estimated number of rating units	Amount per rating unit	Calculated Yield	GST Exclusive
	42	\$447.60	\$18,799.05	\$16,347.00
			\$18,799.05	\$16,347.00

- x) A targeted rate set differentially in accordance with sections 16, 17, 18 of the Local Government Rating Act 2002 on properties included in the Whataroa River separate rating area calculated on the capital value of each rating unit, for maintenance of the protection works.

Whataroa River	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Area A	\$8,001,000.00	1.00	0.0026945	\$21,560.05	\$18,747.87
Area B	\$12,253,000.00	0.40	0.0010778	\$13,206.50	\$11,483.91
Area C	\$29,983,000.00	0.20	0.0005389	\$16,130.16	\$14,026.22
				\$50,896.70	\$44,258.00

- y) A targeted rate set in accordance with sections 16, 17, 18 of the Local Government Rating Act 2002 on properties included in the Neil's Beach separate rating area calculated on the capital value of each rating unit, for management of the protection works.

Neil's Beach	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$14,757,000.00	0.0004101	\$6,051.30	\$5,262.00

- z) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on properties that have received Council funding to install insulation and/or clean heating appliances.

The rate is calculated as a % of the GST inclusive funding provided by Council to the property. Funding provided by Council includes interest at 4.25%. The rate will be used to repay funding that Council has borrowed to fund this work and will be levied over a 10 year term from 1 July 2013 or 1 July 2014, depending on the year that the funding was approved.

Warm West Coast Loans	Factor as % of Council funding provided	Calculated Yield	GST Exclusive
	0.1423629	\$11,361.01	\$9,879.14

- aa) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Hokitika 2021 separate rating area, calculated on the capital value of each rating unit for the repayment of a loan raised to fund capital works.

The Hokitika 2021 separate rating area includes all rateable land within the following boundaries:

The northern side of the Hokitika river upstream to St Albans Street, Kaniere. Up to Hau Hau Road, including the old racecourse area and Racecourse subdivision, Richards Drive and the Tasman Sea. The boundaries also include seaview and Hokitika Airport.

Hokitika 2021 and 2024 (Loans)	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$605,864,000.00	0.0003598	\$218,017.72	\$189,580.63

- ab) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Hokitika 2021 separate rating area, calculated on the capital value of each rating unit for the maintenance of protection works within the scheme.

The Hokitika 2021 separate rating area includes all rateable land within the following boundaries:

The northern side of the Hokitika river upstream to St Albans Street, Kaniere. Up to Hau Hau Road, including the old racecourse area and Racecourse subdivision, Richards Drive and the Tasman Sea. The boundaries also include seaview and Hokitika Airport.

Hokitika 2021 (Maintenance)	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$605,864,000.00	0.0001918	\$116,214.40	\$101,056.00

- ac) A Targeted Rate in accordance with sections 16, 17 and 18 of the Local Government Rating Act 2002 on all rateable land in the Westport separate rating area, calculated on the capital value of each rating unit for the repayment of a loan raised to fund capital works.

Westport (Loan)	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$831,524,100.00	0.0001678	\$139,532.08	\$121,332.24

		Total Rates	\$12,354,093	\$10,742,686
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Charging Policies

There have been no unplanned changes to the User Fees and Charges for the 2023 financial year. The Schedule of User Fees and Charges can be found on Council's website at www.wcrc.govt.nz.



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THE WEST COAST
REGIONAL COUNCIL