

West Coast Regional Council

Annual Plan 2023



THE WEST COAST
REGIONAL COUNCIL



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Foreword

We are pleased to present the West Coast Regional Council's Annual Plan 2023 with a 'business as planned' approach as consulted on in the Long-term Plan 2021-31.

A key focus for the coming year is delivering on our Infrastructure Resilience projects in Franz Josef, Hokitika and Greymouth, as well as the continuation of the collection of data for the Westport Advanced Warning System.

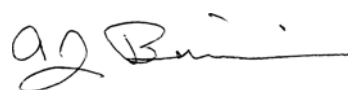
The flooding of Westport in July 2021 and February 2022 has highlighted the importance and urgency for flood protection for this community. Feedback from the Westport community during the Long-term Plan consultation sought flood protection for the community at a cost of \$10.2 million. This decision by my Council was subject to investigations into any adverse effects on other parts of the district surrounding Westport. Detailed modelling and design work completed since the initial proposal was consulted on has seen costs increase. Council has joined with the Buller District Council to prepare a business case for co-investment into flood resilience options for Westport. Once the outcomes of the business case are known, and we can confirm co-investment for the Westport Flood Protection project, we will be able to undertake consultation on the final design alignment with the community. Until that time, the proposal should be viewed simply as a 'proposal'. The protection of life and property are paramount to Council and we understand the concern this has generated amongst the Westport community as we get to this stage.

Flood and erosion protection is a key role, and a priority of this Council, and while we have a significant amount of work ahead of us with the new IRG projects and the Westport Flood Protection project, we will be undertaking our business as usual inspections, meetings, and programmes of works with our other rating districts.

Considerable progress has been made on Te Tai o Poutini Plan, the combined District Plan for the West Coast, after the Plan Committee made the decision to increase the pace on plan development. The decision to fast track this project ensures we can lock in the work completed before new legislation is released. The Proposed Plan will be notified in July 2022 providing the opportunity for the community, stakeholders and anyone who may use the district plan, to make submissions.

We are not expecting any decline in the volume of central government reform in the coming year with the National Policy Statement on Indigenous Biodiversity and the Stewardship Land Review proposal just released for feedback. Three new pieces of legislation to replace the Resource Management Act are anticipated in the coming months. As always, Council will be providing robust submissions to Government on the impact these will have on our people, our industry and our community, reminding Wellington that the West Coast is not like other regions and promoting alternative opportunities.

There is a considerable workload ahead of Council in the coming year, however, we remain committed to implementing the work programmes in place in this Annual Plan as efficiently as possible, ensuring we deliver value for money to our communities.



Allan Birchfield
Chairman, West Coast Regional Council



Your Councillors

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

<p>Buller constituency Two members Councillors John Hill and Laura Coll McLaughlin</p>
<p>Grey constituency Three members Councillors Allan Birchfield (Chair), Peter Ewen and Brett Cummings</p>
<p>Westland constituency Two members Councillors Stuart Challenger (Deputy Chair) and Debra Magnier</p>



Back row from the left – Cllr Brett Cummings, Cllr Stuart Challenger, Cllr John Hill, Cllr Peter Ewen, Front row from the left – Cllr Debra Magnier, Cllr Allan Birchfield (Chair), Cllr Laura Coll McLaughlin

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 first 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 2023 includes performance measures for our programmes in this year. Annual Plan 2023 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 2023 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.

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

The Manawhakahono ā Rohe Agreement provided the foundation for Iwi's current involvement in Governance, policy development, review of resource consents and engagement on significant matters for the Region. In 2023, Council seeks to appoint an Iwi Liaison Manager to continue to build an enduring partnership between Poutini Ngāi Tahu and the West Coast Regional Council.

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 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 and the Vector Control Services business unit.

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

- Identify any deviations, if any, from the LTP 2021-31
- Identify performance targets for the 2022/2023 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.

With the commencement of the construction of significant Infrastructure assets in 2023, all Asset Management Plans will be reviewed and updated for all of Councils significant river, drainage and coastal protection infrastructure assets. This review will be undertaken by the Project Delivery Team engaged to oversee construction.



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 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.

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 decisions-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, other scheduled meetings and scheduled workshops.	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 75%
Percentage of draft Council and Committee minutes available of 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 Pokeka 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 TTPP Committee		
Measure	Baseline	Target
Order in Council requirement to produce a combined district plan for the West Coast	New measure	Hearings and appeals
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.

Te Tai o Poutini Plan, the combined district plan for the West Coast, will be notified in July 2022. There may be change requests to this document which the Regional Council will now be responsible for.

A significant proportion of the planning workload for 2020-2022 has been Council response to 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 are anticipated to be released in the 2022-23 year, along with required implementation of national policy direction and regulation, particularly for freshwater.

Council monitors the state of our environment to detect trends in environmental quality and 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.

Resource consents allow activities that are otherwise restricted by the RMA. Our Consents team processes between 200 and 250 individual resource consents each year, on average. This level of demand is not expected to change significantly over the next ten-year period.

Council has established a cross department Natural Hazard Response Assessment Team (NHRAT's) comprising staff from operations, hydrology, natural hazards and emergency management. NHRAT'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

The following targets measure the performance of the activities undertaken by the Environmental Planning and Monitoring functions.

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 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	The SQMCI ² comparisons are made annually according to the method stipulated under the measure	Meet baseline requirements using best practice methods
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 Test results are compared to following criteria: E Coli (moderate-high risk > 550cfu/100ml) and Enterococci (moderate-high risk > 280 cfu/100ml)	Meet baseline requirements 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 PM₁₀ 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%

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.

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 consented discharges ⁵ are monitored at least annually.	100%
	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 the Resource Management Committee	100%

Level of service - Respond to marine oil spills in coastal waters		
Measure	Baseline	Target
In accordance with the Tier 2 Oil Spill Response Plan, maintain readiness for all spill responses	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 Waiatoto 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%

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).



Regional Transport

Rationale for Regional Transport Planning

Council takes a coordination and administration role in the delivery of regional transport planning. This includes the administration 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.

Changes to legislation, and a boost to funding for coastal shipping, will require a greater review of the Regional Land Transport Plan when it comes up for its interim review due to be completed by 30 June 2024.

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 2022/23 financial 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 2021-22
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 risk of flood events, so appropriate action can be taken.

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?

Two new monitoring sites, at Buckland Peak in the Buller Catchment and Kaniere Bridge on the Hokitika River, were added to the network over 2021-2022 as a result of an increase in the severity of rainfall events which creates a flood risk to people and property. A review of communications infrastructure is underway to ensure monitoring stations have the most up to date method of communications and data is available to inform emergency response agencies and the public. This work is being undertaken through existing budgets.

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.

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 Rover, 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 Community Resilience

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 main 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 generally 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 Regional Council is the administering authority for the West Coast CDEM Group. The 2005 West Coast CDEM Group Plan was reviewed in November 2016, and currently undergoing a further review. The four Councils now co-ordinate the delivery of CDEM regionally. As the administering authority, the Regional Council employ a Director of CDEM and team of five to achieve a fully integrated CDEM staff resource for the region.

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 will 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 regions 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	The CDEM Group has an operative and up to date CDEM Group Plan.	100%
	The CDEM Group work programme makes adequate provision to maintain and implement the CDEM Group Plan.	The CDEM Group work programme is monitored and reviewed quarterly by the Joint Committee and annually by the CEG
Appropriately trained staff	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	>30
	Staff are provided at least three training opportunities each year to learn about emergency management and practice a coordination centre activation	Three
	Ensure twelve Group controllers are appointed and trained ⁶	Twelve
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

⁶ The West Coast CDEM Group requires the appointment of 12 Controllers across the Group (comprising the Regional Council (Emergency Coordination Centre) and three District Councils (Emergency Operations Centre).



River, Drainage and Coastal Protection Work

River, Drainage and Coastal protection activities include:

- 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 requires the Regional Council to prevent and mitigate soil erosion and prevent damage by floods. To carry out these functions, the Council manages rating district protection assets throughout the region and participates in the Greymouth, Westport and Hokitika Joint Committees.

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 for rating districts. This work will be undertaken as required depending on the urgency and seriousness of the risks and 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.

The majority of Council rating districts have different levels of flood protection according to the history of the works and affordability for the community. Kongahu is a drainage scheme only. 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 the targeted rate. 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 increased 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?

Maintenance of the protection infrastructure is financed 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 assets inspection. Proposed works are discussed at a rating district meeting. 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 put out for tender, and Council’s engineering staff then supervise the contractor who wins the tender.

Significant assets administered by Council

The Regional Council presently administers 25 special rating districts at the following locations: Karamea, Kongahu (drainage scheme), Mokihinui, Punakaiki, Redjacks, Nelson Creek, Coal Creek, Greymouth, Saltwater Creek/New River, Taramakau, Inchbonnie, Hokitika (which includes the previous Hokitika Seawall and Kaniere Rating Districts), Southside Hokitika, Raft Creek (drainage scheme), Kowhitirangi, Vine Creek, Wanganui, Whataroa, Matainui, Waitangitona, Franz Josef (which includes the previous Lower Waiho Rating District), and Okuru.

New protection works are proposed for the Westport Rating District.

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

Levels of Service for Rating Districts

The flood protection schemes described below offer different levels of service from flood events. Several schemes are associated with aggrading riverbeds, and flood protection levels can alter as riverbeds rise. Generally, Council staff recommend to affected communities that they 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 affected ratepayers. Council considers that each community of ratepayers is entitled to choose the level of risk that they feel is appropriate for their circumstances.

Given the significant capital works programme to be undertaken from 2023 onwards, Council decided in May 2022 to standup a Project Delivery Team that will oversee the programme. The Team will consist of a range of expertise such as project managers, quantity surveyors, procurement specialists and technical advisors. These resources will be sourced from the West Coast and wider afield, when necessary. Once constructed, the new infrastructure will raise the flood protection levels of service provided across the region.

Council intends to undertake the following works across the rating districts over the duration of the Annual Plan 2023:

Rating District	Plan	Action
Karamea	Improve Karamea township flood bank	Capital works to improve flood bank 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. Initial investigations into a significant spend in future years.
Mokihinui	The outer gravel bund, plus a river stopbank near the river mouth on the south bank protects from tide and surge activity in the vicinity of the Mokihinui township	Maintenance of the outer gravel bund, plus a river stopbank near the river mouth on the south bank
Punakaiki	The 2005 seawall was extended in 2017 to provide additional protection to the Punakaiki Rating District.	The scheme structures are being maintained to the dimensions that they were originally constructed.
Greymouth Rating District	More recent hydrological analysis revealed that the floodwalls needed to be raised. The hydrology statistics changed with the longer flow record. affected ratepayers decided 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.	From 1 July 2022, Coal Creek and New River / Saltwater Creek Rating Districts will be amalgamated onto the Greymouth Rating District as a result of outcomes on the LTP 2021-31 Consultation. Capital works to be completed.
Coal Creek	The historic stop bank crest height was 900mm above the highest known flood. Erosion upstream of the stopbank is a current issue.	Maintenance of existing stopbank. From 1 July 2022 merged into Greymouth Rating District.

ACTIVITIES WE ARE INVOLVED IN

Rating District	Plan	Action
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 occurs once or twice a year From 1 July 2022 merged into Greymouth Rating District.
Nelson Creek	The rating district has had a new flood analysis undertaken in 2011.	Flood analysis options to be considered by the Rating District.
Red Jacks Creek	An analysis to be commissioned to quantify the actual level of protection that the scheme currently provides.	The analysis will be presented to the Rating District.
Inchbonnie	Analysis for the Inchbonnie scheme shows capability of containing 2620m ³ /s plus 900mm freeboard, which is the current model estimate of a 1 in 400-year flow.	The analysis will 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 4100 cumecs, the 1 in 50-year return period flood with 900mm freeboard.	Options to be discussed with the Rating District.
Hokitika Seawall	Secured funds towards community coastal erosion and flood protection. In 2020, Council consulted on merging the Kaniere and Hokitika Rating Districts and extending the boundary to those with direct and in-direct benefits from the flood and coastal erosion schemes. Council secured \$3.7M towards enhancement of the seawall and riverwall. In October 2020, Council determined that an additional \$2.7M spend on this project through a loan from LGFA. This loan is to be funded by the Rating district.	The Hokitika Rating District was further extended as a result of the LTP 2021-31 Consultation. Complete the seawall enhancement.
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 immediately south of the bridge 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 (not a stopbank). The sections of drain constructed in the revised scheme of 1960 were designed for a maximum drainage flow of 23 cumecs.	Maintenance of the drainage channels is ongoing.
Kowhitirangi	The Kowhitirangi scheme current service potential is capable of containing river flows 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 revised Vine Creek scheme of 1985 was designed to contain a flow of 88 cumecs with 300mm freeboard.	Containment of Vine Creek in its 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 actual level of protection that the scheme currently provides has not been quantified. The flood protection bank known as "Raymonds Bank" was included in the scheme in 2017.	Investigations on the existing stopbank and where works are best located to protect existing infrastructure given weak points of the existing banks is to be undertaken this year.
Whataroa River	The Whataroa scheme was established in 2011, primarily to manage existing riverbank protection within 1.5km of the highway bridge. These works are all instream groynes, not stopbanks.	Scheme structures will continue to be maintained as per current dimensions.
Matainui Creek (Whataroa)	The historic "existing standard" was 300mm above the highest known flood. The Council has suggested that a re-analysis of flood protection levels be commissioned. However, 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.

Rating District	Plan	Action
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 on options for works to increase the level of protection afforded by the stopbank, including consideration on raising its height in the future, to be held with Rating District.
Franz Josef	Funding of \$9.2 million has been secured from the Infrastructure Resilience Group for Stage 1 of the Project with other funding from West Coast Regional Council, Westland District Council and New Zealand 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. The Lower Waiho Rating District was merged into the Franz Josef Rating District in 2020 along with new rating district boundaries.	Implementation of the capital works to upgrade the North-side assets, as well as the three critical South-side assets Completion of Stage 1.
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. Survey and design work commenced in the 2021-22 financial year. This has included a flood modelling review to ensure that the floodwall design meets the recommended level of service for the 1% annual exceedance probability.	The Joint Committee recommended in June 2022 to the Regional Council a flood protection scheme for consideration in year 2 of the LTP. Emergency works are underway for the stopbank by O'Connor home and Organs Island. A business case seeking central government funding is being prepared for co-investment into capital works to better protect the remainder of the town area.

These identified actions do not preclude any work being undertaken as a result of damage from an event or other matter.

IRG Projects

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

Project	Description	Funding	Budget	Contractual End Date	Forecasted End Date	Activity planned for 2023
Hokitika – flood and coastal erosion protection	Extension of the sea wall to Richards Drive, and the 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.	Up to \$3.8 million of funding was made available for the Hokitika and Kaniere Resilience project, with co-funding of \$3.2 million which is to be funded via a merged and extended Rating District encompassing the current Hokitika and Kaniere Rating Districts.	\$6.95m	Nov 2022	2023	<ul style="list-style-type: none"> Defining the Client Brief Ensuring this matches the design Complete design Obtain the Consent Construction Close Out <p><i>Contractual Risks:</i></p> <ul style="list-style-type: none"> Financial overrun or reduction in scope Time over runs
Greymouth – 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.	The full cost of the Stage Two works is estimated to be \$2,600,000. To secure the funding the remaining \$650,000 is to be funded by the Greymouth Floodwall Rating District. Final construction drawings are yet to be completed therefore they will be subject to change	\$2.60m	Nov 2022	2023	<ul style="list-style-type: none"> Defining the Client Brief Ensuring this matches the design Complete design Obtain the Consent Construction Close Out <p><i>Contractual Risks:</i></p> <ul style="list-style-type: none"> Financial overrun or reduction in scope Time over runs
Franz Josef - Waiho River stop bank protection (Stage 1)	Stage 1 includes the upgrade of the northern stopbanks to protect the Franz Josef township from the Waiho River.	A total of \$18 million was required from Central Government provided that \$6 million of co-funding could be secured. \$12.3 million of the funding has been approved for Stage 1 on this project.	\$12.29m	May 2023	Aug 2023	<ul style="list-style-type: none"> Construction Close Out
Westport Advanced Flood Warning System	Completion of required telemetry systems and five- year data gathering and modelling programme to provide 8 hour evacuation warning	Telemetry sites were installed in 2021. Information gathering underway.	\$530,000	Nov 2021	Phase 1 Construction 2022 Phase 2 Data collection 2027	Collection of data to inform modeling (a five-year process).

Key changes from the Long-term Plan

Due to delays in the preparatory stages of the Franz Josef and Hokitika IRG Projects, Council will establish a Project Delivery Team to oversee all major infrastructure projects in 2023.

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 24 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 minimize 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 the administration and management costs. In 2022, an independent review of quarry operations was commissioned by Council and as a result of this review Council will further enhance internal management processes around the operations of its Quarries.

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.

Key changes from the Long-term Plan

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

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 2023.

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. These prospective financial statements 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 initially measured at face value, less any provision for impairment. A provision for impairment of receivables is established when there is objective evidence that WCRC 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.

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.

Foreign currency transactions

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

Derivative financial instruments and hedge accounting

Derivative financial instruments are used to manage exposure to foreign exchange and interest rate risks arising from financing activities. In accordance with its treasury policy, the Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and, if so, the nature of the item being hedged.

The associated gains or losses of derivatives that are not hedge accounted are recognised in the surplus or deficit. Council has not designated any derivatives as hedging instruments.

The Council designates certain derivatives as either:

- Hedges of the fair value of recognised assets or liabilities or a firm commitment (fair value hedge); or
- Hedges of highly probable forecast transactions (cash flow hedge).

The Council documents at the inception of the transaction the relationship between hedging instruments and hedged items, as well as its risk management objective and strategy for undertaking various hedge transactions. The Council also documents its assessment, both at hedge inception and on an ongoing basis, of whether the derivatives that are used in hedging transactions are highly effective in offsetting changes in fair values or cash flows of hedged items.

The full fair value of a derivative is classified as non-current if the remaining maturity of the hedged item is more than 12 months, and as current if the remaining maturity of the hedged item is less than 12 months.

Other financial assets

Council has two classifications for its financial assets:

- Financial assets at fair value through surplus or deficit.
- Loans and receivables.

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.

Financial assets are initially measured 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 Westpac 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. Westpac valuations use the redemption unit price to value into trust products. The value of a unit is based on the net value of the relevant fund.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. WCRC uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The two categories of financial assets that apply to WCRC are:

1. Financial assets at fair value through surplus or deficit

This category has two sub-categories: financial assets held for trading, and those designated at fair value through surplus or deficit at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date. After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the surplus or deficit. Financial assets in this category include derivatives and Council's investment portfolio. WCRC has foreign exchange contracts which are used to manage currency risk for those Investments denominated in foreign currencies. WCRC does not hold or issue derivative financial instruments for trading purposes. WCRC has adopted the provisions for hedge accounting.

2. 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, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit. Loans and receivables are classified as "trade and other receivables" in the statement of financial position.

Impairment of financial assets

At each balance sheet date WCRC 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.

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell. Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised. Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

Property, plant and equipment

Property, plant and equipment consists of:

- *Operational assets* – These include land, buildings, plant and equipment, and motor vehicles.
- *Infrastructure assets* – Infrastructure assets are the river, drainage and coastal protection systems owned by Council. They include rock protection work and stopbanks.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to WCRC and the cost of the item can be measured reliably. In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included 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 retained earnings.

Subsequent costs

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 WCRC 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.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land and river protection systems, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Due to the nature of the river systems and the structural composition of river protection works, no decline in service potential occurs.

The useful lives and associated depreciation rates of major classes of assets have been estimated as:

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 %

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

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 revaluations:

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

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense 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	3.3 – 10 years	10% - 30%
Mining Rights	10 – 30 years	3.33% - 10.00%

Impairment of non-financial assets

Assets that have a finite useful life and are measured at cost are reviewed for impairment 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 value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset’s ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows. If an asset’s carrying amount exceeds its recoverable amount the asset is 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 total impairment loss is recognised in the surplus or deficit.

Investment property

Property leased, or intended to be leased to third parties under operating leases, is 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 cost, including transaction costs. After initial recognition, all investment property is measured at fair value as determined annually by an independent valuer. Gains or losses arising from a change in the fair value of the investment property are recognised in the surplus or deficit.

Employee benefits

Short-term benefits:

- Employee benefits that WCRC expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months.

Long-term benefits:

Long service leave

- Entitlements that are payable beyond 12 months, such as long service leave have been calculated on an actuarial basis. The calculations are based on:
- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.

Provisions

WCRC recognises a provision for future expenditure of 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 expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses. 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 WCRC. Restricted reserves are those subject to specific conditions accepted as binding by WCRC and which may not be revised by WCRC 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 actual usage, staff numbers and floor area.

Critical accounting estimates and assumptions

In preparing these financial statements WCRC has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Analysis of Forecast Surplus (Annual Plan 2022/23)

	AP 2022/23
Surplus	11,577,130
Less	
Transfer to Growth Fund	-550,000
Loan Principal Repayment	0
Actual Funding Surplus	11,027,130

Prospective Statement of Comprehensive Revenue and Expense

LTP 2021/22		AP 2022/23	LTP 2022/23
	Revenue		
8,051,200	Rates	9,001,380	9,091,044
13,114,894	Subsidies & Grants	13,930,358	5,224,425
6,838,618	User Fees & Charges	8,196,479	7,038,577
35,000	Revaluation of Investment Property	161,906	36,521
712,888	Investment Income	665,925	713,588
28,752,600	Total Revenue	31,956,048	22,104,155
	Expenditure		
1,432,660	Community Resilience	1,575,455	1,361,499
682,755	Regional Leadership	679,150	744,456
1,054,840	Hydrology & Flood Warning Services	1,304,158	1,057,882
7,969,808	Resource Management	6,956,171	7,072,727
2,855,440	River, Drainage & Coastal Protection	6,610,712	2,865,382
180,179	Transport	168,247	180,018
3,982,000	Vector Control Services Business Unit	3,081,840	4,073,586
18,948	Other	3,185	17,748
18,176,630	Total Expenditure	20,378,918	17,373,298
10,575,970	Net Surplus	11,577,130	4,730,857
	Other Comprehensive Revenue & Expense		
2,039,951	Asset Revaluation	2,442,082	2,442,082
12,615,921	Total Comprehensive Revenue & Expense	14,019,212	7,172,939
18,176,630	Summary of Operating Expenditure by Expenditure Type	20,378,918	17,373,298
295,258	Interest	623,824	419,330
566,071	Depreciation and Amortisation	515,926	596,375
6,139,807	Employee Benefits	6,504,500	6,549,731
11,175,494	Other Operating Expenditure	12,734,667	9,807,862
18,176,630	Total Operating Expenditure	20,378,917	17,373,298

Prospective Statement of Changes in Equity

LTP 2021/22		AP 2022/23	LTP 2022/23
Ratepayers Equity			
41,011,998	Opening Balance	34,482,074	51,608,410
10,575,970	Operating Surplus	11,577,130	4,730,857
150,000	Transfers (Investment Growth)	-550,000	0
-129,558	Transfers (Rating Districts)	118,186	-227,783
0	Transfers (Catastrophe Fund)	0	0
0	Transfers General	0	0
51,608,410		45,627,390	56,111,484
Rating District Equity			
2,500,000	Opening Balance	2,901,633	2,449,559
129,558	Net Transfers (Ratepayers Equity)	-118,186	227,783
2,629,558		2,783,447	2,677,342
Revaluation Reserves			
64,000,000	Opening Balance	60,939,747	66,039,951
2,039,951	Other Comprehensive revenue & expense	2,442,082	2,442,082
66,039,951		63,381,829	68,482,033
Investment Growth Reserve			
8,500,000	Opening Balance	12,065,614	8,530,000
-150,000	Net Transfers (Ratepayers Equity)	550,000	0
8,350,000		12,615,614	8,530,000
Catastrophe Fund			
1,000,000	Opening Balance	0	1,000,000
0	Net Transfers (Ratepayers Equity)	0	0
1,000,000		0	1,000,000
129,627,919	Total Equity	124,408,280	136,800,859

Prospective Statement of Financial Position

LTP 2021/22		AP 2022/23	LTP 2022/23
	Current Assets		
1,255,107	Cash	5,110,723	164,856
2,500,000	Receivables	1,928,194	2,500,000
300,000	Inventories	651,055	300,000
71,325	Loan Advances	44,696	54,423
650,000	Other Financial Assets	179,479	650,000
4,776,432	Total Current Assets	7,914,147	3,669,279
	Non-Current Assets		
4,683,927	Property, Plant, Equipment	4,846,638	4,501,989
119,988,880	Infrastructure	117,392,749	135,305,597
872,958	Intangible Assets	722,299	1,190,579
307,583	Loan Advances	253,322	253,160
1,785,000	Investment Property	1,886,667	1,820,700
165,982	Investment in CCO	152,571	165,982
13,210,643	Other Financial Assets	12,615,614	13,443,522
141,014,973	Total Non-Current Assets	137,869,860	156,681,529
145,791,405	Total Assets	145,784,007	160,350,808
	Current Liabilities		
8,085,663	Borrowings	5,205,277	9,501,266
2,400,000	Payables	4,230,780	2,400,000
400,000	Employee Benefit Liabilities	786,307	400,000
10,885,663	Total Current Liabilities	10,222,364	12,301,266
	Non-Current Liabilities		
4,834,823	Borrowings	10,793,012	10,805,683
443,000	Quarry Aftercare Provision	360,351	443,000
5,277,823	Total Non-Current Liabilities	11,153,363	11,248,683
	Equity		
51,608,410	Ratepayers Equity	45,627,390	56,111,484
2,629,558	Rating District Equity	2,783,447	2,677,342
1,000,000	Catastrophe Fund	0	1,000,000
66,039,951	Revaluation Reserve	63,381,829	68,482,033
8,350,000	Investment Growth Fund	12,615,614	8,530,000
129,627,919	Total Equity	124,408,280	136,800,859
145,791,405	Total Liabilities and Equity	145,784,007	160,350,808

Prospective Statement of Cash Flows

LTP 2021/22		AP 2022/23	LTP 2022/23
	Cash Flow from Operating Activities		
8,051,200	Rates	9,001,380	9,091,044
712,888	Investment Income	115,925	713,588
19,953,512	Other Income	22,126,837	12,263,824
28,717,600		31,244,142	22,068,456
	Less Cash Paid for:		
295,258	Interest	623,824	419,330
17,315,301	Operating Expenditure	19,239,167	16,357,593
17,610,559		19,862,991	16,776,923
11,107,041	Net Cash Flow Operations	11,381,151	5,291,533
	Cash Flow from Investing Activities		
	Cash From:		
29,359	Repayment of Loans	0	31,325
0	Redemption of Investments	0	0
98,269	Sale of Assets	0	94,526
127,628		0	125,851
	Cash Paid to:		
14,469,405	Purchase of Fixed Assets	15,710,778	13,701,219
227,643	Investments Made		232,879
14,697,048		15,710,778	13,934,098
-14,569,420	Net Cash Flow Investing Activities	-15,710,778	-13,808,247
	Cash Flow from Financing Activities		
5,018,612	Loans Raised	5,931,409	8,419,957
828,126	Loan Principal Repaid	0	993,494
4,190,486	Net Cash Flow from Financing	5,931,409	7,426,463
728,107	Total Changes in Cash Held	1,601,782	-1,090,251
527,000	Opening Cash Balance	3,508,941	1,255,107
1,255,107	Closing Cash Balance	5,110,723	164,856

Projected Capital Expenditure

LTP 2021/22	Asset Category	Type of Expenditure	AP 2022/23	LTP 2022/23
20,000	Water Quality Sondes	Replacement	20,460	20,460
70,000	Air Quality Monitoring Plant	Replacement	70,000	0
100,000	Hydrology	Replacement	85,016	102,300
58,000	IT Equipment	Replacement	59,334	59,334
100,000	IT Software (Intangibles)	Replacement	368,280	368,280
40,000	Hydrology	Improve level of service	115,000	40,920
13,811,405	Flood Protection and Control Network	Improve level of service	14,776,538	12,924,635
0	Emergency Management Vehicles	Replacement	100,000	0
	Emergency Management Equipment	Replacement	10,000	0
90,000	WCRC Vehicle Replacements	Replacement	55,000	184,140
180,000.00	VCS-Vehicle Replacements	Replacement	51,150	51,150
14,469,405			15,710,778	13,751,219

Reserves Funds

		AP 2022/23
Rating District Balances	Opening balance	2,901,633
	Deposits	0
	Transfer from surplus	-118,186
	Withdrawals for capex	0
	Borrowing	0
	Loan principal repayments	0
	Closing balance	2,783,447
Investment Growth Reserve	Opening balance	12,065,614
	Deposits	0
	Revaluation	550,000
	Withdrawals	0
Closing balance	12,615,614	
Total Reserves	15,399,061	
Funded by:		
JBWere Main Porfolio		12,615,614
JBWere Catasrophe Fund		0
		12,615,614

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 relates 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 Planning
- 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 2022/23		Met
General Rate and UAGC will not exceed 50% of total income	General Rate + UAGC	Total Income		
	5,689,273	18,844,423	30%	[yes]
General Rates and UAGC increase will not exceed 7.5% per annum	General Rate + UAGC	Increase		
	5,689,273	157,172	3%	[yes]
Debt and Affordability Benchmarks				
Proposed debt divided by total income not to exceed 175%	Debt	Total Income		
	16,000,000	18,844,423	85%	[yes]
Balanced Budget Benchmark				
Total income equals or greater than operating expenses	Total Income	Operating Expenses		
	18,917,082	20,378,918	92%	[yes]
Essential Services Benchmark				
Capital expenditure on network services equals or is greater than depreciation on network services	Capex on Network Services	Depreciation on Network Services		
	15,228,164	324,313	4696%	[yes]
Debt Servicing Benchmark				
Loan interest not to exceed 10% of total income	Interest	Total Income		
	623,824	18,844,423	3%	[yes]

Reconciliation of Funding Impact Statement to Statement of Comprehensive Income

LTP		AP	LTP
2021/22		2022/23	2022/23
12,615,921	Prospective Statement of Comprehensive Income Surplus	14,019,212	7,172,939
	Plus Non Cash Expenditure		
566,071	Depreciation and Amortisation	515,926	596,375
	Less Non-cash Income		
-11,363,417	Subsidies and Grants - Capital Funding	-12,949,716	-4,423,873
-2,074,951	Revaluation of Properties	-2,603,989	-2,478,603
-256,376	WCRC Operating Funding Surplus	-1,018,569	866,838

Funding Impact Statement

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

LTP 2021/22		AP 2022/23	LTP 2022/23
	Sources of Funding		
4,936,635	General Rates	5,616,614	5,455,434
2,714,566	Targeted Rates	3,316,553	3,225,259
2,201,477	Subsidies & Grants	870,678	1,260,902
6,788,618	Fees & Charges	8,372,574	6,988,577
712,888	Income from Investments	668,004	713,588
17,354,184	Total Operating Funding (A)	18,844,423	17,643,760
	Applications of Operating Funding		
17,267,801	Payments to Staff and Suppliers	19,239,168	16,310,092
342,758	Finance Costs	623,824	466,830
17,610,559	Total Applications of operating funding (B)	19,862,992	16,776,922
-256,375	Surplus (deficit) of Operating Funding (A) - (B)	-1,018,569	866,838
	Sources of Capital Funding		
11,363,417	Subsidies and Grants	12,949,716	4,423,873
0	Development and Financial Contributions	0	0
43,000	Other Dedicated Capital Funding	0	43,000
4,150,486	Increase (decrease) in debt	5,931,409	7,386,463
98,269	Gross Proceeds Sale assets	0	94,526
15,655,172	Total Sources of capital funding (C)	18,881,125	11,947,862
	Applications of capital funding		
0	Capital Expenditure - Additional Demand	0	0
13,851,405	Capital Expenditure - Improved Levels of Service	14,891,538	12,915,555
618,000	Capital Expenditure - Replace Existing Assets	819,240	785,664
227,643	Increase (Decrease) in Investments	0	232,879
701,749	Increase (Decrease) in Reserves	2,224,437	-1,119,398
15,398,797	Total applications of capital funding (D)	17,935,215	12,814,700
256,375	Surplus (Deficit) of Capital Funding (C) - (D)	1,018,569	-866,838

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

Activity Group	Types of Rates	Types of land	Different categories
River, drainage and coastal protection	Scheme maintenance rate	Land within the boundaries of the Franz Josef 2020 Separate Rating area	Differential Capital Value
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%

Rates Information

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

UPDATED AS PER PUBLIC NOTICE DATED 6 SEPTEMBER 2022

Note: All amounts are stated inclusive of GST.

Rating Instalment Information

Rates will be payable by two instalments:

First instalment	Due date 31 October 2022	Penalty date 1 November 2022
Second instalment	Due date 20 April 2023	Penalty date 21 April 2023

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 2023.

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 31% of the total general rate.

Rateable Capital Value in the Grey District Council area to yield 39% of the total general rate.

Rateable Capital Value in the Westland District Council area to yield 30% of the total general rate.

	Differential	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Rateable Value of Land in the Buller District Local authority Area	31%	\$2,357,015,960	0.00052558	\$1,238,802	\$1,077,219
Rateable Value of Land in the Grey District Local authority Area	39%	\$3,663,155,105	0.00042545	\$1,558,493	\$1,355,211
Rateable Value of Land in the Westland District Local authority Area	30%	\$2,679,479,400	0.00044742	\$1,198,840	\$1,042,470
	100%	\$8,699,650,465		\$3,996,135.00	\$3,474,900.00

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
20,617	\$138.05	\$2,846,250.00	\$2,475,000.00

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	0.0043780	\$16,257.79	\$14,137.21
Class B	\$4,605,000.00	0.70	0.0024610	\$11,332.95	\$9,854.74
Class C	\$6,038,000.00	0.50	0.0021890	\$13,217.25	\$11,493.26
Class D	\$15,381,900.00	0.20	0.0008112	\$12,478.16	\$10,850.57
Class E	\$13,813,000.00	0.10	0.0004177	\$5,769.80	\$5,017.22
				\$59,055.95	\$51,353.00

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 the maintenance of protection works in the scheme.

Wanganui River (Maintenance)	Estimated Rateable Land Value	Differential Based on Benefits	Factor per \$ of Land Value	Estimated to Yield	GST Exclusive
Class A	\$22,359,200.00	1.00	0.0032402	\$72,447.59	\$62,997.91
Class B	\$19,012,400.00	0.70	0.0021816	\$41,478.09	\$36,067.91
Class C	\$25,741,400.00	0.45	0.0012730	\$32,767.65	\$28,493.61
Class D	\$4,608,100.00	0.10	0.0002796	\$1,288.41	\$1,120.36
Class U1	\$2,949,300.00	0.50	0.0016162	\$4,766.65	\$4,144.91
Class U2	\$1,013,000.00	0.50	0.0016317	\$1,652.90	\$1,437.30
				\$154,401.30	\$134,262.00

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 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	Estimated to Yield	GST Exclusive
Class A	\$15,151,200.00	1.00	0.0004376	\$6,630.37	\$5,765.54
Class C	\$32,157,000.00	0.50	0.0002166	\$6,965.06	\$6,056.57
Class E	\$30,370,000.00	0.29	0.0001277	\$3,876.79	\$3,371.12
Class F	\$69,135,800.00	0.17	0.0000699	\$4,830.89	\$4,200.77
				\$22,303.10	\$19,394.00

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 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	Estimated to Yield	GST Exclusive
Class A	\$2,274,600.00	1.00	0.0017828	\$4,055.26	\$3,526.31
Class B	\$32,065,040.00	0.80	0.0013958	\$44,756.61	\$38,918.79
Class C	\$3,785,520.00	0.60	0.0010697	\$4,049.40	\$3,521.22
Class D	\$107,443,420.00	0.10	0.0001783	\$19,155.50	\$16,656.96
Class E	\$53,419,220.00	0.05	0.0000872	\$4,659.49	\$4,051.73
				\$76,676.25	\$66,675.00

- 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 Inchbonnie separate rating area, calculated on the capital value of each rating unit for the maintenance of protection works in the scheme.

Inchbonnie Rating District	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Estimated to Yield	GST Exclusive
Class A	\$3,227,000.00	1.00	0.0022693	\$7,323.19	\$6,367.99
Class B	\$15,504,750.00	0.75	0.0015871	\$24,607.23	\$21,397.60
Class C	\$6,940,000.00	0.50	0.0009417	\$6,535.67	\$5,683.19
Class D	\$2,195,000.00	0.30	0.0006174	\$1,355.11	\$1,178.35
Class F	\$1,847,000.00	0.15	0.0002079	\$383.95	\$333.87
				\$40,205.15	\$34,961.00

- 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 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	Estimated to Yield	GST Exclusive
	\$1,110,240,500.00	0.0002277	\$252,826.35	\$219,849.00

- 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 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-Jul-22.

Greymouth Floodwall (Maintenance)	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$1,110,240,500.00	0.0001953	\$216,832.50	\$188,550.00

- 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 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
	\$16,870,000.00	0.0004964	\$8,374.30	\$7,282.00

- 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 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%	\$7,956.98	\$795.70	\$691.91
Class B	1.11	35.55%	\$3,781.28	\$4,197.22	\$3,649.76
Class C	0.12	3.56%	\$3,507.53	\$420.90	\$366.00
Class D	2.30	17.54%	\$901.64	\$2,073.78	\$1,803.29
Class E	1.49	14.23%	\$1,129.15	\$1,682.43	\$1,462.99
Class F	1.85	4.73%	\$302.29	\$559.23	\$486.29
Class G	21.97	7.40%	\$39.82	\$874.91	\$760.79
Class H	49.18	8.60%	\$20.67	\$1,016.79	\$884.17
Class I	77.02	1.71%	\$2.62	\$202.18	\$175.81
		100%		\$11,823.15	\$10,281.00

- 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 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	Calculated GST Yield Exclusive
	762.25	\$14.51	\$11,063.00	\$9,620.00

- k) A targeted rate set differentially in accordance with sections 16, 17, 18 of the Local Government Rating Act 2002 on all rateable land situated in the Taramakau Settlement Separate Rating Area and calculated on the land area of each rating unit, for maintaining the 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%	\$124.52	\$38,134.00	\$33,160.00
Class B	130.00	11.54%	\$102.08	\$13,271.00	\$11,540.00
Class C	111.98	6.83%	\$70.14	\$7,854.50	\$6,830.00
Class D	127.13	6.54%	\$59.16	\$7,521.00	\$6,540.00
Class E	191.47	8.63%	\$51.83	\$9,924.50	\$8,630.00
Class F	140.29	5.89%	\$48.28	\$6,773.50	\$5,890.00
Class G	392.74	13.40%	\$39.24	\$15,410.00	\$13,400.00
Class H	429.48	13.77%	\$36.87	\$15,835.50	\$13,770.00
Class I	48.66	0.24%	\$5.67	\$276.00	\$240.00
		100%		\$115,000.00	\$100,000.00

- 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 Kongahu separate rating area, calculated on the land area of each rating unit for the maintenance of protection works in the scheme.

Kongahu Rating District	Estimated Rateable Land Area (ha)	Differential Based on Benefits	Rate per hectare	Calculated Yield	GST Exclusive
Class A	727.58	1.00	\$32.06	\$23,327.34	\$20,284.65
Class B	68.60	0.52	\$16.67	\$1,143.51	\$994.35
				\$24,470.85	\$21,279.00

- 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 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%	\$13.58	\$8,204.26	\$7,134.14
Class B	721.43	23.48%	\$10.35	\$7,467.70	\$6,493.66
Class C	1690.44	46.84%	\$8.81	\$14,895.60	\$12,952.69
Class D	708.22	3.88%	\$1.74	\$1,235.44	\$1,074.30
		100%		\$31,803.00	\$27,654.78

- n) 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	0.0071589	\$108,707.20	\$94,528.00

- o) 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 Rating District (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	0.0403898	\$29,080.63	\$25,287.50
Class A (Other)	\$4,430,000.00	1.00	0.0013902	\$6,158.41	\$5,355.14
Class B	\$2,475,000.00	0.65	0.0009036	\$2,236.42	\$1,944.71
Class C	\$2,195,000.00	0.60	0.0008341	\$1,830.84	\$1,592.03
Class D	\$5,365,000.00	0.30	0.0004170	\$2,237.46	\$1,945.62
	\$15,185,000.00			\$41,543.75	\$36,125.00

- p) 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	\$2,843,500.00	1.00	0.0012516	\$3,559.04	\$3,094.82
Area B	\$3,598,200.00	0.10	0.0001167	\$419.96	\$365.18
				\$3,979.00	\$3,459.00

- 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 Franz Josef separate rating area, calculated on the capital value of each rating unit for the maintenance of the protection works. Lower Waiho to be merged with Franz Josef rating district.

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 (Maintenance)	Estimated Rateable Capital Value	Differential Based on Benefits	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
Area A	\$176,172,000.00	1.00	0.0006198	\$109,199.89	\$94,956.42
Area B	\$24,334,000.00	0.50	0.0001462	\$3,558.76	\$3,094.58
	\$200,506,000.00			\$112,758.65	\$98,051.00

- 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	\$176,172,000.00	1.00	0.0007556	\$133,106.83	\$115,745.07
Area B	\$24,334,000.00	0.50	0.0003765	\$9,162.42	\$7,967.32
	\$200,506,000.00			\$142,269.25	\$123,712.39

- 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
	\$21,353,500.00	0.0015928	\$34,011.72	\$29,575.41

- 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	0.0008533	\$6,149.05	\$5,347.00

- 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	Calculated Yield	GST Exclusive
Rateable Value of Land in the Buller District Local authority Area	\$2,357,015,960.00			
Rateable Value of Land in the Grey District Local authority Area	\$3,663,155,105.00			
Rateable Value of Land in the Westland District Local authority Area	\$2,679,479,400.00			
	\$8,699,650,465.00	0.0000965	\$839,500.00	\$730,000.00

- 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	\$2,357,015,960.00			
Rateable Value of Land in the Grey District Local authority Area	\$3,663,155,105.00			
Rateable Value of Land in the Westland District Local authority Area	\$2,679,479,400.00			
	\$8,699,650,465.00	0.0000661	\$575,000.00	\$500,000.00

- 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 Mokihinui separate rating area, calculated as a fixed charge per rating unit.

Mokihinui Rating District	Estimated number of rating units	Amount per rating unit	Calculated Yield	GST Exclusive
	42	\$445.46	\$18,709.51	\$16,269.14

- 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	\$8,201,000.00	1.00	0.0026258	\$21,534.20	\$18,725.39
Area B	\$12,253,000.00	0.40	0.0010766	\$13,191.28	\$11,470.68
Area C	\$29,983,000.00	0.20	0.0005374	\$16,112.57	\$14,010.93
				\$50,838.05	\$44,207.00

- 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
	\$15,224,000.00	0.0003970	\$6,044.40	\$5,256.00

- 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	\$41,553.34	\$36,133.34

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 (Loan)	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$662,062,500.00	0.0003673	\$243,185.30	\$211,465.48

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
	\$662,062,500.00	0.0001540	\$101,990.05	\$88,687.00

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 maintenance of protection works within the scheme.

Westport (Maintenance)	Estimated Rateable Capital Value	Factor per \$ of Capital Value	Calculated Yield	GST Exclusive
	\$841,536,100.00	0.0000737	\$62,052.56	\$53,958.75

ad) 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
	\$841,536,100.00	0.0000792	\$66,655.20	\$57,961.04

Total Rates			\$10,322,167	\$8,975,796
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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.

Rating Impact on Some Typical Properties

	Westport Dwelling		Buller District Farm Property	
Capital Value	\$300,000	\$400,000	\$3,000,000	\$4,000,000
General rate	\$157.66	\$210.22	\$1,576.63	\$2,102.17
Emergency Management Rate	\$28.94	\$38.58	\$289.38	\$385.84
Te Tai o Poutini Plan (combined District Plan)	\$19.83	\$26.44	\$198.29	\$264.39
Uniform Annual General Charge	\$138.05	\$138.05	\$138.05	\$138.05
Total	\$344.48	\$413.29	\$2,202.34	\$2,890.44

Other targeted rates (relating to river, drainage and coastal protection rating districts) may be payable depending on where the property is located.

	Greymouth Dwelling		Grey District Farm Property	
Capital Value	\$300,000	\$400,000	\$3,000,000	\$4,000,000
General rate	\$127.62	\$170.17	\$1,276.24	\$1,701.65
Emergency Management Rate	\$28.94	\$38.58	\$289.38	\$385.84
Te Tai o Poutini Plan (combined District Plan)	\$19.83	\$26.44	\$198.29	\$264.39
Uniform Annual General Charge	\$138.05	\$138.05	\$138.05	\$138.05
Total	\$314.44	\$373.23	\$1,901.95	\$2,489.92

Other targeted rates (relating to river, drainage and coastal protection rating districts) may be payable depending on where the property is located.

	Hokitika Dwelling		Westland District Farm Property	
Capital Value	\$300,000	\$400,000	\$3,000,000	\$4,000,000
General rate	\$134.07	\$178.77	\$1,340.74	\$1,787.66
Emergency Management Rate	\$28.94	\$38.58	\$289.38	\$385.84
Te Tai o Poutini Plan (combined District Plan)	\$19.83	\$26.44	\$198.29	\$264.39
Uniform Annual General Charge	\$138.05	\$138.05	\$138.05	\$138.05
Total	\$320.89	\$381.84	\$1,966.46	\$2,575.93

Other targeted rates (relating to river, drainage and coastal protection rating districts) may be payable depending on where the property is located.



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**THE WEST COAST
REGIONAL COUNCIL**