

Grey District Council Annual Plan 2023/2024



Thriving, Connected and Resilient
GREY DISTRICT

Heart of the West Coast

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PART A: Introduction and Summary

1 Message from the Mayor and Chief Executive Officer

Welcome to the Grey District Council's 2023/2024 Annual Plan.

This Annual Plan is based on year three of our 2021-2031 Long Term Plan (LTP), and it maps out Council's services and projects for the next 12 months. In this instance, the year starting 1 July 2023.

We have navigated some times of uncertainty since the Long Term Plan was adopted (2021) and we face ongoing significant economic challenges, with price increases impacting Council across all services. High interest rates and contractor costs are just a couple of examples. Despite this, we initially proposed an average rates rise of 5.63% in the Draft Annual Plan. We achieved this by reprioritising projects and being realistic in our program delivery.

Grey District Council has now settled on an average rate increase of 5.99% for next year. Decisions made by Council at the Draft Annual Plan hearing resulted in some additional costs, that increased the average rate rise. Council chose to remain in line with Council's Long Term Plan, which forecast an average rate increase of 6% for year three.

Council is very mindful of the impacts of cost increases on residents of the District and has aimed to balance the effect of the rates increase with the commitment to delivery of Council work and services.

During April and May 2023, we consulted with the community on the Draft Annual Plan, specifically changes to Resource Management Act fees and charges, and the disposal of Green Waste. Council proposed two options for managing increasing costs to dispose of Green Waste:

Option A - In order for only users of the service to pay, a processing fee of \$100 per tonne GST excl with an additional green waste charge of \$60 GST excl per tonne will be implemented at McLeans Landfill and Resource Centres.

Option B - An increase in the general rate of \$160,000.

We received 36 well thought out, detailed and passionate submissions. Several changes were made to the Annual Plan because of submissions and due to new information received since the Draft Annual Plan was written. The decision was made to go with Option A, which was Council's preferred choice. A green waste fee will be introduced at our solid waste facilities (McLeans landfill and Resource Centres) and will provide the necessary income to manage the costs of disposing of green waste.

This consultation was an opportunity to have your say and to progress the district. We greatly appreciated this opportunity to hear from the community and extend our gratitude to everyone who took part.

Local Government is currently experiencing uncertainty due to the central government driven reforms in progress. We will continue to actively participate in these processes so that Council can continue to make informed decisions with the Grey District community.

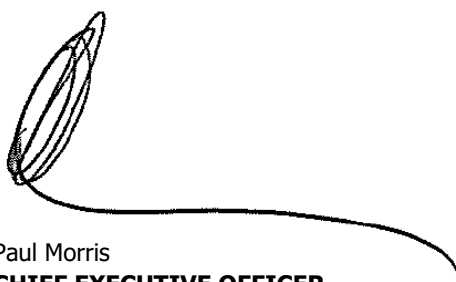
The Annual Plan process involves deciding what services will be provided, what projects will be undertaken and how everything will be paid for. In other words, the mix of rates, user fees and subsidies (where applicable). Throughout this planning process we aim to future-proof our services and facilities and invest in the Grey District; to make our District a progressive, sustainable area where people want to live, work, and play.

We're confident that this Annual Plan will contribute to supporting and strengthening our District and communities.

The Annual Plan is about the future of our District and affects everyone in the community. We encourage you to take the opportunity to read this Annual Plan, and to learn more about what has been planned for the Grey District.



Tania Gibson
MAYOR



Paul Morris
CHIEF EXECUTIVE OFFICER

2 Key Council contact information

Council contacts		Grey District Council 105 Tainui Street Greymouth 7805
		PO Box 382 GREYMOUTH 7840
		Tel 03 769 8600
		info@greydc.govt.nz
		Web: www.greydc.govt.nz Facebook: facebook.com/greydc Twitter: @GreyDistrict Instagram: @greymouth_nz
		Westpac
Auditor		Ernst & Young New Zealand, Christchurch on behalf of the Office of the Auditor General, Wellington
Solicitor		Hannan & Seddon, Greymouth (division of Corcoran French)

3 Your Council

	<p>Tania Gibson Mayor</p> <p>Committees: Operations and Capital Programme Delivery Finance, Regulatory and Business Support Commercial and Economic Development Chief Executive Employment Risk and Assurance Subcommittee Grey District Resilience Subcommittee Civic Awards Creative Communities Sport New Zealand Rural Travel Fund Tenders Subcommittee Members Code of Conduct Joint Floodwall Te Tai o Poutini One Plan Committee (TTPP)</p>		<p>Allan Gibson Councillor Eastern Ward/Deputy Mayor</p> <p>Committees: Operations and Capital Programme Delivery Committee Finance, Regulatory and Business Support Committee Commercial and Economic Development Committee Tenders Subcommittee Members Code of Conduct Committee Joint Floodwall Te Tai o Poutini One Plan Committee (TTPP)</p>
	<p>Robert Mallinson Councillor Eastern Ward</p> <p>Committees: Operations and Capital Programme Delivery Finance, Regulatory and Business Support Risk and Assurance Tenders Subcommittee</p>		<p>Kate Kennedy Councillor Northern Ward</p> <p>Committees: Operations and Capital Programme Delivery Finance, Regulatory and Business Support Animal Control Sport New Zealand Rural Travel Creative Communities Committee</p>
	<p>John Canning Councillor Southern Ward</p> <p>Committees: Operations and Capital Programme Delivery Finance, Regulatory and Business Support Commercial and Economic Development Grey District Resilience Animal Control District Licensing</p>		<p>Jack O'Connor Councillor Central Ward</p> <p>Committees: Operations and Capital Programme Delivery Committee. Finance, Regulatory and Business Support Committee Risk and Assurance Subcommittee Animal Control Committee Creative Communities Committee Sport New Zealand Rural Travel Fund</p>
	<p>Peter Davy Councillor Central Ward</p> <p>Committees: Operations and Capital Programme Delivery Committee Finance, Regulatory and Business Support Committee Tenders Subcommittee</p>		<p>Rex MacDonald Councillor Southern Ward</p> <p>Committees Operations and Capital Programme Delivery Finance, Regulatory and Business Support Commercial and Economic Development Risk and Assurance Subcommittee Chief Executive Employment Tenders Subcommittee</p>
	<p>Tim Mora Councillor Central Ward</p> <p>Committees: Operations and Capital Programme Delivery Committee Finance, Regulatory and Business Support Committee Commercial and Economic Development Committee Risk and Assurance Subcommittee Grey District Resilience Subcommittee Civic Awards Committee Creative Communities Committee Sport New Zealand Rural Travel Joint Floodwall</p>		<p>Francois Tumahai Kaiwhakahaere (Iwi Representative)</p> <p>Committees: Operations and Capital Programme Delivery Finance, Regulatory and Business Support</p>

4 2023/2024 Plan overview

The Annual Plan 2023/2024 is based on year three of the 2021-2031 Long Term Plan (LTP).

Council is not proposing any amendment to year three of the LTP and this Annual Plan continues to address key issues identified in the LTP. We are continuing to provide the necessary level of service to the community and put in place mechanisms to help those people who are struggling financially.

Local authorities need to consult with the public during the Annual Plan process only if the Annual Plan includes significant or material differences from the content of the relevant financial year in the LTP (see clause 2A, section 95A of the Local Government Act).

Although we are not making any amendments to year three of the LTP, we did consult with the community on two proposals. The first was the proposed introduction of a Green Waste Charge, and the second was changes to Resource Management Act Fees and Charges. Please see the section on consultation for further details.

Our Financial Strategy

Council is involved in a wide range of activities, each of which has their own unique funding requirements and challenges. As part of the LTP, we developed a Financial Strategy to set the overall direction for Council's finances over the next ten years. Our goals for managing our finances have been set to reflect where the Council wants to be in 2031 and beyond.

Rates increase

Council has always been mindful of the community's ability to pay for the services provided to the District and tries to find the right balance between raising enough revenue to meet the cost of providing services to the District while keeping the Council in a sound financial position to face any challenges in the future.

Year three of the LTP forecast an average rate rise of 6.0%. This annual plan sets an average rate rise for 2023/2024 of 5.99%.

Debt levels

In 2023/2024 we are planning on borrowing \$6.1 million to carry out projects outlined in this Plan and from the 2021-2031 Long Term Plan. This will take our debt to approximately \$37.2 million. We are comfortable with our current level of debt and note there is still capacity to borrow if required for unforeseen events or emergencies.

Included in the 2023/2024 budget

Several decisions made by Council and Central Government legislation changes since the 2021-2031 LTP was developed have been incorporated into this Plan. This includes those outside of Council's control, ie inflation and interests costs. However, this Plan does not deviate significantly from the 2021-2031 LTP and is progressing in line with the priorities and direction as set in the LTP.

Planned capital expenditure programme

It is intended to continue with the capital expenditure programme as outlined in the 2021-2031 Long Term Plan.

Fees and charges

Council reviews its fees and charges each year and sets what it believes to be fair charges/fees based on the benefit for those receiving the services. Points of note for 2023/2024 fees are as follows:

- Increases of 7% (in line with inflation) to most fees and charges for 2023/24.

2023/2024 summary per activity

Land transport

As well as renewals, Council will be continuing with the planned programme for 2023/2024, including the following projects:

- Continued project work around barriers in the Nelson creek Road, Arnold Valley Road, Atarau Road and Taylorville Road.
- Continued Roding improvement to Lake Brunner and Mackay Street Roundabout.
- Seven Mile and Clear Creek bridge replacement
- Shantytown Cycle Trail (subject to funding)
- Continuing renewal programme (roads, footpaths, streetlights).

Stormwater

As well as renewals, Council will be continuing with the planned programme for 2023/2024, including the following projects:

- Upgrading Greymouth's Stormwater at Shakespeare Street and Petrie Avenue.

Wastewater

As well as renewals, Council will be continuing with the planned programme for 2023/2024, including the following projects:

- Replacement of the UV system at Greymouth treatment plant.

Water supply

As well as renewals, Council will be continuing with the planned programme for 2023/2024, including the following projects:

- Continuing our focus on eliminating water loss through enhanced leak detection

Solid waste (refuse and recycling)

As well as renewals, Council will be continuing with the planned programme for 2023/2024, including the following projects:

- Ensuring our Landfill has sufficient capacity by constructing another Landfill cell at McLeans Pit Landfill.

Environmental services

Council will continue work on the wastewater/stormwater separation compliance project. This project is designed to get applicable property owners to connect to existing treatment plants, this will meet the conditions of our Resource Consent, and minimise the impact on the environment and our infrastructure.

Property and housing

Budgets include Council property upgrades, including, repairs to main office foyer and security and safety upgrades at Council workplaces to ensure safety of staff.

5 Results of the consultation process

The following table outlines the timeframe from Draft Plan to the Adoption of the Final Annual Plan 2023/2024.

Activity	Date
Council adopts Draft Annual Plan 2023/24	Wednesday 12 April 2023
Draft Annual Plan 2023-2024 opens for submissions	Tuesday 18 April 2023
Submissions close	Thursday 18 May 2023
Council hears and considers submissions	Tuesday 30 May 2023
Council adopts final Annual Plan 2023/2024	Thursday 29 June 2023
Plan comes into effect	1 July 2023

Public Consultation

The Council carried out public consultation on the Draft Annual Plan 2023/2024 between April and May 2023, specifically changes to Resource Management Act fees and charges, and the disposal of Green Waste.

People were able to make written submissions via the Council's website, by email, or by mail. In addition, the Council held public drop in sessions at the following locations:

Grey District Council Chambers	26 April 2023
Bill Maher Camerons Hall	27 April 2023
Blackball Inn	1 May 2023
Dobson Hall	2 May 2023
Runanga Workingmen's Club	4 May 2023
Platform 40 Café	11 May 2023
Moonlight Hall	12 May 2023
Barrytown Hall	15 May 2023

What We Heard

We received 36 well thought out, detailed and passionate submissions, from individuals and organisations. Eight people spoke to their submissions at the hearing on 30 May 2023, with the remaining written submissions being reviewed individually by Council on the day.

As a result of these submissions, Council has made several changes to this final Annual Plan from the Draft Annual Plan. These are detailed below.

We received several requests for new infrastructure such as playground facilities, water supply improvements, road safety improvements, road sealing, and new toilets, to name just a few. Where applicable, Council will make applications for external funding for these projects and consider them as part of the upcoming Long Term Plan.

Please also refer to the minutes from the Extraordinary Meeting of Council on 30 May 2023 which outline all Council decisions after consideration of submissions. These are available on our website, www.greydc.govt.nz/meetings.

Green Waste

In the consultation document, Council proposed two options for managing increasing costs to dispose of Green Waste:

Option A - In order for only users of the service to pay, a processing fee of \$100 per tonne GST excl with an additional green waste charge of \$60 GST excl per tonne will be implemented at McLeans Landfill and Resource Centres.

Option B - An increase in the general rate of \$160,000.

The decision was made to go with Option A, which was Council’s preferred choice. A green waste fee will be introduced at our solid waste facilities (McLeans landfill and Resource Centres) and will provide the necessary income to manage the costs of disposing of green waste.

Resource Management Act 1991 Fees and Charges 2023/24

A Statement of Proposal, prepared as part of the consultation, proposed fees to be charged under the Resource Management Act 1991

Each financial year Council reviews the fees and charges to ensure that those who benefit from the services of the resource consent activity pay a fair and reasonable share of the costs, that fees and charges reflect any changes in the cost of providing these services and that fees and charges align with Councils Revenue and Financing policy.

The following changes have been made to Resource Management Act fees and charges for the 2023/24 year. All other charges remain unchanged apart from inflationary adjustments.

An increase in Limited and Publicly Notified application fees to bring into line with actual costs

Increasing staff charge out rates so that the cost of staff time spent on a particular application is paid by the applicant and not the general ratepayer

Increased fees for inflation of 7.7%

Introduced a Planning Assistant/Officer charge to better reflect the work of Council Officers

Changed the Hearing Commissioner rates from a daily rate to an hourly rate

Significant projects/activities agreed to be funded by Council and included in the final Annual Plan 2023/2024

Project	Description	Funded From	Amount
Solid Waste Compost Bins Scheme	Funding for Council to provide compost bins to individuals who are over 65 and/or Gold Card holders to assist with the reduction of green waste fees they may incur.	Rates	\$10,000
Emergency Management	Funding for D4H electronic management system for the management of emergency response activities amounting to \$4,000 and the inclusion of \$7,500 for training Council staff.	Rates Existing Budget	\$7,500 \$4,000
Councillor Remuneration	Inclusion of an additional \$37,406 representing the increase presented by the Remuneration Authority for Councillor Remuneration from 1 July 2023.	Rates	\$37,406

Effect on rates

Grey District Council has settled on an average rate increase of 5.99% for next year. Decisions made by Council at the Draft Annual Plan hearing resulted in some additional costs as detailed above, that increased the average rate rise. Council chose to remain in line with Council's Long Term Plan, which forecast an average rate increase of 6% for year three.

Note: Which area of the District you live in, what services are available to your property and what the property is used for (ie residential, rural, commercial use etc) determines what rates you will pay and the change in your rates for the coming year may more or less than the average increase of 5.99%.

2024-2034 Long Term Plan

Council will be developing the 2024-2034 Long Term Plan in late 2023/early 2024. The public will have an opportunity to have their say on the Draft Long Term Plan and the community are advised to watch our website for updates closer to the time, www.greycdc.govt.nz.

6 About the plan

What is in the plan?

PART A: Introduction

This section gives an overview of the Plan.

PART B: Community outcomes – Council’s Strategic Vision

Council sets out what its strategic vision for the District is, beyond those things that the Council is directly responsible for. These are also referred to as Community outcomes. We link the strategic vision/community outcomes to the activities that Council undertakes to demonstrate how Council is contributing to their delivery.

PART C: What Council Does – reported by *Groups of activities*

An overview is provided for each group of Council activities, outlining the financial requirements, the major priorities and projects for each activity. It also outlines how Council is going to measure its financial and non-financial performance in achieving activity goals and how they link to Council’s overall strategic direction.

Further detailed information in respect of the separate activities is contained in Activity Management Plans (AMP). Please contact our offices if you would like more information on the AMPs.

PART D: Forecast financial statements, rating and other information

An overall forecast financial summary is given for the 2023/2024 year. This information is collated from the financial information for each activity described in the previous section. It also outlines the rates to be set and the main fees and charges to be set for the 2023/2024 year.

What is the Annual Plan?

This Annual Plan is the Council's budget for the financial year 2023/2024. It explains what services we provide and how the Council intends to pay for the services it provides. It focuses on the adjustments the Council needs to make in light of the previous year's financial performance, updated financial figures, cost increases and inflation. It also outlines the performance targets Council strives to achieve for each group of activities.

An Annual Plan supports the Council's Long Term Plan (LTP) by providing integrated decision making and co-ordination of the Council's resources. Every three years Council must prepare an LTP, covering at least ten years. The latest LTP for (2021–2031) was adopted by Council in June 2021 and covers the ten-year period from 1 July 2021 to 30 June 2031. The LTP explains what Council intends to do and what the cost will be. It is the product of extensive strategic planning, community engagement and public consultation.

The Annual Plan for 2023/2024 is based on year three of the LTP and covers the period 1 July 2023 to 30 June 2024.

The Council is required by the Local Government Act 2002 to produce an Annual Plan. Under the Local Government Act 2002 (section 95, clause 2A), consultation is required if the Annual Plan differs significantly or materially from the relevant year of the LTP. This year Council consulted on solid waste, and fees and charges relating to the Resource Management Act 1991.

Reporting on the plan

At the end of each financial year (30 June), an Annual Report is completed, outlining Council’s actual financial performance as well as those non-financial performance measures that Council uses to measure its achievement.

Explanation of the differences from the Long Term Plan 2021-2031

There has been an increase in interest costs along with an additional increase in inflation since the LTP was produced. These increases are due to the effects of the COVID-19 pandemic and factors largely external to New Zealand and have been included within this annual plan.

Relationship between the Long Term Plan and other documents



Groups of Council Activities

Council is involved in a wide range of activities and to provide information on each in detail in this Plan would make it a very large document. The Local Government Act (the Act) requires that a Council's Long Term Plan (LTP) include groups of activities and identify core activities which sit under those groups. The Act prescribes mandatory activity groups, which are:

- Water supply
- Wastewater and the treatment and disposal of wastewater
- Stormwater drainage
- Flood protection and control works
- Provision of roads and footpaths

Flood protection and control works is a function undertaken by the West Coast Regional Council and so is not included as an activity group in our LTP's.

Other activities and activity groups are at the discretion of individual Councils. We have grouped our activities using the following criteria to decide on the most appropriate grouping:

- The proportion of Council's total income the activity makes up. For example, roading represents a significant proportion of Council's total income, and therefore this presents a good enough reason to report this activity on its own. Likewise, an activity that has little financial impact may be more likely to be grouped in with others.
- How similar activities are to another. For example, activities such as Swimming Pools and Libraries are often referred to as community assets. Whilst they make an important contribution towards our community, they are not considered essential services like roading, water supply etc are. You will therefore see these types of activities grouped together in this Plan.

The graphic on the following page shows how our activities are grouped for this Plan. They are the same as they were in the 2021-2031 LTP.

Council's groups of activities



PART B: Council's Vision and Community Outcomes

1 Vision

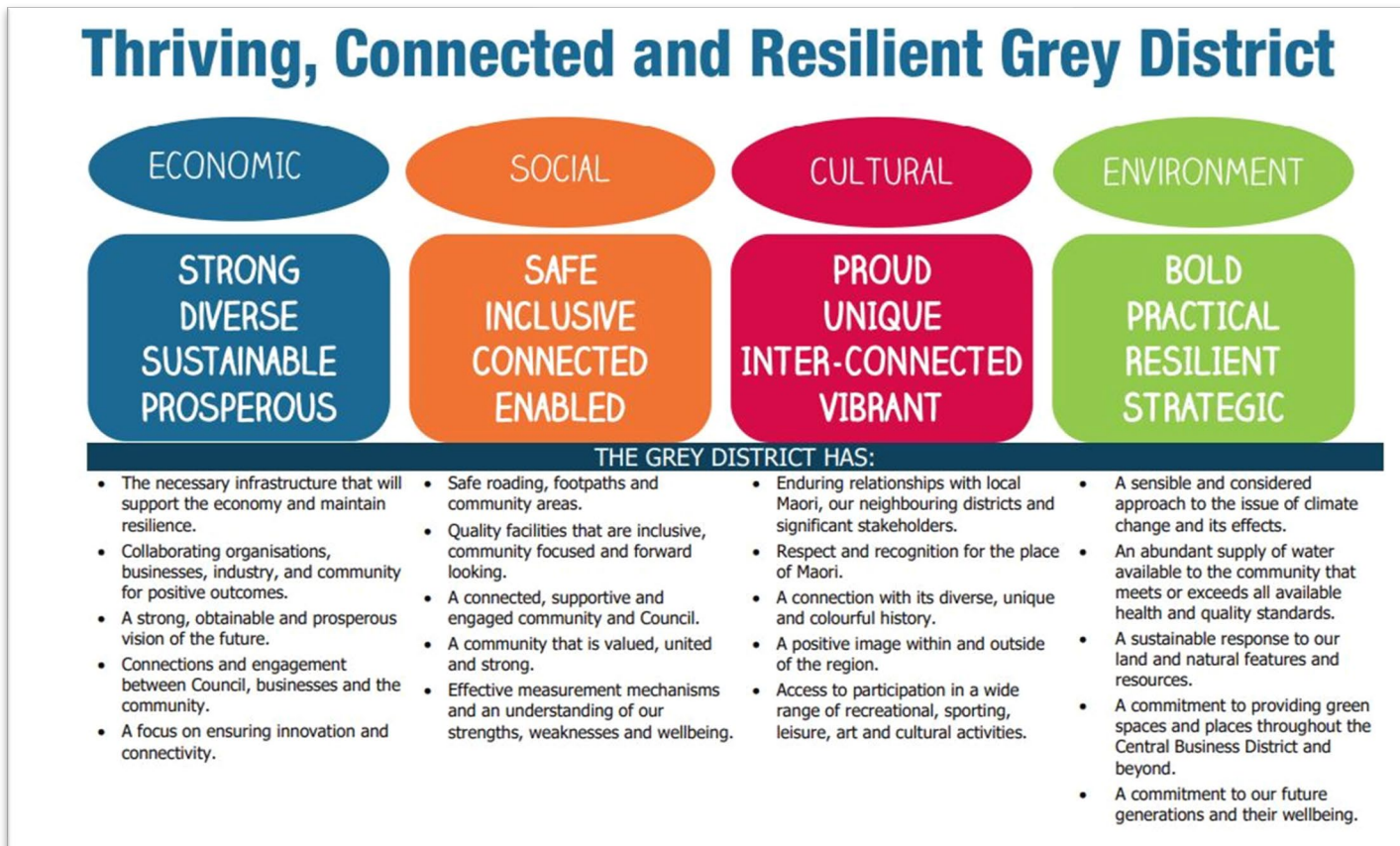
Thriving, Connected and Resilient Grey District

2 Mission

We are one exceptional team, providing outstanding customer service to our community

Fit for Future challenges - An engaging and resilient organisation - Customer focused Council

3 How the mission links to our outcomes



PART C: What Council Does: Groups of Activities

1 Land transport

SUMMARY

As well as renewals, Council will be continuing with the planned programme for 2023/2024, including the following projects:

- Construction of barriers in the Nelson Creek Road, Arnold Valley Road, Atarau Road and Taylorville Road. Identified as Miscellaneous Capital in the Long Term Plan Year 3.
- Roading improvement to Lake Brunner and Mackay Street Roundabout. Identified as Miscellaneous Capital in the Long Term Plan Year 3.
- Seven Mile and Clear Creek Bridge Replacement. Per renewals projects identified in Year 3 of the Long Term Plan.
- Shantytown Cycle Trail (subject to funding) – Construction phase identified in Year 3 of the Long Term Plan.
- Continuing Renewal programme per Year 3 of the Long Term Plan (Roads, footpaths, streetlights).

It is recommended that readers refer to the 2021-2031 Long Term Plan for full information on all future challenges and issues affecting this activity.

Activities included in this group

Land Transport includes the following key functions:

- Council roads, including associated facilities such as streetlights, cycle lanes and road signs (State Highways excluded as they are the responsibility of the New Zealand Transport Agency (NZTA))
- Footpaths
- Bridges and large culverts
- Bus shelters
- Promotion of road safety

The car parking function is dealt with under the Commercial/Property section.

The management and maintenance of the Greymouth to Taramakau Bridge section of the West Coast Wilderness Trail is included in this activity.

Why we are involved in land transport activities

Council provides sealed roads (including bridges where necessary), footpaths, bus shelters and streetlights so that motor vehicles, bicycles and pedestrians can travel efficiently and safely.

Modern society cannot function without access. Access is important as it enables the convenient movement of people and goods to places of work, trade, health services, education and recreation.

Promotion of road safety is also important to avoid damage to property, injury, and deaths while people are using land transport infrastructure.

Contribution to Council's Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Sustainable Prosperous	<ul style="list-style-type: none"> Well maintained roading and bridge network to provide access within the district Well maintained footpaths to provide access
Social Wellbeing	
Safe	<ul style="list-style-type: none"> The well-maintained roading network, cycle lanes, footpaths, cycleways ensure safe travel for motorists, pedestrians and cyclists Streetlights and lighting for community safety The provision of bus shelters for safety of school children Road safety promotion activities enhance the safety of the community
Connected	Well maintained roading network, footpaths, cycle lanes and cycle paths for connection to activities, businesses, communities, and industry.

What we'll provide

A summary of Council's roading infrastructure is as follows:

Land Transport Component		Quantity
Roads (Council roads do not include State Highways)		
Urban	km	161
Rural	km	487
Total	km	648
Footpaths	km	106.8
Bridges and Large Culverts	number	209
Street Lights	number	1584
Bus Shelters	number	43
Separated Walking and Cycling Pathways	km	22.2

Council will undertake the following:

- On-going maintenance of land transport assets (roads, footpaths etc)
- Annual road and footpath resurfacing
- Annual road and footpath construction and pavement surfacing
- Annual safety works
- Provision and maintenance of pedestrian crossings, street name signs, street lighting and traffic sign maintenance
- Participate as a member of the Regional Road Safety Committee
- Participate as a member of the Regional Technical Advisor Group for the Regional Land Transport Committee
- Participate as a member of the Regional Land Transport Committee

How we'll measure our performance

* There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of residents are satisfied with Council's roading network	72%
	% of residents are satisfied with the way local roads are maintained	54%
	% of residents are satisfied with the way footpaths are maintained	50%
	% of customer requests responded to within 10 working days	87%
The condition of our roads, bridges and footpaths	% of roads which meet smooth roads standard	90%
	% of sealed road network resurfaced per year	7%
	% of footpaths at service standard of "fair" or better (as measured against condition ratings set in GDC Land Transport AMP)	80%
	% of bridges posted more than class 1-44 tonnes	93%
	% of bridges can cross 50MAX or HPMV	90%
The safety of our roads	Maximum % of fatalities/serious injury crashes on local roads contributed to by road factors <ul style="list-style-type: none"> 2021/2022 – 1 out of 6 fatal/serious injury crashes were attributable 2018/2019 – 3 out of 6 fatal/serious injury crashes were attributable 	<17%
	Change in number of fatalities/serious injury crashes from previous year on local roads <ul style="list-style-type: none"> 2021/2022 – 6 fatal/serious crashes 2018/2019 – 6 fatal/serious crashes 	Reduction > 1

Financial information

Land Transport funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	2,849	2,738	3,127
Targeted rates	-	-	-
Subsidies and grants for operating purposes	1,970	1,918	1,823
Fees and charges	74	74	49
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, & other receipts	162	162	164
Total operating funding [A]	5,055	4,892	5,163
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	2,765	2,665	2,843
Finance costs	3	63	9
Internal charges and overheads applied	685	720	749
Other operating funding applications	-	-	-
Total applications of operating funding [B]	3,453	3,448	3,601
Surplus (deficit) of operating funding [A - B]	1,602	1,444	1,562
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	2,887	3,567	3,171
Development and financial contributions	-	-	20
Increase (decrease) in debt	1,848	169	1,450
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	4,735	3,736	4,641
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	413	964	2,567
—to replace existing assets	5,647	4,104	3,725
Increase (decrease) in reserves	277	112	(89)
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	6,337	5,180	6,203
Surplus (deficit) of capital funding [C - D]	(1,602)	(1,444)	(1,562)
Funding balance: [A - B] + [C - D]	-	-	-

Land transport revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	2,849	2,738	3,127
Targeted rates (including targeted rates for water supply)	-	-	-
Subsidies and grants (operating and capital)	4,857	5,485	4,994
User charges and regulatory income (consent fees, infringements etc...)	74	74	49
Internal charges and overheads recovered	-	-	-
Other income	162	162	184
Total income	7,942	8,459	8,354
EXPENDITURE			
Operating & maintenance costs	2,765	2,665	2,843
Finance costs	3	63	9
Internal charges and overheads applied	685	720	749
Other operating expenditure	-	-	-
Depreciation	4,551	4,692	4,863
Total expenditure	8,004	8,140	8,464
Surplus (deficit) of activities	(62)	319	(110)

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
William Stewart Bridge Replacement	124	-	-
Shantytown Cycle Trail	275	950	990
Miscellaneous new capital	14	963	1,577
	413	1,913	2,567

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
General bridge renewals (including components)	104	105	99
Replacement of assets after severe weather	490	495	-
On-going minor safety improvements and miscellaneous	998	1,007	778
Footpath renewals	26	27	43
General renewals	4,029	2,470	2,805
	5,647	4,104	3,725

2 Stormwater

SUMMARY

As well as renewals, Council will be continuing with the planned programme for 2023/2024, including the following projects:

- Greymouth Stormwater upgrades in Shakespeare Street and Petrie Avenue.

It is recommended that readers refer to the 2021-2031 Long Term Plan for full information on all future challenges and issues affecting this activity.

Activities included in this group

Stormwater includes the following key functions:

- Management of stormwater systems (mostly in urban residential areas), including public open drains.
- Flood prevention. This includes maintaining urban watercourses.

Note: Council has a minor Flood Protection responsibility in that it puts floodgates in place in specific locations when levels in the Grey River reach a specific height.

It also maintains and operates flood pump stations at Johnston Street and Tarry Creek Greymouth as part of the Greymouth Flood Scheme on behalf of the Greymouth Flood Scheme Committee (a joint Grey District Council and West Coast Regional Council committee).

Why we are involved in stormwater activities

Council needs to control stormwater to protect our community’s health and safety, and minimise property damage and access. Adequate collection and disposal arrangements are of critical importance and the flood prevention focus is important.

Contribution to Council’s Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Sustainable	The effective management and strategic approach of the stormwater system provides continuity of access to infrastructure and property throughout the district.
Social Wellbeing	
Safe	The effective management of the stormwater system provides community, industry, and business with assurances of safety.
Environment Wellbeing	
Practical Resilient Sustainable	The effective management and strategic approach of the stormwater system provides for resiliency and a sustainable environment throughout the district.

What we provide

A summary of Council’s stormwater infrastructure is as follows:

Community	Pipe Drains (metres)	Stormwater Pump Stations (number)	Flood Scheme
Ahaura	1,031.28		
Blackball	2,059.12		
Blaketown	9,947.61	1	Greymouth Scheme
Cobden	20,402.30	1	Greymouth Scheme
Dobson/Taylorville	5,520.22		
Greymouth	60,855.34	2	Greymouth Scheme
Iveagh Bay	1,618.23		
Karoro	7,047.32		
Moana	4,916.32		
Runanga	11,589.52		
Rural	3,219.42		
South Beach/ Paroa	4,245.33	1	Jacks Road - Paroa
Stillwater	12.8		
Total	132,428.54	5	

Since the last LTP (2021) the total length of stormwater pipe networks has increased from 128.8km to 132.4km, a 3.6km increase. A significant proportion of this increase (2.2 km) was in the Greymouth area where existing combined stormwater and sewer pipes have become dedicated stormwater only pipes, due to installing new sewer only pipes for the Greymouth sewage treatment scheme.

Information on minor stormwater drains in urban areas is incomplete and efforts to record actual data are on-going.

How we'll measure our performance

* There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Customer satisfaction	Number of complaints received about a Council stormwater scheme (per 1,000 properties connected to a Council scheme) Number of service connections: 6,199	Total complaints: 30 Per 1,000 properties: 4.8
	% of residents are satisfied with the way their property drains stormwater in urban and residential areas	70%
The reliability and efficiency of the stormwater system	Maximum number of flooding events * <i>* Note: a flood event is defined as a 50-year flood, which is a flood event that has a 2% probability occurring in any given year. To measure this Council will obtain information on corresponding storm event rainfall intensities.</i>	Nil
	For each flooding event, maximum number of habitable floors affected (per 1,000 properties connected to a Council scheme) Number of serviced urban properties: 6,199 <i>Note:</i> <ul style="list-style-type: none"> <i>Council is only measuring reported incidents in urban areas where the stormwater network is.</i> <i>Number of serviced properties includes all urban properties, whether connected to the Council service or not. Some properties discharge stormwater via their own property stormwater system to watercourses.</i>	Total floors: 2 Per 1,000 properties: 0.32
Stormwater discharges are managed without adversely affecting the receiving environment	Median response time to attend a flooding event	3 hours
	Number of abatement notices	2
	Number of infringement notices	1
	Number of enforcement orders	Nil
	Number of successful prosecutions	Nil
	<i>Total for all enforcement actions</i>	3

Financial information

Stormwater funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	1,352	1,663	1,284
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, & other receipts	-	-	-
Total operating funding [A]	1,352	1,663	1,284
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	607	608	634
Finance costs	26	32	48
Internal charges and overheads applied	209	212	255
Other operating funding applications	-	-	-
Total applications of operating funding [B]	842	852	937
Surplus (deficit) of operating funding [A - B]	510	811	347
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	686	(3)	731
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	686	(3)	731
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	289	283	295
—to replace existing assets	1,159	1,180	973
Increase (decrease) in reserves	(252)	(655)	(190)
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	1,196	808	1,078
Surplus (deficit) of capital funding [C - D]	(510)	(811)	(347)
Funding balance: [A - B] + [C - D]	-	-	-

Stormwater revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	1,352	1,663	1,284
Targeted rates (including targeted rates for water supply)	-	-	-
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc...)	-	-	-
Internal charges and overheads recovered	-	-	-
Other income	-	-	-
Total income	1,352	1,663	1,284
EXPENDITURE			
	-	-	-
Operating & maintenance costs	607	608	634
Finance costs	26	32	48
Internal charges and overheads applied	209	212	255
Other operating expenditure	-	-	-
Depreciation	704	728	1,189
Total expenditure	1,546	1,581	2,127
Surplus (deficit) of activities	(194)	82	(843)

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
Nolan Crescent Stormwater Upgrade	4	3	4
Miscellaneous new capital	285	280	291
	289	283	295

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
General renewals of the network	1,159	1,180	973
	1,159	1,180	973

3 Wastewater

SUMMARY

Council will be continuing with planned programme renewals for 2023/2024 with the most significant renewal being the following:

- Greymouth Treatment facility will have the UV treatment plant replaced.

Activities included in this group

Wastewater includes collection, treatment, and disposal in the six (6) Council schemes of:

- Wider Greymouth area (Greymouth, Cobden, Blaketown, Boddytown, Dobson, Taylorville and Kaiata)
- Karoro, South Beach, Paroa
- Runanga/Dunollie
- Moana
- Blackball
- Iveagh Bay (Te Kinga)

Council will take over the Kaiata Park wastewater scheme in the near future once obligations of both parties have been met.

This activity does not cover on-site individual property waste disposal systems or public schemes that are owned and operated by other individuals or businesses.

Why we are involved in wastewater activities

By collecting, treating and disposing of wastewater, Council provides a service to residents and businesses that supports development in the District and protects the physical environment and our community's health.

Contribution to Council's Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Sustainable	The effective management, treatment and maintenance of waste and wastewater systems is integral to providing a strong and sustainable economy.
Social Wellbeing	
Safe	The effective management, treatment and maintenance of waste and wastewater systems is fundamental to the health and safety of people within the community.
Environment Wellbeing	
Practical Resilient Strategic	The effective and strategic management, treatment and maintenance of waste and wastewater systems ensures resiliency of the Environment now and into the future.

What we provide

A summary of Council’s wastewater infrastructure is as follows:

Community	Number of connections	Treated discharge to
Blackball	200	Ford Creek
Blaketown	Included in Greymouth	Grey River
Cobden	Included in Greymouth	Grey River
Dobson/Taylorville	Included in Greymouth	Grey River
Greymouth	3,696	Grey River
Iveagh Bay	51	Ground
Karoro	402	Tasman Sea
Moana	334	Arnold River
Runanga	543	7 Mile Creek
South Beach/Paroa	286 (part of Karoro WWTP)	Tasman Sea
Kaiata Park	64	Ground
TOTAL	5,512	

How we’ll measure our performance

* There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan

What we’re measuring	How we’ll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of residents are satisfied with wastewater service	65%
	Number of complaints received, e.g. about odour, faults, blockages, response times (per 1,000 sewerage connections) Number of service connections: 5,512	Total complaints: 50
The reliability and efficiency of the wastewater system	Number of wastewater overflows into houses due to faults in the public reticulation	Nil
	Number of dry weather sewerage overflows (per 1,000 sewerage connections) Number of service connections: 5,512	Total overflows: 9
Treated wastewater discharges are managed without adversely affecting the receiving environment	Median response times to reported faults <ul style="list-style-type: none"> to get to site (timed from notification) to resolve the problem (timed from notification) 	1 hour 5 hours
	Number of abatement notices	2
	Number of infringement notices	1
	Number of enforcement orders	Nil
	Number of successful prosecutions	Nil
	<i>Total for all enforcement actions</i>	<i>3</i>

Financial information

Wastewater funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	2,876	3,109	2,976
Subsidies and grants for operating purposes	-	-	-
Fees and charges	94	94	76
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, & other receipts	-	-	22
Total operating funding [A]	2,970	3,203	3,074
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,410	1,411	1,337
Finance costs	502	473	593
Internal charges and overheads applied	266	270	330
Other operating funding applications	-	-	-
Total applications of operating funding [B]	2,178	2,155	2,260
Surplus (deficit) of operating funding [A - B]	792	1,048	815
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	30
Increase (decrease) in debt	(164)	1,118	1,321
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	(164)	1,118	1,351
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	171	99	1,562
—to replace existing assets	457	2,067	603
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	628	2,166	2,165
Surplus (deficit) of capital funding [C - D]	(792)	(1,048)	(815)
Funding balance: [A - B] + [C - D]	-	-	-

Wastewater revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates (including targeted rates for water supply)	2,876	3,109	2,976
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc...)	94	94	76
Internal charges and overheads recovered	-	-	-
Other income	-	-	52
Total income	2,970	3,203	3,104
EXPENDITURE			
Operating & maintenance costs	1,410	1,411	1,337
Finance costs	502	473	593
Internal charges and overheads applied	266	270	330
Other operating expenditure	-	-	-
Depreciation	1,052	1,088	1,697
Total expenditure	3,230	3,243	3,956
Surplus (deficit) of activities	(260)	(40)	(852)

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
Grey mouth wastewater upgrade	-	-	1,461
Pond Effluent Upgrade	101	99	101
Miscellaneous new capital	70	-	-
	171	99	1,562

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
Renewals of the wastewater network - Runanga/Dunollie	74	311	295
UV Replacement Grey mouth	102	1,400	102
General renewals of the wastewater network	281	356	206
	457	2,067	603

4 Water supply

SUMMARY

Council is looking to complete the new Greymouth water reservoirs by the end of the 2023/2024 fiscal year. This will improve the water supply capability to Greymouth and the surrounding areas.

- Council is also continuing to focus on eliminating water loss using enhanced leak detection capabilities.

As well as renewals, Council will be continuing with the planned programme for 2023/2024.

Activities included in this group

This activity includes sourcing, treating and distributing water from the following Council water supply schemes:

- Wider Greymouth (Greymouth, Cobden, Blaketown, Boddytown, Karoro, South Beach, Paroa, Taylorville, Dobson and Stillwater)
- Runanga/Dunollie/Rapahoe (currently fed from Greymouth Scheme)*
- Blackball

*Note: While the Runanga water supply has been upgraded, it has not been commissioned and that community is currently connected to the Greymouth water supply.

Council will take ownership through vesting of the Kaiata Industrial Park water supply sometime soon as part of connecting the Kaiata township and Kaiata Industrial Park area to the Greater Greymouth water supply. This was a new scheme created as part of a subdivision development.

Why we are involved in water supply activities

Water is a basic need and an essential service. We provide quality, affordable water and, in the process contribute to:

- Our community’s health
- Community safety (through water supply for firefighting)
- Industrial and residential development

Contribution to Council’s Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Sustainable	The effective management, treatment and maintenance of water and water supply systems is integral to providing for a strong and sustainable economy.
Social Wellbeing	
Safe	The effective management, treatment and maintenance of water supply systems is fundamental to the health and safety of people within the community.
Environment Wellbeing	
Practical Resilient Strategic	The effective and strategic management, treatment and maintenance of water and water supply systems ensures resiliency of the Environment now and into the future.

What we provide

The three water supply networks operated and maintained by Council require approximately 204.9km of pipes, 15 reservoirs, and 15 pump stations to deliver over 2.6 billion litres of water per year.

There are over 5,100 households and businesses connected to a Council scheme. Twelve percent of the District's population provide their own water supply.

A summary of Council's water infrastructure and distribution is as follows:

	Greymouth	Blackball	Runanga/ Rapahoe
Number of connections	4,286	204	650 *
Bacterial compliance – treatment plant	Yes	Yes	Yes
Protoza compliance – treatment plant	Yes	Yes	Yes
Bacterial compliance – reticulation zone	Greymouth – yes Cobden – yes	Yes	Runanga – yes Rapahoe – yes

* Currently fed from Greymouth supply.

The above information is for the period 1 July 2016 to 30 June 2017 and is published by the South Island Drinking Water Assessment Unit.

Providing good quality water supply to our community is a core business for Council. Council is responsible for the operation and maintenance of these water schemes, which includes:

- Managing and maintaining the network so water is constantly available on demand and is delivered at an appropriate quality (colour and taste) and quantity (pressure and flow) (in part to meet firefighting requirements).
- Responding promptly to fix all faults.
- Detecting and fixing leaks, installing water meters for large commercial water users and water meter readings.
- Planning and carrying out renewals to replace assets in a timely manner.
- Monitoring water quality to ensure it meets the required standard and is not contaminated or presenting a health risk.
- Planning to respond to emergency events that may damage the network, such as earthquakes. We often refer to this as Lifelines Planning, as lifelines are critical services that will be needed during an emergency event.
- Forward planning to ensure future demand can be met, taking into account anticipated growth and other factors such as climate change impacts.

The physical works required for the maintenance of the schemes is contracted out, typically for five year contracts. Major renewals or new capital works are also contracted out via tender.

How we'll measure our performance

* There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of residents are satisfied with water supply service (where available)	58%
	Maximum number of complaints received about water clarity, taste, odour, pressure/flow, continuity of supply or Council's response to reported issues (per 1,000 water supply connections) Number of rated properties: 5,140	Total complaints: 133
	If deemed necessary by the Ministry of Health, any non-compliance is publicly notified as soon as practical, by advertising: <ul style="list-style-type: none"> • Within ½ hour on the website • Same day on the local radio station The next available publication of the local daily newspaper	Achieved
Council is providing a reliable, efficient and safe water supply	Maximum number of notifiable water supply transgressions with Drinking Water Standards per year: <ul style="list-style-type: none"> • Greymouth (includes Taylorville/Dobson/Stillwater) • Blackball • Runanga/Rapahoe* * Assumes the Runanga/Rapahoe supply will become or remain a chlorinated supply	Nil Nil Nil
	Maximum % of real water loss from reticulation system* (water loss measured from the reservoirs at least once per year): <ul style="list-style-type: none"> • Greymouth (includes Taylorville/Dobson/Stillwater) • Blackball • Runanga/Rapahoe 	20% 5% 15%
	Drinking water supply compliance with following sections of the drinking water standards: Part 4 – bacteria ¹ compliance criteria - <ul style="list-style-type: none"> • Greymouth (Taylorville/Dobson/Stillwater) • Runanga/Rapahoe* • Blackball Part 5 – protozoal ⁴ compliance criteria - <ul style="list-style-type: none"> • Greymouth (Taylorville/Dobson/Stillwater) • Runanga/Rapahoe* • Blackball * Assumes the Runanga/Rapahoe supply will become or remain a chlorinated supply	Bacteriological compliance: <ul style="list-style-type: none"> • Yes • Yes • Yes Protozoa compliance: <ul style="list-style-type: none"> • Yes • Yes • Yes

¹ Bacteria (e.g. E.Coli) and protozoa (e.g. Giardia and Cryptosporidium) are small living organisms (bugs and such like) that are harmful to humans. Bacteria can be removed by chlorine disinfection whereas protozoa cannot and require higher levels of treatment.

What we're measuring	How we'll measure	Target			
		2023/2024 Plan *			
Average consumption of drinking water per day per resident	Figures below are from June 2022 Annual Report			< 550 litres per person per day	
	<i>Scheme</i>	<i>Litres supplied per year</i>	<i>Population serviced²</i>		<i>Consumption³</i>
	Greymouth (incl Dobson/ Taylorville/ Stillwater)	2,682,899	8,360		705
	Runanga/ Rapahoe*	261,063	1,090		16.83
	Blackball	70,225	468		1
	Totals	3,014,187	9,730		639
	¹ Supply and consumption includes industrial/commercial use ² Normal resident population ex 2013 Census ³ Consumption expressed as litres per person per day. * Runanga/Rapahoe currently connected to Greymouth scheme				
Our response times to reported faults	Median response times to faults or unplanned interruptions: (Where contaminated sites are discovered or identified through site investigations response times will be longer if consents are required to remove and dispose of material)				
	Attendance time for urgent call-outs (from notification)			1 hour	
	Resolution time for urgent call-outs (from notification)			5 hours	
	Attendance time for non-urgent call-outs			1.5 working day	
	Resolution time for non-urgent call-outs			5 working days	

Financial information

Water supply funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	3,028	2,976	2,853
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	260
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, & other receipts	-	-	-
Total operating funding [A]	3,028	2,976	3,113
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,355	1,328	1,343
Finance costs	282	243	315
Internal charges and overheads applied	321	325	397
Other operating funding applications	-	-	-
Total applications of operating funding [B]	1,957	1,896	2,055
Surplus (deficit) of operating funding [A - B]	1,071	1,080	1,058
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	15
Increase (decrease) in debt	(61)	(70)	(13)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	(61)	(70)	2
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	83	82	86
—to replace existing assets	883	885	974
Increase (decrease) in reserves	44	44	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	1,010	1,010	1,060
Surplus (deficit) of capital funding [C - D]	(1,071)	(1,080)	(1,058)
Funding balance: [A - B] + [C - D]	-	-	-

Water supply revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates (including targeted rates for water supply)	3,028	2,976	2,853
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc...)	-	-	260
Internal charges and overheads recovered	-	-	-
Other income	-	-	15
Total income	3,028	2,976	3,128
EXPENDITURE			
Operating & maintenance costs	1,355	1,328	1,343
Finance costs	282	243	315
Internal charges and overheads applied	321	325	397
Other operating expenditure	-	-	-
Depreciation	549	567	1,384
Total expenditure	2,506	2,463	3,439
Surplus (deficit) of activities	522	513	(311)

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
Miscellaneous new capital	83	82	86
	83	82	86

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
General renewals of the water supply network	883	885	974
	883	885	974

5 Solid waste (refuse and recycling)

SUMMARY

To ensure ongoing capacity at McLeans Refuse site, Council are looking to complete construction of an additional refuse cell.

It is recommended that readers refer to the 2021-2031 Long Term Plan for full information on all future challenges and issues affecting this activity.

Activities included in this group

Waste management involves:

- Refuse collection
- Recovery of recyclable materials
- Management of Landfill and Clean fill and Resource Recovery Centres
- Management of minor quantities of hazardous waste
- Litter Bin management
- Waste minimisation
- Environmental monitoring, also of closed refuse facilities

Litter control is a Regulatory function and is covered under a separate Activity Management Plan.

Why we are involved in solid waste activities

Solid waste management is necessary for the health and quality of life of the community, the local economy and the environment.

Contribution to Council’s Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Sustainable	Efficient and responsible management of solid waste is an integral to providing for a strong and sustainable economy.
Social Wellbeing	
Safe	Efficient and responsible management of solid waste is fundamental to the health and safety of people within the community.
Environment Wellbeing	
Practical Resilient Strategic	Effective, strategic, and responsible management of solid waste provides for resiliency of the environment.

What we’ll provide

The Solid Waste infrastructure includes:

- McLeans Landfill and McLeans Recycling Centre, providing for:
 - Waste disposal in cells. The current cell is expected to have to be closed in approximately 2024.
 - A new cell was constructed in 2018, providing 6-7 years’ capacity.
 - Buildings and associated infrastructure for waste recovery and refuse recycling.
- Resource centres providing for limited capacity waste transfer facilities, with waste from time to time transferred to McLeans landfill:
 - Moana Resource and Recovery Centre
 - Blackball Resource and Recovery Centre
 - Nelson Creek Resource and Recovery Centre

Council’s services provide the following:

- Kerbside recycling for the CBD and urban area of greater Greymouth. This plan implements the decision to replace the current refuse bag collection for the remainder of Greymouth with kerbside refuse and recycling collection from year 2.
- Litter bins.

Council works with other Councils and industry on the West Coast and beyond for the safe collection, storage and disposal of specific classes of solid waste. Council also advocates for owner responsibility for specific classes of solid waste including but not limited to packaging and hazardous waste.

How we’ll measure our performance

** There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan*

What we’re measuring	How we’ll measure	Target
		2023/2024 Plan *
Customer satisfaction	% satisfied with the household rubbish and/or recycling collection service provided by the Council	85%
Facilities and services are managed without adversely affecting the receiving environment	% of waste collected is recycled ²	20%
	Maximum number of resource consent infringements	Nil

² Where Council provides a recycling service.

Financial information

Solid waste funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	257	577	351
Targeted rates	1,917	1,913	2,158
Subsidies and grants for operating purposes	50	50	70
Fees and charges	818	835	1,175
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, & other receipts	-	-	-
Total operating funding [A]	3,042	3,375	3,754
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	2,642	2,714	3,324
Finance costs	41	32	7
Internal charges and overheads applied	133	135	170
Other operating funding applications	-	-	-
Total applications of operating funding [B]	2,816	2,880	3,501
Surplus (deficit) of operating funding [A - B]	226	495	253
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	67	69	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,823	(378)	2,056
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	1,890	(309)	2,056
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	2,069	28	-
—to replace existing assets	37	148	2,309
Increase (decrease) in reserves	10	10	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	2,116	186	2,309
Surplus (deficit) of capital funding [C - D]	(226)	(495)	(253)
Funding balance: [A - B] + [C - D]	-	-	-

Solid waste revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	257	577	351
Targeted rates (including targeted rates for water supply)	1,917	1,913	2,158
Subsidies and grants (operating and capital)	117	119	70
User charges and regulatory income (consent fees, infringements etc...)	818	835	1,175
Internal charges and overheads recovered	-	-	-
Other income	-	-	-
Total income	3,109	3,444	3,754
EXPENDITURE			
Operating & maintenance costs	2,642	2,714	3,324
Finance costs	41	32	7
Internal charges and overheads applied	133	135	170
Other operating expenditure	-	-	-
Depreciation	163	166	76
Total expenditure	2,979	3,046	3,577
Surplus (deficit) of activities	130	398	177

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
Miscellaneous new capital	2,069	28	-
	2,069	28	-

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
New landfill cell design and construction and leachate Upgrade	-	-	2,155
General renewals	37	148	154
	37	148	2,309

6 Environmental services

Activities included in this group

District Planning

- District Plan
- Policy
- Resource Management (land use)
- Monitoring
- Proposed Te Tai Poutini Plan

Building Control

As a **Building Consent Authority (BCA)** Council carries out the following tasks:

- Processes building consent applications
- Grants and issues building consents
- Undertakes building inspections
- Issues Notices to Fix
- Issues Code Compliance Certificates
- Investigation of complaints relating to building work and illegal buildings
- Issues compliance schedules
- Any other functions and duties specified in the Building Act 2004

As a **Territorial Authority (TA)** Council carries out the following tasks:

- Performs functions relating to our Dangerous, Earthquake Prone and Insanitary Buildings Policy
- Administration and audit of building warrants of fitness (BWOFF)
- Investigation of building work related complaints where consents have not been applied for or issued
- Issues project information memorandum (PIM)
- Issues building consent discretionary exemptions under Schedule 1(2)
- Processes and Issues Certificates of Acceptance (CoA)
- Issues and amends compliance schedules
- Decides the extent to which buildings must comply with the building code when they're altered, are subject to a change of use, or their specified intended life changes
- Carries out any other functions and duties specified in the Building Act

Other Regulation

- Council bylaws
- District Plan (including noise), Building Act and freedom camping compliance

Health Regulation

- Inspection and licensing of food premises under the Food Hygiene Regulations 1974 and the Food Act 2004
- Annual registration of offensive trades, camping grounds, hairdressers, funeral directors, mortuaries and mobile shops, together with other duties under the Health Act 1956
- Responding, investigating and reporting on noise complaints and other duties under the Resource Management Act 1991 and the District Plan
- Ensuring appropriate steps are in place to limit the impact of commercial or industrial noise and ensure compliance within the noise provisions of the District Plan
- Inspection of liquor premises (participation in stakeholder compliance visits), licensing of liquor premises, reporting to the Alcohol Regulatory and Licensing Authority (ARLA) and the Grey District Licensing Committee (DLA) and administering new applications or renewals of managers certificates

Emergency Management

- Promoting community preparedness for emergencies.

- Working with other authorities, both locally and in the Region, to plan for and respond to hazards, risks and emergencies.
- Mobilising and responding in the event of an emergency.

Animal Control

- Investigation of complaints about dogs including barking, wandering, menacing and dangerous dogs
- Enforcing legislation and Council's bylaws which govern where dogs are permitted, control of dogs on a leash and fencing of dogs within a property boundary
- Impounding wandering dogs and taking steps to identify the owner of the dog
- Maintaining a register of dogs generally and for those classified as menacing or dangerous
- Responding to wandering stock complaints

Local Government legislation requires that Council, where possible, maintain a clear division between its operational and regulatory functions. Local authorities, as facilitators of development and growth, also have to comply with statutory requirements and administer legislative powers in a fair and objective manner and avoid conflicts of interest. It is for this reason that these activities are in the same grouping.

Why we are involved in environmental services activities

Council undertakes these activities to contribute to providing a safe, healthy and sustainable environment.

- The district planning service ensures the District is able to promote development to support a prosperous community without compromising rights of residents and the District's physical and natural assets/resources. It achieves this aim by appropriate application of the Resource Management Act, through the review and implementation of the District Plan and its resource consent and monitoring functions.
- Council's building control services ensure that the District's buildings and other associated structures (such as swimming pools) are safe, habitable and meet national legislative requirements. Of particular importance is Council's role in advising on and, where necessary, enforcing the statutory provisions relating to earthquake prone buildings.
- Other regulation activities focus on working with the community to ensure the District remains a peaceful and attractive place to live and work. By the careful application of Bylaws and other legal mechanisms, Council aims to reduce littering, effectively manage freedom camping and respond to noise nuisances, as well as encourage residents to maintain tidy sections.
- Health regulation services aim to protect our community from infectious and notifiable diseases by promoting food safety practices in food establishments. This activity also aims to ensure that hairdressing businesses, gaming machines, camping grounds and those selling liquor conform to appropriate standards.
- Emergency Management is in place make sure that our District is prepared for emergencies. The District is not only in a high rainfall area and, therefore subject to flooding, but inundation, cyclones and tornados have in the past caused problems. Most importantly, the District is a high risk earthquake area. Council subscribes to the principles of "reduce, readiness, response, and recovery" and "get ready – get thru".
- The dog and stock control service aims to provide a safer District by reducing dog-related offences through ensuring the registration of dogs, the education of their owners and the investigation of complaints. In addition, this service seeks to support safer road and rail corridors by responding to complaints about wandering stock and working with landowners to maintain stock proof fencing. Council undertakes this activity in accordance with its obligations under the Dog Control Act 1996 and Impounding Act 1955.

Contribution to Council’s Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Sustainable	<ul style="list-style-type: none"> The ongoing provision of District Planning/Resource Management, Regulatory, Compliance, Health and Food Safety and Animal Control provides a platform for a strong and sustainable economy. The provision of effective emergency preparedness and activated emergency activities ensures the ongoing operation of the economy in times and following emergency situations.
Social Wellbeing	
Safe Enabled	<ul style="list-style-type: none"> The ongoing provision of District Planning/Resource Management, Regulatory, Compliance, Health and Food Safety and Animal Control provide assurances of safety for all sectors of the community, business, and industry. The provision of emergency preparedness and activated emergency activities provides for safety of the community, as well as enabling communities to be prepared for these events.
Environment Wellbeing	
Practical Resilient Strategic	The ongoing provision of District Planning/Resource Management, Regulatory, Compliance, Health and Food Safety and Animal Control provide for resiliency and a future focus for our environment.

What we’ll provide

District Planning

We will:

- Ensure that the District Plan remains relevant to the community, up to date with legislative requirements and that the community is involved in any proposed plan changes.
- Provide an objective consent processing system that will process your consent within statutory timelines and ensure anyone affected by a resource consent is provided with an opportunity to submit.
- Monitor a range of land use consents and aspects of the District Plan as a means of ensuring compliance and that the Plan remains current.

To deliver this service Council will provide qualified and skilled planning officers, supported by skilled administration staff.

Te Tai o Poutini Plan

The Te Tai o Poutini Plan (TTPP) was publicly notified as a Proposed Plan on 14 July 2022.

The proposed (TTPP) is the combined District Plan for the Buller, Grey and Westland District Councils. Once finalised it is expected to replace the current individual district plans. TTPP sets out the objectives, policies, rules and methods to manage land use activities and subdivision across the districts. TTPP also includes online maps to show zoning, and where various rules apply.

Summarisation of the submissions is now complete and approval to notify and publish the summary of submissions will be sought at the TTPP Committee meeting on 18 April 2023. We anticipate the summary being available by 28 April 2023.

To learn more about the proposed TTPP please visit their website here: www.ttpp.nz

Building Control

We will:

- Continue to provide an efficient building consent processing service as well as ensure buildings are designed and constructed in line with national building Code requirements.
- Ensure that public and relevant commercial buildings have appropriate safety systems.

To deliver this service, Council will not only maintain accreditation as a Building Consent Authority but will provide qualified and skilled building officers supported by skilled administration staff.

Other Regulation

We will:

- Ensure that Bylaws and processes in implementing other legislation, such as the Litter Act, remain up to date, fair and deliver what the community want.
- Provide a dedicated compliance resource to ensure breaches of the Freedom Camping Act are actively monitored.
- Provide an after-hours noise control service to ensure that complaints are followed up without undue delay.
- Encourage residents to maintain their property in a way that does not cause nuisance to others.
- Provide an impoundment service for abandoned vehicles.

To deliver this service, Council will provide trained compliance officers and appropriate contractors to respond to complaints.

Health Regulation

We will:

- Ensure that food, hairdressing and other similar establishments meet the required hygiene and safety standards by inspecting such premises and ensuring they have appropriate safeguards and procedures in place.
- Monitor camping grounds for cleanliness.
- Undertake inspection and licensing of liquor premises and reporting to the Alcohol Regulatory and Licensing Authority (ARLA) and the District Licensing Agency (DLA).

To deliver this service Council will provide qualified environmental health officers and contractors to undertake inspections and respond to complaints.

Emergency Management

Council will:

- Continually educate the community on the need to be prepared for emergencies.
- Maintain a Civil Defence operational capacity to mobilise immediately if an emergency comes up. To limit loss of life and to restore services to normality as soon as possible.
- Keep the community informed of the measures that will become operational during such an emergency.

Animal Control

We will:

- Ensure that dogs found to be living in the District are registered and therefore traceable.
- Provide a 24-hour response service for reports of dangerous or roaming dogs or stock.
- Maintain facilities to hold dogs and stock.

How we'll measure our performance

* There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Council is efficiently processing information requests and consent applications within statutory time limits	% of Land Information Memoranda (LIMs) issued within 10 working days of application	100%
	% of non-notified land use consents processed within 20 working days	100%
	% of building consents issued with statutory time limits	100%
	% of Code of Compliance Certificates issued with statutory time limits	100%
	% of building inspection undertaken at agreed times	95%
We are ensuring that buildings within the District are safe and meet national quality standards	Grey District Council maintains accreditation as a building consent authority	Achieved
We are responding to service requests in a timely manner	% of after-hours noise complaints responded to within two hours	98%
	% of after-hours animal control complaints responded to within two hours	100%
	% of complaints about breaches of bylaws and District Plan rules are responded to within five working days	100%
	% of residents satisfied with Council's regulation of land use throughout the District	60%

Financial information

Environmental Services funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	1,414	1,613	1,377
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	903	989	1,186
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, & other receipts	319	314	405
Total operating funding [A]	2,637	2,916	2,968
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	735	736	764
Finance costs	6	5	9
Internal charges and overheads applied	2,132	2,162	2,144
Other operating funding applications	-	-	-
Total applications of operating funding [B]	2,873	2,903	2,917
Surplus (deficit) of operating funding [A - B]	(236)	13	51
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	31	31	-
Increase (decrease) in debt	5	5	(5)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	36	36	(5)
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	34	34	40
—to replace existing assets	6	6	5
Increase (decrease) in reserves	(240)	11	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	(200)	51	45
Surplus (deficit) of capital funding [C - D]	236	(15)	(51)
Funding balance: [A - B] + [C - D]	-	-	-

Environmental services revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	1,415	1,613	1,377
Targeted rates (including targeted rates for water supply)	-	-	-
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc...)	903	989	1,186
Internal charges and overheads recovered	-	-	-
Other income	350	345	405
Total income	2,668	2,947	2,968
EXPENDITURE			
Operating & maintenance costs	735	736	764
Finance costs	6	5	9
Internal charges and overheads applied	2,132	2,162	2,144
Other operating expenditure	-	-	-
Depreciation	8	8	7
Total expenditure	2,881	2,911	2,924
Surplus (deficit) of activities	(213)	36	44

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
Miscellaneous new capital	34	34	40
	34	34	40

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
Vehicle replacements	-	-	-
General renewals	6	6	5
	6	6	5

7 Commercial & Property

SUMMARY

Budgets include Council property upgrades and repairs and:

- Managing the Greymouth Aerodrome so that it is safe and convenient to use
- Operating the Port of Greymouth to ensure it is safe and effective for users albeit at a minimum level of service
- Managing and maintaining safe and convenient parking
- Maintaining retirement housing to an acceptable standard

It is recommended that readers refer to the 2021-2031 Long Term Plan for full information on all future challenges and issues affecting this activity.

Activities included in this group

Greymouth Aerodrome

- The aerodrome, including the runway, taxi area, grass runway for use by micro light aircraft as well as navigation lights.
- The Greymouth Aero Club as service provider to incoming and departing aircraft.
- Management of the land portfolio in the form of land leases and rights to occupy.

Parking

- The provision of parking.
- Regulating the use of parking.

Port of Greymouth

- Managing the port, breakwaters, wharves and slipway.
- Managing the navigation safety function.
- Managing the land holding portfolio.

Council property (commercial)

- A land leasehold portfolio consisting of 50 residential leases and 35 commercial leases.

Council property (operational)

- A building portfolio involving three leased buildings and the buildings supporting Council's administrative function (Tainui St and Runanga service centre).
- Other buildings enabling the delivery of community services, e.g. Westland Recreation Centre, Grey District Library History House museum, Women's Centre and Left Bank Art Gallery.
- Unused Council land consisting of various titles across the District.
- Management of leases with Mawhera Incorporating regarding land leased by Council.

Retirement Housing

- Maintaining and managing occupation of 118 units.
- Monitor the demand for further retirement housing units.

Why we are involved in commercial and property activities

Council provides these services as part of a much wider array of services aimed at improving the health, safety, enjoyment, and connectedness of our community. Each component contributes as follows:

- The aerodrome is an important strategic asset. It not only provides the opportunity for use by smaller commercial and private aircraft but also provides a convenient transport option for Grey Base Hospital for the transfer of patients and staff as well for emergency air rescue services. In addition, it is an important training venue for related activities and defensive driver training. St John’s Ambulance and Land Search & Rescue both have headquarters located on the aerodrome site.
- The Parking function is an integral component of a vibrant and growing CBD and important access to other key services in the District. It provides for safety and convenient access to commercial, educational and service industries and venues.
- The ownership of the Port was transferred to Council as part of the 1989 Local Government Reorganisation. Port of Greymouth is an important fishing asset as it is located closest to the lucrative Hokitika Trench fishing grounds. It provides safe berthage to a local and, from time to time, visiting fishing fleet as well. It is home to the fish handling and processing activities of two firms.
- Council is committed to managing its commercial property portfolio responsibly to maximise revenue for the benefit of all residents.
- Council provides retirement housing for disadvantaged, elderly persons to give them warm, safe, and affordable accommodation.

Contribution to Council’s Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Sustainable Prosperous	The management and operation of Council’s commercial property, including the Port and Aerodrome, are essential to enable the district to have a strong economy. The management and maintenance of parking facilities provide benefit in providing for a strong and sustainable local economy.
Social Wellbeing	
Safe Connected Enabled	The management and operation of Council’s commercial property, including the Port and Housing is integral for connection outside of the district for safety and enablement of local and regional economy. The management, maintenance and provision of safe parking facilities assist with community enablement and safety.
Environment Wellbeing	
Resilient	The management and operation of Council’s commercial property, including the Port and Aerodrome assist the district’s resiliency under several scenarios.

What we’ll provide

Greymouth Aerodrome

We will:

- Manage and maintain all aspects of the aerodrome so they are safe and convenient to use.
- Manage the aerodrome land portfolio responsibly and to maximise revenue for the activity.
- Maintain Lifelines functions.

Parking

We will:

- Manage and maintain safe and convenient parking in line with public requirements, special needs and available budgets.

- Proactively identify needs for new parking and respond to it.
- Through education and regulation ensure that available parking can be used productively.

Port of Greymouth

We will provide a Port service on a minimalistic basis with its main focus being on maintaining practicable Navigation Safety. As part of this, Council will, amongst others:

- Maintain a Slipway for vessels, allowing for limited, non-polluting activities.
- Maintain a cargo on and offloading facility along Richmond Quay on the basis that the users will be responsible for securing associated Resource Consents and certification as necessary.
- Provide berthing facilities for fishing vessels.
- Manage the Port land holding with a view to maximizing revenue for the Port through land sales or land leases.

Council property

We will:

- Manage Council's property portfolio responsibly and prudently to maximise revenue and occupation for the benefit of all residents.

Retirement Housing

We will:

- Continue to provide comfortable and affordable retirement housing.
- Maintain a fair and transparent system of access to retirement housing.

How we'll measure our performance

* There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan

Parking

What we're measuring	How we'll measure	Target
		2023/2024 Annual Plan *
Customer satisfaction	% of residents are satisfied with the availability of public parking	70%

Port of Greymouth

What we're measuring	How we'll measure	Target
		2023/2024 Annual Plan *
Customer satisfaction	Annual survey of Port users completed in August, measuring satisfaction	75%

Retirement Housing

What we're measuring	How we'll measure	Target
		2023/2024 Annual Plan *
An affordable, well maintained and efficient retirement housing service is provided	Achievement of minimum percentage of occupancy rates	95%
Customer satisfaction	% of tenants satisfied with the service (annual survey of tenants)	90%

Financial information

Commercial and property funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	491	506	474
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,381	1,406	1,214
Internal charges and overheads recovered	591	617	402
Local authorities fuel tax, fines, infringement fees, & other receipts	69	69	414
Total operating funding [A]	2,532	2,598	2,504
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,679	1,719	1,707
Finance costs	316	297	286
Internal charges and overheads applied	567	576	440
Other operating funding applications	-	-	-
Total applications of operating funding [B]	2,562	2,592	2,433
Surplus (deficit) of operating funding [A - B]	(30)	6	71
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	716	406	810
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	716	406	810
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	255	100	521
—to replace existing assets	594	309	214
Increase (decrease) in reserves	(163)	3	146
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	686	412	881
Surplus (deficit) of capital funding [C - D]	30	(6)	(71)
Funding balance: [A - B] + [C - D]	-	-	-

Commercial and property revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	491	506	474
Targeted rates (including targeted rates for water supply)	-	-	-
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc...)	1,381	1,406	1,214
Internal charges and overheads recovered	591	617	402
Other income	22	70	414
Total income	2,485	2,599	2,504
EXPENDITURE			
Operating & maintenance costs	1,681	1,719	1,707
Finance costs	314	297	286
Internal charges and overheads applied	567	576	440
Other operating expenditure	-	-	-
Depreciation	596	609	742
Total expenditure	3,158	3,201	3,176
Surplus (deficit) of activities	(673)	(602)	(672)

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
Customer Services Hub/Security	102	100	-
Miscellaneous new capital	255	100	521
	357	100	521

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
Slipway Renewal	-	-	4
Breakwater Renewal - Rock Wall and Wave traps	52	104	-
General renewals	542	205	210
	594	309	214

8 Community & Recreation

SUMMARY

The following items/activities have been included in our budgets for 2023/2024:

- Managing and maintaining our buildings and public spaces including our parks, reserves, tracks and facilities
- Responding promptly to fix all faults

It is recommended that readers refer to the 2021-2031 Long Term Plan for full information on all future challenges and issues affecting this activity.

Activities included in this group

Community facilities/services include:

Libraries

- Greymouth Library

Swimming Pools

- Westland Recreation Centre

Heritage, Arts & Culture

- Museum operations
- Financial support to other Arts, Culture and Heritage bodies

Indoor Sport Centres

- Westland Recreation Centre

Cemeteries

- Karoro Cemetery
- Gladstone Cemetery
- Stillwater Cemetery
- Barrytown Cemetery
- Blackball Cemetery
- Ahaura Cemetery

- Nelson Creek Cemetery (Ngahere)
- Moonlight Cemetery (not maintained)
- Maori Gully Cemetery
- Cobden Cemetery
- Greenstone Cemetery
- Dunganville Cemetery (not maintained)
- Notown Cemetery
- Napoleon’s Hill Cemetery (not maintained)
- Interment (burial) services
- Application and pre-purchase of burial plots
- Cemetery records

Parks and Tracks

- Parks
- Playgrounds
- Walking tracks
- Other open areas accessible to the public

Public restrooms

- Ten public toilets, some with other facilities

Council’s In-house task force

Why we are involved in community and recreation activities

It is a requirement for any community to have access to a wide range of services that makes living in that area and visiting that area attractive and enjoyable. Community and recreation activities and services are often described as making a community whole. These services often define a community and give the community identity and a sense of belonging.

Services can be in the form of active and passive recreation and enjoyment.

Facilities offered by Grey District Council are critical services that ensure the wellbeing of our communities and answer the needs of society. Whether those needs be economic, social, environmental, emotional, or physical, our facilities are where people can feed their imaginations, rebuild their lives, find direction, upskill themselves, and put the theory of growth, understanding and tolerance into practice.

Contribution to Council’s Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Diverse Sustainable Prosperous	<p>The provision and effective management of recreational and sports facilities, along with the Library and Museum Services contributes to a strong, sustainable, prosperous and diverse economy.</p> <p>The provision and effective management of retirement housing assists with a strong, sustainable, and diverse economy.</p> <p>The provision, strategic management, and maintenance of public toilet facilities for the community and visitors assists with a strong, prosperous and sustainable economy.</p> <p>The enablement of arts facilities assists with a diverse and strong economy.</p> <p>The management and maintenance of parks, reserves and cemeteries assists with a sustainable and strong economy.</p>
Social Wellbeing	
Safe Inclusive Connected Enabled	<p>The provision and effective management of recreational and sports facilities, along with the Library and Museum Services makes for an inclusive, connected, safe and enabled community.</p> <p>The provision and effective management of retirement housing enables a safe, enabled and connected community.</p> <p>The provision, management, and maintenance of public toilet facilities for community and visitors assists with safety in the community.</p> <p>The enablement of arts facilities assists in an inclusive, enabled and connected community.</p> <p>The provision and maintenance of parks, reserves and cemeteries provides a safe, connected, and enabled community.</p>
Connected	Well maintained roading network, footpaths, cycle lanes and cycle paths for connection to activities, businesses, communities and industry.
Cultural Wellbeing	
Proud Unique Inter-connected Vibrant	<p>The provision and effective management of recreational and sports facilities, along with the Library and Museum Services contributes to a proud, unique, inter-connected and vibrant culture.</p> <p>The enablement of arts facilities assists in and proud, unique and vibrant culture.</p> <p>The provision and maintenance of parks and reserves provide a unique and vibrant culture.</p>

What we’ll provide

Libraries

We will:

- Encourage a reading culture, as reading underpins all the skills needed to enable New Zealanders to make better lives for themselves, their whanu, and their communities.
- Provide collections that entice, inspire and inform.
- Deliver literacies for a twenty-first century world including information, digital, oral and visual literacies.
- Promote community connectedness with appropriate activities and programmes that cultivate a sense of belonging.
- Contribute to a thriving community hub as an ‘anchor’ facility within the Greymouth CBD.

Swimming Pools

We will:

- Continue to provide access to the Westland Recreation Centre pools and facilities on a seven days per week basis throughout the year (with closure on some statutory holidays only and for necessary maintenance from time to time).
- Continue to provide events, facilities and programmes which meet the needs of our community and enhance their health and wellbeing.

Heritage, Arts and Culture

Council takes an interest in making sure that other arts and culture facilities are sustainable and does this through advocacy, co-operation and financial support where possible. Council provides financial grants to organisations arts and culture facilities and does so through the Grey District Council Contestable Fund. The Contestable Fund uses the Council's Vision and Outcomes as criteria that is applied to the funding. Council also provides financial support to the West Coast Society of the Arts and the Regent Theatre.

We will:

- Safeguard our memories by collecting documents, ephemera, objects and images that tell the stories of the Grey District.
- Make our resources available to researchers and visitors through well catalogued and accessible collections and resources.
- Tell our stories through engaging exhibitions and displays.
- Maintain financial and other support for other bodies and institutions active in the field of Arts, Culture and Heritage.

Indoor Sport Facilities

We will:

- Continue to develop the Westland Recreation Centre, as part of a Recreational Hub, as a high quality facility and will, in the process, seek to maximise efficiencies by optimising cooperation with other sporting bodies that form part of the hub.
- Provide access to the Westland Recreation Centre on a seven days per week basis throughout the year (with closure on some statutory holidays only and for necessary maintenance from time to time).
- Continue to provide events, facilities and programmes which meet the needs of our community and enhance their health and wellbeing.

Cemeteries

We will:

- Maintain all cemeteries (open and closed) to a standard that respects those buried there. The exception is Moonlight, Dunganville and Napoleon's Hill Cemeteries which are historic cemeteries and do not require the same level of maintenance.
- Provide all associated services professionally.

Parks and Tracks

We will:

- Maintain parks, tracks and associated facilities to a good standard.

Public Restrooms

We will:

- Maintain accessibility to facilities throughout the year.
- Maintain the services to a good, functional and hygienic standard.
- Upgrade/provide new facilities on a prioritised basis and dependent on available funding/subsidies.

In House Task Force

We will:

- Continue to provide handyman services to Council activities.
- Continue to provide garden maintenance services to Council properties around the District.

How we'll measure our performance

* There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan

Libraries

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of residents are satisfied with service	82%

Westland Recreation Centre / Swimming Pools

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of users are satisfied with service	75%
	% of users are satisfied with WRC stadium	75%
	% of users are satisfied with WRC fitness centres/gym/fitness classes	65%

Cemeteries

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of residents satisfied with the standard of cemetery facilities	77%

Parks and Tracks

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of residents are satisfied with the service	85%

Public toilets

What we're measuring	How we'll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of residents are satisfied with the service	72%

Financial information

Community and recreation funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	4,508	4,643	4,908
Targeted rates	64	94	-
Subsidies and grants for operating purposes	69	68	31
Fees and charges	1,364	1,324	1,057
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, & other receipts	31	31	64
Total operating funding [A]	6,036	6,160	6,060
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	4,528	4,688	4,308
Finance costs	186	160	154
Internal charges and overheads applied	862	872	1,274
Other operating funding applications	-	-	-
Total applications of operating funding [B]	5,576	5,721	5,736
Surplus (deficit) of operating funding [A - B]	460	439	324
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(85)	46	(98)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	(85)	46	(98)
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	6	6	86
—to replace existing assets	254	391	140
Increase (decrease) in reserves	115	88	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	375	485	226
Surplus (deficit) of capital funding [C - D]	(460)	(439)	(324)
Funding balance: [A - B] + [C - D]	-	-	-

Community and recreation revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	4,508	4,643	4,908
Targeted rates (including targeted rates for water supply)	64	94	-
Subsidies and grants (operating and capital)	69	68	31
User charges and regulatory income (consent fees, infringements etc...)	1,364	1,324	1,057
Internal charges and overheads recovered	-	-	-
Other income	31	31	64
Total income	6,036	6,160	6,060
EXPENDITURE			
	-	-	-
Operating & maintenance costs	4,528	4,688	4,308
Finance costs	186	160	154
Internal charges and overheads applied	862	872	1,274
Other operating expenditure	-	-	-
Depreciation	1,389	1,418	1,255
Total expenditure	6,965	7,139	6,991
Surplus (deficit) of activities	(929)	(979)	(931)

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
New Toilet - Mitchells		-	-
Miscellaneous new capital	6	6	86
	6	6	86

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
Earthquake Strengthen Iv eagh Bay Toilet	2	2	-
New Library	-	-	-
General renewals	252	389	140
	254	389	140

9 Democracy and administration

SUMMARY

The following items/activities have been included in our budgets for 2023/2024:

- Addressing the security and safety aspects of Council offices and service areas
- Annual Residents Survey

It is recommended that readers refer to the 2021-2031 Long Term Plan for full information on all future challenges and issues affecting this activity.

Activities included in this group

Democracy and administration includes:

- Elected members
- Council's Administration
- Economic development
- Event facilitation

Why we are involved in democracy and administration activities

A healthy community requires its elected Council to show strong leadership, but, at the same time, to conduct its business in an open, transparent manner.

A vital component of democracy and administration is a Council Administration that executes Council's policies in a professional, objective and fair manner and, in doing so, respects the needs and circumstances of individual residents.

Council is involved with projects which provide economic development benefits to ensure the Grey District is a vibrant, progressive and welcoming environment where people can live, work or visit. Council will focus on the issues of concern that can be controlled, while keeping a watchful eye on those issues of concern which are not within its control.

Council facilitates events in the Grey District to provide vibrancy and enhance community wellbeing. Council will organise events to be held on Council property, e.g. Town Square, community facilities.

Contribution to Council’s Vision and Outcomes

OUTCOME	CONTRIBUTION
Economic Wellbeing	
Strong Diverse Sustainable Prosperous	Effective, diverse, and strategic leadership contributes to a strong, sustainable and prosperous economy. Effective economic development and event facilitation contributes to a strong, diverse, sustainable, and prosperous economy. Efficient and strategic administration enables a strong economy.
Social Wellbeing	
Proud Unique Inter-connected Vibrant	Effective, diverse and strategic leadership enables a safe, inclusive and connected community. Effective economic development, and event facilitation enables an inclusive, connected and enabled community. Efficient and strategic administration enables the community.
Cultural Wellbeing	
Proud Unique Inter-connected Vibrant	Effective and diverse leadership enables the district to be culturally inter-connected. Effective economic development and event activities provide for a proud, unique, inter-connected and vibrant culture.
Environment Wellbeing	
Bold Practical Resilient Strategic	Effective and strategic leadership provide for decisions that enable boldness, practicality and resiliency within the environment.

What we’ll provide

We will:

- Serve our community with integrity, dedication and commitment, at all times seeking to achieve the very best for our District and its people.
- Be an advocate for our community.
- Lead projects which enhance the vibrancy and wellbeing of our community and which have economic development benefits.
- Take strong leadership in addressing issues facing the District.
- Ensure that our Administration is professional and competent and acts in support of Council’s vision.
- Seek the community’s engagement in all matters that are important to them or dear to them and to consider inputs carefully and constructively.
- Work with other authorities, agencies and stakeholders, both locally and regionally, in order to gain efficiencies and to get the best outcomes for our community.

How we’ll measure our performance

* There are no changes to our performance targets from what was proposed in the 2021-2031 Long Term Plan

What we’re measuring	How we’ll measure	Target
		2023/2024 Plan *
Customer satisfaction	% of residents are satisfied with the service they received when they have contacted Council offices	80%

Financial information

Democracy and administration funding impact statement

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	2,038	2,243	2,209
Targeted rates	127	129	131
Subsidies and grants for operating purposes	27	26	-
Fees and charges	79	47	51
Internal charges and overheads recovered	7,509	7,511	8,460
Local authorities fuel tax, fines, infringement fees, & other receipts	231	135	218
Total operating funding [A]	10,011	10,091	11,069
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	7,569	7,547	7,914
Finance costs	-	-	-
Internal charges and overheads applied	2,402	2,354	2,947
Other operating funding applications	-	-	-
Total applications of operating funding [B]	9,972	9,900	10,861
Surplus (deficit) of operating funding [A - B]	39	191	208
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	-	-	-
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	4	4	322
—to replace existing assets	160	160	198
Increase (decrease) in reserves	(125)	27	(312)
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	39	191	208
Surplus (deficit) of capital funding [C - D]	(39)	(191)	(208)
Funding balance: [A - B] + [C - D]	-	-	-

Democracy and administration revenue and expenditure

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INCOME			
General rates, uniform annual general charges, rates penalties	2,038	2,243	2,209
Targeted rates (including targeted rates for water supply)	127	129	131
Subsidies and grants (operating and capital)	27	26	-
User charges and regulatory income (consent fees, infringements etc...)	79	47	51
Internal charges and overheads recovered	7,509	7,511	8,460
Other income	231	135	218
Total income	10,011	10,091	11,069
EXPENDITURE			
	-	-	-
Operating & maintenance costs	7,569	7,547	7,914
Finance costs	-	-	-
Internal charges and overheads applied	2,402	2,354	2,947
Other operating expenditure	-	-	-
Depreciation	268	273	152
Total expenditure	10,239	10,173	11,012
Surplus (deficit) of activities	(228)	(82)	57

Capital expenditure summary (renewal and new capital)

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO IMPROVE THE LEVEL OF SERVICE			
Miscellaneous new capital	4	4	322
	4	4	322

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
CAPITAL EXPENDITURE - TO REPLACE EXISTING ASSETS			
Vehicle and plant item replacements	123	123	
IT equipment replacements	27	27	171
General renewals	10	10	27
	160	160	198

PART D: Forecast Financial Statements, Rating and Other Information

1 Introduction

Statement of responsibility

The forecast financial statements are prepared on assumptions and the best available information as to future events which the Council expects to take place as of June 2023. The Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

Authorisation for issue

This document was authorised for issue by Council on, and is dated, 29 June 2023.

Purpose for which this plan is prepared

This Grey District Council Annual Plan 2023/2024 is prepared in accordance with the Local Government Act 2002, which requires a Council, at all times, to have an Annual Plan. The purpose of this legislation is to provide for democratic and effective local Government that recognises the diversity of New Zealand communities and promotes the accountability of local authorities to their communities.

The Council's Annual Plan covers the period 1 July 2023 to 30 June 2024. It incorporates operating and capital expenditure for this period for the Council.

The primary objective of Council is to provide services or goods for the community for social benefit rather than making a financial return. Accordingly, having regard to the criteria set out in the New Zealand equivalents of International Financial Reporting Standards for Public Benefit Entities (NZ IFRS PBE). Council is classified as a Tier 2 reporting entity but has elected to report under Tier 1 and it applies full PBE Standards.

The financial information contained within this document is in terms of FRS 42: Prospective Financial Information. It has been prepared to inform the public of the services to be provided by Council over the financial year 2023/2024 and to provide a broad accountability mechanism of Council to the community.

In this section financial information is provided at a summary level but more detailed information for each Activity and Group of Activities is included throughout the document.

Comparative information

The 2023/2024 comparative information is based on year three of the 2021-2031 Long Term Plan.

Cautionary note

The forecast financial statements are prospective financial information. Actual results are likely to vary from the information presented and the variations may be material. This prospective information should not be read other than for the purpose intended.

2 Key assumptions applied in the preparation of this Plan

The following sections sets out the key assumptions that Council has made that influence the information contained in the Plan. The following section then assesses the risk of the assumptions being incorrect and potential impact on the Plan.

Price level adjustment

Price level adjustments have been allowed for in the 2023/2024 estimates.

Price level adjustments have been derived from those recommended by Business and Economic Research Limited (BERL) and modified by known data. With inflation expected to increase through the 2023/2024 financial year Council has added an additional inflation component to its forecast. The following are the annual adjustments including the additional allowance:

	2023/2024 LTP Year 3	2023/2024 Annual Plan
Operating Costs	2.5	7.7
Capital Costs	2.5	7.7
Revenue (excluding rates)	2.5	7.7

Growth forecasting

Growth has been allowed for at a rate determined by Council to be the most appropriate using information from Statistics New Zealand medium level population projections combined with our knowledge of current and planned development in the District.

Interest rates

Interest rates on borrowings are calculated on:

- Current rates for existing borrowings – average cost of borrowing 4.49%. This is an increase from 3.4% contained in the Long-Term Plan

Interest rates in the shorter term may be higher than these assumptions; however, the rates have been used as the most likely long term cost of funds for Council projects.

Terms

The periods over which loans are repaid have been matched to the expected period of benefit that the financed asset will deliver (generally set to a maximum of 30 years) and revenue levels have been set at sufficient levels to meet repayment terms. All debt (including Local Government Funding Agency (LGFA) and Westpac) is renewable.

Investments

Interest rates on investments are calculated at 5.00% p.a. This is based on the average return for investments placed in the market at the time of preparing this Plan.

Governance structure

It is assumed that the governance structure will remain in the state as anticipated by this Plan over the duration of this Plan.

Grants and subsidies

Council is assuming that grants and subsidies from Central Government will continue at their present level, except where noted otherwise. Most significant of these are:

- New Zealand Transport Agency (NZTA) – The NZTA Funding Assistance Rates (FAR) for the Grey District Council is 63%. This is not expected to change in the immediate future.
- Provincial Growth Fund (PGF) – Council has received one-off grants from the Government PGF

Local Government responsibilities

For the purposes of this Plan, it is assumed that there will be no significant change to the local government environment and the functions we are mandated to carry out. This includes:

- It is assumed that there will be no devolutions of responsibilities from Central Government to Local Government, particularly not without equivalent increase in funding; and
- It is assumed that there will be no restrictions on Council undertaking any of the services outlined in this Plan.

Assumptions as to activities undertaken and levels of service provided

Council is assuming that the range of activities that it has signalled to undertake will not change.

Council is assuming that the levels of service to which its activities are provided will not change, except because of planned expenditure programmes mentioned in this Plan. The reality is that any change to service level and/or activities undertaken may place the cost of existing funding requirements onto different sectors of the community and/or different communities in the District.

Activity Management Plans (AMPs)

Council is assuming that AMPs provide accurate assessments of the condition of assets and of the maintenance, renewal and capital expenditures required to achieve stated levels of service. The AMPs will be subject to continual update and a full review by 2024. Any changes will be incorporated into relative planning documents.

Fixed assets

Useful life

The Council has made a number of assumptions about the useful lives of its assets by assessing condition using the age, material and local knowledge. The detail for each asset category is reflected in the statement of accounting policies. The useful lives are consistent with the assumptions applied to valuing each asset category and were determined by experienced and qualified asset valuers. Renewals and maintenance have currently been determined by assessing condition using the age, material and local knowledge. This may change once we have more accurate information following the completion of detailed condition assessments.

Sources of funds for replacement

The funding of the replacement of future assets is based on the following assumptions:

The funding for the replacement of any individual asset will be funded from the following sources in the following order of priority:

- Specific reserves set aside for the purpose of replacing the asset(s).
- From the current year's operating surplus, including any cash arising from the funding of depreciation.
- Loan funding the balance of the expenditure, with a loan being the shorter of either a 30 year loan term (as described above) or the life of the asset.
- Depreciation is calculated based on the expected life of assets.

Revaluation of fixed assets

Council revalues some classes of assets as outlined in the statement of accounting policies. The basis used for projecting future revaluation movements is the compounded relevant price adjustment index as outlined above.

Contract rates

Council is assuming that the re-tendering of major contracts will not result in cost increases other than those comparable to the rate of inflation included (as outlined above).

Resource consents

Council is assuming that the resource consents that it needs for delivery of the services outlined in this Plan will be obtained and granted with conditions that can be met within anticipated expenditure estimates.

Vesting assets

Based on historical information, it has been assumed there will be vesting of assets in Council during the life of this Plan. Please note the following with regards to vesting of assets:

- Usually beyond Council's control and their number and value are very difficult to predict;
- Being brand new, unlikely to impose any significant extra costs from those generated from current AMPs over the life of this Plan; and
- Council will consider each instance on a case by case basis and consult with the affected community if necessary.

General commitments and contingencies

Council is not aware of any additional commitments or contingencies not already covered in this Plan.

Sustainable development

The Council has considered the sustainability of each of its services and activities in its preparation of the Plan and how the services it provides will meet the needs of the present and future generations, and how its activities will also protect and enhance the natural environment in the long term. The Council is required by the Local Government Act to take a sustainable development approach to providing for the social, economic, environmental and cultural wellbeing of communities. This involves taking account of the needs of people and communities now, the reasonably foreseeable needs of future generations, and the need to maintain and enhance the quality of the environment.

Taking a sustainable development approach is reflected in the way the Council plans for the District as well as in planning, funding and delivering its services. Financial sustainability, particularly in a time of economic uncertainty, is a core concern of this Plan. Sustainable development of the District is significantly influenced through the Environmental Services group of activities, most notably the District Plan. Council has a significant role in the provision and operation of key infrastructure resulting from subsequent development.

Effects of climate change

It is assumed that the climate change reports provided by the Intergovernmental Panel on Climate Change (IPCC) are reliable and provide a reasonable indication of what Council needs to consider in its planning processes. Based on the IPCC reports it is assumed that the sea level will rise by 0.5m over the next 100 years.

There is also potential for erosion as a result of climate change at our seaside communities such as Rapahoe, Cobden, Karoro and South Beach. As there is insufficient information on this matter to date to estimate the potential impact, the situation will be closely monitored as indicated in our Infrastructure Strategy.

Emissions trading scheme

This Plan has been prepared based on the broad scientific community view that human induced climate change through increased greenhouse gas emissions is occurring and may accelerate in the future. National and international efforts are underway to control emissions in response to agreements that the Government is a signatory to.

With the Emissions Trading Scheme legislation in place Council has included the costs that are necessary to be met as an emitter (landfill). Council is not planning on undertaking any additional activities that will incur additional cost under the Emissions Trading Scheme.

Many of the climate change induced changes are likely to eventuate over the longer term and will occur beyond the ten-year horizon upon which the activities and their service levels are described in this Plan. They are, however, factors to be considered in maintaining the long term (i.e., up to 50 year) AMPs upon which programmes are funded through this Plan.

Natural disasters/resilience

It is assumed that there is a likelihood of one or more significant events occurring during the life of this Plan. Council has various resilience factors and financial resources in place to call upon if an event were to occur, including:

- Insurance
- NZTA Financial Assistance for an event classed as having a return interval as greater than 1:20

- Disaster Recovery Fund

The budgets in the Plan do not include any provision for the implications of a natural disaster except for the Emergency Roading Budget.

Risk assessment on key assumptions

No significant changes. Refer to the assessment provided in the 2021–2031 Long Term Plan.

3 Forecast financial statements

Prospective statement of comprehensive revenue & expenditure

	Note	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
REVENUE				
Rates revenue	1	20,858	22,110	22,108
Fees and charges		4,713	4,769	4,808
Development and financial contributions		31	31	65
Subsidies and grants	2	5,026	5,698	5,096
Interest revenue		217	121	171
Other revenue	3	656	591	1,116
Total revenue		31,501	33,320	33,364
EXPENSES				
Personnel costs	5	7,160	7,247	7,643
Depreciation and amortisation expense	6	9,278	9,549	11,209
Other expenses	7	15,607	15,667	16,530
Finance costs	8	1,361	1,305	1,421
Other losses		-	-	-
Total operating expenditure		33,407	33,769	36,803
Net surplus/(deficit) before tax		(1,906)	(449)	(3,439)
Income tax expense		-	-	-
Surplus/(deficit) after tax attributable to Grey District Council		(1,906)	(449)	(3,439)
OTHER COMPREHENSIVE REVENUE AND EXPENSES				
Movement in asset revaluation reserve		11,916	1,057	-
Total comprehensive Revenue and Expense		10,010	608	(3,439)

Note: The cost-of-service statements presented in PART C: Groups of Activities do not include 'Other Comprehensive Revenue and Expenditure'. They will therefore reconcile to the 'Surplus/(deficit) after tax attributable to Grey District Council' line in the above statement.

The mandatory disclosures required for financial statements under Local Government (Financial Reporting) Regulations have been disclosed in the notes to these forecast financial statements.

Prospective statement of changes in net assets/equity

	2023 Annual Plan \$000	2024 LTP Year 3 \$000	2024 Annual Plan \$000
Equity at the beginning of the year	415,717	439,684	516,003
Comprehensive revenue and expenditure			
Net surplus/(deficit) for the year	(1,906)	(449)	(3,439)
Other comprehensive revenue and expenditure	11,916	1,057	-
Total comprehensive revenue and expense	10,010	608	(3,439)
Equity at the end of the year	425,727	440,293	512,564

Prospective statement of financial position

	2023 Annual Plan \$000	2024 LTP Year 3 \$000	2024 Annual Plan \$000
ASSETS			
Current Assets			
Cash and cash equivalents	8,103	4,071	4,427
Receivables	3,657	4,045	6,425
Other financial assets	1,223	2,928	6,828
	12,983	11,044	17,680
Non Current Assets			
Receivables	30	141	30
Property, plant and equipment	458,371	471,827	536,914
Intangible assets	13	252	200
Other financial assets*	153	365	102
Investment property	3,502	2,745	3,700
	462,069	475,330	540,946
TOTAL ASSETS	475,052	486,374	558,627
	2023 Annual Plan \$000	2024 LTP Year 3 \$000	2024 Annual Plan \$000
LIABILITIES			
Current Liabilities			
Payables	4,766	4,078	6,040
Employee entitlements	597	615	542
Deferred revenue	2,681	212	-
Borrowings	5,000	5,000	5,000
	13,044	9,905	11,582
Non Current Liabilities			
Provisions	2,675	1,915	1,968
Employee entitlements	519	467	-
Derivative financial instruments	-	-	95
Borrowings	33,087	33,794	32,418
	36,281	36,176	34,481
TOTAL LIABILITIES	49,325	46,081	46,063
EQUITY			
Retained earnings	225,254	275,635	238,702
Special Funds	8,356	5,522	7,625
Trusts Bequests and Other Reserves	174	272	174
Revaluation reserve	191,943	158,864	266,063
Total equity attributable to the Council	425,727	440,293	512,564
TOTAL EQUITY AND LIABILITIES	475,052	486,374	558,627

Prospective statement of cash flows

	2023 Annual Plan \$000	2024 LTP Year 3 \$000	2024 Annual Plan \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from rates revenue	20,730	22,120	22,108
Interest received	231	123	171
Dividends received	-	-	-
Receipts from other revenue	11,437	11,302	11,085
Payments to suppliers and employees	(23,106)	(23,390)	(24,160)
Interest paid	(1,361)	(1,305)	(1,421)
Goods and services tax (net)	(1)	(81)	(13)
Net cash from operating activities	7,930	8,769	7,770
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment	-	-	-
Proceeds from investments	1,971	8,808	-
Purchase of property, plant and equipment	(12,456)	(11,173)	(14,622)
Acquisition of investments	(3,347)	(8,014)	-
Net cash from investing activities	(13,832)	(10,379)	(14,622)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	10,762	2,633	7,302
Repayment of borrowings	(6,005)	(1,350)	(1,050)
Net cash from financing activities	4,757	1,283	6,252
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	(1,145)	(327)	(601)
Cash, cash equivalents and bank overdrafts at the beginning of the year	9,249	4,398	5,028
Cash, cash equivalents and bank overdrafts at the end of the year	8,103	4,071	4,427

Notes to the prospective financial statements

Note 1 – Rates revenue

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
GENERAL RATES			
General Rates - Uniform Annual General Charge	4,213	4,448	4,438
General Rates - set on land value	8,477	9,322	9,080
Total General Rates	12,690	13,770	13,517
TARGETED RATES ATTRIBUTABLE TO ACTIVITIES:			
Economic development	127	129	131
Refuse Collection	1,917	1,913	2,158
Sewerage Collection	2,876	3,109	2,976
Water Supplies	2,768	2,716	2,853
Water Meter Rates	260	260	260
PENALTIES			
Rate Penalties	220	213	213
Total rates	20,858	22,110	22,108

Note 2 – Subsidies and grants

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
New Zealand Transport Agency subsidies	4,456	4,476	4,994
Other grants and subsidies	570	1,222	101
Total subsidies and grants	5,026	5,698	5,096

Note 3 – Other revenue

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
Traffic and parking infringements	34	34	22
Petrol tax	161	161	141
Net gain (loss) on sale of property plant & equipment	55	55	-
Investment property revaluation gains	102	54	-
Other	304	287	953
Total other income	656	591	1,116

Note 4 - Revenue by activity

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
Land transport	7,942	8,459	8,354
Stormwater	1,352	1,663	1,284
Wastewater	2,970	3,203	3,104
Water Supply	3,028	2,976	3,128
Solid waste management	3,109	3,444	3,754
Environmental services	2,668	3,101	2,968
Commercial and Property	2,372	2,599	2,504
Community & Recreation	6,036	6,160	6,060
Democracy and administration	10,011	10,091	11,069
Total activity income	39,488	41,696	42,226
less Internal charges and overheads recovered	8,100	8,128	8,863
Total Income	31,388	33,568	33,364

Note 5 – Employee benefit expenses

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
Wages and salaries	6,802	6,885	7,260
Contributions to defined contribution plans	286	290	311
Increase/(decrease) in employee benefit liabilities	72	72	72
Total employee expenses	7,160	7,247	7,643

Note 6 – Depreciation and amortisation expense

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
Land transport	4,551	4,692	4,707
Stormwater	704	728	1,189
Wastewater	1,052	1,088	1,697
Water Supply	549	567	1,384
Solid waste management	163	166	76
Environmental services	8	8	7
Commercial and Property	596	609	742
Community & Recreation	1,389	1,418	1,255
Democracy and administration	268	273	152
Total depreciation and amortisation	9,278	9,549	11,209

Note 7 – Other Expenses

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
Expenses			
Audit of financial statements	119	119	219
Long Term Plan (LTP) audit	-	40	103
Grants & Donations	419	411	412
Insurance expenses	959	959	1,055
Minimum lease payments under operating leases	270	270	322
Other operating expenses	13,813	13,841	14,419
Total other expenses	15,607	15,667	16,530

Note 8 – Finance Costs

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
INTEREST EXPENSE			
Interest on borrowings	1,361	1,305	1,421
FAIR VALUE (GAINS) / LOSSES ON DERIVATIVES			
Interest Rate Swap (fair value hedges)	-	-	-
Total finance costs	1,361	1,305	1,421

Note 9 – Expenditure by activity

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
Land transport	8,004	8,140	8,464
Stormwater	1,546	1,581	2,127
Wastewater	3,230	3,243	3,956
Water Supply	2,506	2,463	3,439
Solid waste management	2,979	3,046	3,577
Environmental services	2,881	2,911	2,924
Commercial and Property	3,158	3,201	3,176
Community & Recreation	6,965	7,139	6,991
Democracy and administration	10,239	10,173	11,012
Total activity expenditure	41,509	41,897	45,666
<i>less Internal charges and overheads recovered</i>	8,100	8,128	8,863
Total Expenditure	33,409	33,769	36,803

4 Statement of movement in Council special funds (reserve funds)

Reserve	Activities to which the reserve relates	Balance 01 July \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 30 June \$000
Special funds					
Special Fund Interest Suspense		-	-	-	-
Grey mouth Sewerage Fund	Wastewater	-	-	-	-
Te Kinga Infra Upgrade Reserve	All activities	103	2	-	106
Rural Sewerage Capital Works Reserve	Wastewater	319	8	-	326
Cobden Stormwater Mitigation Reserve	Stormwater	58	1	-	60
Barrytown Area Infra Reserve	All activities	69	2	-	70
Atarau Area Infra Reserve	All activities	0	0	-	0
Ahaura Area Infra Reserve	All activities	191	5	-	195
Haupiri Area Infra Reserve	All activities	131	3	-	134
Nelson Creek Infrastructure Reserve	All activities	19	0	-	20
Ngahere Infrastructure Reserve	All activities	219	5	-	224
Blackball Area Infra Reserve	All activities	1	0	-	1
Runanga Area Infra Reserve	All activities	270	6	-	277
Kaiata Stillwater Area Infra Reserve	All activities	192	5	-	196
Karoro Infrastructure Development Reserve	All activities	727	17	-	745
South Beach/Paroa Infrastructure Reserve	All activities	471	11	-	482
Cameron's Infrastructure Reserve	All activities	88	2	-	90
Gladstone Infrastructure Reserve	All activities	192	5	-	196
Arnold Valley Area Infra Reserve	All activities	96	2	-	99
Lake Brunner Area Infra Reserve	All activities	180	4	-	185
Hohonu Area Infra Reserve	All activities	44	1	-	45
Infra Renewal Reserve	All activities	371	9	-	380
Moana Water Supply	Water supply	10	0	-	10
Flood Protection Reserve	Stormwater/Flood protection	131	3	-	134
Cemetery Extension Reserve	Cemeteries	55	1	-	57
Cemetery Maintenance Reserve	Cemeteries	413	10	10	413
Footpath Reserve	Land transport	71	2	-	72
Roading Reserve - Exp Committed	Land transport	204	5	-	209
Land Fill Reserve	Solid waste management	72	2	5	69
Airport Maintenance Reserve	Airport	757	18	-	775
Disaster Recovery Reserve	All activities	276	7	-	282
Civil Defence Reserve	Emergency management	2	0	-	2
Rural Fire Authority Reserve	Rural fire authority	2	0	-	2
Economic Development Reserve	All activities	(7)	(0)	-	(7)
Harbour Endowment LS Reserves	Port	390	6	102	294
Land Sale Reserve	All activities	176	4	-	180
Reserves Subdivision Contributions	Community facilities and parks	167	4	-	171
Maori Land Compensation Reserve	Council property	132	3	-	135
TDS Reserve	Economic development	71	2	-	72
Town Clock Reserve	Community facilities and parks	26	1	-	26
Gas Management Plan Reserve	Council property	19	0	-	20
District Planning Reserve	District planning	4	0	-	4
Plant and Machinery Reserve	All activities	489	12	-	500
Building & Property Gen Reserve	Council property	75	2	-	77
Westland Rec Centre Maintenance Reserve	Westland Recreation Centre	53	1	-	55
Spring Creek Pool	Spring Creek Pool	89	-	-	89
Ogilvie Reserve Reserve	All activities	29	1	-	29
Corp Equip and Furniture Reserve	Council administration	595	7	257	345
Staff Costs Reserve	Council administration	0	0	-	0
Sunshine Coach Reserve	Council administration	7	0	-	7
Rental Housing Reserve	Retirement housing	(254)	(5)	-	(258)
Pike River Memorials Maintenance Reserve	Memorial Maintenance	-	-	-	-
Library Reserve	Libraries	28	1	-	28
SPECIAL FUNDS - Committed Expenditure	All activities	-	-	-	-
Total special funds		7,824	175	374	7,625

Reserve	Activities to which the reserve relates	Balance 01 July \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 30 June \$000
Trusts and bequests					
McGlashan Trust	Community facilities and parks	20	0	-	21
E White Bequest	Community facilities and parks	35	-	-	35
Mayoral Flood Relief Fund	Democracy	9	0	-	9
Grey United Tennis Resurfacing Reserve	Community facilities and parks	-	-	-	-
Citizens Emergency Relief Fund	Democracy	76	2	-	78
Perotti Bequest	Community facilities and parks	0	0	-	0
Peters Bequest - Talking Books	Libraries	8	0	-	9
Vera Corbett Bequest	Libraries	1	1	-	2
Thomas Dehenny Bequest	Community facilities and parks	19	1	-	20
Total trusts and bequests		169	5	-	174
TOTAL SPECIAL FUNDS, TRUSTS, AND BEQUESTS		7,993	180	374	7,799

5 Summary of significant accounting policies

Reporting entity

Grey District Council ("Council") is a territorial local authority governed by the Local Government Act 2002.

All associates are incorporated in New Zealand.

The primary objective of Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, Council has designated itself and the group as public benefit entities for the purposes of the new Public Sector Public Benefit Entity Standards (PBE standards).

The prospective financial statements of Council were authorised for issue by Council on 29 June 2023.

Basis of preparation

The financial statements of Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with Generally Accepted Accounting Practice in New Zealand (NZ GAAP). They comply with Public Benefit Entity Standards (PBE Standards) and authoritative notices that are applicable to entities that apply PBE Standards.

Council is classified as a Tier 2 reporting entity but has elected to report under Tier 1 and it applies full PBE Standards. The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

The prospective financial statements have been prepared on a historical cost basis, except where modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets and certain financial instruments (including derivative instruments).

The prospective financial statements are presented in New Zealand dollars and are rounded to the nearest thousand dollars (\$'000) where indicated. The functional currency of Council is New Zealand dollars.

The prospective financial statements have been prepared in accordance with financial reporting standard PBE FRS 42.

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/deficit.

Associates

An associate is an entity over which Council has significant influence and that is neither a subsidiary nor an interest in a joint venture.

Council investments in associates are carried at cost in Council's own "parent entity" financial statements in accordance with PBE IPSAS 7.19(c).

Accounting policies

The following accounting policies which materially affect the measurement of financial performance, financial position and cash flows for Council have been applied:

Revenue

Revenue comprises of the items below and is measured at the fair value of consideration received or receivable.

Revenue may be derived from either exchange or non-exchange transactions.

Revenue from exchange and non-exchange transactions

Revenue from exchange transactions arises where the Council provides goods or services to another entity and directly receives approximately equal value (primarily in the form of cash in exchange).

Revenue from non-exchange transactions arises from transactions that are not exchange transactions. Revenue from non-exchange transaction arises when the Council receives value from another party without giving approximately equal value directly in exchange for the value received.

Approximately equal value is considered to reflect a fair or market value, which is normally commensurate with an arm's length commercial transaction between a willing buyer and willing seller. Many of the services that the Council provides for a fee are charged at below market value as they are subsidised by rates. Other services operate on a cost recovery or breakeven basis and are not considered to reflect a market return. Most of the Council's revenue is therefore categorised as non-exchange.

Specific accounting policies for major categories of revenue are outlined below. The Council undertakes various activities as part of its normal operations,

some of which generate revenue, but generally at below market rates. The following categories (except where noted) are classified as transfers, which are non-exchange transactions other than taxes.

Rates

Rates Revenue is recognised by Council as being revenue on the due date of each instalment. Rates are a tax as they are payable under the Local Government (Rating) Act 2002 and are therefore defined as non-exchange.

Water billing revenue is recognised on an accrual basis and are taxes that use a specific charging mechanism to collect the rate and are non-exchange revenue.

Subsidies and grants

Waka Kotahi New Zealand Transport Agency financial assistance is recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.

Other grants and subsidies are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Other bequests, and assets vested in Council — with or without conditions — are recognised as revenue when control over the assets is obtained.

Insurance proceeds

Insurance proceeds are recognised as revenue when the compensation becomes receivable. Claims accepted after balance date are not recognised where their receipt was not virtually certain.

Development and financial contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Finance revenue

Interest revenue is included in finance revenue in the statement of comprehensive revenue and expense and recognised using the effective interest method.

Other revenue

Dividends are recognised when the right to receive payment has been established and are classified as exchange revenue.

Revenue from fines and penalties (e.g. traffic and parking infringements, library overdue book fines, rates penalties) is recognised when infringement notices are issued or when the fines/penalties are otherwise imposed.

Revenue from the rendering of services where the service provided is non-exchange is recognised when the transaction occurs to the extent that a liability is not also recognised. Within rendering of services, the only revenues considered to be exchange revenue are from Parking services (meter fees and permits) and commercial leases of some building assets. For these transactions the revenue is recognised by reference to the stage of completion of the transaction at the reporting date.

The sale of goods is classified as exchange revenue. Sale of goods is recognised when products are sold to the customer and all risks and rewards of ownership have transferred to the customer.

Investment property lease rentals (net of any incentives given) are classified as exchange revenue and recognised on a straight line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which benefits derived from the leased asset is diminished.

Other gains and losses

Gains include additional earnings on the disposal of property, plant and equipment and movements in the fair value of financial assets and liabilities and are recognised as exchange revenue.

Vested Asset Revenue is recognised as non-exchange revenue when the maintenance period (where the developer is responsible for addressing maintenance items) ends and the asset is at the required standard to be taken over by Council.

Borrowing costs

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

Derivatives

Derivative financial instruments are used to manage exposure to foreign exchange risks arising from the Council and group's operational activities and interest rate risks arising from the Council's and group's financing activities. In accordance with its treasury policies, the Council and group 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. Movement in the fair value in interest rate swaps are recognised as a finance expense/revenue through the surplus/deficit.

The associated gains or losses on derivatives that are not hedge accounted are recognised in surplus or deficit.

The full fair value of a hedge accounted 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.

The full fair value of a non-hedge accounted foreign exchange derivative is classified as current if the contract is due for settlement within 12 months of balance date; otherwise, foreign exchange derivatives are classified as non-current. The portion of the fair value of a non-hedge accounted interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion of the derivative classified as non-current.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of Council's decision.

Leases

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 title is eventually transferred.

At the commencement of the lease term, Council 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 amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether Council 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.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 90 days or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL).

The Council and group apply the simplified ECL model of recognising lifetime ECL for receivables.

In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are "written-off":

- When remitted in accordance with the Council's rates remission policy; and
- In accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

Financial assets

Council classifies its financial assets into the following four categories: held-to-maturity investments, loans and receivables and financial assets at fair value through equity. 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 and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through surplus/deficit in which case the transaction costs are recognised in the surplus/deficit.

Loans, including loans to community organisations made by Council at nil, or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset/investment. They are subsequently measured at amortised cost

using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the surplus/deficit as a grant.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council 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, net asset backing, are used to determine fair value for the remaining financial instruments.

The four categories of financial assets are:

1. Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus/deficit. Loans and receivables are classified as "trade and other receivables" in the statement of financial position.

2. Held to maturity investments

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

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus/deficit.

Investments in this category include fixed term deposits and bonds.

3. Financial assets at fair value through the surplus or deficit

Derivatives held by Council are categorized in this group unless they are designated as hedges. After initial recognition, they are measured at their fair values. Gains or losses on re-measurement are recognised in the surplus/deficit. Council uses derivative financial instruments to hedge exposure to foreign exchange and interest rate risks arising from financing activities. In accordance with its treasury policy, Council does not hold or issue derivative financial instruments for trading purposes.

4. Financial assets at fair value through other comprehensive revenue and expense are those that are not designated as fair value through equity or are not classified in any of the other categories above

This category encompasses investments that Council intends to hold long-term but which may be realised before maturity.

After initial recognition these investments are measured at their fair value.

Gains and losses are recognised directly in other comprehensive revenue and expense except for impairment losses, which are recognised in the surplus/deficit. In the event of impairment, any cumulative losses previously recognised in other comprehensive revenue and expense will be reclassified and recognised in surplus/deficit even though the asset has not been derecognised.

On de-recognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Impairment of financial assets

At each balance date, Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. The total impairment loss is recognised in the surplus or deficit.

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

Accounts receivable

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Inventory

Inventory held for distribution or consumption in the provision of services that are not supplied on a commercial basis is measured at the lower of cost, adjusted, when applicable, for any loss of service potential.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

When land held for development and future resale is transferred from investment property/property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant, and equipment.

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.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

Property, plant and equipment

Property, plant and equipment consist of:

1. Infrastructure assets

Infrastructure assets are the fixed utility systems owned by Council. Each asset class includes all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.

2. Other fixed assets – These include land, buildings and breakwater and wharves.

Vested assets

Vested assets are those assets where ownership and control is transferred to the Council from a third party (e.g. infrastructure assets constructed by developers and transferred to the Council on completion of a subdivision). Vested assets are recognised within their respective asset classes.

Heritage assets

Heritage assets are tangible assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The Council recognises these assets within these financial statements to the extent their value can be reliably measured.

3. Service concession assets

Assets used to provide public services in a service concession arrangement.

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

Recognition and measurement

Shown at cost or valuation, less accumulated depreciation and impairment losses.

Certain items of property, plant and equipment that had been revalued to fair value on or prior to 1 July 2005, the date of transition to NZ IFRS are measured on the basis of deemed cost, being the revalued amount at the date of transition.

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 Council 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 in a non-exchange transaction 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/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 Council and the cost of the item can be measured reliably.

Depreciation

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

ASSET CLASS	DEPRECIATION METHOD	LIFE (YEARS)	%
Buildings			
- Structure	Straight line	40 - 50	2.0 - 2.5
- Fit Out	Straight line	10 - 20	5.0 - 10
- Services	Straight line	15 - 30	3.33 - 6.67
- Sundry (e.g. car parking)	Straight line	10	10
Aerodrome	Straight line	10 - 75	1.33 - 10
Plant and machinery	Straight line	3 - 30	3 - 33
Furniture and fittings	Straight line	10	10
Computer equipment	Straight line	3 - 8	12.5 - 33
Library stocks	Straight line	8	12.5
Breakwaters and wharves	Straight line	40 - 50	2 - 2.5
Reserve board assets	Not depreciated	-	-
Landfill sites	Straight line	10 - 50	2 - 10
Landfill capitalised	Straight line	8	12.5

ASSET CLASS	DEPRECIATION METHOD	LIFE (YEARS)	%
aftercare costs			
Water supply systems			
- Pipe network	Straight line	50 – 90	1.11 – 2
- Pumps and electrical	Straight line	10 – 60	1.67 – 10
- Reservoirs	Straight line	60 – 80	1.25 – 1.67
Drainage and sewerage			
- Pipe network	Straight line	50 – 100	1 – 2
- Pumps and electrical	Straight line	10 – 80	1.25 – 10
- Ponds	Straight line	60	1.67
Heritage assets	Straight line	40	2.5
Rooding networks			
- Formation	Not depreciated	-	-
- Pavement structure – sealed	Straight line	40 – 50	2 – 2.5
- Pavement structure – unsealed	Straight line	3 – 22	4.5 – 33
- Pavement surfacing	Straight line	8 – 16	6.25 – 12.5
- Kerb and channelling	Straight line	50 – 150	0.67 – 2
- Bridges	Straight line	15 – 100	1 – 6.67
- Footpaths	Straight line	15 – 50	2 – 6.67
- Drainage: surface water channels	Straight line	10 – 80	1.25 – 10
- Drainage: culverts and catch pits	Straight line	50 – 150	0.67 – 2
- Traffic signs and pavement marking	Straight line	5 – 15	6.67 – 20
- Streetlights	Straight line	25 – 40	2.5 – 4.0
Flood protection scheme	Straight line	100	1
Parking developments	Straight line	50	2
Sports fields and parks (improvements)	Straight line	5 – 100	1 – 20
Work in progress	Not depreciated	-	-

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

Revaluation

The measurement base for each class of asset is described below. The carrying values of revalued

items are reviewed at each balance date to ensure that those values are not materially different to fair value.

Valuation

INFRASTRUCTURAL ASSETS	VALUATION BASIS
Rooding network	Optimised depreciated replacement cost
Land under roads	Deemed Cost
Stormwater	Optimised depreciated replacement cost
Flood protection system	Depreciated historical Cost
Sewerage	Optimised depreciated replacement cost
Water supply systems	Optimised depreciated replacement cost
Landfill site	Depreciated historical Cost

FIXED ASSETS	VALUATION BASIS
General land	Fair value
Other land	Historical cost
Buildings	Fair value
Plant and machinery	Depreciated historical cost
Furniture and fittings	Depreciated historical cost
Computer equipment	Depreciated historical cost
Library stocks	Depreciated historical cost
Breakwater and wharves	Depreciated historical cost
Aerodrome	Fair value
Parking developments	Depreciated historical cost
Reserve Board Assets	Historical value
Sports fields and parks	Deemed Cost
Heritage assets	Deemed Cost

Accounting for revaluations

Council 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. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus/deficit.

Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the surplus/deficit will be recognised first in the surplus/deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Those asset classes that are revalued are valued on a three yearly valuation cycle on the basis described above. 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.

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

Staff training costs are recognised in the surplus or deficit when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Investment property

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

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, Council measures all investment property at fair value as determined.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus/deficit.

Service Concession Arrangement

A service concession arrangement is a binding arrangement between a grantor and an operator, in which:

- the operator uses the service concession asset to provide a public service on behalf of the grantor for a specified period of time; and
- the operator is compensated for its services over the period of the service concession arrangement

Council is a grantor in a service concession arrangement concerning the Civic Centre. The building is recognised and measured as a separate class within property plant and equipment – please refer to accounting policy in above.

Council analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. Council recognises that asset when, and only when:

- Council controls or regulates the services that the operator must provide using the asset, to whom the operator must provide these services, and at what price; and

- In the case of assets other than ‘whole-of-life’ assets, Council controls – through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement.

Any assets so recognised are measured initially at their fair value and are recognised as a separate asset class within property, plant and equipment or intangible assets, as appropriate. Subsequent to initial recognition, service concession assets are measured using either the cost model or the revaluation model, as per PBE IPSAS 17 or PBE IPSAS 31.

PBE IPSAS 32 requires the grantor (public entity) to recognise the service concession asset and a corresponding liability on its statement of financial position. The liability can be a financial or other liability or a combination of the two depending on the nature of the compensation of the operator. A financial liability is recognised if the grantor compensates the operator by the delivery of cash or another financial asset. A non-financial liability is recognised if a right is granted to the operator to charge the users of the public service related to the service concession asset (liability for unearned revenue).

Impairment of non-financial assets

Assets that have a finite useful life 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 assets ability to generate net cash inflows and where the Council would, if deprived of the asset, replace its remaining future economic benefits or service potential.

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/deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus/deficit.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in surplus/deficit, a

reversal of the impairment loss is also recognised in the surplus/deficit.

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the surplus/deficit.

Payables and deferred revenue

Short term payables are recorded at the amount payable.

Trade and other payables

Short-term creditors and other payables are recorded at their face value.

Employee benefits

Short-term benefits

Employee benefits that Council 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, and sick leave.

Long-term benefits

Long service leave and retirement leave

Entitlements that are payable beyond 12 months, such as long service leave and retiring 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; and
- The present value of the estimated future cash flows. A discount rate of 5.0% and an inflation factor of 2.5% were used. The discount rate is based on the weighted average of Government interest rates for stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees.

Provisions

Council 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.

Landfill post closure costs

Council has a legal obligation under its resource consent to provide on-going maintenance and monitoring services at the landfill site after closure. A provision for post closure costs is recognised as a liability when the obligation for post closure arises.

The provision is measured based on the present value of future cash flows expected to be incurred, considering future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure. The discount rates applied are within a range of 1.5% to 2.72%.

Borrowings and other liabilities

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowing's balance.

Borrowings are classified as current liabilities unless the Council or group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Finance leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item and 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 reasonable certainty as to whether the Council 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.

Financial guarantee contracts

A financial guarantee contract requires the Council or group to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's-length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a financial guarantee cannot be reliably determined, a liability is recognised at the amount of the loss allowance determined in accordance with the ECL model described in Note 13.

Financial guarantees are subsequently measured at the higher of:

- the amount determined in accordance with the ECL model as described in Note 13; and
- the amount initially recognised less, when appropriate, cumulative amortisation as revenue.

Equity

Equity is the community's interest in Council 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:

- Ratepayers equity (Retained earnings)
- Special funds reserves
- Trusts, bequests and other reserves
- Asset revaluation reserves

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

Goods and service 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.

Cost allocation

Council has derived the cost of service for each significant activity of Council 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

Please refer to PART D:[2] Significant forecasting assumptions applied in the preparation of this plan for a full list of key assumptions and their potential effects.

In preparing these prospective financial statements, Council 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. The 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 are discussed below:

Landfill aftercare provision

The cash outflows for landfill post-closure are expected to occur between 2018 and 2048. The long term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and is discounted using a discount rate of 6%.

Financial guarantees

The Council has agreed to act as a sole guarantor for a Westurf Recreation Trust loan, up to a maximum of \$200,000, for the purposes of upgrading their artificial turf at the Greymouth Hockey Stadium. This is contingent on final Council satisfaction on the

project being financially sustainable. As at balance date the trust has not yet proceeded with uplifting of a loan and has indicated to Council that they are unlikely to require the loan.

Infrastructural assets

There are a number of assumptions and estimates used when performing Optimised Depreciation Replacement Cost (ODRC) valuations over infrastructural assets and property carried at fair value. These include:

- The physical deterioration and condition of an asset, for example Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus/deficit. To minimise this risk, Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers peer review Council's infrastructural asset revaluations.

Critical judgements in applying Council's accounting policies

Management has exercised the following critical judgements in applying Council's accounting policies for these forecast financial statements:

1. Classification of property

Council owns a number of properties, which are maintained primarily to provide housing to elderly persons. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of Council's social housing policy. These properties are accounted for as property, plant and equipment.

2. Classification of leases

Council is the lessor on a large number of leases which include terms where the lessee can extend the lease into perpetuity. Council has determined that the risks and rewards of ownership is retained by the Grey District Council and therefore have classified the leases as operating leases.

3. Classification of property

Council's leasehold property has been classified as Investment Property as the primary purpose is to earn rental revenue for the Council and is not directly related to service delivery.

Cost of service statements

The Cost of Service Statements, as provided in the Statement of Service Performance, report the net cost of services for significant activities of Council, and are represented by the costs of providing the service less all directly related revenue that can be allocated to these activities.

Statement of cash flows

The following are the definitions of terms used in the statement of cash flows:

- "Operating Activities" include cash received from all revenue sources of Council and record the cash payments made for the supply of goods and services.
- "Investing Activities" are those activities relating to the acquisition, holding and disposal of property, plant and equipment and of investments. Investments can include securities not falling within the definition of cash.
- "Financing Activities" are those activities change the equity and debt capital structure of Council.
- "Cash" is considered to be cash on hand and cash at bank, and on-call deposits, net of overdrafts.

6 Funding impact statement and rates required

Summary of overall required funding

The following statement sets out the total application of funds and the revenue and financing mechanisms to be used by Council, including the estimated amount (GST exclusive) to be produced by each mechanism.

The total of the revenue sources expected are shown in the Budgeted Statement of Comprehensive Revenue and Expenditure and information is also shown in each Group of Activities Budgeted Cost of Service Statement.

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	12,910	13,983	13,730
Targeted rates	8,012	8,221	8,378
Subsidies and grants for operating purposes	2,116	2,062	1,925
Fees and charges	4,713	4,769	4,808
Interest and dividends from investments	217	121	171
Local authorities fuel tax, fines, infringement fees, and other receipts	595	590	1,116
Total operating funding [A]	28,563	29,746	30,128
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	22,767	22,914	24,173
Finance costs	1,361	1,305	1,421
Other operating funding applications	-	-	-
Total applications of operating funding [B]	24,129	24,219	25,594
Surplus (deficit) of operating funding [A - B]	4,434	5,527	4,534
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	2,954	3,636	3,171
Development and financial contributions	31	31	65
Increase (decrease) in debt	4,768	1,293	6,251
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	7,753	4,960	9,487
APPLICATION OF CAPITAL FUNDING			
Capital expenditure			
—to meet additional demand	-	-	-
—to improve the level of service	3,324	1,598	7,636
—to replace existing assets	9,197	9,250	6,986
Increase (decrease) in reserves	(334)	(360)	(601)
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	12,187	10,488	14,021
Surplus (deficit) of capital funding [C - D]	(4,434)	(5,528)	(4,534)
Funding balance: [A - B] + [C - D]	-	-	-

	2023 Annual Plan \$000	2024 LTP LTP Year 3 \$000	2024 Annual Plan \$000
Surplus (deficit) of operating funding	4,434	5,527	4,534
add sources of capital funding recognised as revenue in statement of comprehensive income			
Subsidies and grants for capital expenditure	2,954	3,636	3,171
Development and financial contributions	31	31	65
Lump sum contributions	-	-	-
adjust for other sources of non cash items excluded from the funding impact statement			
Depreciation and amortisation expense	(9,278)	(9,549)	(11,209)
Net gain (loss) of non current assets held for sale	-	-	-
Net gain (loss) on sale of property plant & equipment	55	55	
Assets Vested	(102)	(55)	
Surplus / deficit after tax attributable to Grey District Council	(1,906)	(355)	(3,439)

Rates

Rates are assessed under the Local Government (Rating) Act 2002 on all rateable rating units in the Rating Information Database (RID). Where rates are set on value, the land value of the property will apply (except for the Economic Development targeted rate which is calculated on capital value).

District revaluations are carried out at a three yearly interval. The latest revaluation was carried out as at **01 September 2021** and these new values were first used for rating purposes from 1 July 2022.

Grey District Council rates are set on a number of factors, including land value, rating units, separate parts of rating units, connections to council services, and capital value. These factors change from year to year as the District grows and with the three yearly District revaluation.

The following sections detail what factors Council uses to calculate rates and what the rates to be set per property are for 2023/2024.

Policy objective

- To provide Council with adequate revenue to carry out its mission and objectives.
- To support the Council's achievement of its strategic objectives.
- To be simply administered, easily understood, allow for consistent application, and generate minimal compliance costs.
- To spread the incidence of rates as equitably as possible, by balancing the level of service provided by Council with ability to pay and the incidence of costs in relation to benefits received.
- To reflect the decisions of the Councils policies and rating reviews.

Definition of 'separately used or inhabited part of a rating unit'

A separately used or inhabited part (SUIP) of a rating unit is defined as:

- Any part of a rating unit that which can be:
 - Separately let and/or permanently occupied; and
 - Used for separate purposes.

These are separately used parts of a rating unit:

- A residential property that contains two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate habitation.
- Commercial premises which contain separate shops, kiosks or other retail or wholesale outlets, each of which is operated as a separate business or is capable of operation as a separate business.
- An office block which contains several sets of offices, each of which is used by a different business or which is capable of operation as separate businesses.

- Commercial premises which contain separate living quarters.

Not separately used parts of a rating unit:

- A residential sleep-out or granny flat without independent kitchen facilities.
- A hotel room with or without kitchen facilities.
- Motel rooms with or without kitchen facilities.
- Individual storage garages/sheds/partitioned areas of a warehouse.
- Individual offices/premises of partners in a partnership.

General rate

The Council sets a general rate under section 13 of the Local Government (Rating) Act 2002 on each rating unit in the District based on the land value. The general rate will be set on a differential basis based on land use as described as follows:³

Residential

All properties in the District less than 4,000 square metres (0.4HA) and used primarily for residential purposes, split into the following zones:

- Residential Zone ONE (refer following Map of Rating Zones for location)
- Residential Zone TWO (refer following Map of Rating Zones for location)
- Residential Zone THREE (refer following Map of Rating Zones for location)

Rural residential

All properties in the District greater than or equal to 4,000 square metres (0.4HA) and less than 50,000 square metres (5.0HA) and used primarily for residential purposes.

Rural

All properties in the District greater than or equal to 50,000 square metres (5HA) and used primarily for residential purposes.

Farming forestry

All properties in the District used primarily for farming and/or forestry purposes.

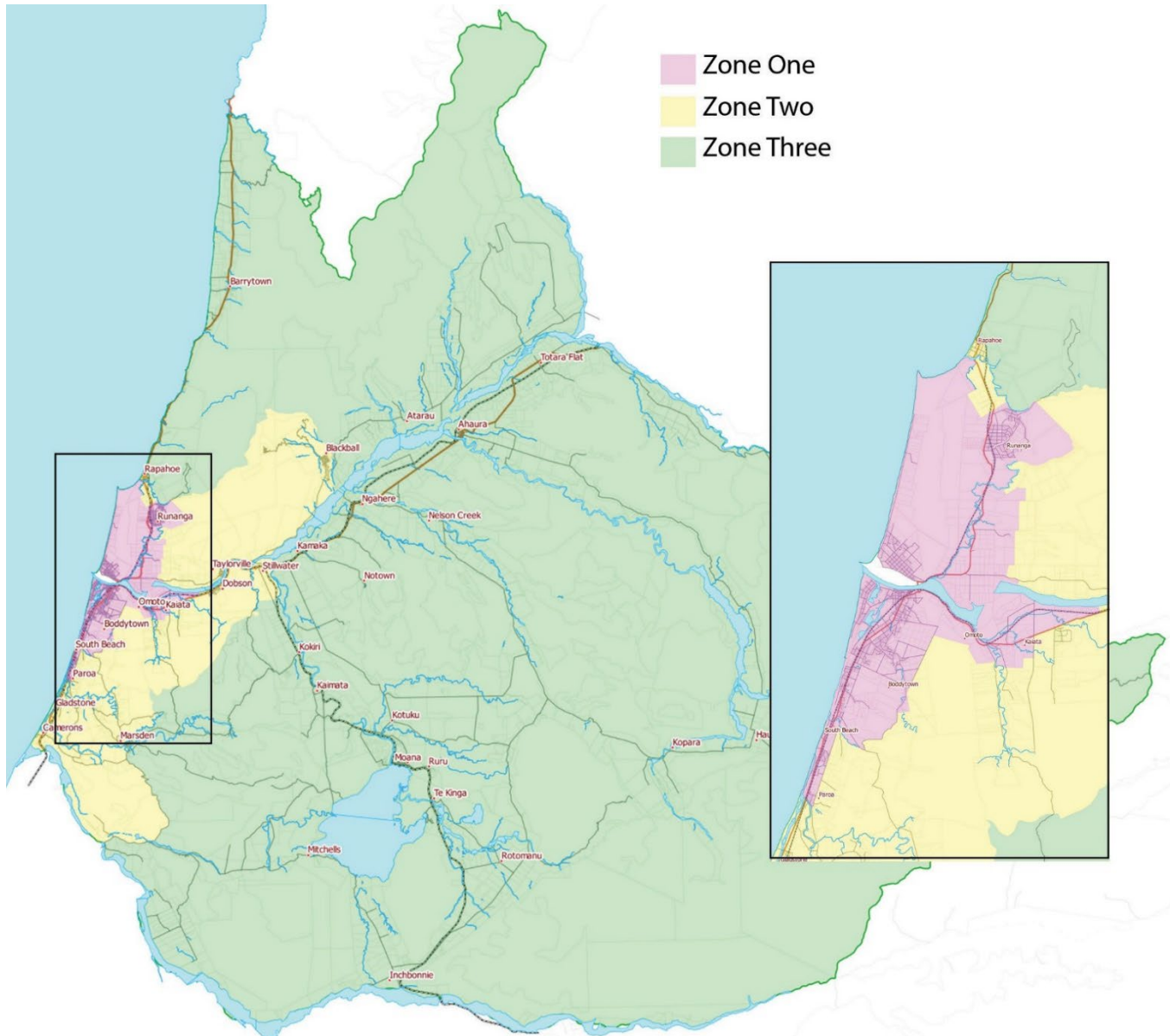
Commercial

All properties in the District used primarily for commercial and/or industrial purposes and split into the following zones:

- Commercial Zone ONE (refer Map of Rating Zones for location)
- Commercial Zone TWO (refer Map of Rating Zones for location)
- Commercial Zone THREE (refer Map of Rating Zones for location)

³ Note: Where differing areas of a rating unit are used for different purposes Council will identify and then allocate physically discrete parts to the appropriate differential category; and Council's valuer will determine what portion of overall value is represented

Map of rating zones



General rating differentials

Rates per dollar of land value payable by each category

The General Rate is charged based on land value per rating unit as per section 15 of the Local Government (Rating) Act 2002. The Council sets a general rate to fund the rating input required (i.e. net funding requirements) for the following activities:

- Community Services – to provide funding towards Parks and Reserves, Theatres & Museums, Public Toilets, Cemeteries, In House Taskforce
- Environmental Services – to provide funding towards District Planning, Other Regulation (Liquor licencing, By-Law Enforcement etc.), Building Control, Health Regulation, Animal Control
- Land Transport – to provide funding towards expenditure on district roads and footpaths
- Solid Waste Management - to provide funding towards expenditure on the Mcleans Landfill facility and waste minimisation
- Other Transport – to provide funding towards Parking Facilities & Enforcement, Port Facilities, Greymouth Aerodrome
- Stormwater – to provide funding towards expenditure on Council stormwater infrastructure and flood protection related expenditure that Council is responsible for

- Economic Development – to provide funding towards Economic Development initiatives & projects (also funded via targeted rate)

The rates for 2023/2024 are:

	Residential Zone 1	Residential Zone 2	Residential Zone 3	Rural Residential	Rural Use	Commercial Zone 1	Commercial Zone 2	Commercial Zone 3	Farming Forestry
TOTAL GENERAL RATE (Incl GST)	0.0101123	0.0077418	0.0050809	0.0020708	0.0045946	0.0193764	0.0207216	0.0200200	0.0021465

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 the rating input required (i.e. net funding requirements) for the following activities:

- Aerodrome (part)
- Westland Recreation Centre
- Library
- Swimming Pools
- Council
- Consultation
- Access to Official Information
- Civil Defence & Emergency Management

The rate for 2023/2024 is:

UAGC	Annual Plan 2022/2023	Annual Plan 2023/2024
Rate	618.00	644.53

Includes GST

Targeted rates

Policy on accepting lump sum contributions

Council appreciates that the benefits of capital expenditure are more appropriately spread over the life of the period the benefit is available. On this basis, the preference is to loan fund the expenditure and meet the required loan repayments through revenue such as targeted rates. Council’s policy therefore is not to accept lump sum contributions.

Wastewater

The Council sets targeted rates under section 16 of the Local Government (Rating) Act 2002 for sewage disposal on the basis of one (1) targeted rate per separately used or inhabited part of a rating unit which is either connected to a Council scheme or for which a connection is available.

The charge will be set on a differential basis based on the availability of the service – either connected or serviceable.

- Connected means the rating unit is connected to a Council operated sewerage scheme.
- Serviceable means the rating unit is not connected but is within 30 metres of such a scheme and is able to connect by way of a gravity feed. Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

Quarter charges apply to hotels, motels, and schools which receive an initial full sewerage charge and then one quarter sewerage charge for each unit (pan charge) thereafter.

The targeted rate includes:

- The operation and maintenance costs for Council schemes;
- The renewal costs for existing assets; and
- Capital costs (loan repayments of previous capital expenditure, and/or current capital expenditure costs, and/or development costs of capital expenditure).

The rates for 2023/2024 are:

Rating units classified as service available and connected

WASTEWATER (SEWERAGE) Rating units classified as service available and connected	Annual Plan 2022/2023	Annual Plan 2023/2024
Blackball	671.62	695.00
Dobson/Taylorville/Kaiata - capital rate	790.80	790.80
Dobson/Taylorville/Kaiata - operating and maintenance rate	278.15	287.90
Greymouth	725.47	750.70
Karoro	389.66	403.20
Moana	304.13	314.70
Runanga	303.07	313.60
South Beach/Paroa	346.37	358.40
Te-Kinga	839.52	868.70
South Beach Loan	432.20	432.20

Rating units classified as service available and not connected

WASTEWATER (SEWERAGE) Rating units classified as service available and <u>not</u> connected	Annual Plan 2022/2023	Annual Plan 2023/2024
Blackball	335.80	347.50
Dobson/Taylorville/Kaiata - capital rate	790.80	790.80
Dobson/Taylorville/Kaiata - operating and maintenance rate	278.15	287.90
Greymouth	362.73	375.35
Karoro	194.83	201.60
Moana	152.06	157.35
Runanga	151.53	156.80
South Beach/Paroa	346.37	358.40
Te-Kinga	419.76	434.35
South Beach Loan	432.20	432.20

Pan Charges

WASTEWATER (SEWERAGE) Charge for each water closet (pan) or urinal connected to a public sewerage drain	Annual Plan 2022/2023	Annual Plan 2023/2024
Dobson/Taylorville/Kaiata - operating and maintenance rate used for commercial or educational purposes	69.53	71.97
Moana used for commercial or educational purposes	76.07	78.67
Te-Kinga used for commercial or educational purposes	209.88	217.17

All wastewater rates include GST

Note: Properties may be required to connect to the sewer Scheme where existing on-site disposal arrangements are deemed to create an environmental or health risk, irrespective whether the property falls within the ambit of this policy or not.

Water supply

The Council sets targeted rates under section 16 of the Local Government (Rating) Act 2002 for water supply on the basis of one (1) targeted rate per separately used or inhabited part of a rating unit which is either connected to the scheme or for which a connection is available.

The charge will be set on a differential basis based on the availability of the service – either connected or serviceable.

- Connected means the rating unit is connected to a Council operated water reticulation scheme.
- Serviceable means the rating unit is not connected but is within 50 metres of such a scheme. Rating units which are not connected to the scheme, and which are not serviceable, will not be liable for this rate.

The targeted rate includes:

- The operation and maintenance costs for Council schemes; and
- Capital costs (loan repayments of previous capital expenditure, and/or current capital expenditure costs, and/or development costs of capital expenditure).

From 2021/2022 Council commenced standardising the water supply rates so that properties and businesses will pay the water supply rate per the scheme they are connected to. Blackball, Dobson/Taylorville, Greymouth and Stillwater now all pay the same amount as they are all connected to the Greymouth water supply. The rate change for properties in Runanga/Dunollie/Rapahoe and Kaiata continues to be phased in

The rates for 2023/2024 are:

Rating units classified as service available and connected

WATER	Annual Plan	Annual Plan
Rating units classified as service available and connected	2022/2023	2023/2024
Blackball	600.21	613.17
Dobson/Taylorville	600.21	613.17
Greymouth	600.21	613.17
Runanga	530.71	562.17
Kaiata	489.70	520.28
Stillwater	600.21	613.17
South Beach Water Loan	151.30	151.30

Rating units classified as service available and not connected

WATER	Annual Plan	Annual Plan
Rating units classified as service available and <u>not</u> connected	2022/2023	2023/2024
Blackball	300.10	306.58
Dobson/Taylorville	300.10	306.58
Greymouth	300.10	306.58
Runanga	265.35	281.08
Kaiata	244.85	260.13
Stillwater	300.10	306.58
South Beach Water Loan	151.30	151.30

All water supply rates include GST

Metered water supply

The Council sets a metered water targeted rate under section 19 of the Local Government (Rating) Act 2002 per cubic metre of water supplied to any rating unit, that is classified as commercial/industrial, in excess of 75m³ per quarter where the volume supplied is in excess of 300m³ per annum.

The rate for 2023/2024 is (for all water consumed in excess of 300m³ per annum):

METERED WATER	Annual Plan	Annual Plan
	2022/2023	2023/2024
Rate	1.58	1.66

Includes GST

Refuse and recycling collection

The Council sets targeted rates per separately used or inhabited part of a rating unit under section 16 of the Local Government (Rating) Act 2002 for refuse collection and kerbside recycling collection services. This rate will be set on a differential basis based on land use. The categories are:

- Commercial and industrial properties within the Greymouth CBD that receive a twice weekly refuse/recycling collection;
- Residential, township, commercial, industrial, rural, rural residential, recreational, and/or farming properties, outside the Greymouth CBD that receive a weekly refuse/recycling collection; or

One (1) targeted rate will apply per separately used or inhabited part of a rating unit that receives a kerbside recycling and/or refuse service.

The rates for 2023/2024 are:

REFUSE/RECYCLING COLLECTION	Annual Plan 2022/2023	Annual Plan 2023/2024
Residential, township, commercial, industrial, rural, rural residential, recreational, and/or farming properties that receive a weekly refuse only collection	321.85	362.15
Residential, township, commercial, industrial, rural, rural residential, recreational, and/or farming properties, outside the Greymouth CBD that receive a weekly refuse/recycling collection	321.85	362.14
Commercial and industrial properties within the Greymouth CBD that receive a twice weekly refuse/recycling collection	608.30	684.46

Includes GST

Economic development rate – commercial and industrial properties

The Council sets a targeted rate under section 16 of the Local Government (Rating) Act 2002 to fund economic development opportunities in the District. The rate was previously called the 'District Promotion' rate, however it is used for a broader range of economic development activities. This is set on commercial and industrial properties.

The rate for 2023/2024 is:

ECONOMIC DEVELOPMENT	Annual Plan 2022/2023	Annual Plan 2023/2024
Rate	0.0003828	0.0003770

Includes GST

Economic development rate – bed and breakfast operators

The Council sets a targeted rate under section 16 of the Local Government (Rating) Act 2002 to fund economic development opportunities in the District on the basis of a one (1) charge per separately used or inhabited part of a non-commercial/industrial rating unit which is operating as a Bed and Breakfast, Homestay or Farm stay.

The rate for 2023/2024 is:

ECONOMIC DEVELOPMENT Bed and Breakfast/Homestay/Farmstay	Annual Plan 2022/2023	Annual Plan 2023/2024
Rate	206.00	206.00

Includes GST

Early payment of rates

A discount of 2.5%, calculated on the Total Annual Levy, will apply where all due rates are paid in full, together with any outstanding prior years' rates and penalties, by 4.30pm on the due date for payment of the first instalment outlined below.

Rates payable by instalment

	Due date and payable	FINAL date for payment
Instalment 1	1 August 2023	31 August 2023
Instalment 2	1 November 2023	30 November 2023
Instalment 3	1 February 2024	29 February 2024
Instalment 4	1 May 2024	31 May 2024

Water meter rates payable by instalment

	Due date and payable	FINAL date for payment
Instalment 1	1 October 2023	20 November 2023
Instalment 2	1 January 2024	20 February 2024
Instalment 3	1 April 2024	20 May 2024
Instalment 4	1 July 2024	20 August 2024

Rates penalties

Current penalties	Penalty date	Penalty incurred on current instalment balance outstanding
Instalment 1 Penalty	1 September 2023	10%
Instalment 2 Penalty	1 December 2023	10%
Instalment 3 Penalty	1 March 2024	10%
Instalment 4 Penalty	1 June 2024	10%

Water meter rate penalties	Penalty date	Penalty incurred on total balance outstanding
Instalment 1	1 December 2023	10%
Instalment 2	1 March 2024	10%
Instalment 3	1 June 2024	10%
Instalment 4	1 September 2024	10%

Arrears penalties	Penalty date	Penalty incurred on total balance outstanding
Annual Penalty	4 July 2023	10%

Rate remission and postponement policies

Full copies of Council's Rates Remission and Postponement Policies are available on request or from the website www.greydc.govt.nz.

Rate types

Council collects general and targeted rates as outlined below.

		total rate requirement 2023/2024 \$000
GENERAL RATES		
Uniform Annual General Charge		4,437
General Rates - set on land value*		
Community Services	2,232	
Environmental Services	1,179	
Solid Waste Management	351	
Roading	3,127	
Stormwater	871	
Flood Protection	413	
Democracy and Administration	462	
Commerical Property	444	
Total General Rate		9,080
* (refer below for amount charged per differential category)		
PENALTIES		
Rate Penalties		213

	total rate requirement 2023/2024 \$000
TARGETED RATES ATTRIBUTABLE TO ACTIVITIES:	
Economic Development	
Commercial/Industrial properties - targeted rate set on capital value	123
Bed and Breakfast/Homestay/Farmstay - uniform charge	8
Refuse Collection	
Weekly Refuse/Recycling (wheelie bin) collection where available	2,042
Commercial/Industrial properties: Twice Weekly Refuse/Recycling (wheelie bin) collection where available in Grey mouth CBD	116
Sewerage Collection	
Blackball	127
Grey mouth	2,103
Karoro	143
Runanga	153
South Beach/Paroa	105
Moana	86
Dobson/Taylorville/Kaiata - operating and maintenance rate	87
Dobson/Taylorville/Kaiata - capital rate	123
Te-Kinga	34
South Beach Loan	16
Water Supplies	
Grey mouth	2,157
Runanga	333
Dobson/Taylorville	172
Stillwater	23
Kaiata	49
Blackball	115
South Beach Water Loan	6
Water Meter Rates	260
TOTAL RATES	22,108

Sample rate assessments based on this Plan

The Grey District has many varied types of rates assessments, based on:

- A differential rating system where the rates calculated on land value vary based on property use (e.g. residential vs. commercial); and
- Targeted rates for water and sewerage vary from township to township.

Please use these sample rates assessments as an indication of what changes to rates are required to meet the funding requirements of this Plan. Please refer to the land value used on the general rates lines to reference how it may compare to your property.

These sample comparatives are using the new valuations that take affect from 1 July 2022.

	RESIDENTIAL ZONE 1						
	Blaketown	Cobden	Greymouth	Karoro	Kaiata	Paroa	Runanga
Land Value	\$72,000	\$70,000	\$127,000	\$171,000	\$90,000	\$113,000	\$62,000
Total Rates 2022/2023	\$2,974.61	\$2,954.91	\$3,516.26	\$3,613.78	\$3,384.85	\$2,999.29	\$2,384.22
General Rates (including UAGC)	\$1,372.61	\$1,352.39	\$1,928.79	\$2,373.73	\$1,554.63	\$1,787.21	\$1,271.49
General rate	\$728.08	\$707.86	\$1,284.26	\$1,729.20	\$910.11	\$1,142.69	\$626.96
UAGC	\$644.53	\$644.53	\$644.53	\$644.53	\$644.53	\$644.53	\$644.53
Targeted Rates	\$1,726.02	\$1,726.02	\$1,726.02	\$1,378.52	\$1,961.12	\$1,333.72	\$1,237.91
TOTAL RATES 2023/2024	\$3,098.63	\$3,078.40	\$3,654.80	\$3,752.24	\$3,515.75	\$3,120.93	\$2,509.40

	RES ZONE 2
	Blackball
Land Value	\$71,000
Total Rates 2022/2023	\$2,726.09
General Rates (including UAGC)	\$1,194.19
General rate	\$549.67
UAGC	\$644.53
Targeted Rates	\$1,670.32
TOTAL RATES 2023/2024	\$2,864.51

	RESIDENTIAL ZONE 2				
	Cameron's	Dobson	Gladstone	Rapahoe	Taylorville
Land Value	\$66,000	\$65,000	\$144,000	\$132,000	\$58,000
Total Rates 2022/2023	\$1,418.03	\$3,079.95	\$1,983.16	\$2,426.93	\$3,029.23
General Rates (including UAGC)	\$1,155.48	\$1,147.74	\$1,759.34	\$1,666.44	\$1,093.55
Targeted Rates	\$362.14	\$2,054.02	\$362.14	\$924.31	\$2,054.02
TOTAL RATES 2023/2024	\$1,517.62	\$3,201.76	\$2,121.48	\$2,590.75	\$3,147.56

	RESIDENTIAL ZONE 3		
	Ahaura	Moana	Ngahere
Land Value	\$55,000	\$350,000	\$90,000
Total Rates 2022/2023	\$1,215.36	\$2,997.24	\$1,390.69
General Rates (including UAGC)	\$923.97	\$2,422.83	\$1,101.80
Targeted Rates	\$362.14	\$676.84	\$362.14
TOTAL RATES 2023/2024	\$1,286.12	\$3,099.67	\$1,463.95

	RURAL RESIDENTIAL (Coast Road)	RURAL USE (Rutherglen)	FARMING/FOREST RY (Taylorville)	FARMING FORESTRY (Mitchells)
Land Value	\$205,000	\$235,000	\$4,960,000	\$4,430,000
Total Rates 2022/2023	\$1,348.42	\$1,926.38	\$10,153.49	\$8,559.66
General Rates (including UAGC)	\$1,069.03	\$1,724.26	\$11,291.26	\$10,153.60
Targeted Rates	\$362.14	\$362.14	\$724.28	\$0.00
TOTAL RATES 2023/2024	\$1,431.17	\$2,086.40	\$12,015.54	\$10,153.60

	COMMERCIAL			
	Greymouth Zone 1	Greymouth Zone 1	Blackball Zone 2	Moana Zone 3
Land Value	\$282,000	\$55,000	\$76,000	\$280,000
Capital value	\$696,000	\$161,000	\$180,000	\$550,000
Current Rates	\$9,908.82	\$3,617.92	\$3,666.46	\$6,432.08
General Rates (including UAGC)	\$6,108.66	\$1,710.23	\$2,117.13	\$6,069.91
Targeted Rates	\$4,359.05	\$2,109.03	\$1,738.17	\$884.19
TOTAL RATES 2023/2024	\$10,467.72	\$3,819.26	\$3,855.30	\$6,954.10

7 Financial reporting and prudence disclosures

The Government has introduced the new Local Government (Financial Reporting and Prudence) Regulations 2014.

The purpose of this is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings.

These measures allow for comparison of financial performance with other Councils. However, readers are urged to read the commentary and explanations provided to give context to the information, as it is not always possible to compare Grey District Council's results with other Councils' due to their size, location and provision of services.

The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement. These can be viewed on www.legislation.govt.nz under Local Government (Financial Reporting and Prudence) Regulations 2014.

SCHEDULE 4: ANNUAL PLAN DISCLOSURE STATEMENT

Benchmark		Planned	Met
Rates affordability benchmark			
• income		22,108,000	Yes
• increases	Total rate increase in years 2 to 10 to be no more than 6.0%	5.99 %	Yes
Debt affordability benchmark			
	1. Total actual debt per rateable property (<\$4,700)	4,057	Yes
	2. Total net debt as a percentage of total planned revenue (<175%)	78.0%	Yes
Balanced budget benchmark	100%	90.0%	No
Essential services benchmark	100%	120.0 %	Yes
Debt servicing benchmark	10%	4.3 %	Yes

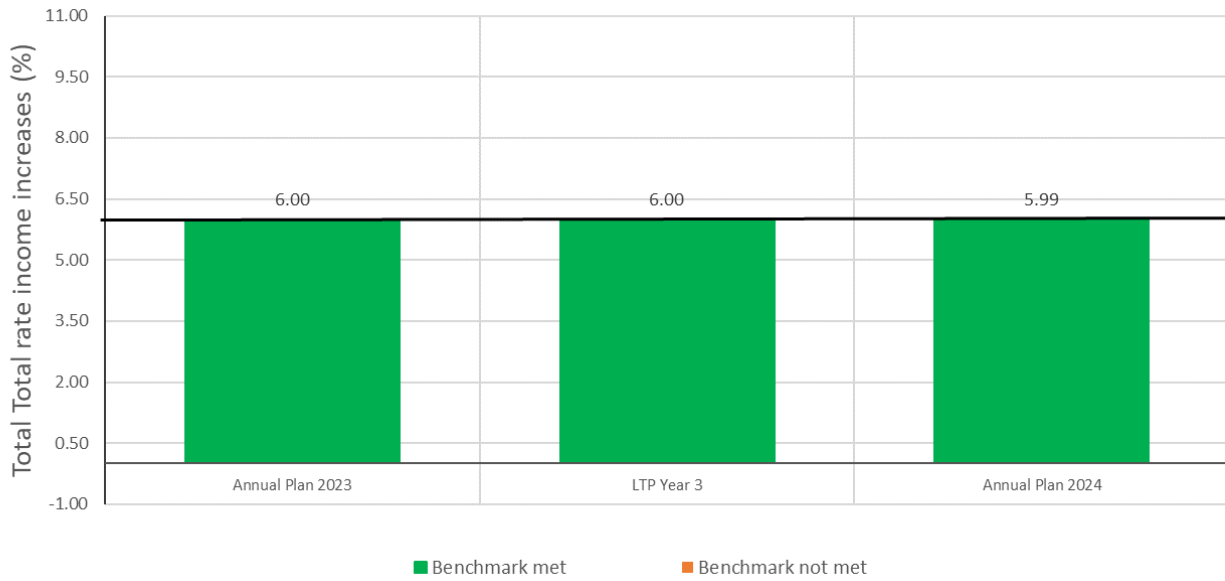
[a] Rates affordability benchmark

Council meets the rates affordability benchmark if:

- Actual or planned rates revenue for the year equals or is less than each quantified limit on rates; and
- Actual or planned rates increases for the year equal or are less than each quantified limit on rates increases.

Total planned rate revenue percentage increases

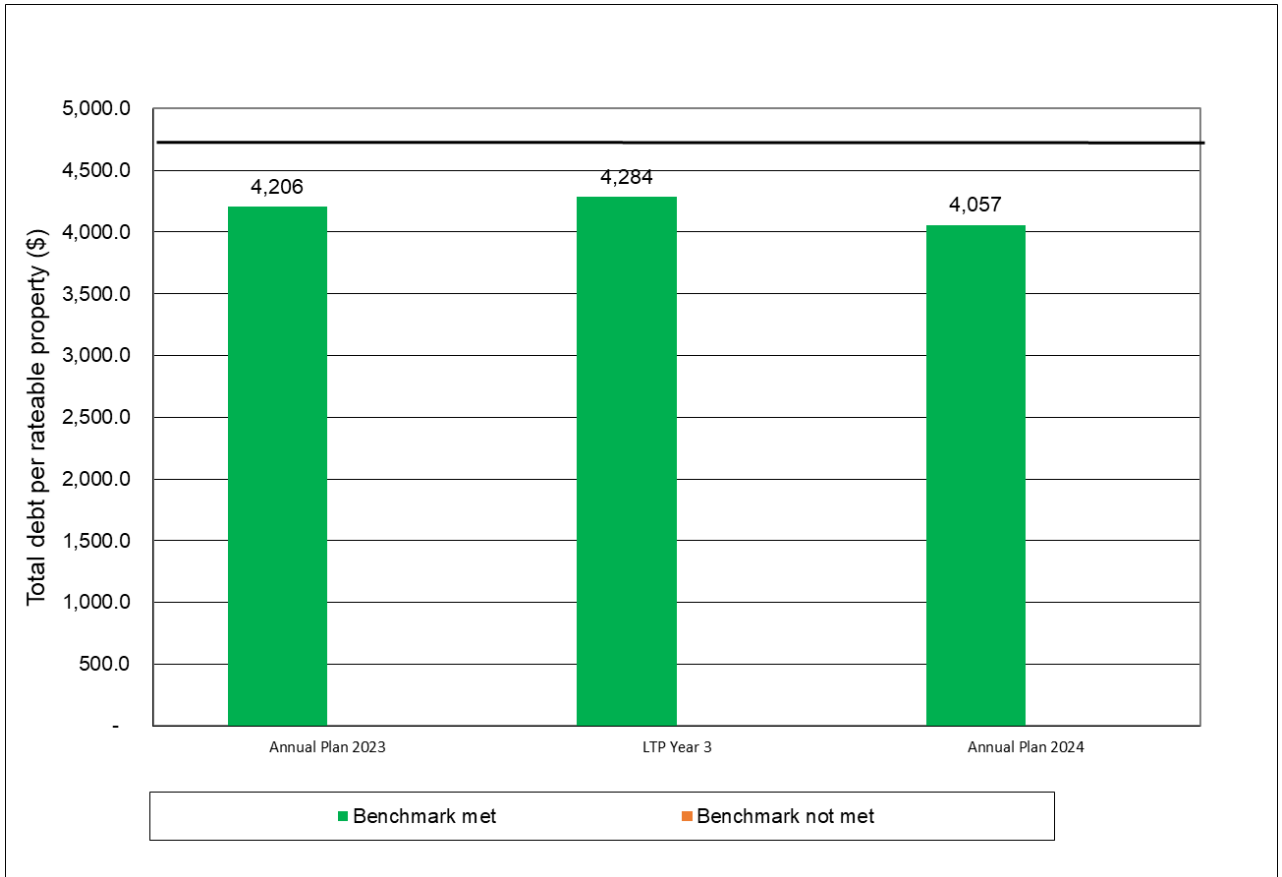
The limit as contained within Council’s Financial Strategy is for the total rate increase in years 2 to 10 to be no more than 6.0% (6.0% being the benchmark).



[b] Debt affordability benchmarks

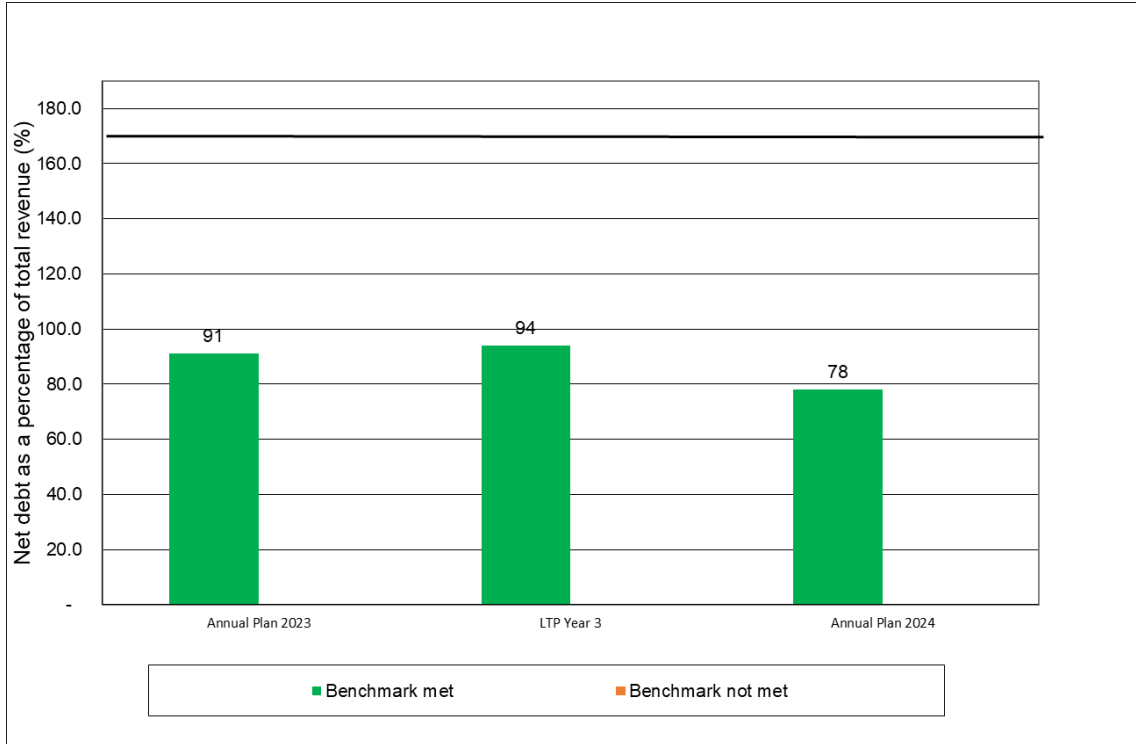
Total planned debt per rateable property

The following graph displays the total planned debt per rateable property. Council’s benchmark is for total debt per rateable property to remain less than \$4,700.



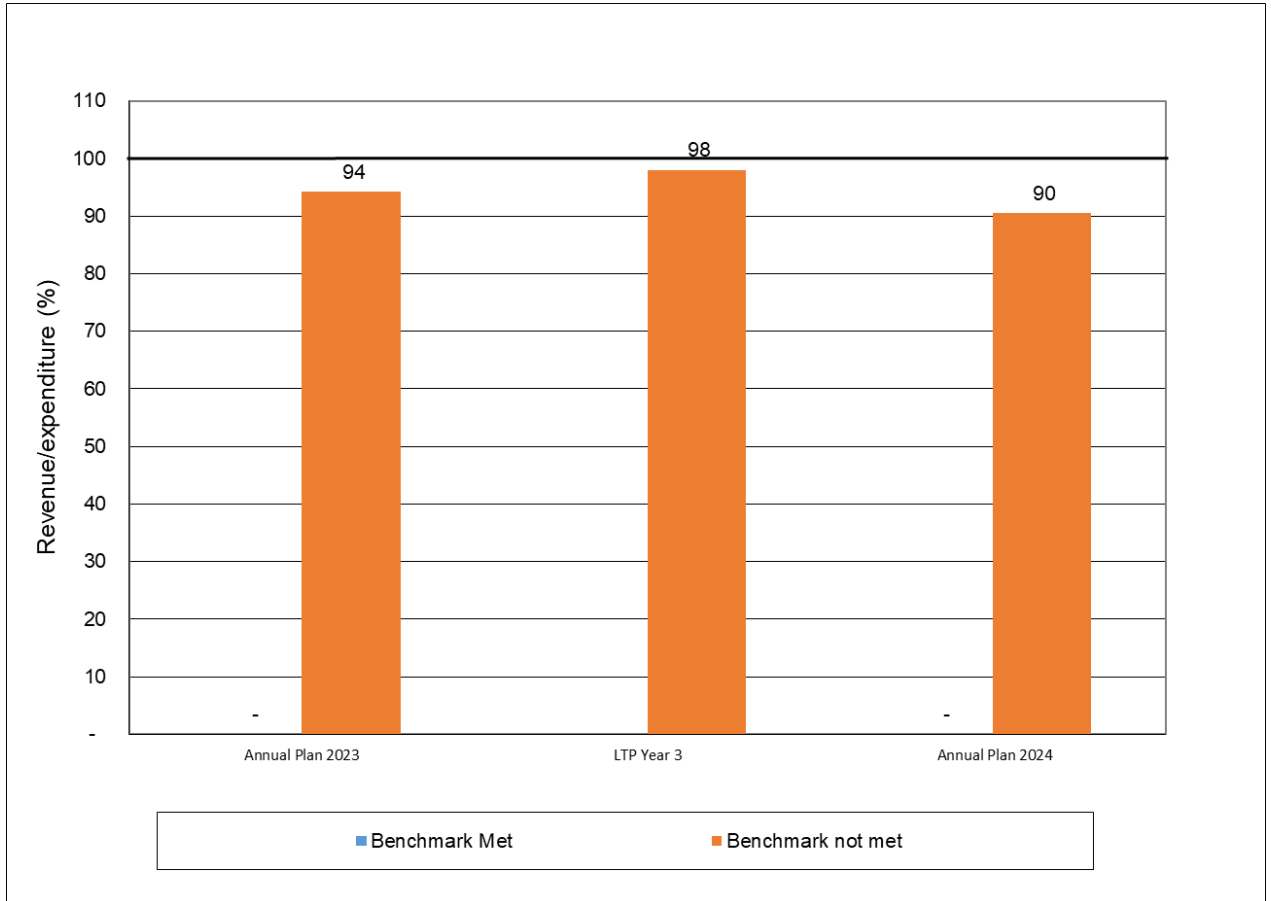
Net planned debt as a percentage of total actual revenue

The following graph displays net planned debt as a percentage of total planned revenue. Council’s benchmark is for total debt to remain less than 175% of total revenue.



[c] **Balanced budget benchmark**

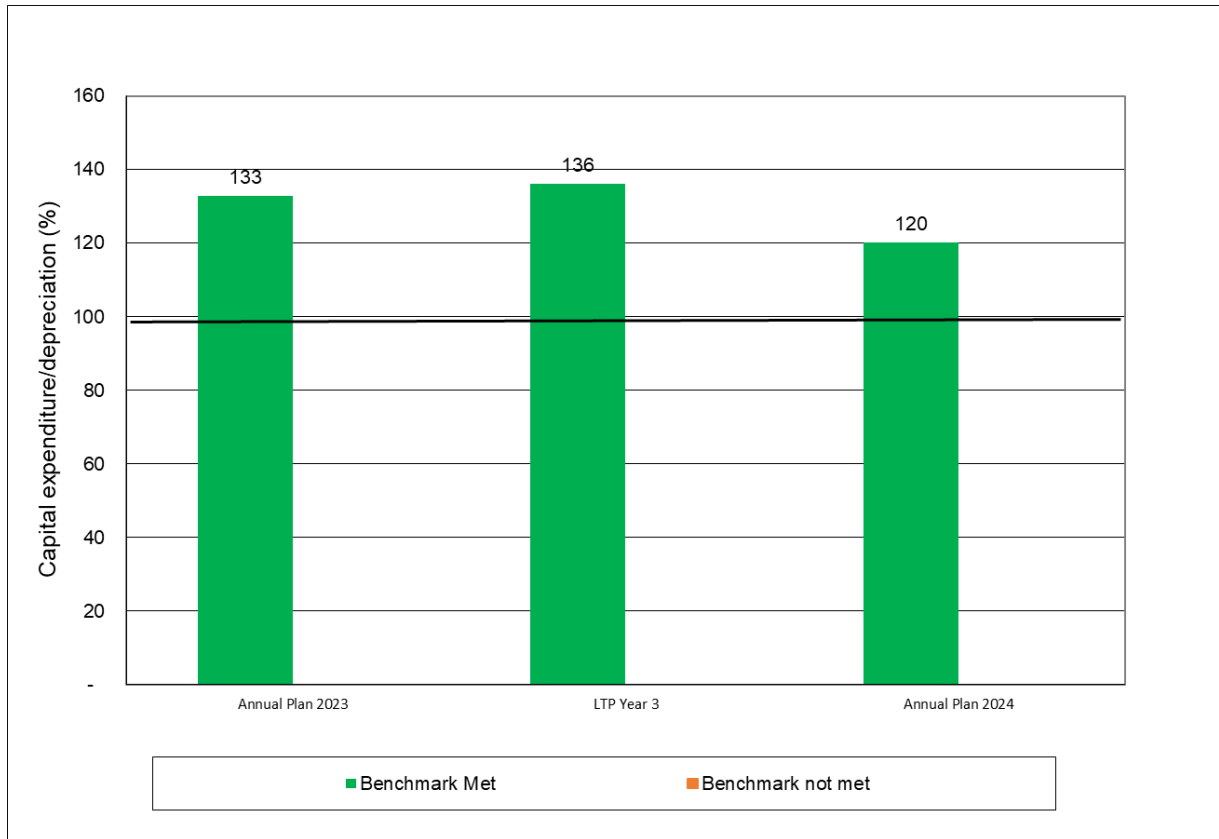
The following graph displays Council’s planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment). The Council meets this benchmark if its revenue equals or is greater than its operating expense.



[d] Essential services benchmark

The following graph displays the Council’s planned capital expenditure on network services as a proportion of depreciation on network services.

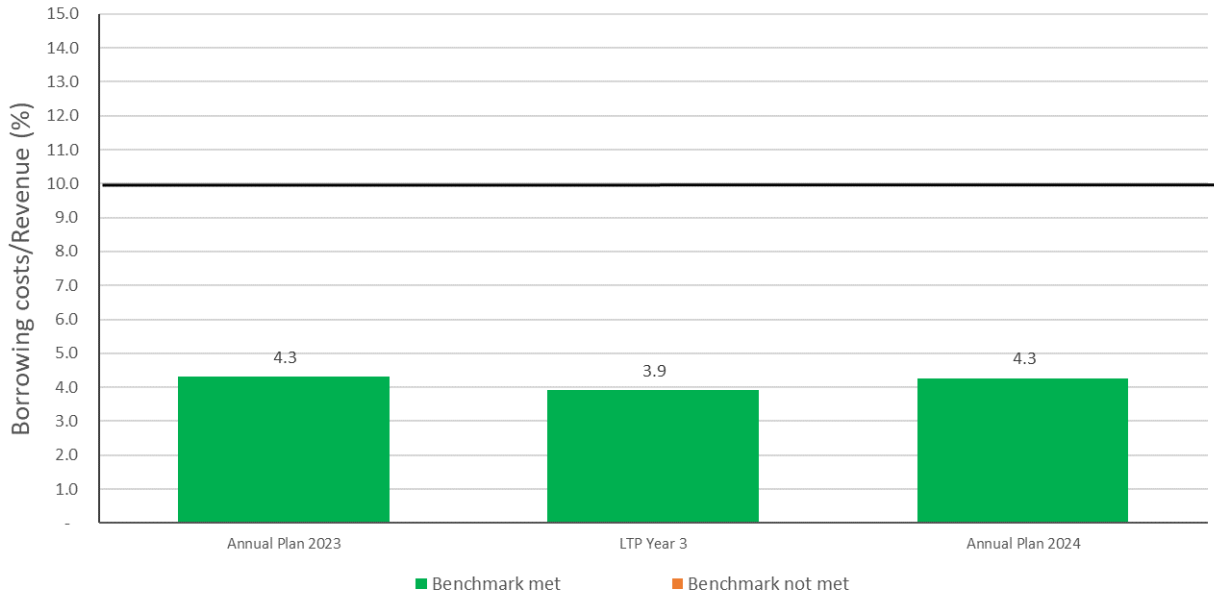
Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



[e] Debt servicing benchmark

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

Council meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.



8 Fees and charges

Errors and Omissions Excepted

These fees cover the major items charged out by Council and are not a comprehensive list of all fees and charges.

Administration - Charge Out Rates

	2022/2023 fee including GST	2023/2024 fee including GST
Management/CEO	\$205.00	\$220.00
Engineers	\$164.00	\$176.00
Engineering Assistants/Officers	\$144.00	\$155.00
Planners	\$164.00	\$176.00
Planning Assistants/Officers		\$144.00
Building Officers	\$164.00	\$176.00
Environmental Health Officers	\$164.00	\$176.00
Compliance Officer	\$164.00	\$176.00
Animal Control Officer	\$144.00	\$155.00
Administration/Customer Service Officers	\$123.00	\$132.00
Maintenance Officer	\$62.00	\$67.00
Consultant Engineer/Specialist	Charged at actual cost	Charged at actual cost

* Fees and actual time hours are recoverable from applicants and exacerbators

Aerodrome

	2022/2023 fee including GST	2023/2024 fee including GST
Aircraft weight (kg) MCTOW		
0 - 600	<i>per landing</i>	\$7.00
601 - 1,500	<i>per landing</i>	\$12.00
1,501 - 2,500	<i>per landing</i>	\$18.00
2,501 - 3,500	<i>per landing</i>	\$27.00
3,501 - 4,500	<i>per landing</i>	\$38.00
4,501 - 5,700	<i>per landing</i>	\$53.00
Helicopters	<i>per landing</i>	\$7.50
Note:		
<ul style="list-style-type: none"> • Touch and go Practice Landings treated as One Landing • Discounts and flat fees available for bulk advanced payments by regular users and/or clubs • Rates for aircraft weights above 5700kg available on application and clearance to use facility 		
Lights	<i>per activation</i>	\$8.50
Account processing fee	<i>per account processing</i>	\$9.50
Events		
Closure for events - runway only	<i>per day or part thereof</i>	\$2,088.00
Closure for events - aerodrome excluding runway (i.e. laneways)	<i>per day or part thereof</i>	\$3,132.00
Closure for events - aerodrome including runway	<i>per day or part thereof</i>	\$5,220.00
Note:		
<ul style="list-style-type: none"> - Touch and Go Practice Landings treated as One Landing - Discounts and flat fees available for bulk advance payments by regular users and/or clubs - Rates for aircraft weights above 5700kg available on application and clearance to use facility - Closure of runway or aerodrome for events is subject to conditions, including access for emergencies 		

Animal Control

		2022/2023 fee including GST	2023/2024 fee including GST
Dog Registration			
Pet		\$112.00	\$120.00
Desexed		\$84.00	\$90.00
Working		\$47.00	\$51.00
Late Registration		\$168.00	\$180.00
First Registration of Welfare Animal via Registered Authority			\$10.00
Gold Card Discount			
20% of Cost of Registration	<i>gold card to be viewed at time of renewal or registration</i>	20% of Cost of Registration	20% of Cost of Registration
Dog Impounding			
1st Offence		\$92.00	\$98.50
2nd Offence		\$183.00	\$196.00
3rd Offence		\$169.00	\$181.00
Sustenance	<i>per day per dog</i>	\$13.00	\$14.00
Stock Impounding			
Impounding fee	<i>per head of stock</i>	\$139.00	\$149.00
Sustenance	<i>per day</i>	cost recoverable	cost recoverable
Any additional costs associated with impoundment, ie trailer or transporter hire		cost recoverable	cost recoverable
After Office Hours			
Applicable Fee above Plus		staff hourly charge out rate + mileage	staff hourly charge out rate + mileage

Westland Recreation Centre Swimming Pool

		2022/2023 fee including GST	2023/2024 fee including GST
Casual Admission			
Pool			
Adult		\$6.30	\$6.80
Community Card Holder (CCH)/Student/Senior		\$4.20	\$4.50
Children (5-17 years)		\$4.20	\$4.50
Children under 5 years - free with a paying adult		\$0.00	\$0.00
Spectators		free	free
Aquacise class	<i>Adult</i>	\$7.40	\$8.00
	<i>CCH/Student/Senior</i>	\$5.80	\$6.30
Hydroslide			
Adult	<i>unlimited rides during session</i>	\$6.30	\$6.80
Community Card Holder/Student/Senior	<i>unlimited rides during session</i>	\$4.20	\$4.50
Children (5-17 years)	<i>unlimited rides during session</i>	\$4.20	\$4.50
Fitness			
Multi	<i>Adult</i>	\$30.00	\$32.50
	<i>CCH/Student/Senior</i>	\$25.00	\$27.00
Gym only	<i>Adult</i>	\$17.00	\$18.50
	<i>CCH/Student/Senior</i>	\$14.00	\$15.00
Group Fitness Class only	<i>Adult</i>	\$17.00	\$18.50
	<i>CCH/Student/Senior</i>	\$14.00	\$15.00
Casual Stadium Use			
Per person	<i>per hour</i>	\$2.50	\$3.00
Per person - concession card	<i>20 sessions</i>	\$43.70	\$47.00

Memberships

Pool (pools, spa and sauna but excluding hydrosides)

Adult	1 month	\$59.80	\$64.00
	3 months	\$163.00	\$175.00
	6 months	\$293.50	\$315.00
	12 months	\$554.00	\$593.00
	Pay as you go - per week *	\$12.60	\$14.00
Community Card Holder/Student/Senior	1 month	\$49.80	\$54.00
	3 months	\$136.00	\$146.00
	6 months	\$244.50	\$262.00
	12 months	\$461.50	\$494.00
	Pay as you go - per week *	\$10.50	\$11.50
Children	1 month	\$49.80	\$54.00
	3 months	\$136.00	\$146.00
	6 months	\$244.50	\$262.00
	12 months	\$461.50	\$494.00
	Pay as you go - per week *	\$10.50	\$11.50

Gym (access to the gym only)

Adult	1 month	\$67.30	\$73.00
	3 months	\$183.50	\$197.00
	6 months	\$330.00	\$354.00
	12 months	\$623.00	\$667.00
	Pay as you go - per week *	\$14.10	\$16.00
Community Card Holder/Student/Senior	1 month	\$57.30	\$62.00
	3 months	\$156.50	\$168.00
	6 months	\$281.00	\$301.00
	12 months	\$531.00	\$569.00
	Pay as you go - per week *	\$12.10	\$13.00

Group Fitness (access to group fitness classes only, some exclusions apply eg Over 50's)

Adult	1 month	\$67.40	\$72.20
	3 months	\$183.40	\$196.40
	6 months	\$329.80	\$353.00
	12 months	\$625.20	\$669.00
	Pay as you go - per week *	\$14.10	\$15.10
Community Card Holder/Student/Senior	1 month	\$57.30	\$61.40
	3 months	\$156.20	\$167.20
	6 months	\$281.00	\$300.80
	12 months	\$531.00	\$569.00
	Pay as you go - per week *	\$12.10	\$13.00

Double-choice of two options from pool, gym and group fitness.

Adult	1 month	\$92.10	\$99.00
	3 months	\$251.20	\$269.00
	6 months	\$452.00	\$484.00
	12 months	\$853.80	\$914.00
	Pay as you go - per week *	\$19.40	\$21.00
Community Card Holder/Student/Senior	1 month	\$82.10	\$88.00
	3 months	\$224.00	\$240.00
	6 months	\$403.20	\$432.00
	12 months	\$761.40	\$815.00
	Pay as you go - per week *	\$17.30	\$19.00

Multi (pool, gym, group fitness classes (excludes hydroslide and aquacise classes)

Adult	1 month	\$114.50	\$123.00
	3 months	\$312.50	\$334.50
	6 months	\$562.00	\$601.50
	12 months	\$1,061.50	\$1,136.00
	Pay as you go - per week *	\$24.10	\$26.00
Community Card Holder/Student/Senior	1 month	\$104.60	\$112.00
	3 months	\$285.20	\$306.00
	6 months	\$513.20	\$550.00
	12 months	\$969.20	\$1,038.00
	Pay as you go - per week *	\$22.00	\$24.00

Concession Cards**Pool- 10 swims (tenth swim free - pay for nine only)**

Adult	10 swims	\$56.70	\$60.70
	20 swims	\$113.40	\$121.40
Community Card Holder/Student/Senior	10 swims	\$37.80	\$40.50
	20 swims	\$75.60	\$80.90
Children	10 swims	\$37.80	\$40.50
	20 swims	\$75.60	\$80.90

Gym - 10 sessions (tenth session free - pay for nine only)

Multi (pool, gym, and fitness group)	Adult	\$270.00	\$289.00
	CCH/Student/Senior	\$225.00	\$241.00
Gym only	Adult	\$153.00	\$164.00
	CCH/Student/Senior	\$126.00	\$135.00
Group Fitness Class only	Adult	\$153.00	\$164.00
	CCH/Student/Senior	\$126.00	\$135.00

Swim School

Private lessons - child (20 minutes)	per person per lesson	\$24.00	\$26.00
Private lessons - child with disabilities (20 minutes)	per person per lesson	\$20.00	\$22.50
Private lessons - adult (30 minutes)	per person per lesson	\$31.50	\$34.00
Swim Fit - adult	per person per session	\$13.00	\$14.00
Groups (final price dependent on number of weeks in the term)	per ten lesson term	\$105.00	\$113.00
Squads (final price dependent on number of weeks in the term)	per ten lesson term	\$120.00	\$129.00
Diapher Dolphins	per ten lesson term	\$90.00	\$96.50
Holiday lessons	two week programme	\$115.00	\$124.00
	one week programme	\$68.00	\$73.00

Venue Hire**Pool**

Lap pool - per lane	per hour	\$13.00	\$14.00
Schools - lap pool, per lane, per hour plus \$3 per child			
Learners/combined pool	per hour	\$58.00	\$63.00
Whole facility (all pools and hydroslide)	per hour	\$227.00	\$243.00
Activity Room	per hour	\$30.00	\$33.00
Club Room	per hour	\$30.00	\$33.00
Stadium	half court - per hour	\$29.00	\$32.00
	full court - per hour	\$57.00	\$61.00

Other Charges

Replacement card		\$15.70	\$17.00
Cancellation fee (forpay as you go memberships only- inside of the three month minimum term, cancellation is \$50 of minimum term payments remaining, whichever is less)		\$53.00	\$57.00

Group bookings and school rates available - enquire at pool

Building		2022/2023 fee including GST	2023/2024 fee including GST
Except for set fees, all fees listed are DEPOSITS only. The balance will be charged at the rates specified. Central government levies (BRANZ & DBH) are payable in addition to these fees - these are calculated on the cost of the building work and are advised at the time of lodging your consent.			
Charged to all consent applications			
Building Consent Accreditation levy	<i>per \$1,000 of building work</i>	\$2.88	\$3.09
Set Fees			
BWOF - receiving and checking on or before due date		\$414.50	\$444.00
BWOF - receiving and checking after due date		\$826.00	\$884.00
BWOF Audits		at cost	at cost
Consent extension request		\$255.00	\$273.00
Deposits Only (Costs to be Charged based on Actual Time)			
PIM (only)	<i>deposit only</i>	\$332.50	\$356.00
CCC processing fee (applied to all consents with deposit based fees)	<i>deposit only</i>	\$346.00	\$370.50
Schedule 1 exemption application	<i>deposit only</i>	\$200.00	\$214.00
Deposits Only, CCC fee included (Costs to be Charged based on Actual Time)			
Fire Installations	<i>deposit only</i>	\$641.50	\$686.50
Minor building works (<\$5,000 and not listed elsewhere in this schedule)	<i>deposit only</i>	\$720.50	\$771.00
Minor plumbing & drainage (incl separation of services where no septic tank)	<i>deposit only</i>	\$639.00	\$684.00
Separation of services with disconnection of septic tank	<i>deposit only</i>	\$892.00	\$954.50
Relocated buildings	<i>deposit only</i>	\$2,453.00	\$2,625.00
Marquees	<i>deposit only</i>	\$397.00	\$425.00
Residential - Deposits Only (Costs to be Charged based on Actual Time + CCC fee to be added)			
Garages/carports	<i>deposit only</i>	\$1,070.50	\$1,145.50
Garden Sheds	<i>deposit only</i>	\$1,070.50	\$1,145.50
Minor Alterations	<i>deposit only</i>	\$1,389.00	\$1,486.50
Major Alterations	<i>deposit only</i>	\$2,355.00	\$2,520.00
Pre-fab construction dwellings	<i>deposit only</i>	\$4,039.00	\$4,322.00
New Dwellings	<i>deposit only</i>	\$5,171.00	\$5,533.00
Multi-Unit Residential	<i>deposit only</i>	\$7,374.00	\$7,890.50
Demolition - large /commercial		\$1,036.50	\$1,109.50
Demolition - residential		\$550.50	\$589.50
Industrial/Commercial - Deposits Only (Costs to be Charged based on Actual Time + CCC fee to be added)			
Minor alterations	<i>deposit only</i>	\$1,515.50	\$1,622.00
Major Alterations	<i>deposit only</i>	\$7,105.00	\$7,602.50
Farm Buildings	<i>deposit only</i>	\$938.00	\$1,004.00
Workshops	<i>deposit only</i>	\$2,430.00	\$2,600.50
Dairy sheds	<i>deposit only</i>	\$4,407.50	\$4,716.50
Shop/Office - single	<i>deposit only</i>	\$5,296.50	\$5,667.50
Shop/Office - complex	<i>deposit only</i>	\$7,932.50	\$8,488.00
Industrial/commercial multi-function complex	<i>deposit only</i>	\$12,781.00	\$13,676.00
Outbuildings	<i>deposit only</i>	\$1,070.50	\$1,145.50
Ancillary	<i>deposit only</i>	\$1,070.50	\$1,145.50
Communal residential			
Community service	<i>deposit only</i>	\$7,932.50	\$8,488.00
Community care	<i>deposit only</i>	\$7,932.50	\$8,488.00
Communal non-residential			
Assembly service	<i>deposit only</i>	\$7,932.50	\$8,488.00
Assembly care	<i>deposit only</i>	\$7,932.50	\$8,488.00

Certificate of Public Use	\$597 flat fee plus hourly rate	\$639 flat fee plus hourly rate
Compliance Schedule	\$597 flat fee plus hourly rate	\$639 flat fee plus hourly rate
Consultants/Peer Review	at cost	at cost
Comments on Draft Applications/Pre application advice (note first HALF HOUR free then staff hourly rates)	staff hourly charge out rates	staff hourly charge out rates
Detailed Engineering Evaluations (DEE) for Earthquake Prone Buildings	recovered at cost from building owner, estimated cost of \$1,000 to \$10,000 depending on building	recovered at cost from building owner, estimated cost of \$1,000 to \$10,000 depending on building
Enforcement		
Swimming pool re-inspection	staff hourly rate (refer charge-outs) \$527/hour (not more than)	staff hourly rate (refer charge-outs) \$564/hour (not more than)
Legal advice and Consultants	100% loading on normal charges	100% loading on normal charges
Work done for a Certificate of Acceptance	100% loading on normal charges	100% loading on normal charges
Work done following a Notice to Fix	100% loading on normal charges	100% loading on normal charges

Cemeteries

	2022/2023 fee including GST	2023/2024 fee including GST
Plot purchase		
Plot Purchase	\$474.10	\$507.30
Cremation Berm	\$190.60	\$204.00
Baby Plots	\$111.30	\$119.10
RSA Plots	No Charge	No Charge
Paupers' Plots	No Charge	No Charge
Maintenance in perpetuity		
Single Plot	\$710.90	\$760.70
Cremation Berm	\$190.60	\$204.00
Baby Plots	\$142.80	\$152.80
RSA Plots	No Charge	No Charge
Paupers' Plots	No Charge	No Charge
Interment		
12 years and over	\$395.30	\$423.00
Under 12 Years	\$158.40	\$169.50
Stillborn	\$79.80	\$85.40
Ashes	\$158.40	\$169.50
Disinterment	\$506.20	\$541.70
Re-interment	\$506.20	\$541.70
Disinterment Ashes	\$201.60	\$215.80
Re-interment Ashes	\$201.60	\$215.80
Extra Depth (over 6ft)	\$158.40	\$169.50
Weekend & Public Holidays	<i>additional charge</i> \$284.70	\$304.70
Lowering Device	\$56.70	\$60.70
Memorial Permit	\$41.00	\$43.90

Health

	2022/2023 fee including GST	2023/2024 fee including GST
Food Licensing		
Initial Registrations and Renew als for Food Control Plans	\$129.50	\$139.00
Initial Registrations and Renew als for National Programmes	\$129.50	\$139.00
All further work (including verification, audits, investigation enforcement and administration)	hourly charge out rate per appropriate Council officer	hourly charge out rate per appropriate Council officer
No Kitchen facilities	\$331.00	\$354.50
Hairdressers	\$185.00	\$198.00
Camping/Offensive Trades	\$625.00	\$669.00
Mortuaries	\$129.50	\$139.00

History House

	2022/2023 fee including GST	2023/2024 fee including GST
Photographs	<i>Per scan and copy - A4</i>	\$16.00
Photographs	<i>Per scan and copy - A3</i>	\$26.50
Photographs	<i>Per digital image supplied</i>	\$21.00
Research undertaken	<i>Initial reserch query (up to 30 minutes)</i>	\$5.00
Research undertaken	<i>per hour</i>	\$35.00
Photographs	<i>High Resolution JPG file</i>	\$20.00
Photographs	<i>High Resolution TIFF files generated in-house</i>	\$40.00
Photographs	<i>Memory stick (2 GB)</i>	\$10.00 + postage
		\$10.00 + postage plus postage

Libraries		2022/2023 fee including GST	2023/2024 fee including GST
Loan			
New Fiction	<i>per book per two weeks</i>	N/A	N/A
Hot Picks Collection (selected new adult fiction and non-fiction)	<i>per book per two weeks</i>	\$3.00	\$3.00
Rental Fiction	<i>per book</i>	\$1.10	\$1.10
Non-Fiction	<i>per book</i>	No charge	No charge
All children's materials	<i>per book</i>	No charge	No charge
Large Print	<i>per book</i>	\$1.10	\$1.10
Large print subscription	<i>per year</i>	\$13.00	\$13.00
Talking Books/audios *	<i>per unit</i>	\$2.10	\$2.10
* no charge for children's & for people with disabilities			
DVDs (Adults)	<i>per unit per week</i>	\$3.20	\$3.20
DVDs (Junior)	<i>per unit per week</i>	\$1.10	\$1.10
Magazines	<i>per unit per week</i>	\$0.60	\$0.60
Fines			
Adult	<i>per day (max \$10 per item)</i>	\$0.30	\$0.30
Young adult and children's cards		N/A	N/A
Other			
Book Reserve Fee	<i>per book</i>	\$1.10	\$1.10
Non Resident Subscription	<i>12 months</i>	\$65.00	\$65.00
	<i>six months</i>	\$35.00	\$35.00
	<i>three months</i>	\$20.00	\$20.00
Visitor Membership	<i>per month</i>	\$20.00	\$20.00
Replacement Library Card	<i>each</i>	\$5.30	\$5.30
Interloan from National Library of New Zealand and Interloan partnership libraries	<i>per book</i>	\$7.00	\$7.00
Interloan with libraries without agreement	<i>per book plus any other charges above standard charges</i>	\$23.00	\$23.00
Damaged Book Charges - Adult	<i>per book</i>	at cost	at cost
Photocopying			
Normal A4 - black and white	<i>per single sided sheet</i>	\$0.20	\$0.20
Normal A4 - colour	<i>per single sided sheet</i>	\$2.00	\$2.00
Normal A3 - black and white	<i>per single sided sheet</i>	\$0.40	\$0.40
Normal A3 - colour	<i>per single sided sheet</i>	\$4.00	\$4.00
Aotearoa People's Network Printing			
Normal A4 - black and white	<i>per single sided sheet</i>	\$0.20	\$0.20
Normal A4 - black and white	<i>per double sided sheet</i>	\$0.40	\$0.40
Normal A4 - colour	<i>per single sided sheet</i>	\$2.00	\$2.00
Normal A4 - colour	<i>per double sided sheet</i>	\$4.00	\$4.00

Noise Control

		2022/2023 fee including GST	2023/2024 fee including GST
Noise control - call out		\$244.00	\$261.00
Seizure of equipment		\$244.00	\$261.00

Official Information

		2022/2023 fee including GST	2023/2024 fee including GST
Property file queries	<i>per hour</i>	\$130.50	\$140.00
Property file requests	<i>per file</i>	\$28.50	\$30.50
LIMs		\$470.00	\$503.00

Other Regulation

		2022/2023 fee including GST	2023/2024 fee including GST
Advertising Signs Fees		\$115.50	\$124.00
Trading in Public Places Licence		\$209.00	\$224.00
Abandoned Vehicles			
Tow age		\$689 + Cost	\$737.5 + Cost
Inspection & Administration	<i>per hour</i>	staff hourly rate + mileage	staff hourly rate + mileage
Storage of Vehicle	<i>per day</i>	\$15.00	\$16.50
Amusement Devices			
One Device		\$10.00	\$10.00
Each Additional Device		\$2.00	\$2.00
Each Device for a further period of 7 days		\$1.00	\$1.00
Other Enforcement			
Legal advice and Consultants		\$404.5/hour (not more than)	\$433/hour (not more than)

Parking

		2022/2023 fee including GST	2023/2024 fee including GST
Private carpark rental	<i>per quarter (13 weeks)</i>	\$217.50	\$233.00
Moana boat trailer park	<i>per 24 hours</i>	\$10.00	\$11.00
	<i>annual concession</i>	\$150.00	\$160.50

Planning

2022/2023 fee
including GST

2023/2024 fee
including GST

All fees listed are <u>Deposits</u> . Balance of charges will be charged at the rates specified.			
Subdivisions			
Boundary Adjustments	<i>deposit only</i>	\$715.00	\$766.00
Non-notified (2 - 5 lots)	<i>deposit only</i>	\$1,212.00	\$1,297.00
Non-notified (6 - 10 lots)	<i>deposit only</i>	\$2,316.00	\$2,479.00
Non-notified (11+ lots)	<i>deposit only</i>	\$3,145.00	\$3,366.00
s224	<i>deposit only</i>	\$464.00	\$497.00
s226 certificate	<i>deposit only</i>	\$907.00	\$971.00
Other certificates (e.g. s223)	<i>deposit only</i>	\$262.00	\$281.00
Esplanade reserve reduction/w aiver	<i>deposit only</i>	\$842.00	\$901.00
Reapproval lapsed consent	<i>deposit only</i>	\$907.00	\$971.00
ROW/Easement amendments	<i>deposit only</i>	\$639.00	\$684.00
Land Use Consents			
Hazardous substances	<i>deposit only</i>	\$1,009.00	\$1,080.00
Signs	<i>deposit only</i>	\$907.00	\$971.00
Relocated buildings	<i>deposit only</i>	\$715.00	\$766.00
Bulk & locn/recession plane/setback	<i>deposit only</i>	\$769.00	\$823.00
Heritage	<i>deposit only</i>	\$715.00	\$766.00
Non-rural/residential activities	<i>deposit only</i>	\$1,515.00	\$1,622.00
Utilities	<i>deposit only</i>	\$907.00	\$971.00
Vegetation clearance	<i>deposit only</i>	\$842.00	\$901.00
Sub-sized lots	<i>deposit only</i>	\$1,414.00	\$1,513.00
Notified Land Use and Subdivision Consent			
Limited Notified Application*			\$5,000.00
Publicly Notified Application*			\$7,500.00
* Notification fee in addition to other consent fees			
Plan Changes			
District Plan Changes - major	<i>deposit only</i>	N/A	N/A
District Plan Changes - minor	<i>deposit only</i>	N/A	N/A
Other			
Designation/Heritage Order	<i>deposit only</i>	\$4,583.00	\$4,904.00
Alteration of designation	<i>deposit only</i>	\$1,838.00	\$1,967.00
Certificate of compliance	<i>deposit only</i>	\$464.00	\$497.00
s357 objection	<i>deposit only</i>	\$696.00	\$745.00
Consent variation - non-notified	<i>deposit only</i>	\$630.00	\$675.00
Consent variation - notified	<i>deposit only</i>	\$1,201.00	\$1,286.00
Permitted boundary activity (s87BA)	<i>deposit only</i>	\$464.00	\$497.00
Deemed permitted activity (s87BB)	<i>deposit only</i>	\$727.00	\$778.00
Outline Plan	<i>deposit only</i>	\$464.00	\$497.00
Comments on Draft Applications/Pre application advice (note first HALF HOUR free then staff hourly rates)		staff hourly charge out rates	staff hourly charge out rates
Consultants/Peer Review		\$211/hour (not more than)	\$226/hour (not more than)
Legal advice		\$422/hour (not more than)	\$452/hour (not more than)
Hearings - Commissioner		\$1775/day (not more than)	\$431/hour (not more than)
- Facilities		\$223/hour (not more than)	\$239/hour (not more than)
Monitoring Levy	<i>flat fee paid upon granting of land-use consent</i>	\$157.00	\$168.00
Resource Consent Monitoring of Conditions		staff hourly charge out rates	staff hourly charge out rates

Retirement Housing2022/2023 fee
including GST2023/2024 fee
including GST**One bedroom units**

Rental - Greymouth	<i>per week</i>	\$127.50	\$140.50
Rental - Blaketown, Dobson & Runanga	<i>per week</i>	\$112.00	\$123.50
Additional charge for couple in one bedroom unit	<i>per week</i>	\$31.50	\$35.00

Two bedroom units

Greymouth	<i>per week</i>	\$193.50	\$213.00
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Roading2022/2023 fee
including GST2023/2024 fee
including GST

Roadworks Consent - On Council Road		\$157.00	\$168.00
Roadworks Consent - On Waka Kotahi NZ Transport Agency Road (includes \$500 Waka Kotahi fee)		\$679.00	\$727.00
Additional Inspection Fee		staff hourly charge out rates	staff hourly charge out rates

Sewerage2022/2023 fee
including GST2023/2024 fee
including GST**Financial Contributions**

Moana	<i>per lot</i>	\$5,979.00	\$6,398.00
South Beach/Paroa	<i>per lot</i>	\$14,318.00	\$15,321.00
Karoro	<i>per lot</i>	\$3,439.00	\$3,680.00

Other contributions to proposed 'as required' works may be set through separate consultative procedures

Trade Waste Charges

All Greymouth wastewater treatment plants	<i>per cubic metre</i>	\$0.75	\$0.85
Blackball Treatment plant	<i>per cubic metre</i>	\$0.75	\$0.85
Karoro Treatment plant	<i>per cubic metre</i>	\$0.75	\$0.85
Runanga treatment plant	<i>per cubic metre</i>	\$0.75	\$0.85

Solid Waste (Refuse & Recycling)

		2022/2023 fee including GST	2023/2024 fee including GST
McLeans Landfill			
Refuse			
Commercial Refuse*	per tonne	\$412.00	\$441.00
Mixed Domestic Waste*	per tonne	\$412.00	\$441.00
Hardfill/Soil*	per tonne	\$412.00	\$441.00
TVs and ew aste*	per tonne	\$412.00	\$441.00
Refuse Bag with Council issued tie	per bag	Free	Free
Refuse Bag without Council issued tie*	per bag	\$5.80	\$6.30
* minimum charge per weighbridge entrance (trip over weighbridge)		\$15.30	\$16.40
Tyres			
Car, Motorbike	per tyre	\$9.90	\$10.60
4WD	per tyre	\$9.90	\$10.60
Truck	per tyre	\$17.70	\$19.00
Tractor	per tyre	\$18.40	\$19.70
Specialist Industrial	per tyre	\$40.80	\$43.70
Other			
Unprepared Car Bodies	per car	\$77.70	\$83.20
Paint/Solvents	per litre	\$3.80	\$4.10
McLeans Recycling Centre			
Recyclables			
Commercial Recycling	per tonne	\$131.00	\$141.00
Recyclable Plastics		Free	Free
Recyclable Paper		Free	Free
Recyclable Cardboard		Free	Free
Recyclable Aluminium Cans		Free	Free
Recyclable Tin Cans		Free	Free
Recyclable Glass		Free	Free
Recyclable Light Scrap Metal		Free	Free
Recyclable Heavy Scrap Metal		Free	Free
Recyclable Whiteware		Free	Free
Empty LPG Bottles		Free	Free
Prepared Car Bodies		Free	Free
Green waste			
<i>Garden matter, leaves, branches, weeds, unsprayed lawn clippings (no cabbage tree leaves)</i>			
Domestic & Commercial - large vehicles incl. Trailers	per tonne	Free	\$184.05
<i>Where the ability to measure tonnage is unavailable</i>			
Car Boot	per load	Free	\$18.40
Single axle trailer	per load	Free	\$23.90
Tandem Trailer	per load	Free	\$31.80
Small Truck (1.5m ³ Max)	per load	Free	\$55.20
Large Truck	per load	Free	\$184.00

Resource Centres (Moana/Blackball/Nelson Creek)			
Refuse Bag with Council issued tie	per bag	Free	Free
Refuse Bag without Council issued tie	per bag	\$5.80	\$6.30
Car Boot	per load	\$36.50	\$39.10
Station wagon	per load	\$55.20	\$59.10
Utility Vehicle/Van	per load	\$55.20	\$59.10
Single axle trailer	per load	\$72.70	\$77.80
Tandem Trailer	per load	\$118.90	\$127.30
Truck under 5m ³ , uncompacted general waste	per load	\$260.50	\$278.80
Truck under 5m ³ , compacted general waste or dense material such as building waste.	per load	\$412.30	\$441.20
Other			
Replacement Yellow Bin			\$63.25
Replacement Red Bin			\$51.75
Replacement Blue Bin			\$17.25
Bins to New Dwelling			\$132.25
Collection Service to New Dwelling	pro rataed per calendar month to the next 1st of July		\$360.25

Water		2022/2023 fee including GST	2023/2024 fee including GST
Financial Contributions			
South Beach/Paroa	per lot	\$4,918.00	\$5,263.00
Karoro	per lot	\$1,576.00	\$1,687.00
<i>Other contributions to proposed 'as required' works may be set through separate consultative procedures</i>			
Utilities Connection Consents			
Utilities Connection Consent - On Council Road		\$157.00	\$168.00
Utilities Connection Consent - On Waka Kotahi NZ Transport		\$679.00	\$727.00
Agency Road (includes \$500 Waka Kotahi fee)			
Additional Inspection Fee		staff hourly charge out rates	staff hourly charge out rates

Property		-	2023/2024 fee including GST
Signing Documents Under Seal			
Registerable Memorandum of Transfer of Lease			\$184.00
Registerable Memorandum of Variation of Lease			\$160.00
Registerable Memorandum of Lease			\$160.00
Registerable Deed of Lease			\$160.00
Registerable Variation of Deed of Lease			\$160.00

Port Fees and Charges

FISHING/RECREATIONAL/CHARTER: ACCESS FEES (all vessels) 2023/2024

Vessel LOA (m)	per entry
<15	60.00
15 - 20	100.00
>20	150.00
Cargo	420.00

VESSEL: BERTHAGE (at Council berth) 2023/2024

Per Day	<i>per m (LOA)</i>	2.60
Monthly Berthage Charge (minimum 3 month contract charged per calendar month)	<i>per m (LOA)</i>	22.07

CARGO & PASSENGER 2023/2024

Berthage		unit
Ships, Tugs, Barges Berthage - per day	/ gross registered tonne	0.50
Ships, Tugs, Barges Berthage - per day	minimum	433.90
Mooring (Line Services)	/ staff hour	98.60
Wharfage and other		unit
Timber	max of m3 or tonne	15.10
Logs	max of m3 or tonne	8.20
Coal Wharfage	/ tonne	9.40
Coal Stockpile and Resource Management	/ tonne shipped	2.50
Gravel, Aggregate, Rock	/ tonne	7.00
Fertiliser	/ tonne	9.00
Motor Vehicles	each	147.00
Containers - Loaded (TEU = Twenty Foot Length Equivalent Unit)	/ TEU	485.40
Containers - Empty	/ TEU	393.00
Pallets Returned Empty	/ m3	10.40
All Other Cargo	max of m3 or tonne	10.40
Cargo Brought in for Shipping and Leaving Port Other than by Ship/Barge	max of m3 or tonne	50% of wharfage, stockpile & resource management charges
Cargo Wharf Crane Hire -	/ hour / crane	508.50
Cargo Wharf Crane Hire - Minimum Charge	minimum	127.40
LONG TERM STORAGE OF CARGO		unit
Richmond Quay Stockpile Area 1st 6 weeks per shipment	max of m3 or tonne / month	free
Richmond Quay Stockpile Area Next 1-3 months	max of m3 or tonne / month	0.50
Richmond Quay Stockpile Area Next 4-6 months	max of m3 or tonne / month	1.10
Richmond Quay Stockpile Area Over 6 months After Free Period	max of m3 or tonne / month	1.30
Cargo Shed : less than 100 m ²	/ m ² / month	19.70
Cargo Shed : 100 m ² or more	/ m ² / month	15.10
Rental of Port Operational Land Occupied by Containers, Storage etc	/ m ² / year	38.40

SLIPWAY 2023/2024

Haulage (up / down)		804.00
Haulage One Way		536.00
Surcharge per Gross Tonnage	<i>per tonne</i>	3.50
Surcharge Non Business Day Haulage	<i>per hour per employee</i>	110.00
Cradle Charge - covered -	<i>per day</i>	195.00
Cradle Charge - uncovered -	<i>per day</i>	127.40
Electricity Three Phase	<i>per day</i>	20.00
Electricity Single Phase	<i>per day</i>	10.00
Clean Up Charge*	<i>per hour per employee</i>	67.00
<i>* At discretion of port staff, dependant on cleanliness of site upon departure</i>		
Long Term Hard Stand When Vessel is Removed from Cradle	<i>/ week</i>	76.80

9 Māori contribution to decision-making processes in the Grey District

Through a specific activity, “Efficient and Open Consultation”, Council has set specific performance targets relating to the establishment and maintenance of processes in providing opportunities for Māori to contribute to the decision-making processes of the Grey District Council.

Council values the input of Runanga and noting the limitations of the Local Electoral Act for specific collaboration with Runanga, have appointed a Runanga chairperson, Mr Francois Tumahai to the Finance, Regulatory and Business Support Committee and Operations and Capital Delivery Programme Committee as an independent member. Mr Tumahai also attends Council meetings as part of an informal arrangement.