
Annual Plan

01 July 2011 - 30 June 2012



lotsa' colour!

adopted 30 JUNE 2011

grey district council

annual plan

01 JULY 2011 – 30 JUNE 2012

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section a: introduction

[1] district council offices

Main Office	Grey District Council 105 Tainui Street P O Box 382 Greymouth Tel 03 769 8600 Fax 03 769 8603 email: info@greydc.govt.nz web: www.greydc.govt.nz
Runanga Service Centre,	25 Carroll Street Runanga Tel 03 762 7813 Fax 03 762 7813
Grey District Library	Albert Mall Greymouth Tel 03 768 5597 Fax 03 768 5597 email library@greydc.govt.nz
Runanga Library	25 Carroll Street Runanga Tel 03 762 7813
Banker	WestpacTrust
Auditor	Audit New Zealand, Christchurch on behalf of the Office of the Auditor General, Wellington
Solicitor	Hannan & Seddon, Greymouth

[2] your council

[1] Council

Position	Name	Ward	Portfolio Responsibilities
Mayor	Tony Kokshoorn		<ul style="list-style-type: none"> • Finance • Economic Development • Port • Youth Advocacy • Public Relations
Deputy Mayor	Doug Truman QSM	Central	<ul style="list-style-type: none"> • Legal • Water • Stormwater • Sewerage • Maori Affairs
Councillors	Paul Berry	Eastern	<ul style="list-style-type: none"> • Resource Management • Regulatory Functions • Staff • Dog and Stock Control
	Kevin Brown	Central	<ul style="list-style-type: none"> • Health and Disability • Library • Safety/Security
	Currently Vacant (as at 01 July 2011)	Central	<ul style="list-style-type: none"> • Airport • Property • Liquor Licensing
	Peter Haddock	Southern	<ul style="list-style-type: none"> • Land Transport • Parks and reserves • Forestry
	Karen Hamilton	Central	<ul style="list-style-type: none"> • Arts • Culture • Heritage • Tourism
	Anna Osborne	Eastern	<ul style="list-style-type: none"> • Civil Defence • Waste Management
	Cliff Sandrey	Northern	<ul style="list-style-type: none"> • Sport and Recreation • Cemeteries • Pensioner Housing • Welfare

[3] message from mayor & chief executive

Welcome to the Annual Plan for the 2011 – 2012 financial year which sets out Council's activities, projects and how they will be funded. It has been prepared based on what Council signalled in its long term plan; the 2009 – 2019 Long Term Community Outcomes Plan.

2010/2011 has proven a challenging year for the district and nation as a whole. The Pike River tragedy in November 2010 was one of the coast's darkest hours. We took great encouragement that, in the adversity the best came out in our community and the community in turn received tremendous support nationally and internationally. The problems in Christchurch also affect us as the city is our economic gateway. This Annual Plan is, to a large extent a "back to basics" issue as the impact of Pike River and Christchurch is yet to become fully apparent.

The plan signals an overall rate increase of 4.49% for the 2011-2012 financial year (as compared to 6.34% if we rated the income level signalled in the Long Term Plan). The district has not seen the higher levels of growth that had been apparent in more recent years and which had partly offset some cost increases, by having more ratepayers to share costs. Council has 'cut its cloth to suit' where appropriate.

Our draft plan signalled a rate increase of 4.01%. We received a large number of submissions on our draft (over 500) with the large majority of those concerning solid waste management, and specifically recycling. In addition to these submissions Council, like most everybody else, is also faced with large increases in insurance premiums, as well as uncertainty whether some cover will be available or not.

The long term plan has been developed in an uncertain economic climate, and it is fair to say that we are still faced with some uncertainty as we wait to see what happens with the Pike River mine and what impacts the Canterbury earthquakes have on our region. This plan, as in recent plans, attempts to strike an important balance between minimising rate increases and continuing to provide for a district in which we all want to live, work and play. Maintenance of existing services continues to be a priority, which means Council must carefully consider any new services against community affordability. The costs of providing existing day to day services have increased markedly in recent times. We are all familiar with the increases in power prices, fuel costs, building costs etc... over the last few years. Just as the household has to cope with these increases, so does Council in paying its day to day bills.

This plan includes the necessary funding for stage one of upgrading stormwater services in Greymouth to partly alleviate the amount of stormwater that enters the CBD in severe weather events. Stage one is part of a longer term plan to increase this level of service. This project is under way.

Waste management also continues to be one of the challenges and Council has to balance what is currently affordable versus what are the best long term options for the district, notably in respect of waste recycling. Council has set up resource recovery facilities at the McLeans landfill. In addition, based on the weight of public expectation Council is also including funding for implementing kerbside recycling, with the aim of establishing a service within the next 9 – 12 months.

A new water source and treatment plant is signalled for Stillwater, contingent on securing the necessary financial assistance from central government to make the project affordable for the residents.

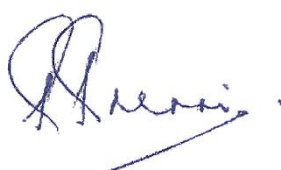
The on-going upgrade of the Greymouth/Blaketown/Cobden sewerage scheme is included in this Plan, scheduled to be completed circa. 2014. New schemes for Taylorville, Kaiata, and Dobson are not included in this plan for the 2011/2012 year. These schemes are dependent on central government subsidies and to being affordable for the local communities. Indications for receiving the necessary subsidies are positive and Council is still in discussions with the relevant Government department to progress these schemes. It will consult with the relevant communities should these discussions be successful.

Here's to a positive 2011/2012 year.



Tony Kokshoorn

MAYOR



Paul Pretorius

CHIEF EXECUTIVE OFFICER

[4] about the plan

[4.1] what is in the plan

[1] section a - introduction

This section gives an overview of the plan.

[2] section b - 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 the community outcomes.

[3] section c - forecast financial statements & information

An overall forecast financial summary is given for the 2011/2012 financial 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 2011/2012 year.

[4.2] what is the annual plan?

An annual plan is the Council's budget for one financial year. It explains how the Council intends to finance the activities and services it provides during that year as directed by its long term plan. 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.

An annual plan supports the Council's long term plan by providing integrated decision making and coordination of the Council's resources. Every three years Council must prepare a Long Term Plan, covering a period of not less than 10 years. The latest 10 year plan (**2009 – 2019 Grey District Long Term Community Outcomes Plan (LTCOP)**) was adopted by Council in June 2009 and covers the ten year period from 01 July 2009 to 30 June 2019. The plan and explains what Council intends to do and what the cost will be. It is the product of extensive public consultation and strategic

The Council is required by the Local Government Act 2002 to produce an annual plan and consult with its community before finalising the document.

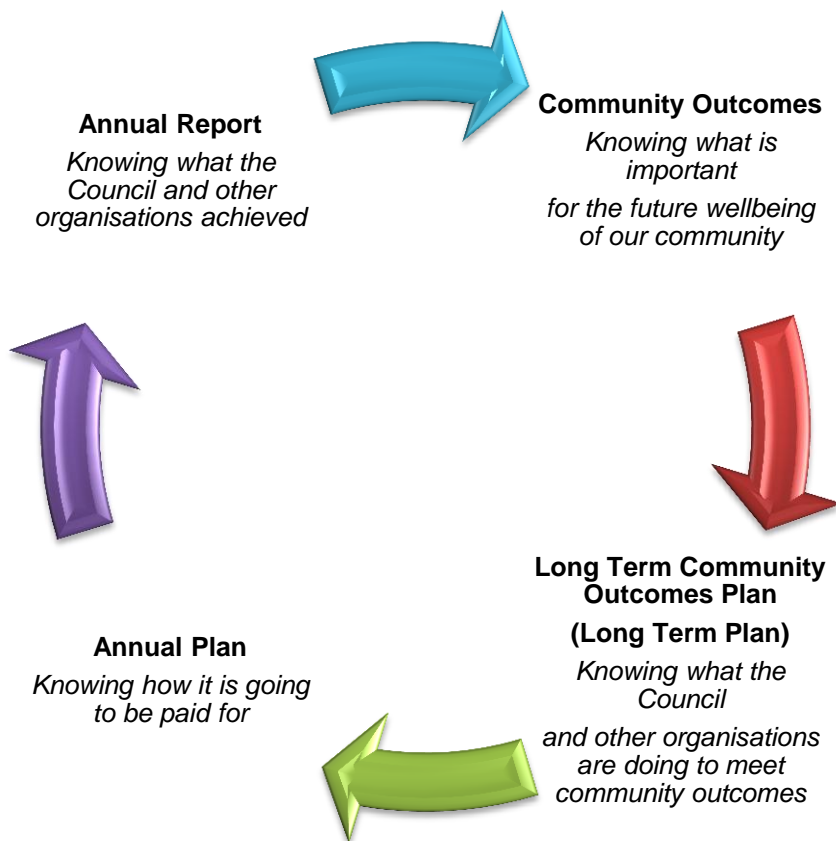
[4.3] reporting on the plan

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.

[4.4] influencing the plan

This Plan should embody the needs and aspirations of the community and it is most important that it gets as wide and diverse a public input as possible. Council actively encourages its community to read and understand the draft plans it distributed before adopting this final version.

[4.5] relationship between the annual plan and other documents



section b: groups of council activities

[1] land transport

[1.1] activities that are included in this group of activities and rationale for grouping

- Land Transport

Reported on its own as it makes up a significant portion of council expenditure and represents a significant portion of the total assets that Council is responsible for.

[1.2] aim

To own and effectively manage safe, reliable and accessible transport infrastructure in the Grey District with consideration for the environment.

In order to:

- provide people with access to employment, services, education, and recreation,
- provide for the movement of goods to support a thriving economy.
- provide access for essential services such as power, telecommunications, water supply and waste disposal.

The Council considers that the provision of effective and efficient transportation systems is a key component of its goal to provide high quality living and productive environments.

Council's objectives are:

- To ensure that all systems comply with the New Zealand Transport Agency requirements where activities are financially assisted by this agency;
- To manage the transportation system well and in line with agreed expectations between the community and Council;
- To encourage "active" transport practices that contributes to physical and mental health.

[1.3] why we provide it

A well-maintained roading network enables economic activity and growth in the District, notably also in respect of Tourism. It is also aimed at convenience and safety of our residents.

Council is the owner of roads in the District (excluding the two state highways) and is the District Road Controlling Authority. In this capacity it determines the level at which roads and associated infrastructure are maintained and whether or not to form roads. Council sees roads as an essential service.

[1.4] performance measurement will be based on:

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Our roads are designed and maintained to a standard that maximises the users safety	A maximum % of total road crashes in the district being caused by road conditions	5%
	Number of fatal accidents due to road factors.	nil
Provide a reliable roading network	On arterial and major collector roads we respond to emergency events within 1 hour of notification or identification, and roads reopened to at least single lane traffic within 24 hours of arrival at site.	90% of events
	On all other roads we respond to emergency events within 2 hours of notification or identification, and roads reopened to at least single lane traffic within 48 hours of arrival at site.	90% of events
	Notify planned closures to affected areas at least 24 hours prior	100% of all planned closures
	Potholes repaired within 10 working days of being notified or identified by maintenance contractors on arterial and major collector roads	90%
	Potholes repaired within 20 working days of being notified or identified by maintenance contractors on all other roads	85%
	Streetlights repaired within 10 working days of being notified on arterial and major collector roads	90%
	Streetlights repaired within 20 working days of being notified on all other roads	90%
	Provide a quality roading network	Minimum % of sealed roads with a measured roughness of less than 80 NAASRA* counts.
	Maximum % of sealed roads with a measured roughness of greater than 150 NAASRA* counts.	10%
Deliver a works programme as signalled in this plan.	Set achievable budgets for the available resources, and complete what we plan each year. Requested budget carry-forwards to be no more than 5% of total operating expenditure	5%
The community is satisfied with the roading network provided	number satisfied with service per user survey†	80%

* NAASRA: Road roughness is measured by a system developed by the former National Association of Australian State Roading Authorities (NAASRA). Values are obtained by a special-purpose vehicle travelling down both outside lanes of the length of a road. The rougher the road, the higher the NAASRA counts per lane kilometre.

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[1.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
	Operating expenditure:	1	
-	Employee costs	-	-
(64)	Support costs	(63)	(66)
(2,775)	Operating & maintenance costs	(2,735)	(3,248)
(13)	Interest expense	(13)	(38)
(4,025)	Depreciation	(4,467)	(4,620)
(6,877)		(7,278)	(7,972)
	Capital items:		
(2,931)	Renewal works	(3,319)	(3,060)
(1,518)	New capital	(914)	(3,815)
(21)	Debt principal repayments	(22)	(67)
(82)	Funding of reserves †	(11)	-
-	Internal transfers	-	-
(4,552)		(4,266)	(6,942)
(11,429)	Total funding required	(11,544)	(14,914)

Funded by:			
	Rates	1	
2,450	Rates - General	2,477	2,468
-	Rates - Targeted	-	-
	Activity Income	1	
214	User charges	198	241
4,490	Subsidies/donations	4,200	6,966
-	Other revenue	-	-
-	Internal recoveries	-	-
	Other sources of funds		
74	new loans raised	113	320
176	funding from reserves †	89	299
-	Transfer from ratepayer equity	-	-
4,025	depreciation funded	4,266	4,620
-	Funding deficit ‡	(201)	-
-	‡ depreciation not funded	201	-

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(6,877)	Total operating expenditure	(7,278)	(7,972)
2,450	Rates income	2,477	2,468
4,704	Other activity operating income	4,398	7,207
277	Net Surplus/(Deficit)	(403)	1,703

† Transfers to and from reserves as signalled involve funds specifically set aside for roading projects.

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	ROADING		
3,522	General renewal/misc capital projects	2,879	3,098
340	Minor roading improvements	352	38
296	Bridge renewals/upgrades	486	312
290	Taylorville/Blackball Road strengthening	302	307
-	Rum Creek	-	111
-	Blackball Creek No.1 - Streng	-	167
-	Big River (Slatey) Strengthen	-	317
-	Amour Crk Rd Seal Extension (part of)	214	738
-	Coastal pathway/cycleway (refer reserves - com services)	-	1,787
-	-	-	-

- Minimal new capital work signalled for land transport (roading), with the maintenance and renewal of existing assets considered a priority
- Armour Creek Rd (Deep Creek) has not been included in this . Sealing the road would result in travel time and vehicle operating cost savings. It would also remove the dust problem which Council has received complaints about. Taking into account that this would receive financial assistance from NZTA, the approximate local share (cost to the ratepayer) would be \$192,000.

[2] stormwater & flood protection

[2.1] activities that are included in this group of activities and rationale for grouping

- Stormwater
- Flood Protection
- Land Drainage (in identified urban areas)

The activities interact with significant overlapping.

[2.2] aim

The goals for the provision of land drainage infrastructure in the Grey District are:

- To contribute to personal and property safety through competent urban stormwater collection systems
- To contribute to personal and property safety through maintenance of urban watercourses, notably creeks in Greymouth, Cobden and Runanga.
- To ensure competent management of the Greymouth/Cobden floodwalls to ensure that such communities remain protected against flooding from the Grey River.
- To contribute to district flood protection schemes, i.e. Coal Creek and Taramakau
- To ensure owner compliance and responsibility for private drains.

Council's objectives are:

- To comply with its legal responsibilities at all times.
- To ensure access for all properties in built-up areas to a reticulated stormwater drainage system, unless other functional protocols are or can be put in place.
- In conjunction with the West Coast Regional Council, to develop and manage land drainage in non urban areas effectively.
- To manage systems responsibly and in line with public expectations.
- To improve inter agency cooperation to ensure optimum efficiency.
- To mitigate environmental effects.

[2.3] why we provide it

The Grey District enjoys high rainfall which makes it important to have competent measures in place to deal with the disposal of any surface water accumulation; to ensure that excess flows are contained to waterways and that areas/property prone to flooding are protected. Council's primary responsibility lies with stormwater drainage in urban areas, but it also owns the floodwalls and undertakes the land drainage function in defined urban areas.

Public drainage systems are generally designed in line with accepted industry standards and do not provide a guarantee against all flooding. Private drains are the responsibility of its owners and both Council and the West Coast Regional Council have responsibility to ensure that these responsibilities are adhered to. In terms of current legal precedent, a private drain generally:

- is not owned by a local authority,
- has not been constructed by a local authority,
- is not or has not been maintained by a local authority, and
- is generally for the use of one or a small group of properties.

Attention is drawn to the Summary of the Water and Wastewater assessments contained in volume 2.

[2.4] performance measurement will be based on:

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
The systems are working effectively	Major blockages/failures removed/fixed within 1 day of notification	100%
	Maximum response time for emergency repairs	3 hours
	Maximum number of incidents of ponding (rain events within design capacity) identified and resolved within approved budgets or referred to Council either as emergency works or programmed in following years budget.	1
	Minimum number of Joint Floodwater Committee meetings per year to consider issues and forward works programmes.	1
Deliver a works programme as signalled in this plan.	Set achievable budgets for the available resources, and complete what we plan each year. Requested budget carry-forwards to be no more than 5% of total operating expenditure	5%
Stormwater systems are compliant	Number of abatement notices issued on consents held	nil
The community is satisfied with the stormwater and flood protection services	number satisfied with service per user survey†	80%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[2.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
Operating expenditure:			
-	Employee costs	-	-
(96)	Support costs	(101)	(48)
(279)	Operating & maintenance costs	(328)	(301)
(20)	Interest expense	(19)	(14)
(504)	Depreciation	(556)	(571)
(899)		(1,004)	(934)
Capital items:			
(218)	Renewal works	(228)	(232)
(213)	New capital	(7)	(155)
(41)	Debt principal repayments	(76)	(47)
-	Funding of reserves †	-	-
-	Internal transfers	-	-
(472)		(311)	(434)
(1,371)	Total funding required	(1,315)	(1,368)

Funded by:			
Rates			
561	Rates - General	645	570
-	Rates - Targeted	-	-
Activity Income			
-	User charges	-	-
-	Subsidies/donations	-	-
-	Other revenue	-	-
-	Internal recoveries	-	-
Other sources of funds			
211	new loans raised	-	115
95	funding from reserves †	114	112
-	Transfer from ratepayer equity	-	-
472	depreciation funded	311	434
(32)	Funding deficit ‡	(245)	(137)
32	‡ depreciation not funded	245	137

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(899)	Total operating expenditure	(1,004)	(934)
561	Rates income	645	570
-	Other activity operating income	-	-
(338)	Net Surplus/(Deficit)	(359)	(364)

† funding from reserves as indicated comes from the infrastructure renewal reserve which is annually funded by Council

[1] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
-			
	STORMWATER		
323	General renewal/misc capital projects	235	235
108	Greymouth stormwater upgrades†	-	115
-	Other Townships (Rural Works)	-	37
-			

† Stormwater Capital: Council bought forward expenditure for upgrading part of the Greymouth stormwater network. Originally signalled in the Long Term Plan to fund \$100,000 per year for 3 years, Council commenced the project in 2010/2011, and has increased the amount to spent to approximately \$650,000. The necessary loan repayments have been included in this plan.

No budgets have been included for any stormwater improvements in any of the district (apart from the work already committed for Greymouth improvement). There has traditionally been a budgeted amount to fund general improvements (such as contributing towards recent Blackball upgrades), as well as an additional \$50,000 going towards general urban upgrades. Stormwater improvements for other towns albeit being of a minor nature and amount for \$35,000 across the district are generally done to resolve flooding issues.

[3] sewerage

[3.1] activities that are included in this group of activities and rationale for grouping

- Sewerage

Even though there are synergies with other activities, i.e. health promotion, this is an important cost activity and community focus and is dealt with on a stand-alone basis.

[3.2] aim

The goals for the provision of sewerage infrastructure in the Grey District are:

- To provide for the safe, efficient and affordable collection, treatment and disposal of sewage in built-up areas within the District.
- To limit impacts on the environment
- To respect Maori cultural concerns re disposal practices.

Council's objectives are:

- To comply with statutory/legislative responsibilities.
- To meet public expectations.
- To facilitate public reticulation schemes for residential towns throughout the District.
- To optimally make use of Government subsidies
- To mitigate environmental effects.

[3.3] why we provide it

Council provides reticulated sewerage treatment and disposal systems to achieve high quality community health and wellbeing and to minimise adverse effects on the receiving environment. The service has a strong community health and environmental purpose. On-site disposal arrangements are operational in most outlying residential areas with Council's involvement mainly focusing on health impacts and to facilitate upgrades to reticulated systems where the communities elect to do so.

Council manages four sewer schemes (plus one currently under construction), the status of which is:

- Greymouth/Blaketown/Cobden/Boddytown: Non-complying with Resource Management Act, 1991 but under full replacement.
- Runanga: Complying with the Resource Management Act, 1991. During heavy downpours, the sub standard pipe system also collects ground water which causes discharges into Seven Mile Creek (this complies with consent conditions).
- Moana: Complying with the Resource Management Act 1991 but subject to continuous management to achieve this.
- Karoro/South Beach/Paroa: Complying with the Resource Management Act, 1991.
- Blackball: Complying with the Resource Management Act, 1991

Unsuitable soil conditions in other built-up areas make current on-site disposal arrangements impractical and ineffective and Council places a strong emphasis on implementing reticulated schemes throughout. The availability of Government subsidies (SWSS) is a determinant for such upgrades as it is otherwise unaffordable.

[3.4] performance measurement will be based on:

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
The systems are working effectively	A low number of complaints received about odours from Council sewerage systems	2 per 1000 connected properties
	Number of waste water overflows	5 max per community p.a.
Respond to and fix any issues within a reasonable timeframe	response timeframe for emergency events	3 hours from request
	response timeframe for all other events	1 working day from request
Deliver a works programme as signalled in this plan.	Set achievable budgets for the available resources, and complete what we plan each year. Requested budget carry-forwards to be no more than 5% of total operating expenditure	5%
We inform the public of any scheduled events that will effect the sewerage service	Minimum notice period of any planned shutdowns	24 hours
	Number of abatement notices	nil
Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Properties connect to new schemes provided as soon as practical	All applicable properties in Paroa / South Beach connected by 30 June 2009. It is Council policy for all properties to be connected by 30 June 2009, however given the likelihood that this is not achieved Council has retained the performance measure in this plan.	100%
	All applicable properties in Cobden connected by 30 June 2010.	100%
	All applicable properties in Blaketown connected by 30 June 2011	100%
The Greymouth sewerage scheme is completed on time and on budget	Completed by 30 June 2014	75%
The community is satisfied with the sewerage systems	number satisfied with sewerage service, per user survey†	75%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[3.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required

Operating expenditure:			
	1		
-	Employee costs	-	-
(100)	Support costs	(161)	(61)
(599)	Operating & maintenance costs	(605)	(644)
(268)	Interest expense	(75)	(503)
(722)	Depreciation	(890)	(908)
(1,689)	1	(1,731)	(2,116)

Capital items:			
(203)	Renewal works	(202)	(216)
(8,755)	New capital	(4,154)	(5,870)
(2,018)	Debt principal repayments	(26)	(1,843)
(98)	Funding of reserves †	(113)	(102)
(25)	Internal transfers	5	(43)
(11,099)		(4,490)	(8,074)

(12,788)	Total funding required	(6,221)	(10,190)
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Funded by:

Rates			
	1		
-	Rates - General	-	-
1,776	Rates - Targeted	1,749	1,935

Activity Income			
	1		
236	User charges	121	114
2,162	Subsidies/donations	2,667	4,593
109	Other revenue	43	267
-	Internal recoveries	-	-

Other sources of funds			
4,234	new loans raised	-	1,722
3,549	funding from reserves †	751	651
-	Transfer from ratepayer equity	-	-
722	depreciation funded	890	908

-	Funding deficit ‡	-	-
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-	‡ depreciation not funded	-	-
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(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(1,689)	Total operating expenditure	(1,731)	(2,116)
1,776	Rates income	1,749	1,935
2,507	Other activity operating income	2,831	4,974
2,594	Net Surplus/(Deficit)	2,849	4,793

† reserve funds to be utilised are specific funds set aside for capital projects, such as the Greymouth sewerage scheme.

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	SEWERAGE		
410	General renewal/misc capital projects	202	216
4,239	Taylorville/Dobson Kaiata construction	-	-
-	Moana upgrade	-	1,716
4,310	Greymouth new capital	4,154	4,154
-			

- Wastewater upgrade for Moana not included in this , which was originally signalled in the long term plan. The wastewater upgrade is not required at this stage (required when growth in the area demands it).

[4] water supply

[4.1] activities that are included in this group of activities and rationale for grouping

- Water Supply

This is an important cost activity and community focus and is dealt with on a stand-alone basis.

[4.2] aim

The water service activity goal is:

- To ensure adequate potable supplies of water (by private or public means) for all consumers.
- To ensure that adequate water supplies are available for fire fighting purposes.
- To encourage the sustainable use of water as limited resource for agricultural, horticultural, commercial, industrial and domestic purposes and to discourage wastage.

And council's objectives are:

- To ensure that all public systems comply with the Resource Management Act and consents issued under the Act
- To ensure all consumers have access to good quality water. (note this plan signals that Council may not meet new drinking water standards, refer below)
- To secure the quality and adequacy of all existing private water supply systems in the district.
- To be pro-active on the renewal of existing facilities or the provision of new schemes.
- To ensure the maintenance of public infrastructural assets in perpetuity so that there is no diminution in value and to provide for the estimated future cost of doing so.
- To undertake all physical works to a high standard, within budget, and within time.
- To maintain a sound management regime for all matters relating to water into the future.

[4.3] why we provide it

Territorial authorities have numerous responsibilities relating to the supply of water. One such responsibility is the duty under the Health Act 1956 to improve, promote, and protect public health within their districts. This implies that, in the case of the provision of potable water, councils have the obligation to identify where such a service is required, and to either provide it directly themselves, or to maintain an overview of the supply if it is provided by others.

There is also a growing worldwide expectation that having access to a good supply of potable water is a Human Right.

Council manages five water schemes, the status of which is:

- Greymouth area: Chlorinated. Very good quality. Turbidity becomes compromised in prolonged high river conditions.
- Runanga/Rapahoe: Untreated. Potential quality and risk issues. (The community prefers non-chlorination)
- Stillwater: Chlorinated. Generally good quality.
- Blackball: Chlorinated. Generally good quality.
- Dobson: Chlorinated. Generally good quality.

Attention is drawn to the Summary of the Water and Wastewater Assessment as contained in volume 2.

[4.4] performance measurement will be based on:

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
The systems are working effectively and efficiently	Supply is maintained for the following % of time	95%
	Maximum % of unaccounted for water for Greymouth supply	10%
	Maximum % of unaccounted for water for Runanga supply	15%
	Maximum % of unaccounted for water for Stillwater supply	5%
	Maximum % of unaccounted for water for Dobson/Taylorville supply	15%
	Maximum % of unaccounted for water for Blackball supply	5%
Respond to and fix any issues within a reasonable timeframe	Response time for emergency work (pipe breakages, pump outages)	3 hours
	Major pipe breaks / leaks fixed within	1 working day
The community is satisfied with the water supply systems	number satisfied with water supply, per user survey†	75%
	Maximum number of complaints received annually	5%
Systems are designed to respond to emergency events	Minimum storage capacity for Greymouth	12 hours
	Minimum storage capacity for all other schemes	24 hours
Deliver a works programme as signalled in this plan.	Set achievable budgets for the available resources, and complete what we plan each year. Requested budget carry-forwards to be no more than 5% of total operating expenditure	5%
We inform the public of any scheduled events that will effect the water supply service	Minimum notice period of any planned shutdowns	24 hours
The Council water supplies are safe, reliable, and clean	Meet Drinking Water Standards in full by:	
	- 30 June 2011 for Greymouth‡	⊗
	- 30 June 2011 for Runanga‡	⊗
	- 30 June 2011 Dobson‡	⊗
	- 30 June 2010 for Blackball	100%
- 30 June 2012 for Stillwater‡	⊗	

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

‡ refer above section on key issues facing the activity with regard to upgrading water supplies and subsidies available

[4.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required

Operating expenditure:			
	1		
-	Employee costs	-	-
(144)	Support costs	(87)	(90)
(881)	Operating & maintenance costs	(933)	(925)
(278)	Interest expense	(282)	(369)
(389)	Depreciation	(447)	(459)
(1,692)	1	(1,749)	(1,843)
Capital items:			
(426)	Renewal works	(726)	(459)
(84)	New capital	(610)	(1,272)
(26)	Debt principal repayments	(36)	(40)
(29)	Funding of reserves †	(28)	(30)
-	Internal transfers	-	-
(565)		(1,400)	(1,801)
(2,257)	Total funding required	(3,149)	(3,644)

Funded by:

Rates			
	1		
-	Rates - General	-	-
1,757	Rates - Targeted	1,780	1,887
Activity Income			
	1		
-	User charges	-	-
-	Subsidies/donations	424	-
-	Other revenue	-	-
-	Internal recoveries	-	-
Other sources of funds			
29	new loans raised	417	1,248
82	funding from reserves †	81	50
-	Transfer from ratepayer equity	-	-
389	depreciation funded	447	459
-	Funding deficit ‡	-	-
-	‡ depreciation not funded	-	-

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(1,692)	Total operating expenditure	(1,749)	(1,843)
1,757	Rates income	1,780	1,887
-	Other activity operating income	424	-
65	Net Surplus/(Deficit)	455	44

† funding from reserves as indicated comes from the infrastructure renewal reserve which is annually funded by Council

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	WATER SUPPLY		
482	General renewal/misc capital projects	464	483
-	Stillwater Filtration Plant	498	-
28	Lifeline projects	283	9
-	Replace roof - Greymouth reservoir	90	-
-	Moana Scheme	-	1,239
-	-	-	-

- New water scheme for Moana not included in this plan, which was originally signalled in the long term plan. There is currently no public water reticulation in Moana township. Council has decided at this stage not to proceed with consulting further with the community on progressing this as an option.
- A new water source and treatment option for Stillwater has been signalled in this plan, contingent on receiving the necessary financial subsidy from central government, with the balance funded via a targeted rate on the community.

[5] solid waste management

[5.1] activities that are included in this group of activities and rationale for grouping

- Refuse Collection and Disposal

An important cost activity and community focus dealt with on a stand-alone basis.

[5.2] aim

The Solid Waste activity goal is:

- Encourage producers, brand owners, importers, retailers, consumers and other parties to take responsibility for minimizing the amount of waste they produce.
- To through effective waste management practices, ensure the health of our community.
- To maintain the amenity values of our District through the efficient disposal of waste.
- To provide for convenience in waste disposal.
- To deliver the service in a way that avoids, remedies or mitigates adverse effects on the environment.

Council's objectives are:

- To ensure that refuse is efficiently collected and transported to be disposed at complying landfills which are managed effectively for environmental impact and longevity.
- To manage the service in line with expectations agreed between Council and the community.
- To be pro-active on maintenance and the renewal of existing facilities or the provision of new schemes.
- To undertake all physical works to a high standard, within budget, and within time.
- To as soon as feasible, implement a dedicated waste minimization regime and recycling service. To manage the collection and disposal of waste in the district in a responsible, affordable manner

[5.3] why we provide it

The primary reason for Council's involvement is the health and safety of our residents and the sustainable management of the environment. Local authorities have obligations under the recently enacted Waste Minimisation Act 2008, the Resource Management Act 1991, the Hazardous Substances and the New Organisms Act 1996 and the Health Act 1956 and other legislation to provide for the health and safety of our community.

Council, in securing its obligations as set out, has to ensure the provision of a full service including the collection of refuse, transport thereof (which incorporates a measure of compaction), and disposal in a fully consented refuse disposal site which, in terms of the relevant consent conditions, ensures sound environmental practices.

Another important issue provided for is the reinstatement of refuse sites. In terms of our Resource Consents, Council is responsible for the continuous environmental monitoring and for remedial action should environmental standards be transgressed at closed landfill sites

[5.4] performance measurement will be based on:

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Provide facilities as an alternative to landfill disposal	A reduction in the tonnage of waste per capita deposited in McLean's Landfill	5% less than previous year
	reduce the annual allocation of collected bags incorporated in targeted rate	52
Provide an efficient refuse collection service	Minimum number of collections per week	1
	maximum number of service requests received re spillage during collection and transport to McLean's Landfill, measured per 1000 of population	1.5
The community is satisfied with the solid waste management service provided	number satisfied with service per user survey†	80%
	Maximum number service requests per 1000 population received	3.5
Operate compliant facilities	Number of abatement notices	nil

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[5.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
Operating expenditure:			
	1		
-	Employee costs	-	-
(63)	Support costs	(64)	(66)
(1,154)	Operating & maintenance costs	(1,286)	(1,382)
(111)	Interest expense	(101)	(104)
(199)	Depreciation	(200)	(200)
(1,527)	1	(1,651)	(1,752)
Capital items:			
(14)	Renewal works	(22)	(14)
(35)	New capital	(29)	(37)
(101)	Debt principal repayments	(108)	(108)
(52)	Funding of reserves	(83)	(12)
-	Internal transfers	-	-
(202)		(242)	(171)
(1,729)	Total funding required	(1,893)	(1,923)

Funded by:			
Rates			
	1		
301	Rates - General	312	385
811	Rates - Targeted	915	901
Activity Income			
	1		
378	User charges	426	397
40	Subsidies/donations	40	40
-	Other revenue	-	-
-	Internal recoveries	-	-
Other sources of funds			
-	new loans raised	-	-
-	funding from reserves †	-	-
-	Transfer from ratepayer equity	-	-
199	depreciation funded	200	171
-	Funding deficit ‡	-	(29)
-	‡ depreciation not funded	-	29

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(1,527)	Total operating expenditure	(1,651)	(1,752)
1,112	Rates income	1,227	1,286
418	Other activity operating income	466	437
3	Net Surplus/(Deficit)	42	(29)

† reserve funds to be utilised are specific funds set aside for capital projects relating to solid waste management and land sale reserves

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	-		
	SOLID WASTE (LANDFILL & REFUSE COLLECTION)		
49	General renewal/misc capital projects	51	51
	-		

The recycling centre at McLeans landfill is expected to operational at the start or earlier within the financial year.

There are long term benefits associated with greater recycling/waste reduction, the most significant being a longer useable life for the landfill cells.

[6] emergency management

[6.1] activities that are included in this group of activities and rationale for grouping

- Rural Fire Authority
- Civil Defence and Emergency Management

The activities have similar goals and responsibilities; to actively manage risk of events, respond to events, and recover from events.

[6.2] aim

As part of its emergency service coverage to:

- Achieve the primary purpose of the Forest and Rural Fires Act being: "safeguarding of life and property by the prevention, detection, control, restriction, suppression and extinction of fire in forest and rural areas and other areas of vegetation".
- Develop and maintain a full response capability in the event of natural or man made disasters occurring so as to mitigate or eliminate the effects of disasters on people and property and to return the community back to normal as soon as is practicable.

[6.3] why we provide it

Council is mandated by the Civil Defence and Emergency Management Act 2002 to take a lead role in planning for natural and man made disasters that effect its district. This involves identifying potential hazards and risks within the district, ensuring that public awareness and appreciation of the hazards and risks is high, reducing risks where able and having the ability to deal with a wide range of hazards (natural, technological, biological) that potentially negatively effect the district and its residents. The Act now places even greater responsibility on local government (both fiscal and resource wise) to take a leading role in emergency management planning and response initiatives and these are outlined in some detail in this Activity Management Plan.

Council is one of four agencies involved in the West Coast Rural Fire Authority (WCRFA), delivering a rural fire service in the West Coast region. The WCRFA covers especially vegetation fires in rural areas and provide support to volunteer fire services under control of a Rural Fire Officer. Council also undertakes other support services to volunteer fire services in the District. It is a Council Controlled Organisation for the purposes of the Local Government Act, 2002 and attention is drawn to the specific disclosure contained later in this plan (refer section c:[9] council controlled organisations, page 104).

[6.4] performance measurement will be based on:

[i] civil defence management

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Administering emergency management pro-actively and efficiently	Number of meetings annually between CDEM Officer and Alternate Controllers to discuss current issues and areas for improvement (reduces after year 1 as EMO becomes better prepared)	5
	percentage of available and trained personnel required for all aspects of the emergency plan	100%
	percentage of pre-schools and schools in the district visited bi-annually to keep them up-to-date with appropriate emergency event responses	100%
	number of surveyed† residents who feel prepared for an emergency	75%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[ii] rural fire authority

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Pro-active identification, assessment, prioritization and costing of district needs	Preparation and submission of draft annual works programme on time in consultation with the West Coast Rural Fire District Committee	100%
	Attendance of West Coast Rural Fire District Committee meetings by Council representative	75%
	Minimum number of meetings per year.	5
Prepared response unit	Time from receipt of call to mobilization	20 minutes
	Time from mobilization to arrival at fire scene for first fire suppression response.	60 minutes

[6.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
Operating expenditure:			
	1		
(39)	Employee costs	(35)	(42)
(57)	Support costs	(62)	(59)
(78)	Operating & maintenance costs	(87)	(84)
-	Interest expense	-	-
(6)	Depreciation	(8)	(8)
(180)	1	(192)	(193)
Capital items:			
(6)	Renewal works	(3)	-
(2)	New capital	(24)	(25)
-	Debt principal repayments	(4)	(4)
(2)	Funding of reserves	(2)	(2)
-	Internal transfers	-	-
(10)		(33)	(31)
(190)	Total funding required	(225)	(224)

Funded by:			
Rates			
	1		
179	Rates - General	173	187
-	Rates - Targeted	-	-
Activity Income			
	1		
-	User charges	16	-
5	Subsidies/donations	6	6
-	Other revenue	-	-
-	Internal recoveries	-	-
Other sources of funds			
-	new loans raised	22	23
-	funding from reserves	-	-
-	Transfer from ratepayer equity	-	-
6	depreciation funded	8	8
-	Funding deficit ‡	-	-
-	‡ depreciation not funded	-	-

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(180)	Total operating expenditure	(192)	(193)
179	Rates income	173	187
5	Other activity operating income	22	6
4	Net Surplus/(Deficit)	3	-

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
-			
	EMERGENCY MANAGEMENT		
8	General renewal/misc capital projects	27	25
-			

[7] environmental services

[7.1] activities that are included in this group of activities and rationale for grouping

- Environmental Planning
- Amenity Management
- Health Regulation
- Building Control
- Dog and Stock Control
- Official information (LIMS)

Local Government legislation makes it compulsory, wherever possible, to maintain a clear division between the operational and regulatory functions of Council. Local authorities, as facilitators of development and growth, also have to comply with associated statutory provisions and must avoid conflicts of interest. This forms the basis for this grouping of activities.

[7.2] aim

To, through positive strategic and environmental planning and positive regulatory enforcement practices, ensure harmony between development activities and the physical and natural environment thereby creating sustainability and securing the rights of all.

Council's focus areas are:

- **Environmental Planning:** Council administers both the Resource Management Act, 1991 and the Grey District Plan with a view to managing and mitigating the effects of activities undertaken in the District on the physical and natural environment. Furthermore, Council undertakes planning for specific issues and areas to ensure harmony with other activities and minimum environmental impacts. Current projects include the Wider Moana Development Plan and a review of options for expanding the Greymouth central business district. Council is also involved in joint development planning for the Punakaiki area.
- **Amenity Management:** Council has a specific focus on improving the general appearance of the District, notably built-up areas and the entrances to Greymouth, and is committed to achieving this by positive enforcement of environmental and aesthetic controls.
- **Health Regulation:** Council administers the Health Act, the Hazardous Substances and New Organisms Act and a range of other legislation and regulations. It protects our community through investigating infectious and notifiable diseases, promoting the adoption of food safety programmes and investigating and managing environmental nuisances, including noise. It also provides a District licensing agency service for liquor, gaming machines, food premises, camping grounds, hairdressing businesses, funeral parlours and amusement devices. Council is also involved in the management and control of sex premises and of hazardous substances in some locations.
- **Building Control:** Council enforces the Building Act, 2004, providing an information, consents, inspection and enforcement service for buildings and swimming pool fencing to ensure that all buildings in the District are safe, sanitary, fit for purpose and constructed in accordance with the Building Code. A particular focus is gaining accreditation as a Building Control Authority and developing the associated systems and processes.
- **Dog and Stock Control:** Council controls animals in the District through dog registration, ranging and enforcement, provision of dog and stock pounds and investigation of nuisances caused by wandering animals. Incorporated in this function is management and impoundment of abandoned vehicles.

[7.3] why we provide it

The services as outlined all have a statutory or a Council policy enforcement basis.

The focus of this Group of Activities is to ensure sustainability, harmonious and quality development and protection of rights through:

- an enabling District Plan and associated Resource Management Act processes ,
- responsible application of the Building Act, 2004 and associated processes and policies
- health and amenity promotion, and
- the sympathetic execution of Council's Regulatory functions.

Council, per the Local Government Act, 2002 maintains a clear division between the regulatory and other operational aspects of the Council service delivery.

[7.4] performance measurement will be based on:

[i] planning

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
District Planning is strongly focused on balance as a means of securing environmental sustainability	Landowner agreements signed for confirmed SNA's (Significant Natural Areas over the Resource Management Act).	All
	Annually monitoring a number of consents for compliance with conditions (% of total consents)	2%
	% of monitored consents complying with conditions	90%
Continual District Plan and Policy review maintains the enabling nature of the Plan.	Reviewing and updating the District Plan through Council initiated Plan changes	in accordance with agreed timetable
	Responding to privately initiated changes in the district plan	within statutory requirements
	District Plan Monitoring initiatives (i.e. number of monitoring projects undertaken)	2
Provide an efficient service	Resource consents issued within statutory timeframe	100%
	number of surveyed† residents who are satisfied with departmental performance in the district	60%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[ii] amenity management

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Amenity Management is aimed at enhancing the living environment.	Actioning of service requests for cleanup of litter and untidy properties	100%
	Number of properties tidied up through positive communication and encouragement (% of identified properties)	75%
	Number of properties tidied up through enforcement	4
	number of surveyed† residents who feel the district is an attractive place to live	90%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[iii] health regulation

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Administering environmental health laws and regulations so that hazards to people are identified, managed, and minimised	Number of licensed premises inspected annually	100%
	Food Outlets with minimum B grade	100%
	Reviewing the Gambling Venue Policy	as required by law
	Success in mitigating noise complaints	80%
	Completion of service requests to enforce Acts and Bylaws within 10 days	100%

[iv] building control

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Administer the Building Act 2004 as efficiently as possible, ensuring other safety regulations are complied with	process % of building consents within statutory timeframes	100%
	audit a minimum number of properties per annum for Building Warrant of Fitness compliance so as to achieve 100% coverage every 5 years	20%
	number of surveyed† residents who are satisfied with building control in the district	90%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[v] dog and stock control

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Protect the public from dog and stock related nuisances	Percentage of Dogs registered by due date (date before penalty is incurred)	90%
	number of surveyed† residents who are satisfied with dog control in the district	90%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[vi] supply of official information (lims)

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Provide an efficient property information service	issue 100% of Land Information Memorandum (LIMs) within statutory timeframe of 10 days	100%
	issue 100% of Project Information Memorandum (PIMs) within statutory timeframe of 20 days	100%

[7.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
	Operating expenditure:	1	
-	Employee costs	-	-
(1,761)	Support costs	(1,610)	(1,854)
(495)	Operating & maintenance costs	(493)	(498)
-	Interest expense	-	-
(48)	Depreciation	(48)	(50)
(2,304)		(2,151)	(2,402)
	Capital items:		
(5)	Renewal works	-	-
(7)	New capital	(137)	(140)
-	Debt principal repayments	-	-
(145)	Funding of reserves †	(83)	(145)
-	Internal transfers	-	-
(157)		(220)	(285)
(2,461)	Total funding required	(2,371)	(2,687)

Funded by:			
	Rates	1	
898	Rates - General	909	904
-	Rates - Targeted	-	-
	Activity Income	1	
1,342	User charges	1,172	1,417
-	Subsidies/donations	-	-
107	Other revenue	42	114
-	Internal recoveries	-	-
	Other sources of funds		
-	new loans raised	-	-
66	funding from reserves †	200	202
-	Transfer from ratepayer equity	-	-
48	depreciation funded	48	50
-	Funding deficit ‡	-	-
-	‡ depreciation not funded	-	-

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(2,304)	Total operating expenditure	(2,151)	(2,402)
898	Rates income	909	904
1,449	Other activity operating income	1,214	1,531
43	Net Surplus/(Deficit)	(28)	33

† Financial contributions (reserve contributions) levied are transferred to reserves and utilised for expenditure on Council parks and reserves. Specific reserve funds are used to fund replacement of equipment, such as vehicles.

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	ENVIRONMENTAL SERVICES		
12	General renewal/misc capital projects	5	8
-	Vehicle replacements	132	132
	-		

[8] other transport

[8.1] activities that are included in this group of activities and rationale for grouping

- Greymouth Aerodrome.
- Parking
- Port of Greymouth

These activities are less significant yet represent important transport infrastructure.

[8.2] aim

To:

- manage Council's aerodrome efficiently and responsibly with a special focus on it providing passenger services to larger centres in New Zealand.
- manage Port of Greymouth efficiently and responsibly, primarily as a fishing port but whilst seeking to develop cargo and marine support services.
- manage and increase Council's parking portfolio efficiently

In order to:

- secure optimum safety and convenience of users, commercial and economic benefits for the District
- maintain Lifeline (facilities required to respond to emergency events) and other strategic functions
- meet users' and public expectations
- meet legal/statutory responsibilities.
- be accountable.

[8.3] why we provide it

- The Aerodrome fulfils an important support function to Grey Base Hospital, especially in relation to the air transport of patients and visiting Doctors. It also fulfils an important Lifelines function and has the potential to provide air passenger services to larger centres.
- Parking is an important aspect making the CBD successful. It also provides for safety and convenience of users.
- Port of Greymouth is an important regional fishing port. It also has the potential to become a cargo port, subject to investment in facilities.

[8.4] performance measurement will be based on:

[i] aerodrome

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Run an efficient service, maximising potential use	% recovery of fees for aircraft using the airport facility	60%
	Maximum number of complaints received annually	7
	number satisfied with the service	70%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[ii] port of greymouth

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Run an efficient service, maximising potential use	Redevelopment of fishing wharf	100%
	Required area of lagoon dredged to appropriate standard	100%
	number of primary users satisfied with the service	85%
Managing port property and endowment land in a manner that retains the value in investment for current and future generations	Percentage of renewed leases processed without objection	100%

[iii] parking

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Maximise use of public car parking	Active management of available parking within the CBD through 90% coverage of the CBD weekly	90%
The community is satisfied with public car parking	Complaints about the service (excluding infringement appeals)	10
	number satisfied, per user survey†	65%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[8.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
Operating expenditure:			
	1		
(192)	Employee costs	(55)	(36)
(211)	Support costs	(213)	(205)
(412)	Operating & maintenance costs	(383)	(606)
(105)	Interest expense	(107)	(60)
(395)	Depreciation	(399)	(401)
(1,315)	1	(1,157)	(1,308)
Capital items:			
(732)	Renewal works	(371)	(15)
-	New capital	(3)	(30)
(80)	Debt principal repayments	(88)	(1)
(203)	Funding of reserves †	(194)	(228)
-	Internal transfers	-	-
(1,015)		(656)	(274)
(2,330)	Total funding required	(1,813)	(1,582)

Funded by:			
Rates			
	1		
151	Rates - General	176	173
-	Rates - Targeted	-	-
Activity Income			
	1		
385	User charges	438	466
-	Subsidies/donations	-	-
132	Other revenue	124	126
-	Internal recoveries	-	-
Other sources of funds			
816	new loans raised	275	-
451	funding from reserves †	401	416
-	Transfer from ratepayer equity	-	-
395	depreciation funded	399	274
-	Funding deficit ‡	-	(127)
-	‡ depreciation not funded	-	127

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(1,315)	Total operating expenditure	(1,157)	(1,308)
151	Rates income	176	173
517	Other activity operating income	562	592
(647)	Net Surplus/(Deficit)	(419)	(543)

† reserve funding as signalled is mainly to fund deficits required to operate the Port of Greymouth. This is funded from endowment land sales.

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
-	-		
	OTHER TRANSPORT		
59	General renewal/misc capital projects	40	45
-	Airport - runway reseal	334	-
82	Port - Breakwater renewals	-	-
77	Port - Sounding equipment	-	-
514	Port - Dredging	-	-
-	-		

The airport runway reseal is required to be done in the 2011-2012 financial year; this is earlier than originally anticipated in the long term plan. This will be partly funded from reserves and loan funding.

[9] property and housing

Note: Property associated with Port of Greymouth and also Parks and Reserves is not included under this activity.

[9.1] activities that are included in this group of activities and rationale for grouping

- Property (including rental land)
- Retirement Housing

These activities are grouped together as property owned by Council.

[9.2] aim

To:

- manage Council's land holdings prudently to secure optimum income in line with agreed rent setting methodologies and to retain land with strategic value.
- manage Council's municipal buildings efficiently
- manage its retirement housing portfolio on the basis that rentals will be structured so that the portfolio breaks even financially.
- manage its leasehold portfolio notably its residential leasehold portfolio in a sensitive and compassionate manner whilst, at the same time securing market related rents, and to continue to actively encourage freeholding
- manage its Mawhera land leases responsibly and at all times endeavouring to reduce the lease portfolio to an absolute minimum.
- sell off surplus land and interests in land at the highest prices

In order to:

- nurture a sense of value and belonging amongst the elderly population
- meet users' and public expectations
- meet legal/statutory responsibilities.
- optimise cost and income
- be accountable.

[9.3] why we provide it

Council is by law required to manage its land holding in a prudent and responsible manner. Based on historical land allocations, land acquisitions and other means, Council secured ownership of a reasonably significant land holding. Some of these properties are leased, amongst others a residential lease land portfolio. Council also owns and manages a number of significant buildings and also 120 retirement housing units.

Council also leases a number of properties from Mawhera Inc. Council has, in the past and will continue to lobby Mawhera Incorporation on the freeholding of the relevant property.

[9.4] performance measurement will be based on:

[i] property

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Maintaining and administering buildings and properties in a way that retains the value in the investments for current and future generations	Full assessment of strategically valuable land annually.	100%
	portion of identified surplus land per lists cleared for sale annually	60%
	% of retained land kept neat and tidy, based on complaints received	65%

[ii] retirement housing

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Provide quality and affordable facilities	maintain minimum level of occupancy rates	95%
	complaints about the facilities	Maximum 7pa
	number of new units developed	20

[9.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
	Operating expenditure:	1	
-	Employee costs	-	-
(200)	Support costs	(188)	(210)
(534)	Operating & maintenance costs	(639)	(612)
(74)	Interest expense	(82)	(156)
(211)	Depreciation	(252)	(267)
(1,019)		(1,161)	(1,245)
	Capital items:		
(16)	Renewal works	(137)	(17)
-	New capital	-	(2,252)
(30)	Debt principal repayments	(38)	(43)
(288)	Funding of reserves †	(206)	(263)
-	Internal transfers	-	-
(334)		(381)	(2,575)
(1,353)	Total funding required	(1,542)	(3,820)

Funded by:			
	Rates	1	
-	Rates - General	-	-
-	Rates - Targeted	-	-
	Activity Income	1	
626	User charges	664	654
-	Subsidies/donations	-	1,126
132	Other revenue	76	126
206	Internal recoveries	246	218
	Other sources of funds		
-	new loans raised	120	1,126
178	funding from reserves †	184	303
-	Transfer from ratepayer equity	-	-
211	depreciation funded	252	267
-	Funding deficit ‡	-	-
-	‡ depreciation not funded	-	-

(Note 1) Activity income statement

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
(1,019)	Total operating expenditure	(1,161)	(1,245)
-	Rates income	-	-
964	Other activity operating income	986	2,124
(55)	Net Surplus/(Deficit)	(175)	879

† Gain on sale of property is transferred to the land sale reserve. Any other surpluses generated from property activity are transferred to specific reserves to be utilised for future property expenditure. Part of the return on Council investments is used to fund the general property activity.

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
-			
	PROPERTY AND HOUSING		
16	General renewal/misc capital projects	17	17
-	Civic Chambers renewal (waterproofing)	120	-
-	Retirement housing	-	2,252
-			

- Additional retirement housing units were originally signalled in the long term plan, however have not been included in this plan. These are contingent on receiving external financial assistance, which is currently not available.

[10] community facilities and events

[10.1] activities that are included in this group of activities and rationale for grouping

- Civic Centre- Indoor Sport Centre
- Libraries
- Reserves
- Rest Rooms and Public Conveniences
- Events & Recreation Management
- Swimming Baths
- Cemeteries
- Council's In-House Task Force
- Arts, Culture and Heritage

The above mentioned activities/services all contribute to make life in the District "whole".

[10.2] aim

The goal for the provision of District Facilities and Events is:

- to provide a range of quality recreational/educational type services

In order to:

- add to the social environment and make life in and visits to the Grey District "whole"
- cater for a range of recreational, educational and convenience needs of the town and sub region.
- herald the District's history.
- build local identity

[10.3] why we provide it

Local authorities generally accept responsibility for a range of activities/services that add to the quality of life in their areas of jurisdiction, in spite of the fact that, with few exceptions, such services are not self funding and require extensive general rate input. Council is involved in each of the services outlined above for the following reasons.

- **Civic Centre- Indoor Sport Centre:** A significant asset in a region subject to high and regular rainfall.
- **Libraries:** Libraries have a recreational and education role and Council is committed to retaining this service into the future. It has become an important cultural asset and the introduction of electronic facilities like internet kiosks has made it into a service centre.
- **Reserves:** Parks and reserves are an important aesthetic and recreational activity and also contributes to a healthy community.
- **Rest Rooms and Public Conveniences:** Council has both a health promotion and public convenience focus with its involvement in this activity.
- **Swimming Baths:** An important recreational and health promotional facility with sub-regional usage.
- **Events and Recreation Management:** Events and social functions build identity and contribute to a feeling of oneness and belonging as necessary ingredient of a successful community.
- **Cemeteries:** Another customary local government service which is provided with pride and compassion, as is evidenced by the aesthetic quality of our facilities.
- **Council's In-house Task Force:** The need to retain a general 'handy-man' type capability with technical operations contracted out, resulted in this activity being created. It has since proven itself to be indispensable and highly productive.
- **Arts, Culture and Heritage:** Council recognises the importance of its own History House, as well as its joint action with the Greymouth Heritage Trust in the establishment and development of Coal River Park. Furthermore, Council recognises and supports a variety of community driven initiatives and projects.

[10.4] performance measurement will be based on:

[i] parks, reserves, and open spaces

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Deliver a works programme as signalled in this plan.	Set achievable budgets for the available resources, and complete what we plan each year. Requested budget carry-forwards to be no more than 5% of total operating expenditure	5%
Provide quality reserve and public garden spaces, appropriate to our environment	Maximum number of service requests per year.	30
	number satisfied with facilities/service, per user survey†	75%
A rationalization of Council's parks and reserves portfolio	Review completed by 30 June 2010	n/a

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[ii] in-house task force

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
provide an in-house resource that can efficiently deal with issues quickly and on a case by case basis	Number of properties maintained on an ongoing basis	28
	Numbers of other tasks performed annually	300

[iii] restrooms and public facilities

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Provide quality and attractive facilities	Frequency of cleaning when open	daily
	Maximum number of complaints per year	30
	number satisfied with facilities/service, per residents survey†	75%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[iv] heritage and culture

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Operate and maintain History House museum	Number of visitors per annum	4,200
	New booklets produced	4
	Family histories researched	2
	Maintain annual financial support	25,000
Provide financial assistance to West Coast Theatre Trust	Maintain annual grant and other financial support for building maintenance, rates, insurance and ground rent to an approx value	25,000
Maintain involvement in Coal River Park	Maintain financial support until completion of project and registration as a national heritage walkway.	15,000
	Council representative to attend all meetings of Coal River Park Committee	100%

[v] libraries

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
provide quality library facilities and services that provide for the enjoyment, recreation, information and education needs of the whole community.	Maintain combined quality book stock at Greymouth and Runanga of a minimum quantity (Note: space restrictions limit the number of books that are able to be provided)	30,000
	no more than a % of stock being older than 8 years	20%
	Maintain library membership at a minimum of % of the population.	50%
	A minimum number of books issued annually	120,000
	Maintain non fiction collection that has an educational component at a minimum ratio of the collection material	45%
provide internet access to quality online information	Occupancy rate of Aotearoa Peoples Network.	77%
provide an efficient service	Undertake feasibility study for a combined centrally located arts, culture and heritage centre by 2013	n/a

[vi] swimming pools

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Provide quality and attractive facilities	Compliance with the NZ Water Quality Standards	100%
	Number of complaints about the facilities per annum	5
	number satisfied with facilities/service, per user survey†	90%
Recover maximum income outside of rates	total visitor numbers - Greymouth	100,000
	number of "non leisure" users - Greymouth	increasing
	total visitor numbers - Runanga	4,000
	secure on going sponsorship	term contract in place

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[vii] cemeteries

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Provide and maintain quality cemeteries	Maintained to an acceptable standard - % compliance with contract specification standard	100%
	Maximum number of complaints per annum	30
	number satisfied with facilities/service, per residents survey†	85%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[viii] civic centre

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Provide and maintain an indoor sports facility	Number of hours used per year	1,200
	Number of regional events staged per year	4
	Number of National and/or events generated from outside the region staged	1
	Maximum number of complaints about facility per annum	1

[10.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
Operating expenditure:			
		1	
(833)	Employee costs	(952)	(694)
(320)	Support costs	(329)	(297)
(1,506)	Operating & maintenance costs	(1,403)	(1,553)
(116)	Interest expense	(107)	(115)
(572)	Depreciation	(609)	(649)
(3,347)		1	(3,308)
Capital items:			
(99)	Renewal works	(204)	(168)
(146)	New capital	(3,007)	(2)
(33)	Debt principal repayments	(36)	(23)
(442)	Funding of reserves †	(442)	(442)
-	Internal transfers	-	-
(720)		(3,689)	(635)
(4,067)	Total funding required	(7,089)	(3,943)

Funded by:			
Rates			
		1	
1,857	Rates - General	2,118	2,014
-	Rates - Targeted	-	-
Activity Income			
		1	
743	User charges	691	634
424	Subsidies/donations	2,930	424
-	Other revenue	-	-
-	Internal recoveries	-	-
Other sources of funds			
100	new loans raised	-	-
371	funding from reserves †	741	222
-	Transfer from ratepayer equity	-	-
572	depreciation funded	609	635
-	Funding deficit ‡	-	(14)
-	‡ depreciation not funded	-	14

(Note 1) Activity income statement			
Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(3,347)	Total operating expenditure	(3,400)	(3,308)
1,857	Rates income	2,118	2,014
1,167	Other activity operating income	3,621	1,058
(323)	Net Surplus/(Deficit)	2,339	(236)

† Council has at this stage internally financed part of the capital cost of the Greymouth Aquatic facility, and the transfers to reserves are the repayment of the internal debt. Transfers from reserves are from funds specifically set aside for district facilities such as swimming pools and parks and reserves.

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	COMMUNITY FACILITIES AND EVENTS		
76	General renewal/misc capital projects	262	108
58	Library Book renewals	55	62
111	Moana Foreshore Development	-	-
-	Coastal pathway (was under roading in LTCCP)	364	-
-	West Coast Miners' Memorial Centre (stage 1)	2,500	-
-	-		

Council has not included additional maintenance costs for maintaining many of the subdivisions created in recent years. This additional cost is estimated at approximately \$30,000 per annum.

[11] democracy and administration

[11.1] activities that are included in this group of activities and rationale for grouping

- Council
- Council's Administration
- Economic Development & Marketing and Youth Development.
- Consultation with the community

The grouping reflects management focus and operational interaction overlap. Economic Development, Marketing and Youth Development as Activity falls under this wider grouping simply because it is managed as a low-key activity by the same staff members.

[11.2] aim

To provide for sound, effective participatory local government and development by:

- Responsible, equitable and accountable Council decisions and processes, at all times considering the social, economic, environmental and cultural wellbeing of the community and the impact of decisions on current and future communities.
- Open and practical consultation with the community, at all times seeking to maximise public participation into Council policy-making
- Accessible, transparent and accountable governance
- An accessible, efficient, responsive and competent Council Administration including transparent processes and access to information
- Creating and maintaining effective processes to grow our community through Council's own processes, its support for community organisations and its active participation in the Regional Economic Development Strategy. (REDS).
- Facilitating Youth Development through active cooperation with other youth service providers and youth representatives. Council supports the establishment of a Youth Transition Service for the district. This service would support young people to transition from school into employment or further training. Council would take a role in the governance of the service.

In order to:

- provide positive leadership to the District and its community.
- strengthen the concept of an active partnership.
- deliver quality services
- inform/empower the community and specific interest groups, i.e. Maori
- grow the local economy
- create social and economic opportunities for young people

[11.3] why we provide it

Council is committed to sound, effective and participatory local government with special focus on growing the local economy and facilitating opportunities and facilities for its young people. It sees itself as being in an active, productive and enduring partnership with the community. Apart from its local government and associated leadership function, Council sees itself as having an advocacy, facilitation and empowerment role in respect of all aspects affecting the social, economic, cultural and environmental wellbeing of the community.

[11.4] performance measurement will be based on:

[i] democracy

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Maintaining the highest level of personal conduct and integrity as Council and individual members	Council members declaring interests in matters, be it financial, bias or predetermination	100%
	Council member adhering to Code of Conduct (based on maximum number of issues raised during the year)	4
	Council adherence to Triennial Agreement (based on maximum number of issues raised during the year)	2
effective consultation and communication	number of surveyed† residents who feel that they have an effective say in Council business	75%
	% of correspondence replied to within 10 working days.	75%
transparent processes	% of agenda items held in open Council	75%

† Council intends to have resident surveys undertaken by an independent firm that can provide a professional and quality service. The intention is for surveys to be undertaken annually and to provide results that enable meaningful interpretation to how Council itself is performing. A sufficient number of people will be surveyed that provides for an acceptable margin of error.

[ii] economic development

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
Enabling and contributing to activities that offer the potential for economic growth and promote the district	Successfully fund and employ an Events and Marketing Officer	✓
	Maintain financial commitment to Tourism West Coast	83,000
	Maintain financial commitment to Business and Promotion Association	24,500
	Maintain financial commitment to Information Centre (under BPA contract)	50,000

[11.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
Funding required			
Operating expenditure:			
(3,130)	1	(3,040)	(3,214)
(977)		(1,188)	(1,085)
(2,174)		(2,145)	(2,234)
-		(56)	(23)
(304)		(356)	(359)
(6,585)	1	(6,785)	(6,915)
Capital items:			
(92)		(115)	(92)
(145)		(648)	(732)
-		(32)	(13)
(684)		(584)	(610)
-		-	-
(921)		(1,379)	(1,447)
(7,506)	Total funding required	(8,164)	(8,362)
Funded by:			
Rates			
1,200	1	1,233	1,268
206		209	229
Activity Income			
154	1	154	129
98		91	142
429		324	339
4,741		4,985	4,954
Other sources of funds			
-		416	338
374		407	604
-		-	-
304		356	359
-	Funding surplus / (deficit) †	11	-
-	‡ depreciation not funded	-	-

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(6,585)	Total operating expenditure	(6,785)	(6,915)
1,406	Rates income	1,442	1,497
5,422	Other activity operating income	5,554	5,564
243	Net Surplus/(Deficit)	211	146

† Any interest earned on special funds is recognised in this activity group as income. This is transferred to special funds. Council also transfers money to specified reserves, per the policy contained in volume 2. Money transferred from reserves is generally for plant and equipment replacement and comes from funds specifically set aside for the purpose

[2] capital expenditure summary (renewal and new capital)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	-		
	DEMOCRACY AND ADMINISTRATION		
101	General renewal/misc capital projects	123	120
27	Vehicle replacements	58	118
109	New corporate software - phase one	582	586

Replacement of Council's IT systems has been bought forward from what was signalled in the long term plan. This is currently been progressed as a joint initiative between all four West Coast councils.

[12] liaison with other agencies

[12.1] activities that are included in this group of activities and rationale for grouping

- Co-operation with External Service Providers, i.e. health, safety, and education.
- Community Safety Projects and Restorative Justice

These activities are related less to the core business of Council, or where Council acts as the facilitating or liaising agency.

[12.2] aim

The goal for the Community Safety Projects and Restorative Justice and Liaison with other Agencies Group of Activities is:

- To align other service provider activity to achieve the non-Council related community outcomes.
- To ensure achievement of outcomes set by the relevant Crown funding agencies.

Council's objectives are:

- To maintain funding of community projects by Crown agencies.

[12.3] why we provide it

Three of the community outcomes involve services not delivered by Council. Council is therefore reliant upon the actual service providers to achieve such outcomes. These are:

- Outcome Three: Health. The primary service provider is the WCDHB through Grey Base Hospital with local doctors and other medical service providers also important.
- Outcome Four: Education. The primary service provider would be the Education Ministry, Tai Poutini Polytechnic, schools, Karoro Learning Centre
- Outcome Five: Safety. The primary service providers are the NZ Police with the NZ Fire Service another important agency.

Council will develop a close association with all of these service providers in order to achieve the outcomes. In the meantime, Council's activity management plans incorporate the strategic plans of the relevant service providers as it already aligns with the stated outcomes.

Council also is a facilitator for a range of community driven projects related to:

- Restorative Justice.
- Youth promotion projects.

[12.4] performance measurement will be based on:

Council's goal	How we measure our performance	Performance targets
		2011-2012 target (per 2009-2019 Long Term Plan)
To facilitate measures that reduce crime in the district, thru Safer Community Council, Restorative Justice, and other programmes	levels of crime	reducing levels of crime recorded in surveys and official statistics
	levels of re-offending	reducing levels of re-offending recorded in surveys and official statistics

[12.5] financial information

[1] cost of service statement

Adopted Budget 2010/2011	note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000

Funding required			
Operating expenditure:			
-	Employee costs	-	-
(54)	Support costs	(52)	(55)
(67)	Operating & maintenance costs	(68)	(70)
-	Interest expense	-	-
-	Depreciation	-	-
(121)	1	(120)	(125)
Capital items:			
-	Renewal works	-	-
-	New capital	-	-
-	Debt principal repayments	-	-
-	Funding of reserves	-	-
-	Internal transfers	-	-
-		-	-
(121)	Total funding required	(120)	(125)

Funded by:			
Rates			
57	Rates - General	54	58
-	Rates - Targeted	-	-
Activity Income			
36	User charges	38	39
28	Subsidies/donations	28	28
-	Other revenue	-	-
-	Internal recoveries	-	-
Other sources of funds			
-	new loans raised	-	-
-	funding from reserves	-	-
-	Transfer from ratepayer equity	-	-
-	depreciation funded	-	-
-	Funding deficit ‡	-	-
-	‡ depreciation not funded	-	-

(Note 1) Activity income statement

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(121)	Total operating expenditure	(120)	(125)
57	Rates income	54	58
64	Other activity operating income	66	67
-	Net Surplus/(Deficit)	-	-

section c: forecast financial statements, rating, and other financial information

[1] introduction

[1.1] 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 2011.

[1.2] authorisation for issue

This document was authorised for issue by Council on, and is dated, **30 JUNE 2011**.

[1.3] purpose for which this plan is prepared

This Grey District Council 2011/2012 Annual Plan 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.

[1.4] comparative information

The 2010/2011 comparative information is based on the 2010-2011 Annual Plan.

[1.5] 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 purposes other than intended.

[2] key assumptions applied in the preparation of this plan

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

[2.1] price level adjustment

Price level adjustments for inflation have been allowed for in the budgets.

Price level adjustments for have been derived from those recommended to Local Government by Business and Economic Research Limited (BERL) and modified by known local data. Inflation assumption have been included on a line by line basis in operating budgets; with equivalents from 2010/2011 estimates used as the basis for calculating future years expenditure items

[2.2] growth forecasting

Growth has been allowed for at a rate equivalent to the Statistics New Zealand 'high' growth projections for the district. The [Long Term Community Outcomes Plan](#) assumes that the District's population will increase from the latest estimation of 13,397 people as at June 2008 to an estimated 14,065 by 2019 (an average of approximately 0.4% growth per annum).

Within the Long Term Community Outcomes Plan, growth has been based on known planning constraints or if there are no known constraints then growth is assumed to be 'straight-line' between years. These assumptions have been applied when projecting expenditure and revenue over the ten-year period. The projections for different infrastructure services, such as water and sewer, will vary from the above population figures, because the areas served by each scheme do not necessarily involve the whole district, and the probable rate of growth will differ from scheme to scheme. Across the whole District, growth forecasts are projected off the latest available dwelling information within the Ten Year Plan.

[2.3] borrowing

[i] interest rates

Interest rates on borrowings are calculated on:

- Current rates for existing borrowings (7.00% - 8.15%).
- 7.50% p.a. – 8.00% p.a. for new or re-financed borrowing.

[ii] 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 income levels have been set at sufficient levels to meet repayment terms.

[2.4] investments

Interest rates on investments are calculated at 4.0% p.a.. This is based on the average return for investments placed in the market at the time of preparing this plan.

[2.5] 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.

[2.6] grants and subsidies

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

- New Zealand Transport Agency (NZTA) - Subsidies have been included at the approved rate for the 2010/2011 year. Rate requirements for some new sewerage schemes have been calculated on a certain level of Sanitary Works Subsidy Scheme (SWSS) subsidies from Central Government. Any variance will have an impact on ratepayer input and/or affordability of the schemes.
- Council has signalled the development of a coastal pathway (land transport section) between Greymouth and the Taramakau River. The recently completed scoping and preliminary design study indicates that the project would meet the relevant criteria to qualify for NZTA financial assistance. It has been assumed for the purposes of this plan that an application for NZTA funding would be successful and that the local share will be met from a mix of infrastructure reserves and/or other central government subsidies.

[2.7] devolutions of responsibility

For the purposes of this plan it is assumed that there will be no devolutions of responsibilities from Central Government to Local Government, particularly not without equivalent increase in funding.

[2.8] 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 as a consequence 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.

[2.9] 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 in 2011. Any changes will be incorporated into relative planning documents.

[2.10] fixed assets

[i] useful life

The Council has made a number of assumptions about the useful lives of its assets. 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.

[ii] 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. This has been determined at the major asset class level rather than on a more detailed basis.

[iii] 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.

[2.11] 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).

[2.12] resource consents

Council is assuming that the major 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.

[2.13] vesting assets

For the purposes of this Plan it has been assumed there will be vesting of assets in Council. This has been based on historical information. However it is noted that they are:

- beyond Council's control and their number and value are very difficult to predict,
- likely to be immaterial in the context overall asset values, and
- being brand new, unlikely to impose any significant extra costs from those generated from current AMPs over the life of this plan.

[2.14] general commitments and contingencies

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

[2.15] sustainable development

The Council has considered the sustainability of each of its services and activities in its preparation of the its long term 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 Ten Year Plan. The Council has developed balanced budgets that aim to respond to the needs of today's community in an affordable way, while funding long term projects so that future generations pay their fair share. 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.

[3] risk assessment on key assumptions

FORECASTING ASSUMPTION	LEVEL OF UNCERTAINTY	RISK ASSESSMENT (LOW/MED/HIGH)	REASONING FOR ASSESSMENT
price adjustments	It is likely that the price increase assumptions that Council has adopted will in reality be different.	MED	<p>The risk that assumptions for the 2011/2012 year turn out to be materially different is low, it is more likely that future years will be different. Subsequent annual budgets will be a thorough process including updating all assumptions as part of each annual plan process</p> <p>The Annual Plan has been prepared based on price level adjustments recommended by BERL, an economic forecasting agency. All financial estimates, unless explicitly stated, are stated in price adjusted terms. There are few realistic mitigation measures that the Council can take to address the effects of inflation. As it reviews its Ten Year Plan, the Council will consider the effects of price level changes and alter its future year projections accordingly. In the future, it is possible the Council may need to consider reviewing the level of service provided should the effect of price level adjustments exceed the ability of the community to afford the services provided.</p>
projected growth	It is likely that the population change assumptions that Council has adopted will in reality be different.	MED	<p>The Ten Year Plan has assumed growth will occur between the mid-high range of the NZ Statistics projections, which is the best information we have available, supplemented by knowledge of particular district developments. Capital expenditure and revenue forecasts have been based on these assumptions. The impact of capital expenditure is less significant. Most significant capital works include a growth component that will cater for changes in demand. If growth slows then expenditure will be deferred, or the asset will still have capacity. Many of the engineering solutions cater for growth up to 50 years out; however if growth is faster than forecast it may mean at some stage in the future upgrades may need to occur sooner than anticipated. This not considered a high risk.</p> <p>Of greater sensitivity is the impact on revenue forecasts. The Council has made assumptions about the number of ratepayers that are in the district to share the rating burden. If development occurs at different rates, then these projections will need to be amended. The Council will review growth rates whenever updated information is available and prior to every annual plan and Ten Year Plan. If there are significant changes in the trends then the forecasts will be amended accordingly.</p>
interest rates payable	will be higher/lower than forecast	MED	<p>This carries a moderate risk given the rate input that is required on most of the debt servicing.</p> <p>Council's liability management policy sets the parameters for the debt portfolio.</p> <p>The majority of debt is required to be on fixed rates as well as maturity dates staggered. This allows Council to plan more conservatively and make necessary budget changes from time to time.</p> <p>Council has been conservative with interest rates payable at what it feels to be the most</p>

FORECASTING ASSUMPTION	LEVEL OF UNCERTAINTY	RISK ASSESSMENT (LOW/MED/HIGH)	REASONING FOR ASSESSMENT
			likely long term average, which will allow it to 'ride out' the shorter term peaks and troughs. Any significant increase in the rates beyond forecast will require Council to look at options of deferring projects and/or reducing other areas of expenditure.
refinancing terms	That borrowing facilities may not be available at the terms that Council has forecast.	LOW	Council's plan forecast new borrowing required of approximately \$27 million. Taking into consideration the recent changes in the finance market, Council is of the opinion that these debt levels are still moderate, and with the security Council can offer that suitable financing facilities will be available.
interest rate return on investments	will be higher/lower than forecast	LOW	Council does not directly rely on investment returns to deliver its services. A reduction in returns will have the greatest effect on special funds set aside for specific purposes.
grants and subsidies		LOW	NZTA financial assistance for roading maintenance, renewal, and new capital works represent a significant portion of the activity income (financial assistance rate between 62% - 72%). This has been confirmed for the 2011/2012 year. If there is any decrease in future years this will require Council to consider overall expenditure levels against what it deems to be affordable for the local community.
governance structure	may change	LOW	Any potential changes involve an extensive consultation process, that gives Council along with others necessary time to adapt. It is assumed any changes would only be motivated if the community benefited.
devolutions of responsibility	may occur	LOW	It is assumed any potential additional responsibilities being passed on to local authorities will include appropriate funding mechanisms outside of rates.
activity management plans		LOW	Activities that account for a significant amount of Council expenditure and/or assets have had plans prepared to an advanced level, whilst other activities have been prepared to a basic level. The AMPs will be subject to continual update and a full review in 2011. Any changes will be incorporated into relative planning documents.
contract rates		MED	This assumption is deemed to carry a moderate risk to the integrity of this plan, as it relies on private and public contractors outside of Council's control.
capital works cost		MED	It is possible that the final costs will vary from that forecast in the Ten Year Plan should there be cost increases for service/materials outside of what we have forecast. If this does eventuate Council will need to re-evaluate affordability of individual projects.
staffing	That sufficient staffing levels required by the plan cannot be maintained	MED	Council has in recent time struggled to attract employees for key vacant positions. Any continuing long term issues will be addressed by re-prioritising projects with full public consultation.
major adverse event		MED	No specific provision is included in the Annual Plan/Ten Year Plan, although Civil Defence training is provided for and there are risk management plans for key infrastructure assets The Council insures its infrastructure and other assets. There is a moderate risk that infrastructure

FORECASTING ASSUMPTION	LEVEL OF UNCERTAINTY	RISK ASSESSMENT (LOW/MED/HIGH)	REASONING FOR ASSESSMENT
			insurance may be unavailable and/or unaffordable. Council will specifically address this issue as more information comes to hand and in conjunction with the local government sector (as it is a sector wide issue).

[4] forecast financial statements

[4.1] prospective statement of comprehensive income

Adopted Budget 2010/2011	Note	Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
	INCOME		
12,204	Rates revenue 1	12,752	12,978
12,005	Other revenue 2	14,627	18,136
434	Other gains/(losses) 3	284	432
24,643	Total income 4	27,663	31,546
	EXPENDITURE		
(4,194)	Employee expenses	(4,082)	(3,986)
(7,375)	Depreciation and amortisation	(8,232)	(8,492)
(10,054)	Other expenses	(9,992)	(11,081)
(985)	Finance costs	(842)	(1,382)
(22,608)	Total operating expenditure 5	(23,148)	(24,941)
2,035	Net surplus/(deficit) before tax	4,515	6,605
-	Income tax expense	-	-
2,035	Surplus/(deficit) after tax attributable to Grey District Council	4,515	6,605
	OTHER COMPREHENSIVE INCOME		
25,029	Increase in asset revaluation reserve	-	-
27,064	Total comprehensive income	4,515	6,605

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

[4.2] prospective statement of changes in equity

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
303,469	Equity at the beginning of the year	328,732	333,627
27,064	Total comprehensive income	4,515	6,605
27,064	Total recognised income/(expense) for the year	4,515	6,605
330,533	Balance at 30 June	333,247	340,232

[4.3] prospective balance sheet

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	ASSETS		
	Current Assets		
7,216	Cash and cash equivalents	7,207	2,783
2,822	Trade and other receivables	3,231	4,608
922	Short-Term investments	1,779	1,048
346	Non-current assets held for sale	208	208
11,306		12,425	8,647
	Non Current Assets		
337,605	Property, plant and equipment	336,830	352,470
1,338	Term investments	2,081	1,081
338,943		338,911	353,551
350,249	TOTAL ASSETS	351,336	362,198
	LIABILITIES		
	Current Liabilities		
2,283	Trade and other payables	2,252	2,657
361	Employee benefit liabilities	306	364
94	Deferred income	96	96
3,183	Borrowings	2,879	3,554
5,921		5,533	6,671
	Non Current Liabilities		
801	Provision for closed landfill	817	817
261	Employee benefit liabilities	221	263
12,733	Borrowings	11,518	14,215
13,795		12,556	15,295
19,716	TOTAL LIABILITIES	18,089	21,966
	EQUITY		
215,266	Retained earnings	219,202	223,464
9,981	Special Funds	8,746	8,883
656	Trusts Bequests and Other Reserves	669	669
104,630	Revaluation reserve	104,630	107,216
330,533	Total equity attributable to the Council	333,247	340,232
350,249	TOTAL EQUITY AND LIABILITIES	351,336	362,198

[4.4] prospective statement of cash flows

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	CASH FLOWS FROM OPERATING ACTIVITIES		
12,069	Receipts from rates revenue	12,695	12,909
620	Interest received	443	452
2	Dividends received	-	2
11,204	Receipts from other revenue	13,916	16,713
(14,156)	Payments to suppliers and employees	(14,075)	(15,014)
(985)	Interest paid	(842)	(1,382)
-	Income tax paid (refund)	-	-
8,754	Net cash from operating activities	12,137	13,680
	CASH FLOWS FROM INVESTING ACTIVITIES		
495	Proceeds from sale of property, plant and equipment	338	391
16,989	Proceeds from investments	13,699	13,920
(15,246)	Purchase of property, plant and equipment	(14,892)	(18,312)
(13,318)	Acquisition of investments	(12,188)	(13,048)
(11,080)	Net cash from investing activities	(13,043)	(17,049)
	CASH FLOWS FROM FINANCING ACTIVITIES		
5,464	Proceeds from borrowings	1,363	4,892
(2,350)	Repayment of borrowings	(466)	(2,189)
3,114	Net cash from financing activities	897	2,703
788	Net (decrease)/increase in cash, cash equivalents and bank overdrafts	(9)	(666)
6,428	Cash, cash equivalents and bank overdrafts at the beginning of the year	7,216	3,449
7,216	Cash, cash equivalents and bank overdrafts at the end of the year	7,207	2,783

[4.5] notes to the prospective financial statements

[1] rates income

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	GENERAL RATES		
5,363	General Rate	5,511	5,581
2,166	Uniform Annual General Charge	2,458	2,312
	TARGETED RATES		
206	District Promotion	209	229
811	Refuse Collection	915	901
1,473	Water Supplies	1,452	1,584
284	Water Meter Rates	328	303
1,776	Sewerage Collection	1,749	1,935
	PENALTIES		
125	Rate Penalties	130	133
12,204	Total rates revenue	12,752	12,978
	RATES REMITTED ARE AS FOLLOWS:		
-	Rates on land where GDC is the ratepayer	-	-
(26)	Rate discounts	(29)	(30)
(32)	Rates remitted per Council policy	(31)	(34)

[2] other revenue

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
2,456	User charges and miscellaneous	2,428	2,409
1,454	Regulatory income	1,321	1,603
4,454	New Zealand Transport Agency subsidies	4,151	6,465
2,793	Other grants and subsidies	6,234	6,861
630	Interest received	408	415
2	Dividends	-	2
107	Subdivision reserve contributions	42	114
109	Lump sum contributions	43	267
12,005	Total other income	14,627	18,136

[3] other gains/(losses)

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
199	Net gain (loss) of non current assets held for sale	150	139
66	Net gain (loss) on sale of property plant and equipment	50	114
169	Assets Vested	84	179
434	Total other gains/(losses)	284	432

[4] income by activity

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
7,154	Roading	6,875	9,675
561	Stormwater & Flood Protection	645	570
4,283	Sewerage	4,580	6,909
1,757	Water Supply	2,204	1,887
1,530	Solid waste management	1,693	1,723
184	Emergency management	195	193
2,347	Environmental services	2,123	2,435
668	Other transport	738	765
964	Property and housing	986	2,124
3,024	Community facilities and events	5,739	3,072
6,828	Democracy and administration	6,996	7,061
121	Liaison with other Agencies	120	125
29,421	Total activity income	32,894	36,539
(4,947)	Less internal recoveries	(5,231)	(5,172)
24,474	Total Income	27,663	31,367

[5] expenditure by activity

Adopted Budget 2010/2011		Budget 2011/2012	2011/2012 budget as forecast in Long Term Plan
\$000		\$000	\$000
(6,877)	Roading	(7,278)	(7,972)
(899)	Stormwater & Flood Protection	(1,004)	(934)
(1,689)	Sewerage	(1,731)	(2,116)
(1,692)	Water Supply	(1,749)	(1,843)
(1,527)	Solid waste management	(1,651)	(1,752)
(180)	Emergency management	(192)	(193)
(2,304)	Environmental services	(2,151)	(2,402)
(1,315)	Other transport	(1,157)	(1,308)
(1,019)	Property and housing	(1,161)	(1,245)
(3,347)	Community facilities and events	(3,400)	(3,308)
(6,585)	Democracy and administration	(6,785)	(6,915)
(121)	Liaison with other Agencies	(120)	(125)
(27,555)	Total activity expenditure	(28,379)	(30,113)
4,947	Less internal recoveries	5,231	5,172
(22,608)	Total Expenditure	(23,148)	(24,941)

[5] capital & renewal expenditure

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	ROADING		
3,522	General renewal/misc capital projects	2,879	3,098
340	Minor roading improvements	352	38
296	Bridge renewals/upgrades	486	312
290	Taylorville/Blackball Road strengthening	302	307
-	Rum Creek	-	111
-	Blackball Creek No. 1 - Streng	-	167
-	Big River (Slatey) Strengthen	-	317
-	Amour Crk Rd Seal Extension	214	738
-	Coastal pathway/cycleway (refer reserves - com services)	-	1,787
	STORMWATER		
323	General renewal/misc capital projects	235	235
108	Greymouth stormwater upgrades†	-	115
-	Other Townships (Rural Works)	-	37
	SEWERAGE		
410	General renewal/misc capital projects	202	216
4,239	Taylorville/Dobson Kaiata construction	-	-
-	Moana upgrade	-	1,716
4,310	Greymouth new capital	4,154	4,154
	WATER SUPPLY		
482	General renewal/misc capital projects	464	483
-	Stillwater Filtration Plant	498	-
28	Lifeline projects	283	9
-	Replace roof - Greymouth reservoir	90	-
-	Moana Scheme	-	1,239
	SOLID WASTE (LANDFILL & REFUSE COLLECTION)		
49	General renewal/misc capital projects	51	51
	EMERGENCY MANAGEMENT		
8	General renewal/misc capital projects	27	25
	ENVIRONMENTAL SERVICES		
12	General renewal/misc capital projects	5	8
-	Vehicle replacements	132	132
	OTHER TRANSPORT		
59	General renewal/misc capital projects	40	45
-	Airport - runway reseal	334	-
82	Port - Breakwater renewals	-	-
77	Port - Sounding equipment	-	-
514	Port - Dredging	-	-
	PROPERTY AND HOUSING		
16	General renewal/misc capital projects	17	17
-	Civic Chambers renewal (waterproofing)	120	-
-	Retirement housing	-	2,252
	COMMUNITY FACILITIES AND EVENTS		
76	General renewal/misc capital projects	262	108
58	Library Book renewals	55	62
111	Moana Foreshore Development	30	-
-	Coastal pathway (was under roading in LTCCP)	364	-
-	West Coast Miners' Memorial Centre	2,500	-
	DEMOCRACY AND ADMINISTRATION		
101	General renewal/misc capital projects	123	120
27	Vehicle replacements	58	118
109	New corporate software - phase one	582	586
15,647		14,859	18,603

† Stormwater Capital: Council bought forward expenditure for upgrading part of the Greymouth stormwater network. Originally signalled in the Long Term Plan to fund \$100,000 per year for 3 years, Council commenced the project in 2010/2011, and has increased the amount to spend to approximately \$650,000. The necessary loan repayments have been included in this plan.

The capital programme signalled in this plan is similar overall to that of the current financial year. It is approximately \$4.1m less than originally signalled in the long term plan, key differences being:

- Minimal new capital work signalled for land transport (roading), with the maintenance and renewal of existing assets considered a priority
- Wastewater upgrade for Moana and new water scheme for Moana not included in this plan, which were both originally signalled in the long term plan. The wastewater upgrade is not required at this stage (required when growth in the area demands it). There is currently no public water reticulation in Moana township. Council has decided at this stage not to proceed with consulting further with the community on progressing this as an option.
- A new water source and treatment option for Stillwater has been signalled in this plan, contingent on receiving the necessary financial subsidy from central government, with the balance funded via a targeted rate on the community.
- Additional retirement housing units were originally signalled in the long term plan, however have not been included in this plan. These are contingent on receiving external financial assistance, which is currently not available.
- Part of the costs for the West Coast Miners' Memorial Centre have been included in this year's plan on the basis work may commence in the 2011-2012 financial year (total estimated cost at this stage is \$5.0m - \$5.5m). Council is signalling that this will be wholly funded from external financial assistance and fundraising.

[6] statement of accounting policies

[6.1] reporting entity

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

Council has one associate, Tourism West Coast (25% controlled).

The financial forecasts reflect the operations of the Grey District Council but do not include the consolidated results of the group.

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 New Zealand equivalents to International Financial Reporting Standards ("NZ IFRS").

The prospective financial statements of Council were authorised for issue by Council on 30 June 2011

[6.2] basis of preparation

This forecast information has been prepared and complies with Section 111 of the Local Government Act 2002, and New Zealand International Financial Reporting Standards (NZIFRS), as appropriate for Public Benefit Entities

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, biological assets and certain financial 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.

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 Statement of Comprehensive Income

The preparation of prospective financial statements in conformity with NZ IFRS requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the

revision and future periods if the revision affects both current and future periods.

The accounting policies set out below will be applied consistently to all periods presented in these prospective financial statements.

Council and Management of the Grey District Council are responsible for the preparation of the prospective financial statements.

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

[6.3] accounting policies

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

[1] revenue

Revenue Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

Revenue is measured at fair value of consideration received.

Rates Revenue Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year for which the rates have been set. Rate revenue is recognised when payable.

[i] interest

Interest income is recognised using the effective interest method.

[ii] grants and subsidies

Grants and subsidies are recognised as revenue when eligibility is established (reasonable assurance that the grant or subsidy will be received and the GDC will comply with all the conditions) and is recognised at their fair value. The Council receives government grants from New Zealand Transport Agency, which subsidises part of the costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

[iii] goods and services

Revenue from the sale of goods and services is recognised in the Statement of Comprehensive Income when the significant risks and rewards of ownership have been transferred to the buyer or the obligation to pay arises or in the case of Licence fees, upon renewal of the licence. The revenue recorded is the gross amount of the sale, including fees payable for the transaction. Such fees are included in other expenses.

[iv] services rendered

Revenue from services rendered is recognised in the Statement of Comprehensive Income in proportion to the stage of completion of the transaction at the balance sheet date. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods. Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

[v] dividends

Dividend income is recognised when the right to receive payment has been established.

[vi] vested assets

When a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in Council are recognised as revenue when control over the asset is obtained.

[2] borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred. The Council does not capitalise borrowing costs associated with funding capital works in progress which represents a departure from NZIAS 23 Borrowing Costs. However, this is in line with the decision of the Accounting Standards Review Board to indefinitely defer the adoption of NZIAS 23 for public benefit entities.

[3] derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value at each balance date. Movement in the fair value in interest rate swaps are recognised as a finance expense/income through the income statement.

[4] 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.

[5] income tax

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated

using rates that have been enacted or substantially enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the Council can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using tax rates that have been enacted or substantively enacted by balance date.

Current tax and deferred tax is charged or credited to the income statement, except when it relates to items charged or credited directly to equity, in which case the tax is dealt with in equity.

[6] leases

[i] 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 balance sheet 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.

[ii] 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.

[7] 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 balance sheet.

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.

[8] 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 profit and loss in which case the transaction costs are recognised in the income statement.

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 Statement of Comprehensive Income 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 booking, are used to determine fair value for the remaining financial instruments.

The four categories of financial assets are:

[i] 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 income statement. Loans and receivables are classified as "trade and other receivables" in the balance sheet.

[ii] 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 income statement.

Investments in this category include fixed term deposits.

[iii] Financial assets at fair value through the profit and loss

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 remeasurement are recognised in the income statement. 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.

[iv] Financial assets at fair value through equity are those that are 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 equity except for impairment losses, which are recognised in the income statement. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in Statement of Comprehensive Income even though the asset has not been derecognised.

Impairment of financial assets

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

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.

[9] accounts receivable

Accounts Receivable (Debtors) are shown at their estimated realisable value after providing against debts where collection is doubtful.

[10] 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.

[11] property, plant and equipment

Property, plant and equipment consists of:

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.

Other fixed assets — these include land, buildings, and breakwater and wharves.

Property, plant and equipment is 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.

[i] 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 at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

[ii] 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 income statement. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

[iii] 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.

[iv] 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	2.5
- Fit Out	Straight line	15	6.5
- Services	Straight line	18	5.5
Aerodrome	Straight line	3 – 60	1.7 – 33.3
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 aftercare costs	Straight line	8	12.5
Water supply systems			
- Pipe network	Straight line	50 – 80	1.25 – 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 – 80	1.25 – 2
- Pumps and electrical	Straight line	10 – 80	1.25 – 10
- Ponds	Straight line	60	1.67
Heritage assets	Straight line	40	2.5
Roading 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	2 – 16	6.25 – 50
- Kerb and channeling	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 catchpits	Straight line	50 – 150	0.67 – 2
- Traffic signs and pavement marking	Straight line	5 – 15	6.67 – 20

Asset Class	Depreciation Method	Life (years)	%
Flood protection scheme	Straight line	100	1
Parking developments	Straight line	50	2
Sportsfields 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.

[v] 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.

[vi] valuation

Infrastructural assets	Valuation basis
Roading 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	Estimated value
Sportsfields and parks	Deemed Cost
Heritage assets	Deemed Cost

[vii] 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 income statement.

Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the Statement of Comprehensive Income will be recognised first in the Statement of Comprehensive Income up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

[viii] revaluation

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.

[12] 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 income statement.

[13] impairment of non-financial assets

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. 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 entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

If an asset's carrying amount exceeds its recoverable amount the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the income statement.

For assets not carried at a revalued amount, the total impairment loss is recognised in the income statement.

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 income statement, a reversal of the impairment loss is also recognised in the income statement.

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

[14] employee benefits

[i] 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.

[ii] 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 7.0% and an inflation factor of 3.0% 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.

[15] 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.

[i] landfill post closure costs

Council has a legal obligation under the Resource Consent to provide ongoing maintenance and monitoring services at the landfill site after closure.

A provision for post closure costs is recognized 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, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure. The discount rate applied is 7% which represents the risk free discount rate.

[16] borrowings

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

[17] 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.

[18] 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 balance sheet.

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.

[19] budget figures

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

[20] 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.

[21] critical accounting estimates and assumptions

Please refer to section c:[2] key assumptions applied in the preparation of this plan, page 62 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:

[i] infrastructural assets

There are a number of assumptions and estimates used when performing DRC valuations over infrastructural assets. 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 Income Statement. 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 Management 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 perform Council's infrastructural asset revaluations.

[ii] 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:

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.

classification of leases

If Council is the lessor on a lease which include terms where the lessee can extend the lease into perpetuity, then Council will determine that the risks and rewards of ownership of the assets have transferred to the lessee and therefore will classify the leases as finance leases.

classification of property

Council's leasehold property has been classified as "non current assets held for sale" (prior GAAP was classified as property, plant and equipment). This is due to the fact that Council is actively encouraging the sale of these properties at a reasonable price and they are available for immediate sale. Council remains committed to selling these properties even if it takes more than a year and it is probable that they will be sold.

[22] cost of service statements

The Cost of Service Statements, as provided in the Group of Activities, 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.

[23] statement of cashflows

The following are the definitions of terms used in the statement of cashflows:

“Operating Activities” include cash received from all income 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.

[24] new standard and interpretation issued and not yet adopted

None

[7] funding impact statement and rates required

[7.1] 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:

Adopted Budget 2010/2011 \$000		Budget 2011/2012 \$000	2011/2012 budget as forecast in Long Term Plan \$000
	FUNDS REQUIRED		
(4,194)	Employee costs	(4,082)	(3,986)
(10,054)	Operating & Maintenance Costs (excl. Depreciation)	(9,992)	(11,081)
(985)	Finance costs	(842)	(1,382)
(4,742)	Renewal Capital Expenditure	(5,327)	(4,273)
(10,905)	New Capital Expenditure	(9,533)	(14,330)
(2,350)	Debt Repayments	(466)	(2,189)
(2,050)	Transfer to Reserves/Internal Transfer	(1,741)	(1,877)
(35,280)	Total funds required	(31,983)	(39,118)
	RATES INCOME		
5,363	General Rates	5,511	5,581
2,166	Uniform Annual General Charge	2,458	2,312
206	District Promotion	209	229
811	Refuse Collection	915	901
1,473	Water Supplies	1,452	1,584
284	Water Meter Rates	328	303
1,776	Sewerage Collection	1,749	1,935
125	Rate Penalties	130	133
12,204	Total rates income	12,752	12,978
	OTHER FUNDING SOURCES		
7,247	Subsidies and grants	10,385	13,326
632	Interest and dividends received	408	417
1,454	Regulatory income	1,321	1,603
2,672	User charges and other income	2,513	2,790
265	Gain on disposal of property	284	253
5,464	New loans raised	1,363	4,892
5,342	Funding from reserves	2,968	2,859
23,076	Total other funding sources	19,242	26,140
35,280	TOTAL FUNDING	31,994	39,118

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

[7.2] rates

Rates are assessed under the Local Government (Rating) Act 2002 on all rateable rating units in the Rating Information Database. Where rates are set on value, the land value of the property will apply (except for the District Promotion targeted rate which is calculated on capital value). The latest revaluation was carried out as at **01 September 2009** and will be effective for the 2011/2012 rating year. District revaluations are carried out at a three yearly interval.

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 on what factors Council uses to calculate rates, and what the rates to be set per property are for 2011/2012.

[1] policy objective

- To provide Council with adequate income 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

[2] 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 inhabitation.
- 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.

[3] general rate

The Council sets a general rate based on the land value of each rating unit in the District. The general rate will be set on a differential basis based on land use as described as follows:¹

[i] residential

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

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

[ii] 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.

¹ 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 by each part

[iii] rural

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

[iv] farming forestry

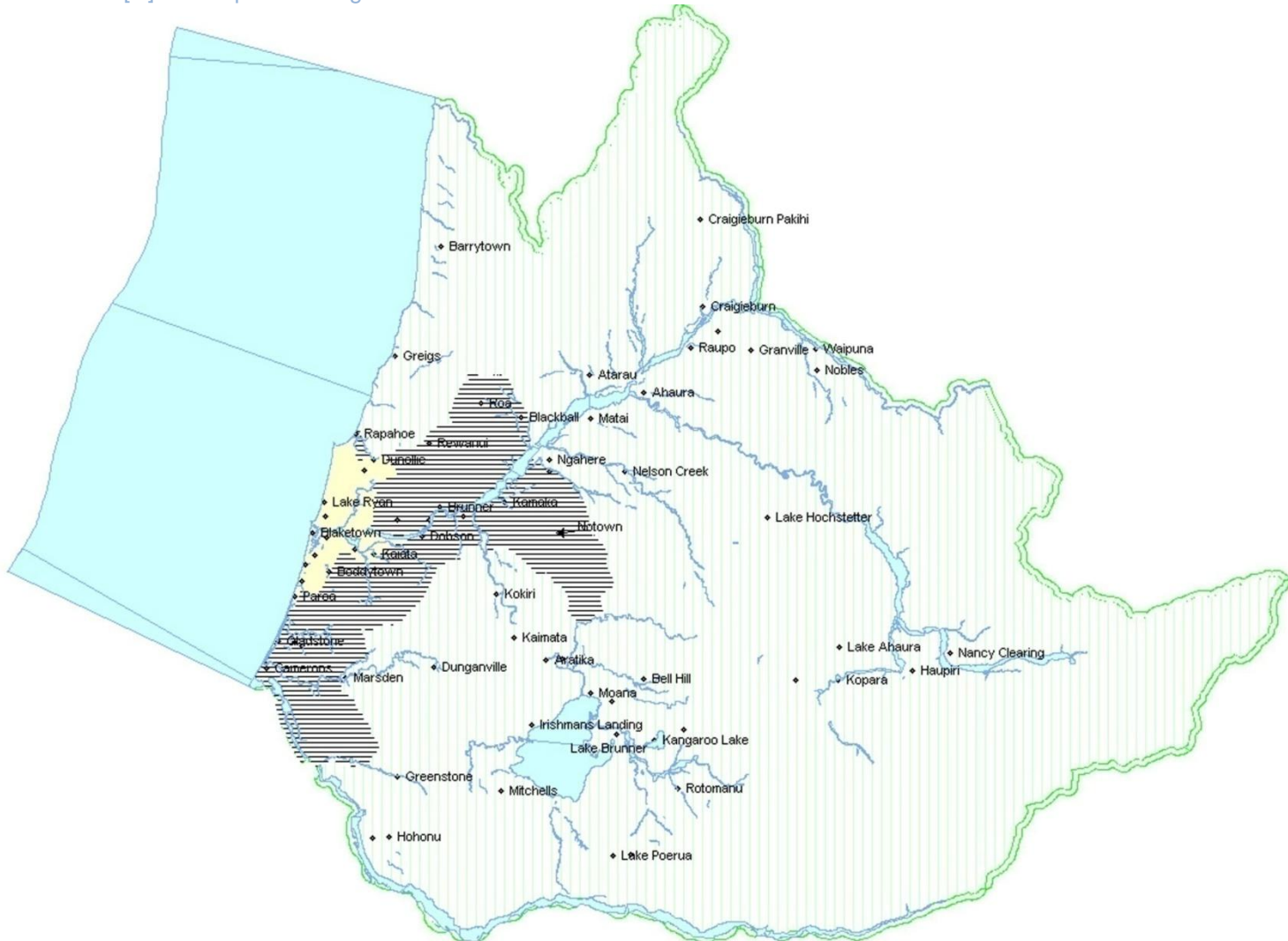
All properties in the District used primarily for farming and/or forestry purposes.

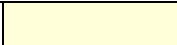

[v] commercial

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

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

[4] map of rating zones



ZONE ONE	
ZONE TWO	
ZONE THREE	

[5] general rating differentials

[i] percentage of general rates payable per rating category

	Residential Zone 1	Residential Zone 2	Residential Zone 3	Rural Residential	Rural Use	Commercial Zone 1	Commercial Zone 2	Commercial Zone 3	Farming Forestry
Community Services	39.80%	3.30%	14.00%	9.50%	3.60%	22.10%	2.30%	1.70%	3.70%
Environmental Services	50.35%	10.80%	8.10%	12.85%	3.40%	5.00%	1.10%	0.70%	7.70%
Refuse Disposal Site(s)	50.20%	10.90%	8.10%	12.50%	3.50%	5.00%	1.00%	0.50%	8.30%
Roading	29.90%	2.05%	4.45%	4.60%	4.20%	27.80%	3.50%	1.80%	21.70%
Stormwater	69.70%	6.30%	5.50%	5.50%	1.10%	9.90%	1.00%	1.00%	
Flood Protection	61.50%	3.35%	3.10%	6.90%	1.90%	16.75%	1.50%	1.00%	4.00%
Rural Fire	10.80%	4.50%	4.00%	4.50%	13.50%	1.40%	1.20%	0.60%	59.50%

[ii] rates per dollar of land value payable by each category

The rates for 2011/2012 are **(INCLUDES GST)**:

	Residential Zone 1	Residential Zone 2	Residential Zone 3	Rural Residential	Rural Use	Commercial Zone 1	Commercial Zone 2	Commercial Zone 3	Farming Forestry
Community Services	0.001950	0.000860	0.001960	0.000890	0.000600	0.003470	0.001290	0.002480	0.000080
Environmental Services	0.001790	0.002030	0.000820	0.000880	0.000410	0.000570	0.000450	0.000740	0.000120
Refuse Disposal Site(s)	0.000660	0.000760	0.000310	0.000320	0.000160	0.000220	0.000160	0.000200	0.000050
Roading	0.003120	0.001140	0.001330	0.000920	0.001490	0.009310	0.004180	0.005610	0.000990
Stormwater	0.001010	0.000490	0.000230	0.000160	0.000060	0.000460	0.000170	0.000440	-
Flood Protection	0.000790	0.000230	0.000120	0.000170	0.000090	0.000690	0.000220	0.000380	0.000030
Rural Fire	0.000040	0.000080	0.000040	0.000030	0.000150	0.000020	0.000050	0.000060	0.000090
TOTAL RATE	0.009360	0.005590	0.004810	0.003370	0.002960	0.014740	0.006520	0.009910	0.001360
TOTAL RATE 2010/2011	0.009149	0.005510	0.004713	0.003343	0.002913	0.014454	0.006489	0.009824	0.001359
% change	2.31%	1.45%	2.06%	0.81%	1.61%	1.98%	0.48%	0.88%	0.07%

[6] uniform annual general charge

The Uniform Annual General Charge is charged at 1 full charge per rating assessment. The Council sets a uniform annual general charge to fund the following activities:

- Airport (part)
- Affordable access to quality medical health services
- Civic Centre
- Library
- Swimming Baths
- Council
- Consultation
- Access to Official Information
- Law Order & Safety
- Civil Defence & Emergency Management
- Restorative Justice
- Co-operation with Department of Education School Principals & Other Education Providers

The rates for 2011/2012 are:

Rate 2010/2011	UAGC	Rate 2011/2012	\$ change	% change
340.00	Rate	382.60	42.60	12.5%

INCLUDES GST

[7] targeted rates

[i] sewerage

The Council sets a targeted rate for sewage disposal on the basis of a 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
- capital costs (loan repayments of previous capital expenditure, and/or current capital expenditure costs, and/or development costs of capital expenditure).

The rates for 2011/2012 are:

Rate 2010/2011	SEWERAGE	Rate 2011/2012	\$ change	% change
497.50	Blackball	505.00	7.50	1.5%
520.70	Greymouth	501.70	- 19.00	-3.6%
233.70	Karoro	245.40	11.70	5.0%
172.00	Runanga	180.60	8.60	5.0%
199.50	South Beach/Paroa	209.50	10.00	5.0%
198.80	Moana	212.50	13.70	6.9%
-	Taylorville	-	-	
554.70	Te-Kinga	586.60	31.90	5.8%
432.40	South Beach Loan	432.40	-	

INCLUDES 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.

[ii] water supply

The Council sets a targeted rate for water supply on the basis of a 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)

The rates for 2011/2012 are:

Rate 2010/2011	WATER	Rate 2011/2012	\$ change	% change
427.20	Blackball	433.60	6.40	1.5%
329.00	Dobson/Taylorville	333.90	4.90	1.5%
359.10	Greymouth	364.50	5.40	1.5%
241.60	Runanga	245.20	3.60	1.5%
366.30	Stillwater	428.10	61.80	16.9%
151.30	South Beach Water Loan	151.30	-	

INCLUDES GST

[iii] metered water supply

The Council sets a metered water targeted rate for the water supply that is based on the volume of water supplied to all rating units where the volume supplied is considered to be in excess of 300m³ per annum.

The rate for 2011/2012 is: (for all metered water consumed in excess of 300m³)

Rate 2010/2011	METERED WATER	Rate 2011/2012	\$ change	% change
1.07	Rate	1.10	0.03	2.8%

INCLUDES GST

[iv] refuse collection

The Council sets a targeted rate for refuse collection on the basis of a targeted rate per separately used or inhabited part of a rating unit for which the service is available. The charge will be set only for those units for which the service is available and have capital improvements on the unit.

The rates for 2011/2012 are:

Rate 2010/2011	REFUSE COLLECTION	Rate 2011/2012	\$ change	% change
152.90	Residential	152.90	-	
-	Residential (w ithin proposed kerbside recycling area)	187.90	n/a	n/a
305.80	Commercial - Twice Weekly Collection (w here available)	305.80	-	

INCLUDES GST

[v] district promotion rate - commercial and industrial properties

The Council sets a targeted rate to fund promotion and marketing opportunities in the District. This is set on commercial and industrial properties and others who provide tourist accommodation in the district for financial gain. The rate per dollar of **Capital Value** is:

Rate 2010/2011	DISTRICT PROMOTION	Rate 2011/2012	\$ change	% change
0.000849	Rate	0.000862	0.000013	1.5%

INCLUDES GST

[vi] district promotion rate – bed and breakfast operators

The Council sets a targeted rate to fund promotion and marketing opportunities in the District on the basis of a targeted rate per separately used or inhabited part of a rating unit for which is operating as a **Bed and Breakfast**. The rate for 2011/2012 is:

Rate 2010/2011	DISTRICT PROMOTION Bed and Breakfast/Homestay/Farmstay	Rate 2011/2012	\$ change	% change
153.40	Rate	155.70	2.30	1.5%

INCLUDES GST

[8] 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.

[9] rates payable by instalment

	Due Date and Payable	FINAL Date for payment
Instalment 1	01 August	31 August
Instalment 2	01 November	30 November
Instalment 3	01 February	28 February
Instalment 4	01 May	31 May

[10] rates penalties

CURRENT PENALTIES	PENALTY DATE	Penalty incurred on current instalment balance outstanding
Instalment 1 Penalty	01 September	10%
Instalment 2 Penalty	01 December	10%
Instalment 3 Penalty	01 March	10%
Instalment 4 Penalty	01 June	10%

WATER METER RATE PENALTIES	PENALTY DATE	Penalty incurred on TOTAL balance outstanding
Instalment Penalty	20 th of month following invoice date	10%

ARREARS PENALTIES	PENALTY DATE	Penalty incurred on TOTAL balance outstanding
Annual Penalty	01 July	10%

[11] rate remission and postponement policies

Full copies of Council's Rates Remission and Postponement Policies are detailed further Council's Long Term Plan (LTCCP) and available on request or from the website www.greycdc.govt.nz.

[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.

Roading	2011/2012 fee including GST	2010/2011 fee including GST	increase
Consent to Undertake Work on Road	nil	nil	

Sewerage	2011/2012 fee including GST	2010/2011 fee including GST	increase
Financial Contributions (payable on receiving consent for subdivision)			
Moana <i>per lot</i>	\$4,651.00	\$4,475.80	3.91%
South Beach/Paroa <i>per lot</i>	\$11,141.00	\$10,722.60	3.90%
Karoro <i>per lot</i>	\$2,671.00	\$2,570.69	3.90%
Boddytown	\$1,372.00	\$1,320.20	3.92%
Cobden	\$1,941.00	\$1,867.60	3.93%
Greymouth	\$1,372.00	\$1,320.20	3.92%
Blackball	\$781.00	\$751.33	3.95%
<i>Other contributions to proposed 'as required' works may be set through separate consultative procedures</i>			
Trade Waste Charges (for all waste disposed in excess of 300m³ p.a.)			
Greymouth Johnston street plant <i>per cubic metre</i>	\$0.27	\$0.26	3.85%
Tarry Creek treatment plant - indicative costs <i>per cubic metre</i>	\$0.61	\$0.59	3.39%
Blackball Treatment plant <i>per cubic metre</i>	\$0.65	\$0.63	3.17%
Karoro Treatment plant <i>per cubic metre</i>	\$0.62	\$0.60	3.33%
Runanga treatment plant <i>per cubic metre</i>	\$0.31	\$0.30	3.33%
Cobden Treatment plant <i>per cubic metre</i>	\$0.21	\$0.20	5.00%

Water	2011/2012 fee including GST	2010/2011 fee including GST	increase
Financial Contributions (payable on receiving consent for subdivision)			
South Beach/Paroa <i>per lot</i>	\$3,714.00	\$3,574.20	3.91%
Karoro <i>per lot</i>	\$1,188.00	\$1,143.15	3.92%
Boddytown <i>per lot</i>	\$1,562.00	\$1,502.67	3.95%
Cobden <i>per lot</i>	\$742.00	\$713.82	3.95%
Greymouth <i>per lot</i>	\$742.00	\$713.82	3.95%
Blackball	\$341.00	\$327.42	4.15%
<i>Other contributions to proposed 'as required' works may be set through separate consultative procedures</i>			

Refuse		2011/2012 fee including GST	2010/2011 fee including GST	increase
McLeans Landfill				
<i>see facilities/Council for a full list of charges</i>				
Commercial Refuse	<i>per tonne</i>	\$140.00	\$90.00	55.56%
Mixed Domestic Waste	<i>per tonne</i>	\$140.00	\$90.00	55.56%
Hardfill/Soil	<i>per tonne</i>	\$140.00	\$90.00	55.56%
Refuse Bag with Council issued tie	<i>per bag</i>	Free	Free	
Refuse Bag without Council issued tie	<i>per bag</i>	\$2.50	\$2.20	13.64%
Tyres				
Car, Motorbike	<i>per tyre</i>	\$4.50	\$4.00	12.50%
4WD	<i>per tyre</i>	\$4.50	\$4.00	12.50%
Truck	<i>per tyre</i>	\$8.50	\$7.50	13.33%
Tractor	<i>per tyre</i>	\$9.00	\$7.50	20.00%
Specialist Industrial	<i>per tyre</i>	\$20.00	\$7.50	166.67%
Unprepared Car Bodies	<i>per car</i>	\$40.00	\$37.00	8.11%
Paint/Solvents	<i>per item (ie bucket/tin)</i>	\$1.00		new
McLeans Recycling Centre				
Recyclables				
Plastics		Free	n/a	new
Paper		Free	n/a	new
Cardboard		Free	n/a	new
Aluminium Cans		Free	n/a	new
Tin Cans		Free	n/a	new
Glass		Free	n/a	new
Light Scrap Metal		Free	n/a	new
Heavy Scrap Metal		Free	n/a	new
Whiteware		Free	n/a	new
LPG Bottles		Free	n/a	new
Prepared Car Bodies		Free	n/a	new
Green Waste - Trees/Branches/Foliage		Free	n/a	new
Garden Waste - Weeds/Grass clippings		Free	n/a	new
Resource Centres (Moana/Blackball/Nelson Creek)				
Refuse Bag with Council issued tie	<i>per bag</i>	Free	no charge	
Refuse Bag without Council issued tie	<i>per bag</i>	\$2.50	no charge	new
Car Boot				
Station wagon	<i>per load</i>	\$18.00	no charge	new
Utility Vehicle/Van	<i>per load</i>	\$27.00	no charge	new
Single axle trailer	<i>per load</i>	\$36.00	no charge	new
Tandem Trailer	<i>per load</i>	\$68.00	no charge	new
Truck under 5m³, uncompacted general waste				
	<i>per load</i>	\$136.00	new	new
Truck under 5m³, compacted general waste or dense material such as building waste.				
	<i>per load</i>	\$218.00	new	new
Other				
Refuse ties	<i>each</i>	\$2.30	\$2.20	4.55%
Refuse bags (plain)	<i>per pack of 20</i>	\$9.20	\$8.90	3.37%

Rural Fire		2011/2012 fee including GST	2010/2011 fee including GST	increase
Rural Fire Permit		nil		
Airport		2011/2012 fee including GST	2010/2011 fee including GST	increase
Aircraft weight (kg) MCTOW				
0 - 545	<i>per landing</i>	\$6.00	new structure	
546- 1,500	<i>per landing</i>	\$10.00	new structure	
1,501 - 2,500	<i>per landing</i>	\$16.00	new structure	
2,501 - 3,500	<i>per landing</i>	\$24.00	new structure	
3,501 - 4,500	<i>per landing</i>	\$35.00	new structure	
4,501 - 5,700	<i>per landing</i>	\$49.00	new structure	
Helicopters	<i>per landing</i>	\$6.00	new structure	
Note:				
Lights	<i>per activation</i>	\$6.50	\$6.50	
account processing fee	<i>per account processing</i>	\$8.00	\$6.50	23.08%
Property		2011/2012 fee including GST	2010/2011 fee including GST	increase
Contact Support Services for availability and details				
Retirement Housing				
Rental Units to increase in 2011/2012 by \$3.00 per week				
Contact Support Services for availability and details				
Parking				
Car Park rentals to increase in 2011/2012 by 50c per week				
Contact Support Services for availability and details				
Civic Centre		2011/2012 fee including GST	2010/2011 fee including GST	increase
Hire				
Hourly Charge	<i>per hour</i>	\$23.00	\$22.00	4.55%
Other				
Light Meters		\$5.80	\$5.50	5.45%

Swimming Baths		2011/2012 fee including GST	2010/2011 fee including GST	increase
Pool Admission				
Adult		\$5.50	\$5.50	
Community Card Holder (CCH)		\$4.50	\$4.00	12.50%
Children (under 15 yrs)		\$3.50	\$3.50	
School Student (with ID)		\$3.50	\$3.50	
Parent/Caregiver and Preschooler		\$5.00	\$3.50	42.86%
Family Passes				
Family – 2 adults and 2 children		\$16.00	\$15.00	6.67%
Family – 1 adult and 2 children		\$11.00	\$10.00	10.00%
Family - 1 adult and 1 child (5yrs+)		\$8.00	\$7.50	6.67%
each additional child		\$3.00	\$2.50	20.00%
Spectators		free		
Membership admission				
Adult	3 months	\$161.50	\$156.50	3.19%
	6 months	\$296.00	\$287.00	3.14%
	12 months	\$537.50	\$521.50	3.07%
Community Card Holder	3 months	\$129.50	\$125.50	3.19%
	6 months	\$236.50	\$229.50	3.05%
	12 months	\$430.00	\$417.00	3.12%
Children	3 months	\$97.00	\$94.00	3.19%
	6 months	\$177.50	\$172.00	3.20%
	12 months	\$322.50	\$313.00	3.04%
Corporate	12 months (150 swims)	\$537.50	\$521.50	3.07%
Swim concessions				
Adult	10 swims	\$48.50	\$47.00	3.19%
	20 swims	\$97.00	\$94.00	3.19%
Community Card Holder	10 swims	\$34.00	\$33.00	3.03%
	20 swims	\$68.00	\$66.00	3.03%
Children	10 swims	\$29.50	\$28.50	3.51%
	20 swims	\$58.50	\$56.50	3.54%
Hydroslide				
Adult	unlimited rides during	\$5.50	\$5.50	
Community Card Holder (CCH)	unlimited rides during	\$4.50	\$4.50	
Children (under 15 yrs)	unlimited rides during	\$3.50	\$3.50	
Aqua Jogging				
Adult		\$6.50	\$6.00	8.33%
Community Card Holder (CCH)		\$5.00	\$4.50	11.11%
Adult (concession x 10)		\$55.50	\$52.50	5.71%
Community Card Holder (CCH) (concession x 10)		\$39.00	\$36.50	6.85%
<i>Group bookings and school rates available - enquire at pool</i>				

Libraries		2011/2012 fee including GST	2010/2011 fee including GST	increase
Loan				
Best seller	<i>per book per 2 weeks</i>	\$2.00	\$2.00	
Popular Fiction (GT \$20.00)	<i>per book</i>	\$1.00	\$1.00	
Popular Fiction (LT \$20.00)	<i>per book</i>	\$1.00	\$1.00	
Erudite & NZ fiction (20% fiction)		No charge	No charge	
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>	\$1.00	\$1.00	
Large print subscription	<i>per year</i>	\$12.50	\$12.50	
Talking Books/audios	<i>per unit</i>	\$1.00	\$1.00	
NO CHARGE - children's & people with disabilities)				
DVDs (Adults)	<i>per unit per week</i>	\$2.00	\$2.00	
Magazines	<i>Per unit per week</i>	\$0.50	\$0.50	
Fines				
ADULTS and YOUNG ADULTS CARDS	<i>per day (max \$10 per item)</i>	\$0.30	\$0.30	
CHILDRENS CARDS	<i>per day (max \$3.50 per item)</i>	\$0.10	\$0.10	
Other				
Book Reserve Fee	<i>per book</i>	\$1.00	\$1.00	
Non Resident Subscription	<i>per annum (part charges available)</i>	\$60.00	\$60.00	
Replacement Library Card	<i>each</i>	\$5.00	\$5.00	
Internet Use	<i>per 15min</i>	\$2.50	\$2.50	
Internet Use	<i>per 30min</i>	\$4.00	\$4.00	
Internet Use	<i>per 45 min</i>	\$5.00	\$5.00	
Internet Use	<i>per hour</i>	\$6.50	\$6.50	
Interloan from National Library of New Zealand and Interloan partnership libraries	<i>per book</i>	\$6.70	\$6.70	
Interloan with libraries without agreement	<i>per book plus any other charges above standard charges</i>	\$22.00	\$22.00	
Damaged Book Charges		at cost	at cost	
Photocopying				
Normal A4	<i>per sheet - BW</i>	\$0.20	\$0.20	
Normal A4	<i>per sheet - Colour</i>	\$2.00	\$2.00	
Normal A3	<i>per sheet - BW</i>	\$0.60	\$0.60	
Normal A3	<i>per sheet - Colour</i>	\$4.00	\$4.00	
Aotearoa People's Network printing	<i>Single side</i>	\$0.20	\$0.20	
	<i>Double side</i>	\$0.30	\$0.30	
Fax charges				
Local	<i>per fax</i>	\$1.50	\$1.50	
National	<i>per page</i>	\$1.50	\$1.50	
International	<i>per page</i>	\$4.00	\$4.00	

Cemeteries	2011/2012 fee including GST	2010/2011 fee including GST	increase
Plot Purchase	\$375.70	\$361.20	4.01%
Ashes Lawn	\$100.40	\$96.50	4.04%
Cremation Berm	\$150.70	\$144.90	4.00%
Baby Plots	\$87.90	\$84.50	4.02%
RSA Plots	No Charge	No Charge	
Paupers' Plots	No Charge	No Charge	
Single Plot	\$563.70	\$542.00	4.00%
Ashes Lawn	\$150.70	\$144.90	4.00%
Cremation Berm	\$150.70	\$144.90	4.00%
Baby Plots	\$112.80	\$108.40	4.06%
RSA Plots	No Charge	No Charge	
Paupers' Plots	No Charge	No Charge	
Interment			
12 years and over	\$313.30	\$301.20	4.02%
Under 12 Years	\$125.30	\$120.40	4.07%
Stillborn	\$63.00	\$60.50	4.13%
Ashes	\$125.30	\$120.40	4.07%
Disinterment	\$401.20	\$385.70	4.02%
Re-interment	\$401.20	\$385.70	4.02%
Extra Depth (over 6ft)	\$125.30	\$120.40	4.07%
Weekend & Public Holidays	\$225.50	\$216.80	4.01%
Lowering Device	\$44.60	\$42.80	4.21%
Memorial Permit	\$32.10	\$30.80	4.22%

History House	2011/2012 fee including GST	2010/2011 fee including GST	increase
Admission			
Adults	\$6.00	\$6.00	
Children	\$2.00	\$2.00	
<i>Ratepayer Concession. Paid entry allows free return entry for the following 12 months</i>			

PLANNING		2011/2012 fee including GST	2010/2011 fee including GST	increase
All Fees Listed are <u>Deposits</u>. Balance of charges will be charged at the rates specified				
Subdivisions				
Boundary Adjustments	<i>deposit only</i>	\$400.50	\$385.00	4.03%
Non-notified (2 - 5 lots)	<i>deposit only</i>	\$681.00	\$655.00	3.97%
Non-notified (6 - 10 lots)	<i>deposit only</i>	\$1,304.00	\$1,255.00	3.90%
Non-notified (11+ lots)	<i>deposit only</i>	\$1,771.50	\$1,705.00	3.90%
Public notification - subdivision	<i>deposit only</i>	\$1,133.00	\$1,090.00	3.94%
s224 - without inspection	<i>deposit only</i>	\$260.00	\$250.00	4.00%
s224- with one inspection	<i>deposit only</i>	\$400.50	\$385.00	4.03%
s226 certificate	<i>deposit only</i>	\$509.50	\$490.00	3.98%
Other certificates (e.g. s223)	<i>deposit only</i>	\$145.50	\$140.00	3.93%
Esplanade reserve reduction/w aiver	<i>deposit only</i>	\$473.00	\$455.00	3.96%
Reapproval lapsed consent	<i>deposit only</i>	\$509.50	\$490.00	3.98%
ROW/Easement amendments	<i>deposit only</i>	\$358.50	\$345.00	3.91%
Land Use Consents				
Hazardous substances	<i>deposit only</i>	\$566.50	\$545.00	3.94%
Signs	<i>deposit only</i>	\$509.50	\$490.00	3.98%
Relocated buildings	<i>deposit only</i>	\$400.50	\$385.00	4.03%
Bulk & locn/recession plane/setback	<i>deposit only</i>	\$431.50	\$415.00	3.98%
Heritage	<i>deposit only</i>	\$400.50	\$385.00	4.03%
Non-rural/residential activities	<i>deposit only</i>	\$852.00	\$820.00	3.90%
Utilities	<i>deposit only</i>	\$509.50	\$490.00	3.98%
Vegetation clearance	<i>deposit only</i>	\$473.00	\$455.00	3.96%
Sub-sized lots	<i>deposit only</i>	\$795.00	\$765.00	3.92%
Limited Notification - Land Use*	<i>deposit only</i>	\$795.00	\$765.00	3.92%
Public Notification - Land Use*	<i>deposit only</i>	\$1,190.00	\$1,145.00	3.93%
* Notification fee is in addition to deposit for consent				
Plan Changes				
District Plan Changes - major	<i>deposit only</i>	\$12,795.50	\$12,315.00	3.90%
District Plan Changes - minor	<i>deposit only</i>	\$6,400.50	\$6,160.00	3.90%
Other				
Designation/Heritage Order	<i>deposit only</i>	\$2,582.00	\$2,485.00	3.90%
Alteration of designation	<i>deposit only</i>	\$1,034.00	\$995.00	3.92%
Certificate of compliance	<i>deposit only</i>	\$260.00	\$250.00	4.00%
s357 objection	<i>deposit only</i>	\$390.00	\$375.00	4.00%
Consent variation - non-notified	<i>deposit only</i>	\$353.50	\$340.00	3.97%
Consent variation - notified	<i>deposit only</i>	\$675.50	\$650.00	3.92%
Outline Plan	<i>deposit only</i>	\$260.00	\$250.00	4.00%
Comments on Draft Applications/Pre application advice (note first hour free then staff hourly rates)		staff hourly rates		
Consultants/Peer Review		\$175.50/hour (not more than)	\$168.75/hour (not more than)	
Legal advice		\$351/hour (not more than)	\$337.50/hour (not more than)	
Hearings - Commissioner		\$1,400/day (not more than)	\$1,350/day (not more than)	
- Facilities		\$175.50/hour (not more than)	\$168.75/hour (not more than)	
Resource Consent Monitoring of Conditions		staff hourly	staff hourly rates	
District Plan Sales - printed (Electronic Available Free)		\$192.50	\$185.00	4.05%
* Notification fee is in addition to deposit for consent				
Monitoring Levy	flat fee paid upon granting of land- use consent	\$100.00	new	

BUILDING		2011/2012 fee including GST	2010/2011 fee including GST	increase
Building Consent Accreditation levy	<i>per \$1,000 of building</i>	\$2.26	\$2.19	3.20%
<u>Set Fees (incl the appropriate CCC)</u>				
BWOF - receiving and checking on or before due date		\$160.00		new
BWOF - receiving and checking after due date		\$320.00		new
BWOF Audits		at cost		
Demolition - large /commercial		\$629.00	\$605.00	3.97%
Demolition - residential		\$332.50	\$320.00	3.91%
Fire Installations		\$332.50	\$320.00	3.91%
Minor building works		\$395.00	\$380.00	3.95%
Minor plumbing & drainage (incl separation of services where no septic tank)*		\$395.00	\$380.00	3.95%
Separation of services with disconnection of septic tank*		\$540.50	\$520.00	3.94%
Relocated buildings		\$1,491.00	\$1,435.00	3.90%
Swimming Pools		\$836.50	\$805.00	3.91%
Towers/Signs etc		\$649.50	\$625.00	3.92%
Marquees		\$239.00	\$230.00	3.91%
<u>Deposits Only (Costs to be Charged based on</u>				
PIM (only)	<i>deposit only</i>	\$182.00	\$175.00	4.00%
CCC processing fee (applied to all consents with	<i>deposit only</i>	\$218.50	\$210.00	4.05%
<u>Residential - Deposits Only (Costs to be Charged</u>				
Garages/carports	<i>deposit only</i>	\$649.50	\$625.00	3.92%
Garden Sheds	<i>deposit only</i>	\$649.50	\$625.00	3.92%
Minor Alterations	<i>deposit only</i>	\$649.50	\$625.00	3.92%
Major Alterations	<i>deposit only</i>	\$1,236.50	\$1,190.00	3.91%
Pre-fab construction dwellings	<i>deposit only</i>	\$2,146.00	\$2,065.00	3.92%
New Dwellings	<i>deposit only</i>	\$2,951.00	\$2,840.00	3.91%
Multi-Unit Residential	<i>deposit only</i>	\$4,291.50	\$4,130.00	3.91%
<u>Industrial/Commercial - Deposits Only (Costs to be Charged based on Ac</u>				
Minor alterations	<i>deposit only</i>	\$920.00	\$885.00	3.95%
Major Alterations	<i>deposit only</i>	\$2,416.00	\$2,325.00	3.91%
Farm Buildings	<i>deposit only</i>	\$571.50	\$550.00	3.91%
Workshops	<i>deposit only</i>	\$1,481.00	\$1,425.00	3.93%
Woolsheds	<i>deposit only</i>	\$1,610.50	\$1,550.00	3.90%
Dairy sheds	<i>deposit only</i>	\$2,681.00	\$2,580.00	3.91%
Shop/Office - single	<i>deposit only</i>	\$3,221.00	\$3,100.00	3.90%
Shop/Office - complex	<i>deposit only</i>	\$4,826.50	\$4,645.00	3.91%
Large multi-function complex	<i>deposit only</i>	\$7,777.00	\$7,485.00	3.90%
Certificate of Public Use		\$250.00 flat fee plus hourly rate	new	new
Compliance Schedule		\$250.00 flat fee plus hourly rate	new	new
Consultants/Peer Review		at cost	at cost	
<u>Enforcement</u>				
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	

Central government (BRANZ & DBH) payable in addition to these fees

* A discount of 42.5% will be available to those properties that apply for consent to connect by the following dates:

- a. All areas, the later of 31 March 2010 or within 16 months of a separate sewage connection being available.

AMENITY MANAGEMENT	2011/2012 fee including GST	2010/2011 fee including GST	increase
Advertising Signs Fees	\$91.50	\$87.91	4.08%
Hawkers Fees	\$159.00	\$152.82	4.04%
Itinerant Traders Fees	\$159.00	\$152.82	4.04%
<u>Abandoned Vehicles</u>			
Towage	\$600 + COST	\$575.00 + COST	
Inspection & Administration <i>per hour</i>	staff hourly rate + mileage	staff hourly rate + mileage	
Storage of Vehicle <i>per day</i>	\$9.50	\$8.69	9.32%
<u>Amusement Devices</u>			
One Device	\$16.00	\$15.33	4.37%
Each Additional Device	\$4.30	\$4.09	5.13%
Each Device for a further period of 7 days	\$2.30	\$2.15	6.98%

ANIMAL CONTROL	2011/2012 fee including GST	2010/2011 fee including GST	increase
<u>Dog Registration</u>			
Pet	\$82.00	\$78.50	4.46%
Desexed	\$61.00	\$58.50	4.27%
Working	\$35.00	\$33.50	4.48%
Late Regn	\$123.00	\$117.50	4.68%
<u>Dog & Stock Impounding</u>			
1st Offence	\$65.00	\$61.50	5.69%
2nd Offence	\$129.50	\$123.00	5.28%
3rd Offence	\$193.50	\$184.00	5.16%
Sustenance (per day)	\$11.50	\$11.00	4.55%
<u>After Office Hours</u>			
Applicable Fee above Plus	staff hourly rate + mileage	staff hourly rate + mileage	

A discount of 20% will apply for the Government issued SuperGold card (super annuitants) for the registration of Pet and Desexed dogs, where the registration is fully paid on or before the due date.

HEALTH	2011/2012 fee including GST	2010/2011 fee including GST	increase
Food Licensing			
Food Gr 1	\$453.50	\$431.50	5.10%
Food Gr 2	\$655.50	\$624.00	5.05%
Food Gr 3	\$874.00	\$832.00	5.05%
No Kitchen facilities	\$218.50	\$208.00	5.05%
Hairdressers	\$416.50	\$396.50	5.04%
Camping/Offensive Trades	\$416.50	\$396.50	5.04%

OFFICIAL INFORMATION	2011/2012 fee including GST	2010/2011 fee including GST	increase
LIMs	\$258.00	\$248.00	4.03%

Administration - Charge Out Rates	2011/2012 fee including GST	2010/2011 fee including GST	increase
Management/CEO	\$149.40	\$143.62	4.02%
Engineers	\$113.80	\$109.38	4.04%
Engineering Assistants/Officers	\$96.80	\$93.02	4.06%
Planners	\$114.90	\$110.40	4.08%
Building Officers	\$114.90	\$110.40	4.08%
Monitoring Staff	\$97.90	\$94.05	4.09%
Animal Control Officer	\$97.90	\$94.05	4.09%
Administration/Customer Service Officers	\$72.90	\$70.02	4.11%

Fees and actual time hours are recoverable from applicants

port of greymouth

all fees same as existing 2010/2011 fees

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

Vessel LOA (m)	per entry	unlimited movements - 12 months paid in advance	unlimited movements - 6 months paid in advance	unlimited movements - 3 months paid in advance
0 - 10	25.55	766.67	402.55	211.39
10 - 14	36.80	1,104.00	579.60	304.31
14 - 16	36.80	1,104.00	579.60	304.31
16 - 18	97.11	2,913.33	1,529.55	803.06
18 - 20	130.85	3,925.33	2,060.80	1,081.92
20 - 24	163.55	4,906.67	2,576.00	1,352.40
24 - 28	194.22	5,826.67	3,059.00	1,606.01

FISHING: BERTHAGE (at Council berth)

per day	per m (LOA)	2.13
Annual (paid 6 monthly in advance)	per m (LOA)	137.43

FISHING: WHARFAGE and OTHER (at Council wharf)

Any species	per tonne	4.65
Martins Quay Crane Hire	per tonne	10.22
Wharf Space Occupied by Processors, Fuel Pumps	per m ²	66.24
Rental of Port Operational Land Occupied by Containers, Storage etc	per m ²	20.24

CARGO & PASSENGER		
Berthage	unit	
Ships, Tugs, Barges Berthage - per day	/ gross registered tonne	0.23
Ships, Tugs, Barges Berthage - per day	minimum	235.11
Ships, Tugs, Barges Lay Up Berthage - per day	/ gross registered tonne	0.20
Ships, Tugs, Barges Lay Up Berthage - per day	minimum	188.09
Mooring (Line Services)	/ staff hour	53.43
Wharfage and other	unit	
Timber	maximum of m3 or tonne	8.23
Logs	maximum of m3 or tonne	4.36
Coal Wharfage	/ tonne	4.93
Coal Stockpile and Resource Management	/ tonne shipped	1.30
Gravel, Aggregate, Rock	/ tonne	3.65
Fertiliser	/ tonne	4.83
Motor Vehicles	each	79.59
Containers - Loaded (TEU = Twenty Foot Length Equivalent Unit)	/ TEU	262.91
Containers - Empty	/ TEU	212.90
Pallets Returned Empty	/ m3	5.65
All Other Cargo	maximum of m3 or tonne	5.65
Cargo Brought in for Shipping and Leaving Port Other than by Ship/Barge	maximum of m3 or tonne	50% of wharfage, stockpile & resource management charges
Cargo Wharf Crane Hire -	/ hour / crane	282.13
Cargo Wharf Crane Hire - Minimum Charge	minimum	70.53
LONG TERM STORAGE OF CARGO	unit	
Richmond Quay Stockpile Area 1st 6 weeks per shipment	maximum of m3 or tonne / month	free
Richmond Quay Stockpile Area Next 1-3 months	maximum of m3 or tonne / month	0.26
Richmond Quay Stockpile Area Next 4-6 months	maximum of m3 or tonne / month	0.52
Richmond Quay Stockpile Area Over 6 months After Free Period	maximum of m3 or tonne / month	0.78
Cargo Shed : less than 100 m2	/ m2 / month	10.58
Cargo Shed : 100 m2 or more	/ m2 / month	8.23
Rental of Port Operational Land Occupied by Containers, Storage etc	/ m2 / year	20.69

RECREATIONAL / COMMERCIAL TOUR & CHARTER VESSELS BERTHS & MOORINGS		
Sw ing Mooring Site	/ week	11.25
Pile Mooring	/ week	17.89
Annual Berthage at Wharf -Paid 6 months in Advance-Incl. Electricity & Water	/metre length overall / year	137.43
Daily Berthage at Wharf - Includes Electricity & Water	/metre length overall / day	2.13

SLIPWAY

Haulage (up / down) single cradle *	<i>up / down</i>	624.45
Haulage (one way only) single cradle*	<i>one way</i>	374.90
Haulage (up / down) tandem cradle*	<i>up / down</i>	1,248.90
Haulage (one way only) tandem cradle*	<i>one way</i>	749.80
* above charges include 5 days applicable cradle charge		
		-
Daily Cradle Charge - single cradle -	<i>/ day</i>	92.00
Daily Cradle Charge - tandem cradle	<i>/ day</i>	184.00
Site Charge for Sandblasting	<i>/ day</i>	179.40
Long Term Hard Stand When Vessel is Removed from Cradle	<i>/ week</i>	51.75

ELECTRICITY AND WATER

Electricity Connection Fee	<i>/ connection</i>	26.58
Electricity Supply Charge	<i>/ kwh</i>	0.84
Labour to Connect Electricity	<i>/ hour</i>	53.14
Labour to Connect Electricity	<i>minimum</i>	26.58
Water Connection Fee	<i>/ connection</i>	16.57
Water Supply Charge	<i>/m3</i>	1.13
Labour to Connect Water	<i>/ hour</i>	53.14
Labour to Connect Water	<i>minimum</i>	26.58

[9] council controlled organisations

Council is involved with two organisations that meet the definition of a Council Controlled Organisation (CCO) per the Local Government Act 2002. They are:

- Tourism West Coast
- West Coast Rural Fire Authority

Council decided in 2006 to exempt these organisations as CCOs due to the relatively small nature and limited scope of the respective organisations. In reviewing the exemptions in April 2009 Council has resolved that the exemptions will still continue.



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