

ENHANCED

ANNUAL PLAN 2024/2025



Heart
of the West Coast

MĀWHERA
GREY
DISTRICT COUNCIL

Message from THE MAYOR AND ACTING CHIEF EXECUTIVE

Kia ora Māwhera Grey District,

Welcome to the Grey District Enhanced Annual Plan 2024/2025.

Council has opted to defer our regular ten-year Long Term Plan given uncertainties around how many of our core services are funded and overseen. Central government reform programmes that impact much of our basic services and responsibilities as Council are being re-evaluated. This includes Three Waters, Resource Management Act (RMA) reform and a review into Civil Defence.

By deferring our Long Term Plan, we have been able to provide a roadmap for the next twelve months while we await certainty around these issues. It also allowed us time to appoint a new Chief Executive and will give them the opportunity to be fully involved in this critical planning process

We undertook consultation with our communities last year in preparation for the Long Term Plan process. Given the current financial constraints on Council, we

will carry this work over to 2025/2034 Long Term Plan. This Enhanced Annual Plan is based on year four of our 2021-2031 Long Term Plan (LTP) and it maps out Council's services and projects for the next 12 months, starting 1 July 2024.

We have navigated some times of uncertainty since the Long Term Plan was adopted (2021) and we face ongoing significant economic challenges, with price increases impacting Council across all services. In 2021, we signalled a rate increase which included a lump sum increase in renewals for stormwater to reduce deferred renewals. We had hoped to attain our strategy limit of rate increases to be no more than 6% per annum from year two.

However, the last three years have seen inflation rise significantly and a large jump in local government costs.



Key contributors to Council's rise in costs

- Construction costs have risen dramatically, up 27% over the last three years
- Bridge works are 38% more expensive
- Sewerage systems are 30% more expensive
- Roads and water supply systems are 27% more expensive
- Insurance premiums have increased by 60%
- Labour market costs have gone up by 11%

Part of the Annual Plan process involves deciding what services will be provided, what projects will be undertaken and how everything will be paid for. In other words, the mix of rates, user fees and subsidies (where applicable). Throughout the planning process we aimed to future-proof our services and facilities and invest in the Grey District; to make our District a progressive, sustainable area where people want to live, work, and play. We're confident this Enhanced Annual Plan, while cautious and conservative, will contribute to supporting and strengthening our District and communities.

With all of this in mind, we landed on what we consider to be a very prudent financial plan for the next 12 months. To deliver the 13.65% rate rise we reprioritised some projects, delayed the start of others and looked long and hard at our programme of works.

We also recognised the frustration from ratepayers around the amount Council has spent on consultants over the last few years. We removed much of this allocation as we get back to basics and ensure as much work as possible is done in house by our own team.

This year we have carefully considered the issue of stormwater and sewer separation. Council has required all properties in the district to separate sewer and stormwater discharges and connect sewer outflow to the upgraded network since 2016. While many property owners have completed the work, there are a number of properties that are yet to separate these services. It is now essential that this work is completed. Council's resource consent to the West Coast Regional Council relies on ensuring stormwater is free from sewerage and we will begin to incur significant fines if we continue to breach this requirement. We will be moving forward with a solution with urgency.

Included in this plan are details of the following responsibilities and work programmes Council will undertake over the next 12 months:

- Land transport
- Stormwater
- Water supply
- Solid waste, refuse and recycling
- Wastewater
- Building control and regulatory services
- Commercial property and Council buildings

The Enhanced Annual Plan sets a path for the future of our District and it affects everyone in the community. We are confident this plan will deliver the essential services and infrastructure our district needs over the next twelve months while we undertake planning and preparation for the Long Term Plan 2025-2034.

Tania Gibson
MAYOR



Paul Pretorius
Acting Chief Executive





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PART A

INTRODUCTION & SUMMARY





Land transport

includes roading and footpaths



Stormwater



Wastewater (sewerage)



Water supply



Solid waste

includes refuse and recycling collection, refuse disposal and recycling



Emergency management



Building control and regulatory services

includes district planning, building control, animal control, health regulation, liquor licensing, enforcement



Other transport

includes Aerodrome, parking, and Port



Community and recreation

includes libraries, swimming pool, culture, heritage and arts, indoor sports centres, cemeteries, parks and reserves, in-house task force and public toilets

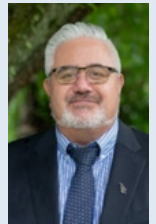


Governance and strategy

includes Council, consultation, administration, elections and economic development

From left to right:

Councillor Rex MacDonald, Councillor Allan Gibson, Councillor John Canning, Councillor Robert Mallinson, Councillor Kate Kennedy, Councillor Tim Mora, Mayor Tania Gibson, Councillor Jack O'Connor, Councillor Peter Davy , Francois Tumahai



Your Council



Let's get back to basics

This Enhanced Annual Plan is unapologetically one of financial restraint. We have taken a long, hard look at our programme of work, the services we provide and how everything will be paid for.

As a district, we have a relatively low rating base over a challenging geographical area. The smaller population base means we have less rate income than many other districts, and so we need to be particularly prudent in how we allocate those funds.

The last three years have seen considerable increases in costs, including labour and materials cost to deliver services. We have had to take this into consideration when looking at our budgets for the next twelve months, as well as factoring in uncertainty around central government funding for the delivery of three waters services and roading infrastructure from NZTA Waka Kotahi.

It is essential at this time that we 'stick to our knitting', providing the infrastructure and services that are needed to ensure the district maintains its position as a thriving, connected and resilient district while achieving the community outcomes we have set for ourselves. We have taken a cautious approach to allocating funds to projects that fall within three waters and roading infrastructure, and we are taking a fresh look at the new library project to ensure this is both feasible and appropriate for our community's needs.

Coasters are famous for their ability to adapt, achieve and excel in the hardest of conditions. The current economic environment is one of the hardest this country – and the world – has faced. This plan focuses on the essentials as we lay the foundations for future growth and prosperity.



The Enhanced Annual Plan 2024/2025 is based on year four of the 2021-2031 Long Term Plan (LTP).

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

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

Our Financial Strategy

Council is involved in a wide range of activities, each of which has their own unique funding requirements and challenges. As part of the LTP, we developed a Financial Strategy to set the overall direction for Council's finances over the next ten years. Our goals for managing our finances have been set to reflect where the Council wants to be in 2031 and beyond. This Enhanced Annual Plan doesn't deviate significantly from that strategy.

Rates increase

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

Year four of the LTP forecast an average rate rise of 6.0%. This Enhanced Annual Plan sets an average rate rise for 2024/2025 of 13.65%.

Whilst appreciably higher, the higher rate increases seen across the country indicates just how serious the impacts of the current economic is on local government.

Debt levels

In 2024/2025 we are planning on borrowing \$8 million to sustain the projects outlined in this Plan and from the 2021-2031 Long Term Plan. This will take our debt to approximately \$40.6 million. We are comfortable with our current level of debt and note there is still capacity to borrow if required for unforeseen events or emergencies.

Included in the 2024/2025 budget

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

Planned capital expenditure programme

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

Fees and charges

Council reviews its fees and charges each year and sets what it believes to be fair charges/fees based on the benefit for those receiving the services. Full details on the increases can be found from page 105 of this document.

2024/2025 summary per activity

Land transport

As well as renewals, Council will be continuing with the planned programme for 2024/2025, including the following projects:

- Ongoing bridge seismic upgrades and corrosion protection
- Footpaths

Stormwater

As well as renewals, Council will be engaging in an achievable programme for 2024/2025, including the following projects:

- Greymouth Stormwater upgrades in Shakespeare Street

Wastewater

Council will be engaging in an achievable programme for 2024/2025, including the following projects:

- UV treatment plant replacement
- Continuation of reticulation renewal in Runanga

Water supply

As well as renewals, Council will be engaging in an achievable programme for 2024/2025, including the following projects:

- Completion of new bore at greater Greymouth water treatment plant
- Increased water loss investigation and resolution

Solid waste, refuse and recycling

As well as renewals, Council will be continuing with the planned programme for 2024/2025, including the following projects:

- Completion of new cell at McLeans Pit Landfill
- Investigation into introduction of food waste and green waste collection

Building control and regulatory services

Council will continue work on the wastewater/stormwater separation compliance project for greater Greymouth. This project is designed to get applicable property owners to connect to existing treatment plants. This will allow us to meet environmental requirements.

Commercial property and council buildings

Budgets include Council property upgrades, including:

- contribution to the new library building
- improvements to maintain the condition of retirement housing

2025-2034 Long Term Plan

Council will be developing the deferred 2024-2034 Long Term Plan in late 2024 / early 2025.

This will be a nine-year plan to put us back into the regular reporting cycle for local government. Details of when consultation will start, including early consultation for the Long Term Plan, will be on our website later this year.



About this Plan

What is in the plan?

PART A: Introduction

This section gives an overview of the Plan.

PART B: Community outcomes – Council’s Strategic Vision

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

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

An overview is provided for each group of Council activities, outlining the financial requirements, the major priorities and projects for each activity. It also outlines how Council is going to measure its financial and non-financial performance in achieving activity goals and how they link to Council’s overall strategic direction. Further detailed information in respect of the separate activities is contained in Activity Management Plans (AMP). Please contact our offices if you would like more information on the AMPs.

PART D: Forecast financial statements, rating and other information

An overall forecast financial summary is given for the 2024/2025 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 2024/2025 year.

What is an Annual Plan?

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

The Annual Plan supports Council’s Long Term Plan (LTP) by providing integrated decision making and co-ordination of Council’s resources. Every three years Council must prepare a LTP, covering at least ten years. The last LTP for 2021–2031 was adopted by Council in June 2021 and covers the ten-year period from 1 July 2021 to 30 June 2031.

The LTP explains what Council intends to do and what the cost will be. It is the product of extensive strategic planning, community engagement and public consultation. This Enhanced Annual Plan for 2024/2025 is based on year four of the LTP and covers the period 1 July 2024 to 30 June 2025. The Council is required by the Local Government Act 2002 to produce an Annual Plan in years 2 and 3 of the LTP. Under the Local Government Act 2002 (section 95, clause 2A), consultation is required if the Annual Plan differs significantly or materially from the relevant year of the LTP.

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. This report is published at the end of October.

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

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



Relationship between the Annual Plan and other documents



GROUPS OF COUNCIL ACTIVITIES

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

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

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

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

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

The graphic on page 7 shows how our activities are grouped for this Plan. They are the same as they were in the 2021-2031 LTP.



PART B

COUNCIL'S VISION & COMMUNITY OUTCOMES



VISION & OUTCOMES

A thriving, connected and resilient Grey District

ECONOMIC



- Necessary infrastructure that will support the economy and maintain resilience.
- Collaborating organisations, businesses, industry, and community for positive outcomes.
- A strong, obtainable and prosperous vision of the future.
- Connections and engagement between Council, businesses and the community.
- A focus on ensuring innovation and connectivity.

Strong, Diverse, Sustainable & Prosperous

SOCIAL



- Safe roading, footpaths and community areas.
- Quality facilities that are inclusive, community focused and forward looking.
- A connected, supportive and engaged community and Council.
- A community that is valued, united and strong.
- Effective measurement mechanisms and an understanding of our strengths, weaknesses and wellbeing.

Safe, Inclusive, Connected & Enabled

CULTURAL



- Ensuring relationships with local Māori, our neighbouring districts and significant stakeholders.
- Respect and recognition for the place of Māori.
- A connection with its diverse, unique and colourful history.
- A positive image within and outside of the region.
- Access to participation in a wide range of recreational, sporting, leisure, art and cultural activities.
- A community that looks out for each other and takes hands with Council to make our district better.

Proud, Unique, Inter-connected & Vibrant

ENVIRONMENTAL



- A sensible and considered approach to the issue of climate change and its effects.
- An abundant supply of water available to the community that meets or exceeds all available health and quality standards.
- A sustainable response to our land and natural features and resources.
- A commitment to providing green spaces and places throughout the Central Business District and beyond.
- A commitment to our future generations and their wellbeing.

Bold, Practical, Resilient & Strategic

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

Fit for future challenges

An engaging and resilient organisation

Customer focused Council

Heart of the West Coast

PART C

WHAT COUNCIL DOES: GROUPS OF ACTIVITIES





1 Land transport

SUMMARY

As well as renewals, Council will be continuing with the planned programme for 2024/2025, including the following projects:

- Ongoing seismic upgrades and corrosion protection for bridges
- Footpaths

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

Activities included in this group

Land Transport includes the following key functions:

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

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

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

Why we are involved in land transport activities

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

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

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

What we provide

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

Extent	Asset
<i>NOTE: Council roads do not include State Highways</i>	
161 km	Urban roads
487km	Rural roads
106.8km	Footpaths
209	Bridges and large culverts
43	Bus shelters
22.2km	Separate walking and cycling pathways
1584	Street lights

Council will undertake the following:

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

This project delivers on the following Community Outcomes:



- Well maintained roading and bridge network to provide access within the district
- Well maintained footpaths to provide access to business and recreation
- The well maintained roading network, cycle lanes, footpaths, cycleways ensure efficient travel for motorists, pedestrians and cyclists
- Streetlights and lighting for community safety
- The provision of bus shelters for safety of school children
- Road safety promotion activities enhance the safety of the community
- Well maintained roading network, footpaths, cycle lanes and cycle paths for connection to activities, businesses, communities, and industry

Performance Measures

How we'll measure our performance

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

What we're measuring	How we'll measure	Target
Customer satisfaction	% of residents are satisfied with Council's roading network	72%
	% of residents are satisfied with the way local roads are maintained	54%
	% of residents are satisfied with the way footpaths are maintained	50%
	% of customer requests responded to within 10 working days	87%
The condition of our roads, bridges and footpaths	% of roads which meet smooth roads standard	90%
	% of sealed road network resurfaced per year	7%
	% of footpaths at service standard of "fair" or better (as measured against condition ratings set in GDC Land Transport AMP)	80%
	% of bridges posted more than class 1-44 tonnes	93%
	% of bridges can cross 50MAX or HPMV	90%
The safety of our roads	Maximum % of fatalities/serious injury crashes on local roads contributed to by road factors	<17%
	Change in number of fatalities/serious injury crashes from previous year on local roads	Reduction > 1

Financial Information

Land Transport Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	3,127	3,308	3,446
Targeted rates	-	-	-
Subsidies and grants for operating purposes	1,823	2,171	2,175
Fees and charges	49	76	34
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees & other receipts	164	165	346
Total operating funding [A]	5,163	5,720	6,002
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	2,843	2,972	3,827
Finance costs	9	68	4
Internal charges and overheads applied	749	824	1,071
Other operating funding applications	-	-	-
Total applications of operating funding [B]	3,601	3,864	4,902
Surplus (deficit) of operating funding [A-B]	1,562	1,856	1,100
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	3,171	3,121	3,569
Development and financial contributions	20	-	27
Increase (decrease) in debt	1,450	(101)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	4,641	3,020	3,596
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	2,567	13	25
-to replace existing assets	3,725	5,000	4,313
Increase (decrease) in reserves	(89)	(137)	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	6,203	4,876	4,338
Surplus (deficit) of capital funding [C - D]	(1,562)	(1,856)	(743)
Funding balance: [A - B] + [C - D]	-	-	357

Financial Information

Land transport revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Income			
General rates, uniform annual general charges, rates penalties	3,127	3,308	3,446
Targeted rates (including targeted rates for water supply)	-	-	-
Subsidies and grants (operating and capital)	4,994	5,292	5,744
User charges and regulatory income (consent fees, infringements etc..)	49	76	34
Internal charges and overheads recovered	-	-	-
Other income	184	165	373
Total income	8,354	8,841	9,597
Expenditure			
Operating & maintenance costs	2,843	2,972	3,827
Finance costs	9	68	4
Internal charges and overheads applied	749	824	1,071
Other operating expenditure	-	-	-
Depreciation	4,863	4,692	5,130
Total expenditure	8,464	8,556	10,032
Surplus (deficit) of activities	(110)	285	(435)

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
Shantytown cycle trail	990	-	-
Miscellaneous new capital	1,577	13	-
New district entry signs	-	-	25
	2,567	13	25

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assets			
General bridge renewals	99	99	-
Minor safety improvements	778	778	-
Footpath renewals	43	27	58
Replacement of assets after severe weather	-	510	-
General renewals	2,805	2,827	4,225
	3,725	5,000	4,313



2 Stormwater

SUMMARY

As well as renewals, Council will be continuing with the planned programme for 2024/2025, including the Greymouth Stormwater upgrades in Shakespeare Street.

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

Activities included in this group

Stormwater includes the following key functions:

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

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

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

Council maintains a specific focus over the next few years will be to have all remaining properties in the greater Greymouth area separate their on-site sewer from stormwater. This will meet the conditions of our Resource Consent and minimise the impact on the environment and our infrastructure.

Why we are involved in stormwater activities

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



What we provide

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

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

Since the last Annual Plan, the total length of stormwater pipe networks has increased from 132.4km to 133.6km, an increase of 1.2km. This mainly due to the vesting of assets with Council and some piping of open waterways.

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

This project delivers on the following

Community Outcomes:



- The effective management and strategic approach of the stormwater system provides continuity of access to infrastructure and property throughout the district.
- The effective management of the stormwater system provides community, industry, and business with assurances of safety.
- The effective management and strategic approach of the stormwater system provides for resiliency and a sustainable environment throughout the district.

Performance Measures

How we'll measure our performance

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

What we're measuring	How we'll measure	Target
Customer satisfaction	Number of complaints received about a Council stormwater scheme (per 1,000 properties connected to a Council scheme)	Total complaints: 30
	Number of service connections: 6,199	Per 1,000 properties: 4.8
	% of residents are satisfied with the way their property drains stormwater in urban and residential areas	70%
The reliability and efficiency of the stormwater system	Maximum number of flooding events *	Nil
	<i>* Note: a flood event is defined as a 50-year flood, which is a flood event that has a 2% probability occurring in any given year. To measure this Council will obtain information on corresponding storm event rainfall intensities.</i>	
	For each flooding event, maximum number of habitable floors affected (per 1,000 properties connected to a Council scheme)	Total floors: 2
	Number of serviced urban properties: 6,199 <i>Note: Council is only measuring reported incidents in urban areas where the stormwater network is.</i> <i>Number of serviced properties includes all urban properties, whether connected to the Council service or not. Some properties discharge stormwater via their own property stormwater system to watercourses.</i>	Per 1,000 properties: 0.32
Stormwater discharges are managed without adversely affecting the receiving environment	Median response time to attend a flooding event	3 hours
	Number of abatement notices	2
	Number of infringement notices	1
	Number of enforcement orders	Nil
	Number of successful prosecutions	Nil
	<i>Total for all enforcement actions</i>	3

Financial Information

Stormwater Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	1,284	2,008	1,635
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	566
Local authorities fuel tax, fines, infringement fees & other receipts	-	-	-
Total operating funding [A]	1,284	2,008	2,201
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	634	621	610
Finance costs	48	42	343
Internal charges and overheads applied	255	216	-
Other operating funding applications	-	-	-
Total applications of operating funding [B]	937	879	953
Surplus (deficit) of operating funding [A-B]	347	1,129	1,247
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	731	406	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	731	406	-
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	295	258	277
-to replace existing assets	973	1,138	1,062
Increase (decrease) in reserves	(190)	139	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	1,078	1,535	1,339
Surplus (deficit) of capital funding [C - D]	(347)	(1,129)	(1,339)
Funding balance: [A - B] + [C - D]	-	-	(92)

Stormwater revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Income			
General rates, uniform annual general charges, rates penalties	1,284	2,008	1,635
Targeted rates (including targeted rates for water supply)	-	-	-
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc..)	-	-	-
Internal charges and overheads recovered	-	-	566
Other income	-	-	-
Total income	1,284	2,008	2,201
Expenditure			
Operating & maintenance costs	634	621	610
Finance costs	48	42	343
Internal charges and overheads applied	255	216	-
Other operating expenditure	-	-	-
Depreciation	1,189	728	1,254
Total expenditure	2,126	1,607	2,207
Surplus (deficit) of activities	(842)	401	(7)

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
Nolan Crescent stormwater upgrade	4	3	-
Greymouth urban stormwater upgrade	-	50	-
Moa Street Dobson upgrade	-	200	-
Flood gate replacement	-	-	10
Surface flooding Shakespeare Street	-	-	267
Miscellaneous new capital	291	5	-
	295	258	277

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assets			
General renewals of network	973	1,138	1,079
	973	1,138	1,079



3 Wastewater

SUMMARY

Council will be continuing with planned programme renewals for 2024/2025 with the most significant renewals being the following:

- Greymouth Treatment facility will have the UV treatment plant replaced.
- Continuing with Greymouth sewer separation
- Continuation of the replacement of pipework in Runanga

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

Activities included in this group

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

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

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

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

Why we are involved in wastewater activities

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

What we provide

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

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

*Kaiata Park is yet to be vested to Council ownership and operation

This project delivers on the following

Community Outcomes:



- The effective management, treatment and maintenance of waste and wastewater systems is integral to providing for a strong and sustainable economy.
- The effective management, treatment and maintenance of waste and wastewater systems is fundamental to the health and safety of people within the community.
- The effective and strategic management, treatment and maintenance of waste and wastewater systems ensures resiliency of the Environment now and into the future.

Performance Measures

How we'll measure our performance

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

What we're measuring	How we'll measure	Target
Customer satisfaction	% of residents are satisfied with wastewater service	65%
	Number of complaints received, e.g. about odour, faults, blockages, response times (per 1,000 sewerage connections)	Total complaints: 50
	Number of service connections: 5,512	
The reliability and efficiency of the wastewater system	Number of wastewater overflows into houses due to faults in the public reticulation	Nil
	Number of dry weather sewerage overflows (per 1,000 sewerage connections)	Total overflows: 9
	Number of service connections: 5,512	
Treated wastewater discharges are managed without adversely affecting the receiving environment	Median response times to reported faults	
	• to get to site (timed from notification)	1 hour
	• to resolve the problem (timed from notification)	5 hours
	Number of abatement notices	2
	Number of infringement notices	1
	Number of enforcement orders	Nil
	Number of successful prosecutions	Nil
<i>Total for all enforcement actions</i>	3	



Financial Information

Wastewater Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	2,976	3,091	3,428
Subsidies and grants for operating purposes	-	-	-
Fees and charges	76	96	86
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees & other receipts	22	-	-
Total operating funding [A]	3,074	3,187	3,514
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,337	1,441	1,445
Finance costs	593	463	661
Internal charges and overheads applied	330	275	210
Other operating funding applications	-	-	-
Total applications of operating funding [B]	2,260	2,179	2,316
Surplus (deficit) of operating funding [A-B]	814	1,008	1,197
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	30	-	60
Increase (decrease) in debt	1,321	(2)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	1,351	(2)	60
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	1,562	400	818
-to replace existing assets	603	606	440
Increase (decrease) in reserves	-	-	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	2,165	1,006	1,258
Surplus (deficit) of capital funding [C - D]	(814)	(1,008)	(1,197)
Funding balance: [A - B] + [C - D]	-	-	-

Financial Information

Wastewater revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
REVENUE			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates (including targeted rates for water supply)	2,976	3,091	3,428
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc..)	76	96	86
Internal charges and overheads recovered	-	-	-
Other income	52	-	60
TOTAL REVENUE	3,104	3,187	3,574
EXPENDITURE			
Operating & maintenance costs	1,337	1,441	1,445
Finance costs	593	463	661
Internal charges and overheads applied	330	275	210
Other operating expenditure	-	-	-
Depreciation	1,697	1,088	1,790
Total expenditure	3,957	3,267	4,106
Surplus (deficit) of activities	(853)	(80)	(532)

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
Greymouth waterwater upgrade	1,461	400	283
Pond effluent upgrade	101	-	-
Runanga wastewater treatment plant	-	-	400
Moana wastewater plant	-	-	50
Karor/South Beach wastewater redirection	-	-	50
Blackball scheme construction	-	-	20
Dobsonville/Taylorville/Kaiata wastewater scheme	-	-	15
	1,562	400	818

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assests			
Renewals of Runanga and Dunolie wastewater network	295	318	-
Greymouth UV replacement	102	-	-
General renewals of network	206	288	480
	603	606	480



4 Water supply

SUMMARY

As well as renewals, Council will be continuing with the planned programme for 2024/2025.

Activities included in this group

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

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

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

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

Why we are involved in water supply activities

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

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

What we provide

The three water supply networks operated and maintained by Council require approximately 218.3km of pipes, 15 reservoirs, and 15 pump stations to deliver over 2.6 billion litres of water per year.

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

Whilst Council's water schemes have been fully compliant to date, a number of recent changes in drinking water standards will require upgrades of facilities in order to meet the new higher standard.

Council continuously tests potable water to ensure the ongoing health of our community.

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

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

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

This project delivers on the following Community Outcomes:



- The effective management, treatment and maintenance of water and water supply systems is integral to providing for a strong and sustainable economy.
- The effective management, treatment and maintenance of water supply systems is fundamental to the health and safety of people within the community.
- The effective and strategic management, treatment and maintenance of water and water supply systems ensures resiliency of the Environment now and into the future.

Performance Measures

How we'll measure our performance

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

What we're measuring	How we'll measure	Target
Customer satisfaction	% of residents are satisfied with water supply service (where available)	58%
	Maximum number of complaints received about water clarity, taste, odour, pressure/flow, continuity of supply or Council's response to reported issues (per 1,000 water supply connections)	Total complaints: 133
	Number of rated properties: 5,140	
	If deemed necessary by the Ministry of Health, any non-compliance is publicly notified as soon as practical, by advertising: <ul style="list-style-type: none"> • Within ½ hour on the website • Same day on the local radio station • The next available publication of the local daily newspaper 	Achieved
Council is providing a reliable, efficient and safe water supply	Maximum number of notifiable water supply transgressions with Drinking Water Standards per year: <ul style="list-style-type: none"> • Greater Greymouth • Blackball 	Nil Nil
	* Assumes the Runanga/Rapahoe supply will become or remain a chlorinated supply	
	Maximum % of real water loss from reticulation system* (water loss measured from the reservoirs at least once per year): <ul style="list-style-type: none"> • Greater Greymouth • Blackball 	69% 40%
	Drinking water supply compliance with following sections of the drinking water standards:	
	Part 4 – bacteria ¹ compliance criteria - <ul style="list-style-type: none"> • Greater Greymouth • Blackball 	Bacteriological compliance: No No
	Part 5 – protozoa ⁴ compliance criteria - <ul style="list-style-type: none"> • Greater Greymouth • Blackball 	Protozoa compliance: No No

Note - performance measures part 4 and 5 will soon be upgraded

In order to meet new compliance standards, Council is required to undertake further treatment improvements at our treatment plants. Only on completion of these upgrades will Council be able to comply with these higher treatment standards.

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

Performance Measures

What we're measuring	How we'll measure	Target																				
	<table border="1"> <thead> <tr> <th>Scheme</th> <th>Litres supplied per year</th> <th>Population serviced²</th> <th>Consumption³</th> </tr> </thead> <tbody> <tr> <td>Greymouth (incl Dobson/ Taylorville/ Stillwater)</td> <td>2,682,899</td> <td>8,360</td> <td>705</td> </tr> <tr> <td>Runanga/ Rapahoe*</td> <td>261,063</td> <td>1,090</td> <td>16.83</td> </tr> <tr> <td>Blackball</td> <td>70,225</td> <td>468</td> <td>1</td> </tr> <tr> <td>Totals</td> <td>3,014,187</td> <td>9,730</td> <td>639</td> </tr> </tbody> </table> <p>¹ Supply and consumption includes industrial/commercial use</p> <p>² Normal resident population ex 2013 Census</p> <p>³ Consumption expressed as litres per person per day.</p> <p>* Runanga/Rapahoe currently connected to Greymouth scheme</p>	Scheme	Litres supplied per year	Population serviced ²	Consumption ³	Greymouth (incl Dobson/ Taylorville/ Stillwater)	2,682,899	8,360	705	Runanga/ Rapahoe*	261,063	1,090	16.83	Blackball	70,225	468	1	Totals	3,014,187	9,730	639	
Scheme	Litres supplied per year	Population serviced ²	Consumption ³																			
Greymouth (incl Dobson/ Taylorville/ Stillwater)	2,682,899	8,360	705																			
Runanga/ Rapahoe*	261,063	1,090	16.83																			
Blackball	70,225	468	1																			
Totals	3,014,187	9,730	639																			
Our response times to reported faults	<p>Median response times to faults or unplanned interruptions: (Where contaminated sites are discovered or identified through site investigations response times will be longer if consents are required to remove and dispose of material)</p> <ul style="list-style-type: none"> Attendance time for urgent call-outs (from notification) Resolution time for urgent call-outs (from notification) Attendance time for non-urgent call-outs Resolution time for non-urgent call-outs 	<p>1 hour</p> <p>5 hours</p> <p>1.5 working day</p> <p>5 working days</p>																				

Financial Information

Water supply Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	2,853	3,081	3,648
Subsidies and grants for operating purposes	-	-	-
Fees and charges	260	-	260
Internal charges and overheads recovered	-	-	451
Local authorities fuel tax, fines, infringement fees & other receipts	-	-	-
Total operating funding [A]	3,113	3,081	4,359
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,343	1,357	1,595
Finance costs	315	241	422
Internal charges and overheads applied	397	331	-
Other operating funding applications	-	-	-
Total applications of operating funding [B]	2,055	1,929	2,018
Surplus (deficit) of operating funding [A-B]	1,058	1,152	2,341
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	15	-	20
Increase (decrease) in debt	(13)	(78)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	2	(78)	20
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	86	82	842
-to replace existing assets	974	949	1,259
Increase (decrease) in reserves	-	43	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	1,060	1,074	2,101
Surplus (deficit) of capital funding [C - D]	(1,058)	(1,152)	(2,081)
Funding balance: [A - B] + [C - D]	-	-	260

Financial Information

Water supply revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
REVENUE			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates (including targeted rates for water supply)	2,853	3,081	3,648
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc..)	260	-	260
Internal charges and overheads recovered	-	-	451
Other income	15	-	20
TOTAL REVENUE	3,128	3,081	4,379
EXPENDITURE			
Operating & maintenance costs	1,343	1,357	1,595
Finance costs	315	241	422
Internal charges and overheads applied	397	331	-
Other operating expenditure	-	-	-
Depreciation	1,384	567	1,460
Total expenditure	3,439	2,469	3,478
Surplus (deficit) of activities	(311)	585	901

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
Miscellaneous new capital	86	82	89
Puketahi Street reservoir	-	-	375
Greymouth treatment plant	-	-	200
Flow meters	-	-	78
Leak reduction investigation	-	-	100
	86	82	842

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assets			
General renewals of network: pumps	947	949	1,237
General renewals of network	-	-	65
	947	949	1,302



5 Solid waste, refuse and recycling

SUMMARY

Council will be continuing with planned programme of work for 2024/2025 with the most significant renewals being the following:

- Completion of construction of an additional refuse cell at McLeans Pit Landfill
- Investigation of the introduction of food waste/green waste bins for the District according to new requirements by central government

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

Activities included in this group

Waste management involves:

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

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

Why we are involved in solid waste activities

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

What we'll provide

The Solid Waste infrastructure includes:

- McLeans Pit Landfill and McLeans Pit Recycling Centre, providing for:
 - Waste disposal in cells
 - A new cell was constructed in 2018, providing 6-7 years' capacity
 - Buildings and associated infrastructure for waste recovery and refuse recycling
- Resource centres providing for limited capacity waste transfer facilities, with waste from time to time transferred to McLeans landfill:
 - Moana Resource and Recovery Centre
 - Blackball Resource and Recovery Centre
 - Nelson Creek Resource and Recovery Centre

Council's services provide the following:

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

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

This project delivers on the following Community Outcomes:



- Efficient and responsible management of solid waste is an integral to providing for a strong and sustainable economy.
- Efficient and responsible management of solid waste is fundamental to the health and safety of people within the community.
- Effective, strategic, and responsible management of solid waste provides for resiliency of the environment.

Performance Measures

How we'll measure our performance

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

What we're measuring	How we'll measure	Target
Customer satisfaction	% satisfied with the household rubbish and/or recycling collection service provided by the Council	85%
Facilities and services are managed without adversely affecting the receiving environment	% of waste collected is recycled ¹	20%
	Maximum number of resource consent infringements	Nil

1 Where Council provides a recycling service.



Financial Information

Solid waste, refuse and recycling Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	351	581	311
Targeted rates	2,158	1,949	2,284
Subsidies and grants for operating purposes	70	51	70
Fees and charges	1,175	869	1,360
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees & other receipts	-	-	25
Total operating funding [A]	3,754	3,450	4,050
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	3,324	2,822	2,439
Finance costs	7	77	106
Internal charges and overheads applied	170	137	1,460
Other operating funding applications	-	-	-
Total applications of operating funding [B]	3,501	3,036	4,005
Surplus (deficit) of operating funding [A-B]	253	414	45
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	70	70
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,056	(407)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	2,056	(337)	70
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	-	28	-
-to replace existing assets	2,309	39	115
Increase (decrease) in reserves	-	10	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	2,309	77	115
Surplus (deficit) of capital funding [C - D]	(253)	(414)	(45)
Funding balance: [A - B] + [C - D]	-	-	-

Solid waste, refuse and recycling revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
REVENUE			
General rates, uniform annual general charges, rates penalties	351	581	311
Targeted rates (including targeted rates for water supply)	2,158	1,949	2,284
Subsidies and grants (operating and capital)	70	121	140
User charges and regulatory income (consent fees, infringements etc..)	1,175	869	1,360
Internal charges and overheads recovered	-	-	-
Other income	-	-	25
TOTAL REVENUE	3,754	3,520	4,120
Expenditure			
Operating & maintenance costs	3,324	2,822	2,439
Finance costs	7	77	106
Internal charges and overheads applied	170	137	1,460
Other operating expenditure	-	-	-
Depreciation	76	169	80
Total expenditure	3,577	3,205	4,085
Surplus (deficit) of activities	177	315	35

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
New landfill site design and lechate upgrade	2,155	28	20
	2,155	28	20

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assests			
General renewals	154	39	88
Organic facility processing	-	-	50
McLeans pit amenities and site improvements	-	-	10
Litter bins	-	-	15
	154	39	163



6 Building Control and regulatory services

Activities included in this group

District Planning

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

Building Control

As a Building Consent Authority (BCA) Council:

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

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

- Performs functions relating to our Dangerous, Earthquake Prone and Insanitary Buildings Policy
- Administration and audit of building warrants of fitness (BWOFF)
- Investigation of building work related complaints where consents have not been applied for or issued
- Issues project information memorandum (PIM)
- Issues building consent discretionary exemptions under Schedule 1(2)
- Processes and Issues Certificates of Acceptance (CoA)
- Issues and amends compliance schedules

- Decides the extent to which buildings must comply with the building code when they're altered, are subject to a change of use, or their specified intended life changes
- Carries out any other functions and duties specified in the Building Act

Other Regulation

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

Health Regulation

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

Emergency Management

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

Animal Control

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

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

This project delivers on the following

Community Outcomes:



■ The ongoing provision of District Planning/Resource Management, Regulatory, Compliance, Health and Food Safety and Animal Control provides a platform for a strong and sustainable economy.

■ The provision of effective emergency preparedness and activated emergency activities ensures the ongoing operation of the economy in times and following emergency situations.

■ The ongoing provision of District Planning/Resource Management, Regulatory, Compliance, Health and Food Safety and Animal Control provide assurances of safety for all sectors of the community, business, and industry.

■ The provision of emergency preparedness and activated emergency activities provides for safety of the community, as well as enabling communities to be prepared for these events.

■ The ongoing provision of District Planning/Resource Management, Regulatory, Compliance, Health and Food Safety and Animal Control provide for resiliency and a future focus for our environment.

Why we are involved in environmental services activities

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

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

What we'll provide

District Planning

We will:

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

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

Te Tai o Poutini Plan

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

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

To learn more about the proposed TTPP please visit the website: www.ttpn.nz

Building Control

We will:

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

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

Other Regulation

We will:

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

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

Health Regulation

We will:

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

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

Emergency Management

Council will:

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

Animal Control

We will:

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

To deliver this service, Council will provide qualified animal control officers as well as a dog and stock pound.

Performance Measures

How we'll measure our performance

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

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

Financial Information

Building control and regulatory services Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	1,377	1,695	1,810
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,186	986	1,646
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees & other receipts	405	321	9
Total operating funding [A]	2,968	3,002	3,464
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	765	741	2,399
Finance costs	9	5	15
Internal charges and overheads applied	2,144	2,203	760
Other operating funding applications	-	-	-
Total applications of operating funding [B]	2,918	2,949	3,173
Surplus (deficit) of operating funding [A-B]	50	53	291
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	32	43
Increase (decrease) in debt	(5)	495	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	(5)	527	43
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	40	534	-
-to replace existing assets	5	16	-
Increase (decrease) in reserves	-	41	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	45	591	-
Surplus (deficit) of capital funding [C - D]	(50)	(64)	43
Funding balance: [A - B] + [C - D]	-	(11)	333

Financial Information

Building control and regulatory services revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
REVENUE			
General rates, uniform annual general charges, rates penalties	1,377	1,695	1,810
Targeted rates (including targeted rates for water supply)	-	-	-
Subsidies and grants (operating and capital)	-	-	-
User charges and regulatory income (consent fees, infringements etc..)	1,186	986	1,646
Internal charges and overheads recovered	-	-	-
Other income	405	353	52
TOTAL REVENUE	2,968	3,034	3,507
EXPENDITURE			
Operating & maintenance costs	765	741	2,399
Finance costs	9	5	15
Internal charges and overheads applied	2,144	2,203	760
Other operating expenditure	-	-	-
Depreciation	6	8	6
Total expenditure	2,924	2,957	3,179
Surplus (deficit) of activities	44	77	327

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
Miscellaneous new capital	40	34	-
New animal pound facility	-	500	-
	40	534	-

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assets			
General renewals	5	16	67
	5	16	67



7 Commercial property and council buildings

SUMMARY

Budgets include Council property upgrades and repairs as well as:

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

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

Activities included in this group

Greymouth Aerodrome

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

Parking

- The provision of parking
- Regulating the use of parking

Port of Greymouth

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

Council property (commercial)

- A land leasehold portfolio consisting of 50 residential leases and 35 commercial leases
- Involvement in development of a building that will house the new library

Council property (operational)

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

Retirement Housing

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

Why we are involved in commercial and property activities

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

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

This project delivers on the following

Community Outcomes:



- The management and operation of Council's commercial property, including the Port and Aerodrome, are essential to enable the district to have a strong economy.
- The management and maintenance of parking facilities provide benefit in providing for a strong and sustainable local economy.
- The management and operation of Council's commercial property, including the Port and Housing is integral for connection outside of the district for safety and enablement of local and regional economy.
- The management, maintenance and provision of safe parking facilities assist with community enablement and safety.
- The management and operation of Council's commercial property, including the Port and Aerodrome assist the district's resiliency under several scenarios.

What we'll provide

Greymouth Aerodrome

We will:

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

Parking

We will:

- Manage and maintain safe and convenient parking in line with public requirements, special needs and available budgets
- Proactively identify any need for new parking and respond to it
- Through education and regulation ensure that available parking can be used productively

Port of Greymouth

We will:

- Provide a port service on a minimalist basis with its main focus being on maintaining practicable Navigation Safety. As part of this, Council will, amongst others:
 - Maintain a slipway for vessels, allowing for limited, non-polluting activities
 - Maintain a cargo on and offloading facility along Richmond Quay on the basis that users will be responsible for securing associated Resource Consents and certification as necessary
 - Provide berthing facilities for fishing vessels
 - Manage the Port land holding with a view to maximising revenue for the port through land sales or land leases

Council property

We will:

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

Retirement Housing

We will:

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

Performance Measures

How we'll measure our performance

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

What we're measuring	How we'll measure	Target
Parking		
Customer satisfaction	% of residents are satisfied with the availability of public parking	70%
Port of Greymouth		
Customer satisfaction	Annual survey of Port users completed in August, measuring satisfaction	75%
Retirement Housing		
An affordable, well maintained and efficient retirement housing service is provided	Achievement of minimum percentage of occupancy rates	95%
Customer satisfaction	% of tenants satisfied with the service (annual survey of tenants)	90%

Financial Information

Commercial property and Council building Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	474	729	1,344
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	64
Fees and charges	1,214	1,455	1,435
Internal charges and overheads recovered	402	636	1,421
Local authorities fuel tax, fines, infringement fees & other receipts	414	71	70
Total operating funding [A]	2,504	2,891	4,334
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,707	1,735	2,066
Finance costs	286	314	249
Internal charges and overheads applied	440	591	-
Other operating funding applications	-	-	-
Total applications of operating funding [B]	2,433	2,640	2,314
Surplus (deficit) of operating funding [A-B]	71	251	2,019
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	2,375
Development and financial contributions	-	-	-
Increase (decrease) in debt	810	196	5,600
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	810	196	7,975
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	521	-	-
-to replace existing assets	214	428	8,495
Increase (decrease) in reserves	146	19	1,500
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	881	447	9,995
Surplus (deficit) of capital funding [C - D]	(71)	(251)	(2,020)
Funding balance: [A - B] + [C - D]	-	-	-

Financial Information

Commercial and property revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
REVENUE			
General rates, uniform annual general charges, rates penalties	474	729	1,344
Targeted rates (including targeted rates for water supply)	-	-	-
Subsidies and grants (operating and capital)	-	-	2,439
User charges and regulatory income (consent fees, infringements etc..)	1,214	1,455	1,435
Internal charges and overheads recovered	402	636	1,421
Other income	414	71	70
TOTAL REVENUE	2,504	2,891	6,709
EXPENDITURE			
Operating & maintenance costs	1,707	1,735	2,066
Finance costs	286	314	249
Internal charges and overheads applied	440	591	-
Other operating expenditure	-	-	-
Depreciation	742	610	783
Total expenditure	3,175	3,250	3,097
Surplus (deficit) of activities	(671)	(359)	3,611

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
Security upgrade for customer service hub - Tainui Street	102	-	-
Aerodrome and other council property renewals	419	200	-
New Library and commercial property building	-	-	7,578
New plant and vehicles	-	-	110
	521	200	7,688

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assets			
Slipway renewal	4	-	-
Aerodrome runway replacement	-	200	-
General renewals	210	208	-
Port slipway capacity upgrade	-	-	497
Breakwater renewal	-	-	50
Aerodrome and other council property renewals	-	-	25
Public restroom upgrades	-	-	42
Retirement housing roof replacement	-	-	150
New plant and vehicles	-	-	110
	214	408	874



8 Community and recreation

SUMMARY

The following items/activities have been included in our budgets for 2024/2025:

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

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

Activities included in this group

Community facilities/services include:

- | | |
|---|---|
| <p>Libraries</p> <ul style="list-style-type: none"> • Greymouth Library <p>Swimming Pools</p> <ul style="list-style-type: none"> • Westland Recreation Centre <p>Heritage, Arts & Culture</p> <ul style="list-style-type: none"> • Museum operations • Financial support to other Arts, Culture and Heritage bodies <p>Indoor Sport Centres</p> <ul style="list-style-type: none"> • Westland Recreation Centre <p>Cemeteries</p> <ul style="list-style-type: none"> • Karoro Cemetery • Gladstone Cemetery • Stillwater Cemetery | <ul style="list-style-type: none"> • Barrytown Cemetery • Blackball Cemetery • Ahaura Cemetery • Nelson Creek Cemetery (Ngahere) • Moonlight Cemetery (not maintained) • Maori Gully Cemetery • Cobden Cemetery • Greenstone Cemetery • Dunganville Cemetery (not maintained) • Notown Cemetery • Napoleon's Hill Cemetery (not maintained) • Interment (burial) services • Application and pre-purchase of burial plots • Cemetery records |
|---|---|

Parks and Tracks

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

Public restrooms

- Ten public toilets, some with other facilities
- Council's In-house task force

This project delivers on the following

Community Outcomes:



- The provision and effective management of recreational and sports facilities, along with the Library contributes to a strong, sustainable, prosperous and diverse economy
- The provision and effective management of retirement housing assists with a strong, sustainable, and diverse economy
- The provision, strategic management, and maintenance of public toilet facilities for the community and visitors assists with a strong, prosperous and sustainable economy
- The enablement of arts facilities assists with a diverse and strong economy
- The management and maintenance of parks, reserves and cemeteries assists with a sustainable and strong economy
- The provision and effective management of recreational and sports facilities, along with the Library makes for an inclusive, connected, safe and enabled community
- The provision and effective management of retirement housing enables a safe, enabled and connected community
- The provision, management, and maintenance of public toilet facilities for community and visitors assists with safety in the community
- The enablement of arts facilities assists in an inclusive, enabled and connected community
- The provision and maintenance of parks, reserves and cemeteries provides a safe, connected, and enabled community
- A well maintained roading network, footpaths, cycle lanes and cycle paths provides connection to activities, businesses, communities and industry
- The provision and effective management of recreational and sports facilities, along with the Library contributes to a proud, unique, inter-connected and vibrant culture
- The enablement of arts facilities assists in and proud, unique and vibrant culture
- The provision and maintenance of parks and reserves provide a unique and vibrant culture

Why we are involved in community and recreation activities

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

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

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

What we'll provide

Libraries

We will:

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

Swimming Pools

We will:

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

Heritage, Arts and Culture

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

We will:

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

Indoor Sport Facilities

We will:

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

Cemeteries

We will:

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

Parks and Tracks

We will:

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

Public Restrooms

We will:

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

In House Task Force

We will:

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

Performance Measures

How we'll measure our performance

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

What we're measuring	How we'll measure	Target
Libraries		
Customer satisfaction	% of residents are satisfied with service	82%
Westland Recreation Centre / Swimming Pools		
Customer satisfaction	% of users are satisfied with service	75%
	% of users are satisfied with WRC stadium	75%
	% of users are satisfied with WRC fitness centres/gym/fitness classes	65%
Cemeteries		
Customer satisfaction	% of residents satisfied with the standard of cemetery facilities	77%
Parks and Tracks		
Customer satisfaction	% of residents are satisfied with the service	85%
Public toilets		
Customer satisfaction	% of residents are satisfied with the service	72%

Financial Information

Community and recreation Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	4,908	4,795	4,839
Targeted rates	-	65	46
Subsidies and grants for operating purposes	31	69	32
Fees and charges	1,057	1,350	1,442
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees & other receipts	64	32	36
Total operating funding [A]	6,060	6,311	6,395
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	4,308	4,706	3,668
Finance costs	154	154	492
Internal charges and overheads applied	1,274	887	2,041
Other operating funding applications	-	-	-
Total applications of operating funding [B]	5,736	5,747	6,201
Surplus (deficit) of operating funding [A-B]	324	564	194
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(98)	(117)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	(98)	(117)	-
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	86	6	148
-to replace existing assets	140	263	46
Increase (decrease) in reserves	-	178	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	226	447	194
Surplus (deficit) of capital funding [C - D]	(324)	(564)	(194)
Funding balance: [A - B] + [C - D]	-	-	0

Financial Information

Community and recreation revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
REVENUE			
General rates, uniform annual general charges, rates penalties	4,908	4,795	4,839
Targeted rates (including targeted rates for water supply)	-	65	46
Subsidies and grants (operating and capital)	31	69	32
User charges and regulatory income (consent fees, infringements etc..)	1,057	1,350	1,442
Internal charges and overheads recovered	-	-	-
Other income	64	32	36
TOTAL REVENUE	6,060	6,311	6,395
EXPENDITURE			
Operating & maintenance costs	4,308	4,706	3,668
Finance costs	154	154	492
Internal charges and overheads applied	1,274	887	2,041
Other operating expenditure	-	-	-
Depreciation	1,255	1,421	1,324
Total expenditure	6,991	7,168	7,525
Surplus (deficit) of activities	(931)	(857)	(1,130)

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
General new capital	86	6	98
Library books	-	-	50
	86	6	148

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assets			
Earthquake strengthening - Iveagh Bay toilets	-	2	-
General renewals	140	260	-
Cemetery	-	-	30
Recreation Centre	-	-	63
General parks and reserves upgrades	-	-	50
	140	262	143



9 Governance and strategy

SUMMARY

The following items/activities have been included in our budgets for 2024/2025:

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

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

Activities included in this group

Governance and strategy includes:

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

Why we are involved in governance and strategy activities

A healthy community requires its elected Council to show strong leadership, but, at the same time, to conduct its business in an open, transparent manner. It is beholden on Council to take community's input and feedback into decision making.

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

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

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

What we'll provide

We will:

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

This project delivers on the following Community Outcomes:



- Effective, diverse, and strategic leadership contributes to a strong, sustainable and prosperous economy.
- Effective economic development and event facilitation contributes to a strong, diverse, sustainable, and prosperous economy.
- Efficient and strategic administration enables a strong economy.
- Effective, diverse and strategic leadership enables a safe, inclusive and connected community.
- Effective economic development, and event facilitation enables an inclusive, connected and enabled community.
- Efficient and strategic administration enables the community.
- Effective and diverse leadership enables the district to be culturally inter-connected.
- Effective economic development and event activities provide for a proud, unique, inter-connected and vibrant culture.
- Effective and strategic leadership provide for decisions that enable boldness, practicality and resiliency within the environment.

Performance Measures

How we'll measure our performance

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

What we're measuring	How we'll measure	Target
Customer satisfaction	% of residents are satisfied with the service they received when they have contacted Council offices	80%

Financial Information

Governance and strategy Funding Impact Statement

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	2,209	2,069	2,061
Targeted rates	131	129	270
Subsidies and grants for operating purposes	-	26	-
Fees and charges	51	48	9
Internal charges and overheads recovered	8,460	7,734	5,967
Local authorities fuel tax, fines, infringement fees & other receipts	218	106	289
Total operating funding [A]	11,069	10,112	8,596
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	7,914	7,462	6,407
Finance costs	-	-	(13)
Internal charges and overheads applied	2,947	2,482	2,386
Other operating funding applications	-	-	-
Total applications of operating funding [B]	10,861	9,944	8,780
Surplus (deficit) of operating funding [A-B]	208	168	(184)
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	-	-	-
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	322	4	-
-to replace existing assets	198	163	510
Increase (decrease) in reserves	(312)	1	-
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	208	168	510
Surplus (deficit) of capital funding [C - D]	(208)	(168)	(510)
Funding balance: [A - B] + [C - D]	-	-	(694)

Financial Information

Democracy and administration revenue and expenditure

REVENUE AND EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
REVENUE			
General rates, uniform annual general charges, rates penalties	2,209	2,069	2,061
Targeted rates (including targeted rates for water supply)	131	129	270
Subsidies and grants (operating and capital)	-	26	-
User charges and regulatory income (consent fees, infringements etc..)	51	48	9
Internal charges and overheads recovered	8,460	7,734	5,967
Other income	218	106	289
TOTAL REVENUE	11,069	10,112	8,596
EXPENDITURE			
Operating & maintenance costs	7,914	7,462	6,407
Finance costs	-	-	(13)
Internal charges and overheads applied	2,947	2,482	2,386
Other operating expenditure	-	-	-
Depreciation	152	278	111
Total expenditure	11,013	10,222	8,891
Surplus (deficit) of activities	56	(110)	(295)

NEW CAPITAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to improve levels of service			
General new capital	322	4	-
	322	4	-

CAPITAL RENEWAL EXPENDITURE	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Capital expenditure - to replace existing assets			
Vehicle and plant replacement	-	125	-
IT equipment replacement	171	27	510
General renewals	27	11	-
	198	163	510

PART D

FORECAST FINANCIAL STATEMENTS, RATING & OTHER INFORMATION





1 Introduction

Statement of responsibility

The forecast financial statements are prepared on assumptions and the best available information as to future events which the Council expects to take place as of June 2024. The Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

Authorisation for issue

This document was authorised for issue by Council on, and is dated, 24 June 2024.

Purpose for which this plan is prepared

This Grey District Council Enhanced Annual Plan 2024/2025 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.

Council deferred its Long Term Plan for 2024/2034 on 25 March 2024 in terms of the provision available in section 48 of Schedule 2 of the Water Services Acts Repeal Bill and defer Council's Long Term Plan 2024-2034 to no later than 30 June 2025 and by this date adopt a Long Term Plan that relates to the period 1 July 2025 to 30 June 2024 and include a consultation document as part of the Enhanced Annual Plan for 2024/2025. The Council's 2021/2031 Long Term Plan remains continues in force until the date the Council's Long Term Plan that relates to the period 1 July 2025 to 30 June 2034 comes into force.

Council strives to meet the requirements of a balanced operating budget in the 2024/2025 Enhanced Annual Plan.

The Council's Enhanced Annual Plan covers the period 1 July 2024 to 30 June 2025. It incorporates operating and capital expenditure for this period for the Council.

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

The financial information contained within this document is in terms of FRS 42: Prospective Financial Information. It has been prepared to inform the public of the services to be provided by Council over the financial year 2024/2025 and to provide a broad accountability mechanism of Council to the community.

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

Comparative information

The 2024/2025 comparative information is based on year four of the 2021-2031 Long Term Plan and the 2023/2024 Annual Plan.

Cautionary note

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

2 Key assumptions applied in the preparation of this Plan

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

Price level adjustment

Price level adjustments have been allowed for in the 2024/2025 estimates.

Price level adjustments have been derived from those recommended by Business and Economic Research Limited (BERL) and modified by known data. With inflation expected to increase through the 2024/2025 financial year Council has added an additional inflation component to its forecast. The following are the annual adjustments including the additional allowance:

	2024/2025 LTP Year 4	2024/2025 Enhanced Annual Plan
Operating Costs	2.0	12.0
Capital Costs	9.0	6.3
Revenue (excluding rates)	9.0	6.1

Growth forecasting

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

Interest rates

Interest rates on borrowings are calculated on:

Current rates for existing borrowings – average cost of borrowing 5.50%. This is an increase from 3.40% contained in the Long-Term Plan.

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

Terms

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

Investments

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

Governance structure

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

Grants and subsidies

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

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

Local Government responsibilities

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

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

Assumptions as to activities undertaken and levels of service provided

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

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

Activity Management Plans (AMPs)

Council is assuming that AMPs provide accurate assessments of the condition of assets and of the maintenance, renewal and capital expenditures required to achieve stated levels of service. The AMPs will be subject to continual update and a full review in the 2025/2034 Long Term Plan process. Any changes will be incorporated into relative planning documents.

Fixed assets

Useful life

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

Sources of funds for replacement

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

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

Revaluation of fixed assets

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

Contract rates

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

Resource consents

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

Vesting assets

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

- Usually beyond Council's control and their number and value are very difficult to predict;

- Being brand new, unlikely to impose any significant extra costs from those generated from current AMPs over the life of this Plan; and
- Council will consider each instance on a case by case basis and consult with the affected community if necessary.

General commitments and contingencies

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

Sustainable development

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

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

Effects of climate change

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

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

Emissions trading scheme

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

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

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

Natural disasters/resilience

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

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

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

Risk assessment on key assumptions

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

3 Forecast financial statements

Prospective statement of comprehensive revenue & expenditure

	Note	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
REVENUE				
Rates revenue	1	22,108	23,435	25,127
Fees and Charges		4,808	4,880	6,011
Development and financial contributions		65	32	150
Subsidies and grants	2	5,096	5,508	8,356
Interest revenue		171	92	280
Other revenue	3	1,116	606	495
Total Revenue		33,364	34,553	40,419
EXPENSES				
Personnel costs	5	7,643	7,371	7,408
Depreciation and amortisation expense	6	11,209	9,563	11,754
Other expenses	7	16,530	16,062	18,562
Finance costs	8	1,421	1,364	2,279
Other losses		-	-	-
		-	-	-
Total operating expenditure		36,803	34,360	40,002
Net surplus/(deficit) before tax		(3,439)	193	417
Income tax expense		-	-	-
Surplus/(deficit) after tax attributable to Grey District Council		(3,439)	193	417
OTHER COMPREHENSIVE REVENUE AND EXPENSES				
Movement in asset revaluation reserve		-	-	-
Total comprehensive Revenue and Expenses		(3,439)	193	417

Prospective statement of changes in net assets/equity

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Equity at the beginning of the year	516,003	441,366	529,332
Comprehensive revenue and expenditure			
Net surplus/(deficit) for the year	(3,439)	193	417
Other comprehensive revenue and expenditure	-	-	-
- Transfer from accumulated surplus to reserves	-	-	(1,500)
- Transfer to reserves from accumulated surplus	-	-	1,500
Total comprehensive revenue and expense	(3,439)	193	417
Equity at the end of the year	512,564	441,559	529,749

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

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

Prospective statement of financial position

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
ASSETS			
Current Assets			
Cash and cash equivalents	4,427	5,002	6,131
Receivables	6,426	4,003	4,965
Other financial assets	6,828	2,746	5,000
Total Current Assets	17,681	11,751	16,096
Non Current Assets			
Receivables	-	134	-
Property, plant and equipment	537,046	472,697	557,154
Intangible assets	200	217	205
Other financial assets	102	343	618
Investment Property	3,598	2,800	3,677
Total Non Current Assets	540,946	476,191	561,654
TOTAL ASSETS	558,627	487,942	577,750
Liabilities			
Current Liabilities			
Payables	6,040	4,023	5,452
Employee entitlements	542	623	379
Deferred revenue	-	212	-
Borrowings	5,000	7,500	7,000
Total Current Liabilities	11,582	12,358	12,831
Non Current Liabilities			
Provisions	1,968	1,867	1,360
Employee Entitlements	-	472	210
Derivative financial instruments	95	-	-
Borrowing	32,418	31,686	33,600
Total Non Current Liabilities	34,481	34,025	35,170
TOTAL LIABILITIES	46,063	46,383	48,001
EQUITY			
Accumulated surplus	238,702	275,532	226,131
Special funds	7,625	5,814	2,200
Trusts bequests and other reserves	174	275	216
Revaluation reserve	266,063	159,938	301,202
TOTAL EQUITY	512,564	441,559	529,749
TOTAL EQUITY AND LIABILITIES	558,627	487,942	577,750

Prospective statement of cash flows

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from rates revenue	22,108	23,414	26,172
Interest received	171	97	280
Dividends received	-	-	-
Receipts from other revenue	11,085	12,142	15,012
Payments to suppliers and employees	(24,160)	(23,811)	(25,921)
Interest paid	(1,421)	(1,364)	(2,279)
Goods and services tax (net)	(13)	(59)	-
Net cash from operating activities	7,770	10,419	13,263
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment	-	-	-
Proceeds from investments	-	7,721	1,312
Proceeds from sale of investment property	-	-	-
Purchase of property, plant and equipment	(14,623)	(10,083)	(20,113)
Purchase of investment property	-	-	(79)
Acquisition of investments	-	(7,516)	-
Net cash from investing activities	(14,623)	(9,878)	(18,880)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	7,302	6,871	8,624
Repayment of borrowings	(1,050)	(6,481)	(2,396)
Net cash from financing activities	6,252	390	6,228
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	(601)	931	612
Cash, cash equivalents and bank overdrafts at the beginning of the year	5,028	4,071	5,519
Cash, cash equivalents and bank overdrafts at the end of the year	4,427	5,002	6,131

Notes to the prospective financial statements

Note 1 – Rates revenue

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
GENERAL RATES			
General Rates - Uniform Annual General Charge	4,438	4,585	6,686
General rates - Set on land value	9,080	10,387	8,598
Total General Rates	13,518	14,972	15,283
TARGETED RATES ATTRIBUTABLE TO ACTIVITIES:			
Economic development	131	129	270
Solid waste, refuse and recycling	2,158	1,949	2,284
Wastewater	2,976	3,091	3,428
Water Supplies	2,852	2,816	3,383
Water Meter Rates	260	265	265
PENALTIES			
Rate Penalties	213	213	213
Total Rates	22,108	23,435	25,127

Note 2 – Subsidies and grants

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
New Zealand Transport Agency subsidies	4,995	5,293	8,119
Other grants and subsidies	101	215	237
Total subsidies and grants	5,096	5,508	8,356

Note 3 – Other revenue

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Traffic and parking infringements	22	34	-
Petrol tax	141	164	346
Net gain (loss) on sale of property, plant and equipment	-	58	-
Investment property revaluation gains	-	55	-
Other	953	295	149
Total other income	1,116	606	495

Note 4 - Revenue by activity

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Land transport	8,354	8,841	11,972
Stormwater	1,284	2,008	1,635
Wastewater	3,104	3,187	3,574
Water Supply	3,128	3,081	3,668
Solid waste, refuse and recycling	3,754	3,520	4,120
Emergency management	-	157	-
Building control and regulatory services	2,968	3,034	3,507
Commercial property and council buildings	2,505	2,894	2,913
Community and recreation	6,060	6,311	6,395
Governance and Strategy	11,069	10,112	2,635
Total activity income	42,226	43,145	40,418
less Internal charges and overheads recovered	8,862	8,370	-
Total income	33,364	34,775	40,418

Note 5 – Employee benefit expenses

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Wages and salaries	7,260	7,002	6,989
Contributions to defined contribution plans	311	295	419
Increase/(decrease) in employee benefit liabilities	72	74	-
Total employee expenses	7,643	7,371	7,408

Note 6 – Depreciation and amortisation expense

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Land transport	4,707	4,692	4,593
Stormwater	1,189	728	1,423
Wastewater	1,697	1,088	1,939
Water Supply	1,384	567	1,316
Solid waste, refuse and recycling	76	169	72
Building control and regulatory services	7	8	25
Commercial property and council buildings	742	612	855
Community and recreation	1,255	1,421	1,354
Governance and Strategy	152	278	176
Total depreciation and amortisation	11,209	9,563	11,754

Note 7 – Other Expenses

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Expenses			
Audit of financial statements	219	121	219
Long Term Plan (LTP) audit	103	-	147
Grants & Donations	412	411	86
Insurance expenses	1,055	977	1,161
Minimum lease payments under operating leases	322	262	240
Other operating expenses	14,419	14,291	16,708
Total other expenses	16,530	16,062	18,562

Note 8 – Finance Costs

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
INTEREST EXPENSE			
Interest on borrowings	1,421	1,364	2,279
FAIR VALUE (GAINS) / LOSSES ON DERIVATIVES			
Interest Rate Swap (Fair value hedges)	-	-	-
Total finance costs	1,421	1,364	2,279

Note 9 – Expenditure by activity

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Land transport	8,464	8,556	9,353
Stormwater	2,127	1,607	2,545
Wastewater	3,956	3,267	4,387
Water Supply	3,439	2,496	3,735
Solid waste, refuse and recycling	3,577	3,205	3,218
Building control and regulatory services	2,924	2,956	3,005
Commercial property and council buildings	3,176	3,253	3,670
Community and recreation	6,991	7,168	7,828
Governance and Strategy	11,012	10,222	10,987
Total activity income	45,666	42,730	48,728
less Internal charges and overheads recovered	8,863	8,370	8,726
Total Expenditure	36,803	34,360	40,002

Statement of movement in Council special funds (reserve funds)

Reserves, bequests and special funds	Reserve activity	Opening balance	Transfer in to fund	Transfer out of fund	Closing balance
Special funds					
Te Kinga Infra Upgrade Reserve	All activities	\$102	\$2	\$-	\$104
Rural Sewerage Capital Works Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Cobden Stormwater Mitigation Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Barrytown Area Infra Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Ahaura Area Infra Reserve	All activities	\$188	\$4	\$-	\$192
Haupiri Area Infra Reserve	All activities	\$129	\$3	\$-	\$132
Blackball Area Infra Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Runanga Area Infra Reserve	All activities	\$267	\$5	\$-	\$272
Kaiata Stillwater Area Infra Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Arnold Valley Area Infra Reserve	All activities	\$95	\$2	\$-	\$97
Lake Brunner Area Infra Reserve	All activities	\$178	\$3	\$-	\$182
Hohonu Area Infra Reserve	All activities	\$43	\$1	\$-	\$44
Infra Renewal Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Moana Water Supply	Water Supply	\$10	\$-	\$-	\$10
Flood Protection Reserve	Storm/Flood protection	\$129	\$3	\$-	\$132
Cemetery Extension Reserve	Cemeteries	\$55	\$1	\$-	\$56
Cemetery Maintenance Reserve	Cemeteries	\$409	\$8	\$-	\$417
Footpath Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Roading Reserve - Exp Committed	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Land Fill Reserve	Solid waste management	\$81	\$2	\$-	\$83
Airport Runway Resealing Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Airport Runway Resealing and Maintenance Reserve	Aerodrome	\$370	\$7	\$-	\$377
Westland Rec Centre Maintenance Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Spring Creek Pool	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Ogilvie Reserve Reserve	All activities	\$28	\$1	\$-	\$29
Disaster Recovery Reserve	All activities	\$272	\$5	\$-	\$277
Civil Defence Reserve	Emergency Management	\$2	\$-	\$-	\$2
Rural Fire Authority Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Economic Development Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Harbour Endowment LS Reserves	Port	\$385	\$8	\$-	\$392
Land Sale Reserve	All activities	\$238	\$5	\$-	\$242
Reserves Subdivision Contributions	Community and Recreation	\$178	\$3	\$-	\$181
Maori Land Compensation Reserve	Council Property	\$130	\$3	\$-	\$132
TDS Reserve	Economic Development	\$70	\$1	\$-	\$71
Town Clock Reserve	Community and Recreation	\$25	\$-	\$-	\$25
Gas Management Plan Reserve	Council Property	\$19	\$-	\$-	\$19
New Library building reserve	New Library reserve	\$-	\$1,500	\$-	\$1,500
District Planning Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Plant and Machinery Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Building & Property Gen Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Corp Equip and Furniture Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Sunshine Coach Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Rental Housing Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Library Reserve	Fully utilised in 2023/24	\$-	\$-	\$-	\$-
Karoro Infrastructure Development Reserv	All activities	\$700	\$14	\$-	\$714
South Beach/Paroa Infrastructure Reserve	All activities	\$400	\$8	\$-	\$408
Camerons Infrastructure Reserve	All activities	\$87	\$2	\$-	\$88
Gladstone Infrastructure Reserve	All activities	\$189	\$4	\$-	\$193
Nelson Creek Infrastructure Reserve	All activities	\$19	\$-	\$-	\$19
Ngahere Infrastructure Reserve	All activities	\$216	\$4	\$-	\$220
Total reserves		\$5,014	\$1,596	\$-	\$6,610

Reserves, bequests and special funds	Reserve activity	Opening balance	Transfer in to fund	Transfer out of fund	Closing balance
Trusts and bequests					
McGlashan Trust	Community and Recreation	\$21	\$-		\$21
E White Bequest	Community and Recreation	\$35	\$1		\$36
Mayoral Flood Relief Fund	Governance and strategy	\$9	\$-		\$9
Citizens Emergency Relief fund	Governance and strategy	\$78	\$2		\$80
Peters Bequest	Community and Recreation	\$9	\$-		\$9
Vera Corbett Bequest	Libraries	\$2	\$-		\$2
Thomas Dehenney Bequest	Community and Recreation	\$20	\$-		\$20
Total bequests and trusts		\$174	\$3	\$-	\$177
Reserves, bequests and special funds		\$5,188	\$1,599	\$-	\$6,787



5 Summary of significant accounting policies

Reporting entity

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

All associates are incorporated in New Zealand.

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

The prospective financial statements of Council were authorised for issue by Council on 24 June 2024.

Basis of preparation

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

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

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

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

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

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

Investment in Associates and Joint Ventures

An associate is an entity over which the Council has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of another entity, but has no control or joint control over those policies.

A joint venture is a joint arrangement whereby the parties have joint control of the arrangement have rights to the net assets of the arrangement.

The Council's investment in associates and joint ventures is accounted for at cost in the Council's separate financial statements.

Accounting policies

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

Revenue

Revenue comprises of the items below and is measured at the fair value of consideration received or receivable. Revenue may be derived from either exchange or non-exchange transactions.

Revenue from exchange and non-exchange transactions.

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

Revenue from non-exchange transactions arises from transactions that are not exchange transactions.

Revenue from non-exchange transactions arises when the Council receives value from another party without giving approximately equal value directly in exchange for the value received.

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

Specific accounting policies for major categories of revenue are outlined below. The Council undertakes various activities as part of its normal operations, some of which generate revenue, but generally at below market rates. The following categories (except where noted) are classified as transfers, which are non-exchange transactions other than taxes.

Rates

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

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

Subsidies and grants

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

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

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

Insurance proceeds

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

Development and financial contributions

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

Finance revenue

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

Other revenue

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

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

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

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

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

Other gains and losses

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

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

Borrowing costs

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

Derivatives

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date. Movement in the fair value in interest rate swaps (derivatives) are recognised as a finance expense/revenue through the surplus/deficit.

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.

Financial assets

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, and fair value through surplus or deficit. The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Council's business model for managing them. The Council initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through surplus or deficit, transaction costs.

Financial assets at amortised cost are subsequently measured using the effective interest rate (EIR) method and are subject to impairment.

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of financial performance.

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from council statement of financial position) when:

► The rights to receive cash flows from the asset have expired, or

► Council has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either

(a) council has transferred substantially all the risks and rewards of the asset, or

(b) the Council has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset

For receivables from non-exchange transactions and receivables from exchange transactions, Council applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date.

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through surplus or deficit, payables and borrowings.

For purposes of subsequent measurement, financial liabilities are classified in two categories:

► Financial liabilities at fair value through surplus or deficit

► Financial liabilities at amortised cost

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit.

Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by Council that are not designated as hedging instruments in hedge relationships as defined by PBE IPSAS 41.

Financial liabilities designated upon initial recognition at fair value through surplus or deficit are designated at the initial date of recognition, and only if the criteria in PBE IPSAS 41 are satisfied. Council has not designated any financial liability as at fair value through surplus or deficit. Financial liabilities at amortised cost.

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if:

(a) there is a currently enforceable legal right to offset the recognised amounts; and

(b) there is either an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement at inception date. The substance of the arrangement depends on whether fulfilment of the

arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset, even if that right is not explicitly specified in an arrangement.

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the entity. Assets held under a finance lease are capitalised at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments.

The entity also recognises the associated lease liability at the inception of the lease, at the same amount as the capitalised leased asset.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the entity. Operating lease payments are recognised as an operating expense in surplus or deficit on a straight-line basis over the lease term.

Cash and cash equivalents

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

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

Receivables

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.

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

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

Rates are "written-off":

• When remitted in accordance with the Council's rates remission policy; and

• In accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Maori freehold land) of the Local Government (Rating) Act 2002.

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

Impairment of financial assets

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

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

Accounts receivable

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

Inventory

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

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

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

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

Property, plant and equipment

Property, plant and equipment consist of:

1. Infrastructure assets

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

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

Vested assets

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

Heritage assets

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

3. Service concession assets

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

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

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

Revaluation

The measurement base for each class of asset is described below. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

Recognition and measurement

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

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

Additions

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

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired in a non-exchange transaction at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the surplus/deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

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

Depreciation

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

ASSET CLASS	DEPRECIATION METHOD	LIFE (YEARS)	%
Buildings			
- Structure	Straight line	40 - 50	2.0 – 2.5
- Fit Out	Straight line	10 – 20	5.0 – 10
- Services	Straight line	15 - 30	3.33 – 6.67
- Sundry (e.g. car parking)	Straight line	10	10
Aerodrome	Straight line	10 - 75	1.33 - 10
Plant and machinery	Straight line	3 – 30	3 – 33
Furniture and fittings	Straight line	10	10
Computer equipment	Straight line	3 – 8	12.5 – 33
Library stocks	Straight line	8	12.5
Breakwaters and wharves	Straight line	40 – 50	2 – 2.5
Reserve board assets	Not depreciated	-	-
Landfill sites	Straight line	10 – 50	2 – 10
Landfill capitalised aftercare costs	Straight line	8	12.5
Water supply systems			
- Pipe network	Straight line	50 – 90	1.11 – 2
- Pumps and electrical	Straight line	10 – 60	1.67 – 10
- Reservoirs	Straight line	60 – 80	1.25 – 1.67
Drainage and sewerage			
- Pipe network	Straight line	50 – 100	1 – 2
- Pumps and electrical	Straight line	10 – 80	1.25 – 10
- Ponds	Straight line	60	1.67
Heritage assets	Straight line	40	2.5
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	8 – 16	6.25 – 12.5
- Kerb and channelling	Straight line	50 – 150	0.67 – 2
- Bridges	Straight line	15 – 100	1 – 6.67
- Footpaths	Straight line	15 – 50	2 – 6.67
- Drainage: surface water channels	Straight line	10 – 80	1.25 – 10
- Drainage: culverts and catch pits	Straight line	50 – 150	0.67 – 2
- Traffic signs and pavement marking	Straight line	5 – 15	6.67 – 20
- Streetlights	Straight line	25 – 40	2.5 – 4.0
Flood protection scheme	Straight line	100	1
Parking developments	Straight line	50	2
Sports fields and parks (improvements)	Straight line	5 – 100	1 – 20
Work in progress	Not depreciated	-	-

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	Historical value
Sports fields and parks	Deemed Cost
Heritage assets	Deemed Cost

Impairment of non-financial assets

Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

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

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

Payables and deferred revenue

Short term payables are recorded at the amount payable.

Trade and other payables

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

Employee benefits Short-term benefits

Employee benefits that Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken, at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

Long-term benefits

Long service leave and retirement leave

Entitlements that are payable beyond 12 months, such as long service leave and retiring leave, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- the present value of the estimated future cash flows. A discount rate of 5.0% and an inflation factor of 2.5% were used. The discount rate is based on the weighted average of Government interest rates for stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees.

Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are not recognised for future operating losses.

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

Landfill post closure costs

The Council has a legal obligation under its resource consent to operate the landfill. Under this resource consent, the Council has a legal obligation to provide ongoing maintenance and monitoring of the landfill site after its closure. Council records a provision for post-closure rehabilitation costs that are expected to be incurred in connection with the closure of the landfill.

Rehabilitation costs are provided at the present value of expected costs to settle the obligation using estimated cash flows and are recognised as part of the cost of the landfill asset.

The cash flows are discounted at a current pre-tax rate that reflects the risks specific to the rehabilitation liability. The unwinding of the discount is expensed as incurred and recognised in surplus or deficit as a finance cost.

Borrowings and other liabilities

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

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

Finance leases

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

At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item and the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Financial guarantee contracts

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

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's-length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the

guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a financial guarantee cannot be reliably determined, a liability is recognised at the amount of the loss allowance determined in accordance with the ECL model.

Financial guarantees are subsequently measured at the higher of:

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

Equity

Equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of equity are:

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

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

Goods and service tax (GST)

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Cost allocation

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Critical accounting estimates and assumptions

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

In preparing these prospective financial statements, Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Landfill aftercare provision

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

Financial guarantees

The Council has agreed to act as a sole guarantor for a Westurf Recreation Trust loan, up to a maximum of \$200,000, for the purposes of upgrading their artificial turf at the Greymouth Hockey Stadium. This is contingent on final Council satisfaction on the project being financially sustainable. As at balance date the trust has not yet proceeded with uplifting of a loan and has indicated to Council that they are unlikely to require the loan.

Infrastructural assets

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

- The physical deterioration and condition of an asset, for example Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination

of physical inspections and condition modelling assessments of underground assets;

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

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

Critical judgements in applying Council's accounting policies

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

1. Classification of property

Council owns a number of properties, which are maintained primarily to provide housing to elderly persons. The receipt of market-based rental from these properties is incidental to holding these properties.

These properties are held for service delivery objectives as part of Council's social housing policy. These properties are accounted for as property, plant and equipment.

2. Classification of leases

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

3. Classification of property

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

Cost of service statements

The Cost of Service Statements, as provided in the Statement of Service Performance, report the net cost of services for significant activities of Council, and are represented by the costs of providing the service less all

directly related revenue that can be allocated to these activities.

Statement of cash flows

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

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



6 Funding impact statement and rates required

Summary of overall required funding

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

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

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
SOURCES OF OPERATING FUNDING			
General rates, uniform annual general charges, rates penalties	13,730	15,185	15,445
Targeted rates	8,378	8,315	9,676
Subsidies and grants for operating purposes	1,925	2,317	2,342
Fees and charges	4,808	4,880	6,271
Internal charges and overheads recovered	171	8,370	8,405
Local authorities fuel tax, fines, infringement fees & other receipts	1,116	695	775
Total operating funding [A]	30,128	39,762	42,914
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	24,173	23,857	24,456
Finance costs	1,421	1,364	2,279
Internal charges and overheads applied	-	7,947	7,928
Other operating funding applications	-	-	-
Total applications of operating funding [B]	25,594	33,168	34,663
Surplus (deficit) of operating funding [A-B]	4,534	6,594	8,251
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	3,171	3,191	6,012
Development and financial contributions	65	32	150
Increase (decrease) in debt	6,251	392	5,600
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding [C]	9,487	3,615	11,762
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
-to meet additional demand	-	-	-
-to improve level of service	7,636	1,325	2,110
-to replace existing assets	6,986	8,601	16,239
Increase (decrease) in reserves	-601	295	1,500
Increase (decrease) of investments	-	-	-
Total applications of capital funding [D]	14,021	10,221	19,849
Surplus (deficit) of capital funding [C - D]	(4,534)	(6,606)	(8,087)
Funding balance: [A - B] + [C - D]	-	(12)	163

	2024 Annual Plan \$000	2025 LTP LTP Year 4 \$000	2025 Annual Plan \$000
Surplus (deficit) of operating funding	4,534	6,594	8,251
Add sources of capital funding recognised as revenue in statement of comprehensive income			
Subsidies and grants for capital purposes	3,171	3,191	6,012
Development and financial contributions	65	32	150
Increase (decrease) in reserves	-	-	(1,500)
Lump sum contributions	-	-	-
Adjust for other sources of non cash items excluded from the funding impact statement			
Depreciation	(11,209)	(9,563)	(11,655)
Net gain (loss) of non current assets held for sale	-	-	-
Net gain (loss) on sale of property, plant and equipment	-	-	-
Internal charges applied	-	58	(580)
Assets vested	-	(55)	-
Total income	(3,439)	257	677

Rates

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

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

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

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

Policy objective

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

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

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

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

These are separately used parts of a rating unit:

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

Not separately used parts of a rating unit:

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

General rate

The Council sets a general rate under section 13 of the Local Government (Rating) Act 2002 on each rating unit in the District based on the land value. The general rate will be set on a differential basis based on land use as described as follows:¹

Residential

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

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

Rural residential

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

Rural

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

Farming forestry

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

Commercial

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

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

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

General rating differentials

Rates per dollar of land value payable by each category

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

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

The rates for 2024/2025 will be provided once the rate strike is completed. Full details will be included in the confirmed 2024/2025 Enhanced Annual Plan.

Uniform annual general charge

The Uniform Annual General Charge is charged at one (1) full charge per rating unit as per section 15 of the Local Government (Rating) Act 2002. The Council sets a uniform annual general charge to fund the rating input required (i.e. net funding requirements) for the following activities:

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

The rates for 2024/2025 will be provided once the rate strike is completed. Full details will be included in the confirmed 2024/2025 Enhanced Annual Plan.

UNIFORM ANNUAL GENERAL CHARGE (UAGC)		
	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
Rate	644.53	746.21

Targeted rates

Policy on accepting lump sum contributions

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

Wastewater

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

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

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

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

The targeted rate includes:

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

The rates for 2024/2025 are:

Rating units classified as service available and connected

WASTEWATER (SEWERAGE)		
<i>Rating units classified as service available and connected</i>		
	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
Blackball	695.00	800.60
Dobson/Taylorville/Kaiata - capital rate	790.80	790.80
Dobson/Taylorville/Kaiata - operating and maintenance rate	287.90	331.70
Greymouth	750.70	864.80
Karoro	403.20	464.50
Moana	314.70	362.60
Runanga	313.60	361.30
South Beach/Paroa	358.40	412.90
Te-Kinga	868.70	1,000.70
South Beach Loan	432.20	432.20

Rating units classified as service available and not connected

WASTEWATER (SEWERAGE)

Rating units classified as service available and not connected

	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
Blackball	347.50	400.30
Dobson/Taylorville/Kaiata - capital rate	790.80	790.80
Dobson/Taylorville/Kaiata - operating and maintenance rate	287.90	331.70
Greymouth	375.35	432.40
Karoro	201.60	232.25
Moana	157.35	181.30
Runanga	156.80	180.65
South Beach/Paroa	358.40	412.90
Te-Kinga	434.35	500.35
South Beach Loan	432.20	432.20

Pan Charges

WASTEWATER (SEWERAGE)

Charge for each water closet (pan) or urinal connected to a public sewerage drain

	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
Dobson/Taylorville/Kaiata - operating and maintenance rate used for commercial or educational purposes	71.97	82.92
Moana used for commercial or educational purposes	78.67	90.65
Te-Kinga used for commercial or educational purposes	217.17	250.17

All wastewater rates include GST

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



Water supply

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

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

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

The targeted rate includes:

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

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

The rates for 2024/2025 are:

Rating units classified as service available and connected

	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
<i>Rating units classified as service available and connected</i>		
Blackball	613.17	784.00
Dobson/Taylorville	613.17	784.00
Greymouth	613.17	784.00
Runanga	562.17	718.80
Kaiata	520.28	665.20
Stillwater	613.17	784.00
South Beach Water Loan	151.30	151.30

Rating units classified as service available and not connected

	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
<i>Rating units classified as service available and not connected</i>		
Blackball	306.58	392.00
Dobson/Taylorville	306.58	392.00
Greymouth	306.58	392.00
Runanga	281.08	359.40
Kaiata	260.13	332.60
Stillwater	306.58	392.00
South Beach Water Loan	151.30	151.30

All water supply rates include GST

Metered water supply

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

The rate for 2024/2025 is (for all water consumed in excess of 300m³ per annum):

METERED WATER	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
Rate	1.66	1.89

Includes GST

Refuse and recycling collection

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

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

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

The rates for 2024/2025 are:

REFUSE/RECYCLING COLLECTION	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
Residential, township, commercial, industrial, rural, rural residential, recreational, and/or farming properties that receive a weekly refuse only collection	362.15	383.24
Residential, township, commercial, industrial, rural, rural residential, recreational, and/or farming properties, outside the Greymouth CBD that receive a weekly refuse/recycling collection	362.14	383.24
Commercial and industrial properties within the Greymouth CBD that receive a twice weekly refuse/recycling collection	684.46	724.33

Includes GST

Economic development rate – commercial and industrial properties

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

The rate for 2024/2025 is:

ECONOMIC DEVELOPMENT		
	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
Rate	0.0003770	0.000779

Includes GST

Economic development rate – bed and breakfast operators

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

The rate for 2024/2025 is:

ECONOMIC DEVELOPMENT		
	Annual Plan 2023/2024	Enhanced Annual Plan 2024/2025
Bed and Breakfast/Homestay/Farmstay		
Rate	206.00	425.58

Includes GST

Early payment of rates

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

Rates payable by instalment

	Due date and payable	FINAL date for payment
Instalment 1	1 August 2024	20 August 2024
Instalment 2	1 November 2024	20 November 2024
Instalment 3	1 February 2025	20 February 2025
Instalment 4	1 May 2025	20 May 2025

Water meter rates payable by instalment

	Due date and payable	FINAL date for payment
Instalment 1	1 October 2024	20 November 2024
Instalment 2	1 January 2025	20 February 2025
Instalment 3	1 April 2025	20 May 2025
Instalment 4	1 July 2025	20 August 2025

Rates penalties

Current penalties	Penalty date	Penalty incurred on current instalment balance outstanding
Instalment 1 Penalty	5 business days after due date	10%
Instalment 2 Penalty	5 business days after due date	10%
Instalment 3 Penalty	5 business days after due date	10%
Instalment 4 Penalty	5 business days after due date	10%

Water meter rate penalties	Penalty date	Penalty incurred on total balance outstanding
Instalment 1	1 December 2024	10%
Instalment 2	1 March 2025	10%
Instalment 3	1 June 2025	10%
Instalment 4	1 September 2025	10%

Arrears penalties	Penalty date	Penalty incurred on total balance outstanding
Annual Penalty	4 July 2024	10%

Rate remission and postponement policies

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

Rate types

The rates for 2024/2025, including targeted rates attributable to activities, will be provided once the rate strike is completed. Full details will be included in the confirmed 2024/2025 Enhanced Annual Plan

7 Financial reporting and prudence disclosures

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

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

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

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

SCHEDULE 4: ANNUAL PLAN DISCLOSURE STATEMENT

Benchmark	Target	Planned	Met
Rates affordability benchmark			
• income	Total rate increase in years 2 to 10 to be no more than 6.0%	25,127,000	Yes
• increases		13.65%	No
Debt affordability benchmark	1. Total actual debt per rateable property (<\$4,700)	4,448	Yes
	2. Total net debt as a percentage of total planned revenue (<175%)	117.0%	Yes
Balanced budget benchmark	100%	101.04%	Yes
Essential services benchmark	100%	160.0 %	Yes
Debt servicing benchmark	10%	5.7%	Yes

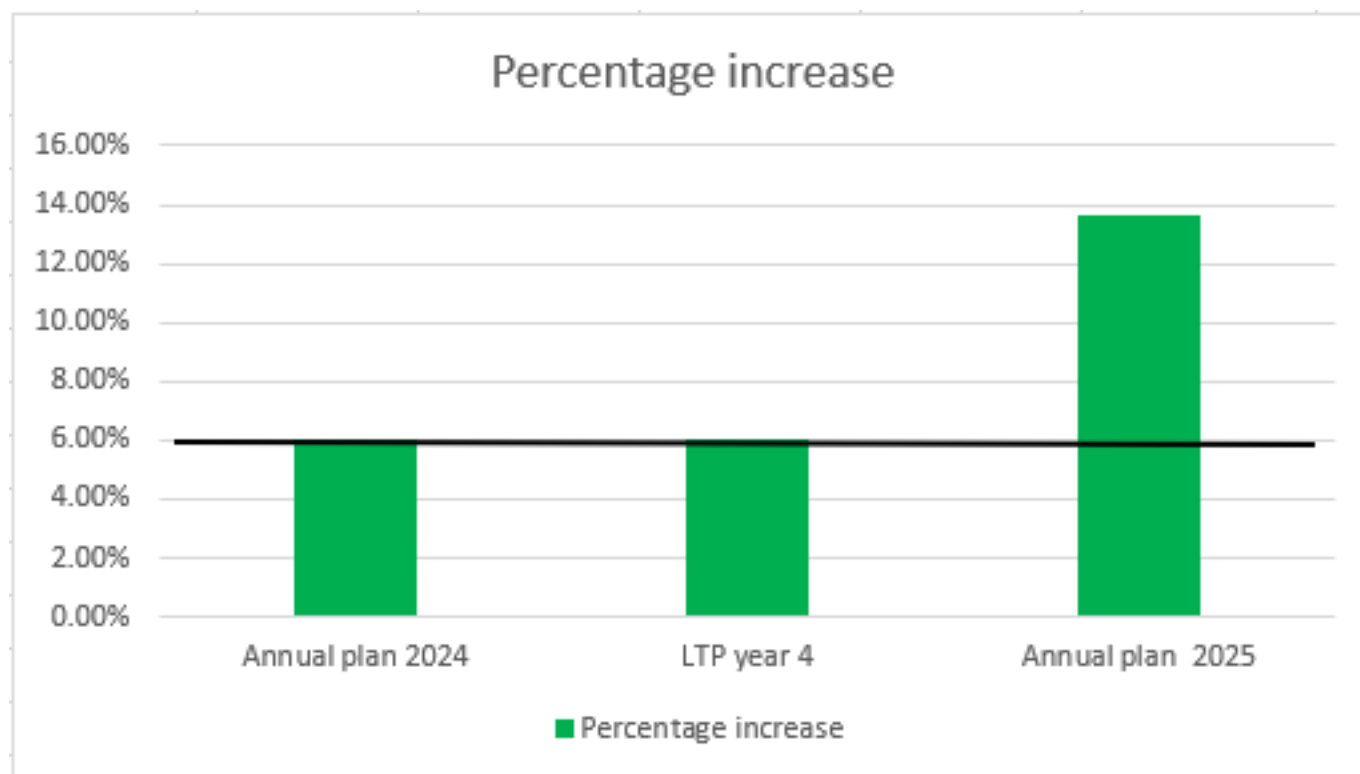
[a] Rates affordability benchmark

Council meets the rates affordability benchmark if:

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

Total planned rate revenue percentage increases

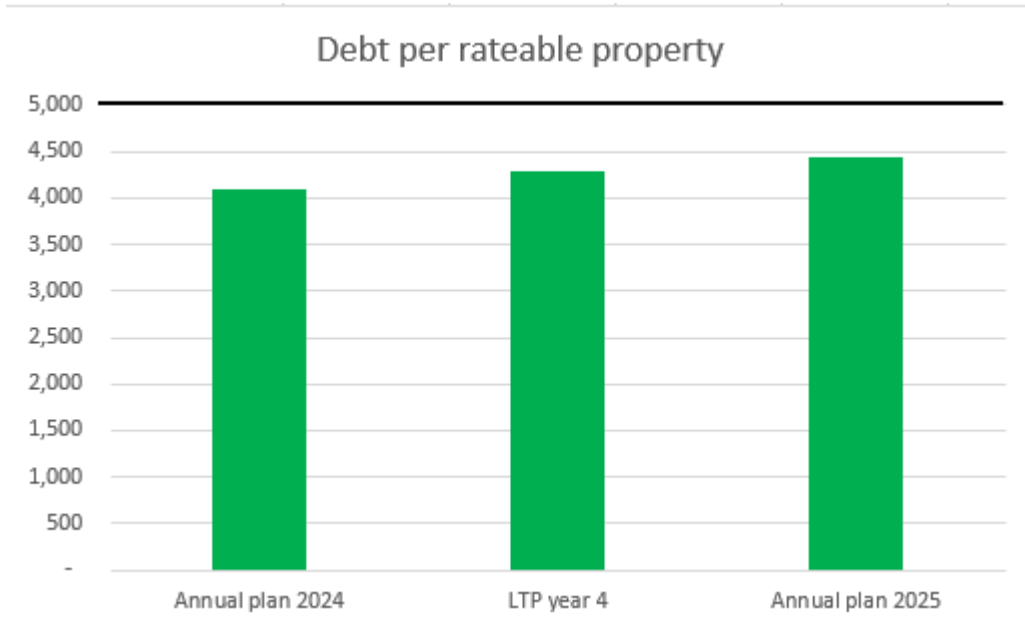
The limit as contained within Council's Financial Strategy is for the total rate increase in years 2 to 10 to be no more than 6.0% (6.0% being the benchmark).



[b] Debt affordability benchmarks

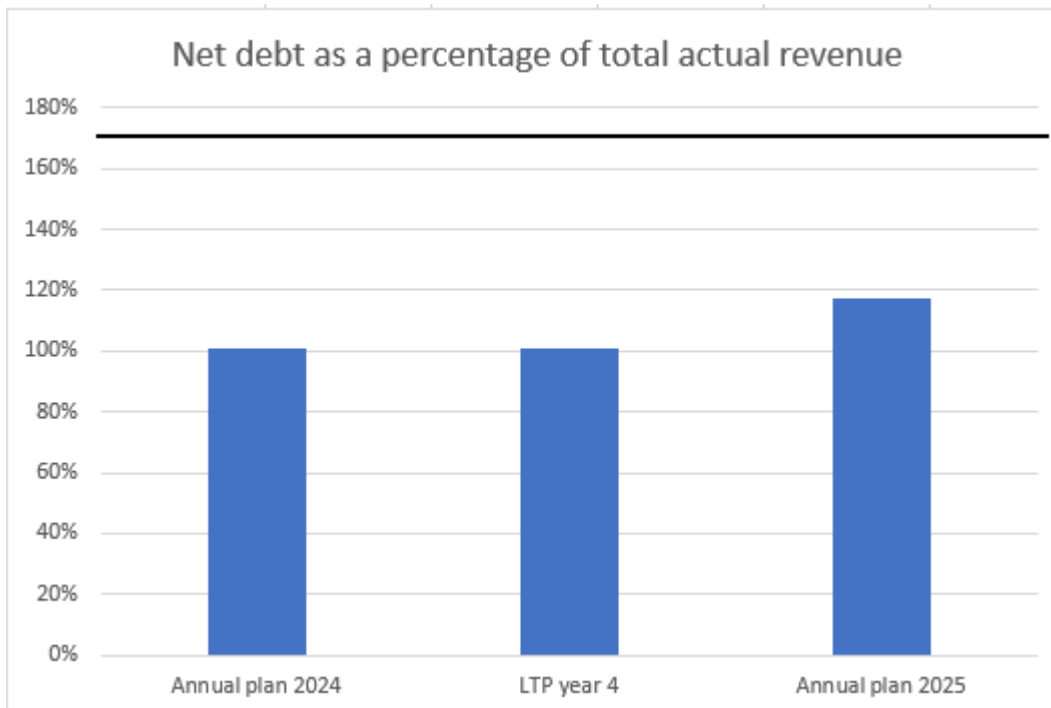
Total planned debt per rateable property

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



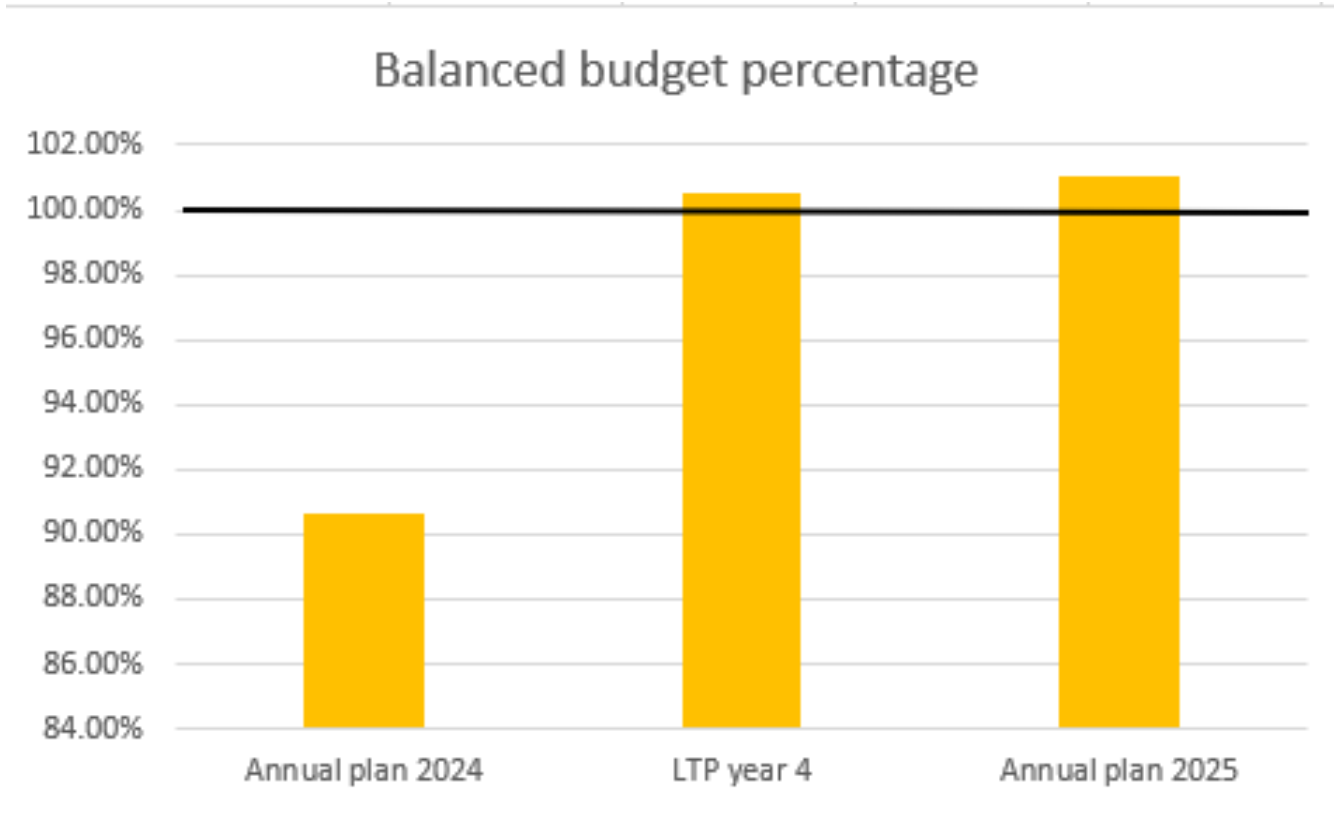
Net planned debt as a percentage of total actual revenue

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



[c] Balanced budget benchmark

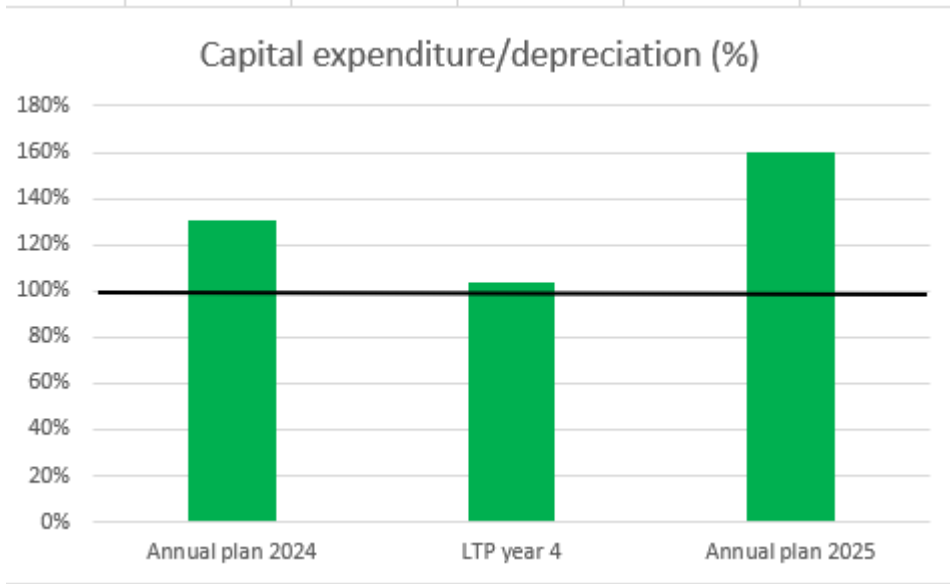
The following graph displays Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant or equipment) as a proportion of operating expenses (excluding losses on derivative financial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



[d] Essential services benchmark

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

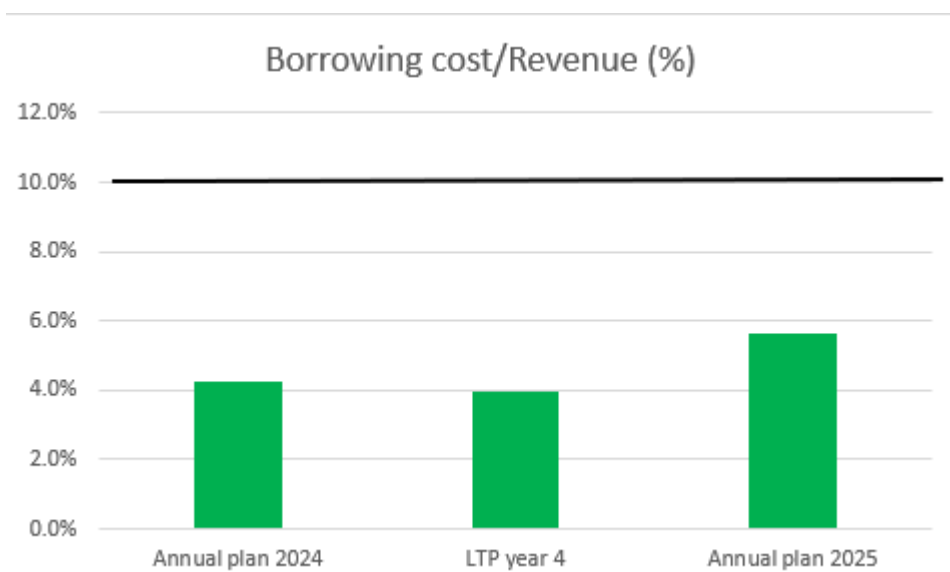
Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



[e] Debt servicing benchmark

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

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



8 Fees and charges

Errors and Omissions Excepted

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

Administration - Charge Out Rates	2023/2024 fee including GST	2024/2025 fee including GST
Management/CEO	\$220.00	\$250.00
Engineers	\$176.00	\$200.00
Engineering Assistants/ Officers	\$155.00	\$180.00
Planners	\$176.00	\$200.00
Planning Assistants/ Officers	\$144.00	\$170.00
Building Officers	\$176.00	\$200.00
Environmental Health Officers	\$176.00	\$200.00
Compliance Officer	\$176.00	\$200.00
Animal Control Officer	\$155.00	\$180.00
Administration/ Customer Service Officers	\$132.00	\$150.00
Maintenance Officer	\$67.00	\$80.00
Consultant Engineer/ Specialist	At Cost	At Cost

Fees and actual time hours are recoverable from applicants and exacerbators

Aerodrome	2023/2024 fee including GST	2024/2025 fee including GST
Aircraft weight (kg) MCTOW		
0 - 600	per landing \$7.50	\$8.50
601- 1,500	per landing \$13.00	\$15.00
1,501 - 2,500	per landing \$20.00	\$23.00
2,501 - 3,500	per landing \$29.00	\$33.00
3,501 - 4,500	per landing \$41.00	\$49.00
4,501 - 5,700	per landing \$57.00	\$65.00
Helicopters	per landing \$9.00	\$11.00
Annual fixed landing fee for not for profit clubs, per aircraft under 1500kg	per annum New Fee	\$180.00
Note:		
• Touch and go Practice Landings treated as One Landing		
• Discounts and flat fees available for bulk advanced payments by regular users and/or clubs		
• Rates for aircraft weights above 5700kg available on application and clearance to use facility		
Lights	per activation \$9.50	\$11.50
Account processing fee	per account processing \$10.50	\$11.50
Events		
Closure for events - runway only	per day or part thereof \$2,235.00	\$2,569.00
Closure for events - aerodrome excluding runway (i.e. laneways)	per day or part thereof \$3,352.00	\$3,852.00
Closure for events - aerodrome including runway	per day or part thereof \$5,586.00	\$6,419.00
Note:		
- Touch and Go Practice Landings treated as One Landing		
- Discounts and flat fees available for bulk advance payments by regular users and/or clubs		
- Rates for aircraft weights above 5700kg available on application and clearance to use facility		
- Closure of runway or aerodrome for events is subject to conditions, including access for emergencies		

Animal Control

2023/2024 fee including GST 2024/2025 fee including GST

		2023/2024 fee including GST	2024/2025 fee including GST
Dog Registration			
Pet		\$120.00	\$130.00
Desexed		\$90.00	\$97.00
Working		\$51.00	\$55.00
Late Registration	50% additional to applicable fee	\$180.00	50% additional
Gold Card Discount			
20% of cost of registration	Gold Card to be viewed at time of renewal or registration	20% of cost of registration	20% of cost of registration
Dog Impounding			
1st Offence		\$98.50	\$120.00
2nd Offence		\$196.00	\$240.00
3rd Offence		\$181.00	\$240.00
Sustenance	per day per dog	\$14.00	\$15.00
Stock Impounding			
Impounding fee	per head of stock	\$149.00	\$170.00
Sustenance	per day	cost recoverable	cost recoverable
Any additional costs associated with impoundment, ie trailer or transporter hire		cost recoverable	cost recoverable
After Office Hours			
Applicable Fee above Plus		staff hourly rate + mileage	staff hourly rate + mileage

Westland Recreation Centre Swimming Pool

2023/2024 fee including GST 2024/2025 fee including GST

		2023/2024 fee including GST	2024/2025 fee including GST
Casual Admission			
Pool			
Adult		\$6.80	\$7.50
Community Card Holder (CCH)/Student/Senior		\$4.50	\$5.00
Children (5-17 years)		\$4.50	\$5.00
Children under 5 years - free with a paying adult		free	free
Spectators		free	free
Aquacise class	Adult	\$8.00	\$9.00
	CCH/Student/Senior	\$6.30	\$7.00
Hydroslide			
Adult	unlimited rides during session	\$6.80	\$7.00
Community Card Holder/Student/Senior	unlimited rides during session	\$4.50	\$5.00
Children (5-17 years)	unlimited rides during session	\$4.50	\$5.00
Fitness			
Multi	Adult	\$32.50	\$35.00
	CCH/Student/Senior	\$27.00	\$30.00
Gym only	Adult	\$18.50	\$20.00
	CCH/Student/Senior	\$15.00	\$16.00
Group Fitness Class only	Adult	\$18.50	\$20.00
	CCH/Student/Senior	\$15.00	\$16.00
Casual Stadium Use			
Per person	per hour	\$3.00	\$3.50
Per person - concession card	20 sessions	\$47.00	\$50.00

Westland Recreation Centre Swimming Pool

2023/2024 fee
including GST

2024/2025 fee
including GST

Memberships

Pool (pools, spa and sauna but excluding hydrosides)

Adult	1 month	\$64.00	\$70.00
	3 months	\$175.00	\$190.00
	6 months	\$315.00	\$340.00
	12 months	\$593.00	\$620.00
	Pay as you go - per week*	\$14.00	\$16.00
Community Card Holder/Student/Senior	1 month	\$54.00	\$60.00
	3 months	\$146.00	\$160.00
	6 months	\$262.00	\$280.00
	12 months	\$494.00	\$520.00
	Pay as you go - per week*	\$11.50	\$13.00
Children	1 month	\$54.00	\$60.00
	3 months	\$146.00	\$160.00
	6 months	\$262.00	\$280.00
	12 months	\$494.00	\$520.00
	Pay as you go - per week*	\$11.50	\$13.00
Gym (access to the gym only)			
Adult	1 month	\$73.00	\$80.00
	3 months	\$197.00	\$210.00
	6 months	\$354.00	\$370.00
	12 months	\$667.00	\$690.00
	Pay as you go - per week *	\$16.00	\$18.00
Community Card Holder/Student/Senior	1 month	\$62.00	\$70.00
	3 months	\$168.00	\$180.00
	6 months	\$301.00	\$320.00
	12 months	\$569.00	\$600.00
	Pay as you go - per week *	\$13.00	\$15.00
Group Fitness (access to group fitness classes only, some exclusions apply eg Over 50's)			
Adult	1 month	\$72.20	\$80.00
	3 months	\$196.40	\$210.00
	6 months	\$353.00	\$370.00
	12 months	\$669.00	\$740.00
	Pay as you go - per week *	\$15.10	\$18.00
Community Card Holder/Student/Senior	1 month	\$61.40	\$70.00
	3 months	\$167.20	\$180.00
	6 months	\$300.80	\$320.00
	12 months	\$569.00	\$600.00
	Pay as you go - per week *	\$13.00	\$15.00
Double-choice of two options from pool, gym and group fitness.			
Adult	1 month	\$99.00	\$110.00
	3 months	\$269.00	\$290.00
	6 months	\$484.00	\$510.00
	12 months	\$914.00	\$950.00
	Pay as you go - per week *	\$21.00	\$23.00

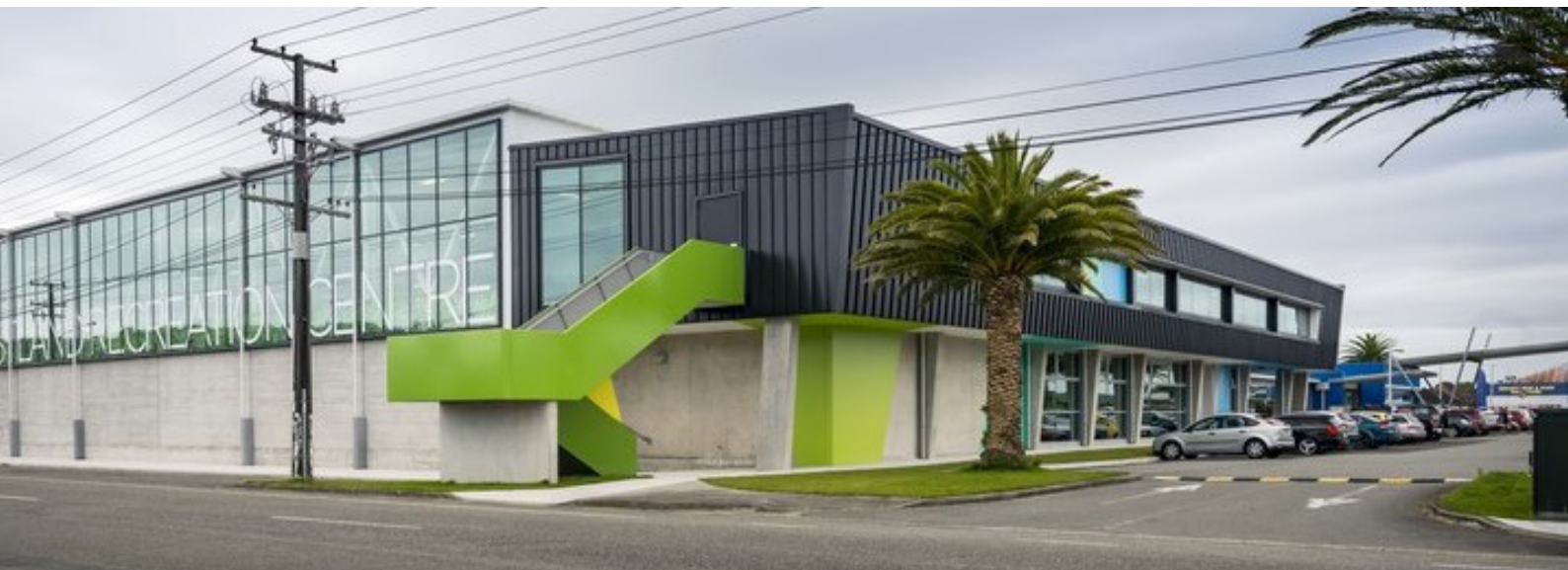
Westland Recreation Centre

2023/2024 fee
including GST

2024/2025 fee
including GST

Community Card Holder/Student/Senior	1 month	\$88.00	\$100.00
	3 months	\$240.00	\$260.00
	6 months	\$432.00	\$460.00
	12 months	\$815.00	\$850.00
	Pay as you go - per week *	\$19.00	\$22.00
Multi (pool, gym, group fitness classes (excludes hydroslide and aquacise classes))			
Adult	1 month	\$123.00	\$135.00
	3 months	\$334.50	\$360.00
	6 months	\$601.50	\$640.00
	12 months	\$1,136.00	\$1,200.00
	Pay as you go - per week *	\$26.00	\$28.00
Community Card Holder/Student/Senior	1 month	\$112.00	\$120.00
	3 months	\$306.00	\$330.00
	6 months	\$550.00	\$590.00
	12 months	\$1,038.00	\$1,100.00
	Pay as you go - per week *	\$24.00	\$26.00

* three month minimum membership applies



Concession Cards

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

Adult	10 swims	\$60.70	\$68.00
	20 swims	\$121.40	\$135.00
Community Card Holder/Student/Senior	10 swims	\$40.50	\$45.00
	20 swims	\$80.90	\$90.00
Children	10 swims	\$40.50	\$45.00
	20 swims	\$80.90	\$90.00

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

Multi (pool, gym, and fitness group)	Adult	\$289.00	\$330.00
	CCH/Student/Senior	\$241.00	\$270.00
Gym only	Adult	\$164.00	\$185.00
	CCH/Student/Senior	\$135.00	\$150.00
Group Fitness Class only	Adult	\$164.00	\$185.00
	CCH/Student/Senior	\$135.00	\$150.00
Aquacise classes	Adult	\$72.00	\$81.00
	CCH/Student/Senior	\$56.70	\$63.00

Swim School

Private lessons - child (20 minutes)	per person per lesson	\$26.00	\$26.00
Private lessons - child with disabilities (20 minutes)	per person per lesson	\$22.50	\$22.50
Private lessons - adult (30 minutes)	per person per lesson	\$34.00	\$35.00
Swim Fit - adult	per person per session	\$14.00	\$15.00
Groups (final price dependent on weeks in the term)	per ten lesson term	\$113.00	\$120.00
Squads (final price dependent on weeks in the term)	per ten lesson term	\$129.00	\$140.00
Diaper Dolphins	per ten lesson term	\$96.50	\$120.00
Holiday lessons	two week programme	\$124.00	\$140.00
	one week programme	\$73.00	\$80.00

Venue Hire

Pool			
Lap pool - per lane	per hour	\$14.00	\$16.00
Schools - lap pool, per lane, per hour plus \$3 per child			
Learners/combined pool	per hour	\$63.00	\$70.00
Whole facility (all pools and hydroslide)	per hour	\$243.00	\$270.00
Activity Room			
Club Room	per hour	\$33.00	\$35.00
Stadium	half court - per hour	\$32.00	\$35.00
	full court - per hour	\$61.00	\$70.00
Meeting room	per hour	New charge	\$30.00

Other Charges

Replacement card		\$17.00	\$20.00
Cancellation fee (for pay as you go memberships only - inside of the three month minimum term, cancellation is \$50 of minimum term payments remaining, whichever is less)		\$57.00	\$65.00
Group bookings and school rates available - enquire at pool			

Except for set fees, all fees listed are DEPOSITS only. The balance will be charged at the rates specified. Central government levies (BRANZ & MBIE) are payable in addition to these fees - these are calculated on the cost of the building work and are advised at the time of lodging your consent.

Charged to all consent applications

Building Consent Accreditation levy	per \$1,000 of building work (capped at \$3.5million)	\$3.09	\$3.20
Administration fee	Per consent - Residential	new charge	\$100.00
	Per consent - Commercial	new charge	\$180.00

Building Warrant of Fitness Fees

BWOF - receiving and checking on or before due date		\$444.00	\$300.00
BWOF with x1 system receiving and checking on or before due date		new charge	\$100.00
BWOF - receiving and checking after due date		\$884.00	\$600.00
BWOF Audits		at cost	at hourly rate
Consent extension request		\$273.00	\$120.00

Deposits Only (Costs to be charged based on actual time)

PIM (only)		\$356.00	\$380.00
CCC processing fee (applied to all consents with deposit based fees)		\$370.50	\$250.00
Schedule 1 exemption application		\$214.00	\$250.00

Deposits Only CCC fee included (Costs to be charged based on actual time)

Fire Installations (includes one inspection)		\$686.50	\$600.00 (additional inspections at hourly rate)
Minor building works (<\$5,000 and not listed elsewhere in this schedule)	deposit only	\$771.00	\$825.00
Minor plumbing & drainage (incl separation of services)	deposit only	\$684.00	\$732.00
Relocated buildings	deposit only	\$2,625.00	\$2,809.00
Marquees	deposit only	\$425.00	\$455.00

Residential - Deposits Only (Costs to be Charged based on Actual Time)

Garages/carports	deposit only	\$1,145.50	\$1,145.50
Minor Alterations	deposit only	\$1,486.50	\$1,486.50
Major Alterations	deposit only	\$2,520.00	\$2,520.00
Pre-fab/Relocate Buildings	deposit only	\$4,322.00	\$3,120.00
New Dwellings	deposit only	\$5,533.00	\$5,000.00
Multi-Unit Residential	deposit only	\$7,890.50	\$7,890.50
Demolition - large /commercial	deposit only	\$1,109.50	\$1,109.50

Building

2023/2024 fee
including GST

2024/2025 fee
including GST

Industrial/Commercial - Deposits Only (Costs to be Charged based on Actual Time)

Minor alterations	deposit only	\$1,622.00	\$1,865.50
Major Alterations	deposit only	\$7,602.50	\$8,743.00
Workshops	deposit only	\$2,600.50	\$2,991.00
Dairy sheds	deposit only	\$4,716.50	\$5,424.00
Shop/Office - single	deposit only	\$5,667.50	\$6,518.00
Shop/Office - complex	deposit only	\$8,488.00	\$9,761.50
Industrial/commercial multi-function complex	deposit only	\$13,676.00	\$15,727.50
Outbuildings/Farm Buildings	deposit only	\$1,145.50	\$1,317.50
Ancillary	deposit only	\$1,145.50	\$1,317.50

Communal residential

Community service/care	deposit only	\$8,488.00	\$7,091.00
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Communal non-residential

Assembly service/care	deposit only	\$8,488.00	\$7,091.00
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Other charges

Certificate of Public Use	For the 1st CPU	\$639 flat fee plus hourly rate	\$250 flat fee plus hourly rate
Compliance Schedule		\$639 flat fee plus hourly rate	\$250 flat fee plus hourly rate
Consultants/Peer Review		at cost	at cost
Comments on draft applications/pre application advice (note first HALF HOUR free then staff hourly rates)		staff hourly rates	staff hourly rates

Enforcement

Swimming pool re-inspection		staff hourly rate (refer charge-outs)	staff hourly rate (refer charge-outs)
Legal advice and consultants		\$564/hour (not more than)	at cost
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
Issuing a Section 124 Notice		New charge	\$375.00
Issuing Notice to Fix		New charge	\$375.00

Cemeteries

2023/2024 fee including GST

2024/2025 fee including GST

	2023/2024 fee including GST	2024/2025 fee including GST
Plot purchase		
Plot Purchase	\$507.30	\$550.00
Cremation Berm	\$204.00	\$220.00
Baby Plots	\$119.10	\$130.00
RSA Plots	No Charge	No Charge
Paupers' Plots	No Charge	No Charge
Maintenance in perpetuity		
Single Plot	\$760.70	\$850.00
Cremation Berm	\$204.00	\$220.00
Baby Plots	\$152.80	\$160.00
RSA Plots	No Charge	No Charge
Paupers' Plots	No Charge	No Charge
Interment		
12 years and over	\$423.00	\$450.00
Under 12 Years	\$169.50	\$180.00
Stillborn	\$85.40	\$90.00
Ashes	\$169.50	\$180.00
Disinterment	\$541.70	\$600.00
Re-interment	\$541.70	\$600.00
Disinterment Ashes	\$215.80	\$230.00
Re-interment Ashes	\$215.80	\$230.00
Extra Depth (over 6ft)	\$169.50	\$180.00
Weekend & Public Holidays	additional charge \$304.70	\$320.00
Lowering Device	\$60.70	\$65.00
Memorial Permit	\$43.90	\$45.00

Health

2023/2024 fee including GST

2024/2025 fee including GST

	2023/2024 fee including GST	2024/2025 fee including GST
Food Licensing		
Initial Registrations and Renewals for Food Control Plans	\$139.00	\$150.00
Initial Registrations and Renewals for National Programmes	\$139.00	\$150.00
All further work (including verification, audits, investigation enforcement and administration)	hourly rate per appropriate Council officer	hourly rate per appropriate Council officer
No Kitchen facilities	\$354.50	\$400.00
Hairdressers	\$198.00	\$220.00
Camping/Offensive Trades	\$669.00	\$750.00
Mortuaries	\$139.00	\$150.00

Libraries

2023/2024 fee
including GST

2024/2025 fee
including GST

		2023/2024 fee including GST	2024/2025 fee including GST
Loan			
New Fiction	per book per two weeks	N/A	N/A
Hot Picks Collection (selected new adult fiction and non-fiction)	per book per two weeks	\$3.00	\$3.20
Rental Fiction	per book	\$1.10	\$1.20
Non-Fiction	per book	No charge	No charge
All children's materials	per book	No charge	No charge
Large Print	per book	\$1.10	\$1.20
Large print subscription	per year	\$13.00	\$14.00
Talking Books/audios *	per unit	\$2.10	\$2.20
* no charge for children's & for people with disabilities			
DVDs (Adults)	per unit per week	\$3.20	\$3.50
DVDs (Junior)	per unit per week	\$1.10	\$1.20
Magazines	per unit per week	\$0.60	\$0.70
Fines			
Adult	per day (max \$10 per item)	\$0.30	\$0.40
Young adult and children's cards		N/A	N/A
Other			
Book Reserve Fee	per book	\$1.10	\$1.20
Non Resident Subscription	Twelve months	\$65.00	\$70.00
	Six months	\$35.00	\$40.00
	Three months	\$20.00	\$23.00
Visitor Membership	per month	\$20.00	\$23.00
Replacement Library Card	each	\$5.30	\$6.00
Interloan from National Library of New Zealand and Interloan partnership libraries	per book	\$7.00	\$8.00
Interloan with libraries without agreement	per book plus any other charges above standard charges	\$23.00	\$25.00
Damaged Book Charges - Adult	per book	at cost	at cost
Photocopying			
Normal A4 - black and white	per single sided sheet	\$0.20	\$0.30
Normal A3 - black and white	per single sided sheet	\$0.40	\$0.50
Normal A4 - colour	per single sided sheet	\$2.00	\$2.20
Normal A3 - colour	per single sided sheet	\$4.00	\$4.40
Aotearoa People's Network Printing			
Normal A4 - black and white	per single sided sheet	\$0.20	\$0.30
Normal A4 - black and white	per double sided sheet	\$0.40	\$0.50
Normal A4 - colour	per single sided sheet	\$2.00	\$2.00
Normal A4 - colour	per double sided sheet	\$4.00	\$4.40

Noise Control

		2023/2024 fee including GST	2024/2025 fee including GST
Noise control - call out		\$261.00	\$300.00
Seizure of equipment		\$261.00	\$300.00

Official Information

		2023/2024 fee including GST	2024/2025 fee including GST
Property file queries	per hour	\$140.00	\$160.00
Property file requests	per file	\$30.50	\$35.00
LIMs		\$503.00	\$580.00
LGOIMA			\$38.00 per half-hour for time in excess of the first hour
Photocopying			\$0.20 each page after the first 20 pages
Other costs		Misc charges may be incurred to recover costs involved. Such charges may include: <ul style="list-style-type: none"> Provision of information on USB device Retrieval of information off-site Reproducing a film video or audio recording Provision of maps, plans etc larger than foolscap size 	

Other Regulation

		2023/2024 fee including GST	2024/2025 fee including GST
Advertising Signs Fees		\$124.00	\$140.00
Trading in Public Places Licence		\$224.00	\$250.00
Abandoned Vehicles			
Towage		\$737.50 + Cost	\$850.00 + Cost
Inspection & Administration	per hour	staff hourly rate + mileage	staff hourly rate + mileage
Storage of Vehicle	per day	\$16.50	\$19.00
Amusement Devices			
One Device		\$10.00	\$10.00
Each Additional Device		\$2.00	\$2.00
Each Device for a further period of 7 days		\$1.00	\$1.00
Other Enforcement			
Legal advice and Consultants		\$433/hour (not more than)	At cost

Parking

		2023/2024 fee including GST	2024/2025 fee including GST
Private carpark rental	per quarter (13 weeks)	\$233.00	\$260.00
Moana boat trailer park	per 24 hours	\$11.00	\$12.00
	annual concession	\$160.50	\$180.00

Planning

2023/2024 fee
including GST

2024/2025 fee
including GST

All fees listed are Deposits. Balance of charges will be charged at the rates specified.

Subdivisions

Boundary Adjustments	deposit only	\$766.00	\$880.00
Non-notified (2 - 5 lots)	deposit only	\$1,297.00	\$1,450.00
Non-notified (6 - 10 lots)	deposit only	\$2,479.00	\$2,800.00
Non-notified (11+ lots)	deposit only	\$3,366.00	\$3,800.00
s224- with one inspection	deposit only	\$497.00	\$570.00
s226 certificate	deposit only	\$971.00	\$1,100.00
Other certificates (e.g. s223)	deposit only	\$281.00	\$320.00
Esplanade reserve reduction/waiver	deposit only	\$901.00	\$1,000.00
Reapproval lapsed consent	deposit only	\$971.00	\$1,100.00
ROW/Easement amendments	deposit only	\$684.00	\$780.00

Land Use Consents

Hazardous substances	deposit only	\$1,080.00	\$1,200.00
Signs	deposit only	\$971.00	\$1,100.00
Relocated buildings	deposit only	\$766.00	\$850.00
Bulk & locn/recession plane/setback	deposit only	\$823.00	\$900.00
Heritage	deposit only	\$766.00	\$850.00
Non-rural/residential activities	deposit only	\$1,622.00	\$1,800.00
Utilities	deposit only	\$971.00	\$1,100.00
Vegetation clearance	deposit only	\$901.00	\$1,000.00
Sub-sized lots	deposit only	\$1,513.00	\$1,700.00

Notified Land Use and Subdivision Consent

Limited Notified Application*		\$5,000.00	\$5,500.00
Publicly Notified Application*		\$7,500.00	\$8,250.00

Other

Designation/Heritage Order	deposit only	\$4,904.00	\$5,500.00
Alteration of designation	deposit only	\$1,967.00	\$2,200.00
Certificate of compliance	deposit only	\$497.00	\$570.00
s357 objection	deposit only	\$745.00	\$850.00
Consent variation - non-notified	deposit only	\$675.00	\$750.00
Consent variation - notified	deposit only	\$1,286.00	\$2,572.00
Permitted boundary activity (s87BA)	deposit only	\$497.00	\$550.00
Deemed permitted activity (s87BB)	deposit only	\$778.00	\$850.00
Outline Plan	deposit only	\$497.00	\$570.00
Comments on Draft Applications/Pre application advice (note first HALF HOUR free then staff hourly rates)		staff hourly rates	staff hourly rates
Consultants/Peer Review		\$226/hour (not more than)	\$260/hour (not more than)
Legal advice		\$452/hour (not more than)	\$520/hour (not more than)
Hearings - Commissioner		\$431/hour (not more than)	\$480/hour (not more than)
- Facilities		\$239/hour (not more than)	\$250/hour (not more than)

Monitoring Levy	flat fee paid upon granting of land-use consent	\$168.00	\$200.00
Resource Consent Monitoring of Conditions		staff hourly rates	staff hourly rates

Retirement Housing

2023/2024 fee including GST

2024/2025 fee including GST

One bedroom units			
Rental - Greymouth	per week	\$140.50	\$155.00
Rental - Blaketown	per week	\$123.50	\$145.00
Rental - Dobson & Runanga	per week	\$123.50	\$135.00
Additional charge for couple in one bedroom unit	per week	\$35.00	\$40.00
Two bedroom units			
Greymouth	per week	\$213.00	\$230.00

Roading

2023/2024 fee including GST

2024/2025 fee including GST

Utilities Connection - On Council Road		\$168.00	\$190.00
Utilities Connection - On Waka Kotahi NZ Transport Agency Road (includes NZTA fees)		\$727.00	\$830.00
Road Works Consent / Corridor Access Request (CAR)		\$0.00	\$195.00
- Additional inspection fee		staff hourly charge out rates	staff hourly charge out rates
Temporary use of a legal road	Per square metre		Contact Council
Road, footpath and roading asset damage - Cost of repairs and staff time			Contact Council

Sewerage

2023/2024 fee including GST

2024/2025 fee including GST

Financial Contributions			
Moana	per lot	\$6,398.00	\$7,350.00
South Beach/Paroa	per lot	\$15,321.00	\$17,600.00
Karoro	per lot	\$3,680.00	\$4,220.00
Other contributions to proposed 'as required' works may be set through separate consultative procedures			
Trade Waste Charges			
All Greymouth wastewater treatment plants	per cubic metre	\$0.85	\$1.00
Blackball treatment plant	per cubic metre	\$0.85	\$1.00
Karoro treatment plant	per cubic metre	\$0.85	\$1.00
Runanga treatment plant	per cubic metre	\$0.85	\$1.00

Solid Waste (Refuse & Recycling)

2023/2024 fee
including GST

2024/2025 fee
including GST

McLeans Pit Landfill

		2023/2024 fee including GST	2024/2025 fee including GST
Refuse			
Commercial Refuse*	per tonne	\$441.00	\$525.00
Mixed Domestic Waste*	per tonne	\$441.00	\$525.00
Hardfill/Soil*	per tonne	\$441.00	\$525.00
TVs and ewaste*	per tonne	\$441.00	\$525.00
Refuse Bag with Council issued tie	per bag	Free	Free
Refuse Bag without Council issued tie*	per bag	\$6.30	\$7.00
Green Waste - Domestic & Commercial	per tonne	\$184.00	\$210.00
* minimum charge per weighbridge entrance (trip over weighbridge)		\$16.40	\$18.00

Tyres

Car, Motorbike	per tyre	\$10.60	\$12.00
4WD	per tyre	\$10.60	\$12.00
Truck	per tyre	\$19.00	\$20.00
Tractor	per tyre	\$19.70	\$25.00
Specialist Industrial	per tyre	\$43.70	\$50.00

Other

Unprepared Car Bodies	per car	\$83.20	\$95.00
Paint/Solvents	per litre	\$4.10	\$4.80
Asbestos Disposal	per load	\$250.00	\$300.00

McLeans Recycling Centre

Recyclables			
Commercial Recycling	per tonne	\$141.00	\$160.00
Recyclable Plastics		Free	Free
Recyclable Paper		Free	Free
Recyclable Cardboard		Free	Free
Recyclable Aluminium Cans		Free	Free
Recyclable Tin Cans		Free	Free
Recyclable Glass		Free	Free
Recyclable Light Scrap Metal		Free	Free
Recyclable Heavy Scrap Metal		Free	Free
Recyclable Whiteware		Free	Free
Empty LPG Bottles		Free	Free
Prepared Car Bodies		Free	Free

Solid Waste (Refuse & Recycling)

2023/2024 fee including GST

2024/2025 fee including GST

Resource Centres (Moana/Blackball/Nelson Creek)

		2023/2024 fee including GST	2024/2025 fee including GST
Refuse Bag with Council issued tie	per bag	Free	Free
Refuse Bag without Council issued tie	per bag	\$6.30	\$7.00
Car Boot	per load	\$39.10	\$45.00
Station wagon	per load	\$59.10	\$68.00
Utility Vehicle/Van	per load	\$59.10	\$68.00
Single axle trailer	per load	\$77.80	\$89.50
Tandem Trailer	per load	\$127.30	\$146.40
Truck under 5m ³ , uncompacted general waste	per load	\$278.80	\$320.70

Green waste at Resource Centres

Garden matter, leaves, branches, weeds, unsprayed lawn clippings (no fibrous plants or limbs/stumps above 100mm)

		2023/2024 fee including GST	2024/2025 fee including GST
Car Boot	per load	\$18.40	\$20.60
Small trailer (single axle)	per load	\$23.90	\$26.80
Large trailer (tandem trailer)	per load	\$31.80	\$35.70
Small truck 1.5m ³ max	per load	\$55.20	\$62.00
Large Truck	per load	\$184.00	\$210.00
Truck under 5m ³ , compacted general waste or dense material such as building waste. "	per load	\$441.20	\$507.40

Other (pro rataed per calendar month to the next 1st of July)

		2023/2024 fee including GST	2024/2025 fee including GST
Replacement yellow bin		\$63.25	\$70.00
Replacement red bin		\$51.75	\$60.00
Replacement blue bin		\$17.25	\$20.00
Bins to new dwelling		\$132.25	\$150.00
Collection service to new dwelling		\$360.25	\$400.00

McLeans Construction & Demolition Centre

		2023/2024 fee including GST	2024/2025 fee including GST
Commerical and Domestic*	per tonne		\$210.00

*Operations to commence during the 2024/25 year. This fee is not applicable for use at McLeans Pit Landfill.

Water

2023/2024 fee including GST

2024/2025 fee including GST

		2023/2024 fee including GST	2024/2025 fee including GST
Financial Contributions			
South Beach/Paroa	per lot	\$5,263.00	\$6,000.00
Karoro	per lot	\$1,687.00	\$1,950.00

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

Utilities connection consents - Refer to roading fees and charges

Property

2023/2024 fee including GST

2024/2025 fee including GST

		2023/2024 fee including GST	2024/2025 fee including GST
Signing Documents Under Seal			
Registerable Memorandum of Transfer of Lease		\$184.00	\$200.00
Registerable Memorandum of Variation of Lease		\$160.00	\$180.00
Registerable Memorandum of Lease		\$160.00	\$180.00
Registerable Deed of Lease		\$160.00	\$180.00
Registerable Variation of Deed of Lease		\$160.00	\$180.00

Port Fees and Charges

FISHING/RECREATIONAL/CHARTER: ACCESS FEES (all vessels) 2024/2025

Vessel LOA (m)	per entry
<15	\$63.00
15 - 20	\$105.00
>20	\$157.00
Cargo	\$440.00

VESSEL: BERTHAGE (at Council berth) 2024/2025

Per Day	per m (LOA)	\$2.80
Monthly Berthage Charge (minimum 3 month contract charged per calendar month)	per m (LOA)	\$24.50

CARGO & PASSENGER 2024/2025

BERTHAGE	unit	
Ships, Tugs, Barges Berthage - per day	/ gross registered tonne	\$0.50
Ships, Tugs, Barges Berthage - per day	minimum	\$472.10
Mooring (Line Services)	/ staff hour	\$104.90
WHARFAGE AND OTHER	unit	
Timber	max of m3 or tonne	\$16.20
Logs	max of m3 or tonne	\$8.40
Coal Wharfage	/ tonne	\$10.00
Coal Stockpile and Resource Management	/ tonne shipped	\$2.60
Gravel, Aggregate, Rock	/ tonne	\$7.30
Fertiliser	/ tonne	\$9.40
Motor Vehicles	each	\$161.70
Containers - Loaded (TEU = Twenty Foot Length Equivalent Unit)	/ TEU	\$524.70
Containers - Empty	/ TEU	\$419.70
Pallets Returned Empty	/ m3	\$11.60
All Other Cargo	max of m3 or tonne	\$11.60
Cargo Brought in for Shipping and Leaving Port Other than by Ship/ Barge	max of m3 or tonne	50% of wharfage, stockpile & resource management charges
Cargo Wharf Crane Hire -	/ hour / crane	\$576.60
Cargo Wharf Crane Hire - Minimum Charge	minimum	\$146.90
LONG TERM STORAGE OF CARGO	unit	
Richmond Quay Stockpile Area 1st 6 weeks per shipment	max of m3 or tonne / month	free
Richmond Quay Stockpile Area Next 1-3 months	max of m3 or tonne / month	\$0.50
Richmond Quay Stockpile Area Next 4-6 months	max of m3 or tonne / month	\$1.20
Richmond Quay Stockpile Area Over 6 months After Free Period	max of m3 or tonne / month	\$1.40
Cargo Shed : less than 100 m2	/ m2 / month	\$21.00
Cargo Shed : 100 m2 or more	/ m2 / month	\$16.80
Rental of Port Operational Land Occupied by Containers, Storage etc	/ m2 / year	\$42.00

SLIPWAY 2024/2025

Haulage (up / down)		\$820.90
Haulage One Way		\$556.90
Surcharge per Gross Tonnage	per tonne	\$3.70
Surcharge Non Business Day Haulage	per hour per employee	\$116.60
Cradle Charge - covered -	per day	\$206.70
Cradle Charge - uncovered -	per day	\$135.00
Electricity Three Phase	per day	\$21.20
Electricity Single Phase	per day	\$10.60
Clean Up Charge*	per hour per employee	\$71.00
* At discretion of port staff, dependant on cleanliness of site upon departure		
Long Term Hard Stand When Vessel is Removed from Cradle	/ week	\$81.40



Māori contribution to decision-making processes in the Grey District

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

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



Council contacts



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Instagram:	@greymouth_nz

Banker



Westpac

Auditor



Ernst & Young New Zealand, Christchurch
on behalf of the Office of the Auditor General, Wellington

Solicitor



Hannan & Seddon, Greymouth
(division of Corcoran French)
