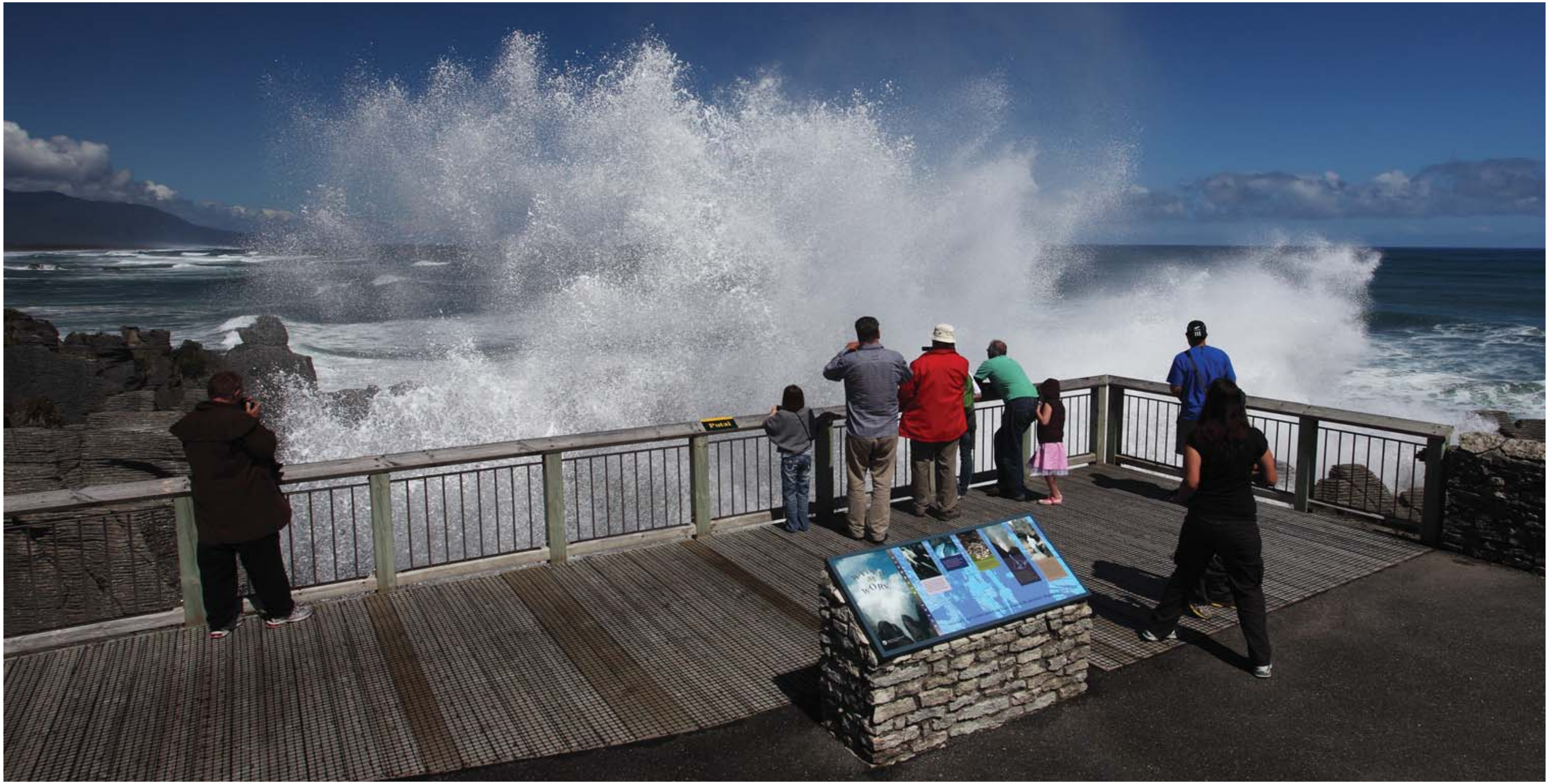
Volume II

Part 5: Policies



Statement of Accounting Policies

Statement of Responsibility & Cautionary Note

The Long Term Plan was authorised by Council on 30 June 2015.

The purpose of this Long Term Plan is to consult with the community on the planned activities and expenditure of Council over the next 10 years. The use of this information for other purposes other than for which it was prepared may not be appropriate.

Council is responsible for the prospective financial statements presented, including the appropriateness of the underlying assumptions and related disclosures. Actual financial results achieved for the period covered may vary from the information presented, and the variations may be material.

The prospective financial statements comply with Tier 1 PBE Accounting Standards (including PBE FRS 42 – Prospective Financial Statements and PBE FRS 46 – First Time Adoption of PBE Standards by Entities Previously Applying NZ IFRSs). The prospective financial statements have been prepared using the best information available at the time they were prepared.

Reporting Entity

The Buller District Council is a territorial local authority governed by the Local Government Act 2002.

The financial prospectives do not include the consolidated prospectives of Council Controlled Organisations, except for Westport Airport Authority which is a joint venture.

The primary objective of Buller District Council is to provide goods and services for the community or social benefit, rather than making a financial return. Accordingly, Buller District Council has designated itself and the group as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

Basis of Preparation

Statement of Compliance

The prospective financial statements of Buller District Council have been prepared in accordance with the requirements of the Local Government Act 2002: sections 95, 100, 101, 111 and Part 1 of Schedule 10 which includes the requirement to comply with Generally Accepted Accounting Practice in New Zealand (NZ GAAP).

These prospective financial statements are the second set of prospective financial statements prepared under Public Benefit Entity Accounting Standards. The Council is a Public Benefit Entity (PBE) and has elected to report as a Tier 1 Public Sector PBE and required to apply Tier 1 PBE Accounting Standards with effect from 1 July 2014.

These prospective financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities. The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements.

Measurement Base

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

Functional And Presentation Currency

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ($1,000) unless stated. The functional currency of Buller District Council is New Zealand dollars.

Changes in Accounting Policies

As a result of applying the new accounting standards, there have been no significant changes in the Council's accounting policies.

Standards, Amendments and Interpretations issued that are not yet effective and have not been early adopted

There are no standards, amendments and interpretations issued that are not yet effective and have not been early adopted

PBE's are subject to a Tier structure which determines the level of disclosure requirements. Council is classified as a Tier 1 entity by virtue that it is medium sized (expenses are between $2 million and $30 million) and is not publicly accountable. The power to levy rates does not make an entity publicly accountable, however if Council issued financial instruments it would be publicly accountable and would be classified as Tier 1. Being classified as Tier 2 entitles Council to apply the new Public Benefit Entity Accounting Standards Framework but with reduced disclosure requirements. These reduced disclosure requirements have been applied where applicable.

Subsidiaries

Subsidiaries are those entities where Buller District Council has the capacity to control their financing and operating policies so as to obtain benefits from the activities of the entity. This power exists where Buller District Council controls the majority voting power of the governing body or where such policies have been irreversibly predetermined by Buller District Council.

The subsidiaries of Buller District Council are Buller Holdings Limited, WestReef Services Limited, Westport Harbour Limited, Buller Recreation Limited and Buller Health Trust.

Buller District Council measures the cost of a business combination as the aggregate of the fair values at the date of exchange, of assets given, liabilities incurred or assumed, in exchange for control of the subsidiary plus any costs attributable to the business combination.

Any excess of the cost of the business combination over Buller District Council's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities, is recognised as goodwill. If Buller District Council's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities exceeds the cost of the business combination, the difference will be recognised immediately in the surplus or deficit.

The purchase method of consolidation has been used to prepare the consolidated financial statements, which involves adding together like items of assets, liabilities, equity, income and expenses on a line by line basis. All significant intragroup balances, transactions, income and expenses are eliminated on consolidation.

Buller District Council's investment in its subsidiaries is carried at cost in the Buller District Council's own "parent entity" financial statements.

The planned financial statements only include prospectives for the parent entity (Buller District Council).

Associates

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

Buller District Council accounts for an investment in an associate using the equity method. The investment in an associate is initially recognised at cost and the carrying amount is increased or decreased to recognise the share of the surplus or deficit of the associate.

The Council has two associates, Tourism West Coast and Denniston Heritage Trust. There is no equity investment and therefore no forecast results are equity accounted for in these prospective financial statements.

Joint Ventures

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control.

Buller District Council has a 50/50 joint venture interest in the Westport Airport Authority with Ministry of Transport.

Buller District Council recognises in its prospective financial statements the assets it controls, the liability and expenses it incurs, and the share of income that it earns from the joint venture.

Revenue

Revenue is measured at the fair value of consideration received. Revenue from the rendering of services is recognised by the reference to the stage of completion of the transaction at balance date based on the actual service provided as a percentage of the total services to be provided.

Rates Revenue

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

Other Revenue

Buller District Council receives Government Grants from the New Zealand Transport Authority, which subsidises part of Buller District Council's costs in maintaining the local roading infrastructure. Grants are received from the Ministry of Health for eligible sewerage and water schemes. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure are fulfilled.

Sales of goods are recognised when a product is sold to a customer. Sales are usually in cash. The recorded revenue is the gross amount of the sale.

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

Rental income is recognised on a straight line basis.

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive the payment has been established.

Borrowing Costs

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

Grant Expenditure

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

Discretionary grants are those grants that Buller District Council has no obligation to award and are recognised as expenditure when a successful applicant has been notified of the Buller District Council's decision.

Income Tax

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

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantively enacted by balance date.

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

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

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

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

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

Current tax and deferred tax is shown against the surplus or deficit for the period, except when it relates to items charged or credited directly to equity, in which case the tax is dealt with in equity.

Leases

Finance Leases

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

At the commencement of the lease term, Buller District Council recognises finance leases as assets and liabilities in the Prospective Statement of Financial Position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether Buller District Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the lease term or useful life, whichever is the shortest.

Operating Leases

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

Cash & Cash Equivalents

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

Bank overdrafts are shown as current liabilities in the Statement of Financial Position.

Trade & Other Receivables

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

Loans, including loans to community organisations made by Buller District Council at nil, or below market interest rates, are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset / investment. They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and the present value of the expected future cash flows of the loan is recognised in the surplus or deficit.

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

Inventories

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost and current replacement cost.

Inventories held for use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the FIFO method.

The write down from cost to current replacement cost or net realisable value is recognised in the ~~prospective~~ surplus or deficit.

Non Current Assets Held for Sale

Non current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through the sale transaction rather than through continuing use. Non current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for writedowns of non current assets held for sale are recognised in the prospective surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have previously been recognised.

Non current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

Financial Assets

Buller District Council classifies its financial assets into the following four categories:

- Financial assets at fair value through surplus or deficit;
- Held-to-maturity investments;
- Loans and receivables; and
- Fair value through other comprehensive revenue and expense.

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

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

Purchases and sales of investments are recognised on trade date, the date on which Buller District Council commits to purchase or sell the asset. Financial assets are de recognised when the rights to receive cash flows from the financial assets have expired or have been transferred, Buller District Council having transferred substantially all the risks and rewards of ownership.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

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

Financial Assets at Fair Value through Surplus or Deficit

This category has two sub-categories:

- Financial assets held for trading
- Those designated at fair value through surplus or deficit at inception.

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management.

Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the prospective surplus or deficit.

Currently Buller District Council recognises derivative financial instruments in this category.

Held to Maturity Investments

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

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

Currently Buller District Council does not hold any financial assets in this category.

Loans and Receivables

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

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or de recognised are recognised in the prospective surplus or deficit. Loans and receivables are classified as “trade and receivables” and short and long term investments in the Prospective Statement of Financial Position.

Investments in this category include loans to subsidiaries and other companies and term deposits.

Fair Value Through Other Comprehensive Revenue and Expense

Financial assets at fair value through other prospective comprehensive revenue and expense are those that are designated into this category at initial recognition or are not classified in any of the other categories above.

This category encompasses:

- Investments that Buller District Council intends to hold long-term but which may be realised before maturity.
- Shareholdings that Buller District Council holds for strategic purposes. Buller District Council's investments in its subsidiary and associate companies are not included in this category as they are held at cost whereas this category is to be measured at fair value.

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

Gains and losses are recognised directly in other comprehensive revenue and expenses except for impairment losses, which are recognised in the prospective surplus or deficit.

Investments in this category include shares in other companies.

Impairment of Financial Assets

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

Any cumulative losses previously recognised in equity will be removed from equity and shown in the surplus or deficit.

Derivative Financial Instruments

Buller District Council uses derivative financial instruments to hedge exposure to interest rate risks arising from financing activities. In accordance with its treasury policy, Buller District Council does not hold or issue derivative financial instruments for trading purposes. However derivatives that do not qualify for hedge accounting are accounted for as trading instruments.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date.

The gain or loss on re-measurement to fair value is recognised immediately in prospective surplus or deficit. However, where derivatives qualify for hedge accounting, recognition of any resultant gain or loss depends on the nature of the item being hedged.

The fair value of interest rate swaps is the estimated amount that Council would receive or pay to terminate the swap at the balance sheet date, taking into account current interest rates and the current creditworthiness of the swap counterparties. The fair value of forward contracts is their quoted market price at the balance sheet date, being the present value of the quoted forward price.

Buller District Council has not adopted hedge accounting to account for its derivative financial instruments.

Property, Plant and Equipment

Property, plant and equipment consist of:

Council Assets – These include land, buildings, plant and machinery, motor vehicles, office equipment, library books and the Airport runway.

Infrastructure Assets – These include roads, footpaths, traffic facilities, street lights, bridges, culverts, water reticulation, storm water reticulation, sewerage reticulation and landfill.

Harbour Assets – These include land, buildings, wharves, plant and machinery, office equipment, motor vehicles and harbour vessels.

WestReef Assets – These include leasehold improvements, plant and equipment, office equipment, office furniture, fittings and computer equipment.

Buller Health Trust Assets – These include plant and equipment and furniture and fittings.

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

Additions

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

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

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

Disposals

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

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 Buller District 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:

Council Assets	Depreciation Rate (%)	Useful Life (Years)
Motor vehicles	15%	7
Office Equipment	10% to 50%	2 - 5
Plant and machinery	3.33% to 15%	7 - 30
Buildings	1% to 10%	10 - 100
Library Books	10%	10
Airport runway:		
Basecourse	1.3%	75
Seal	5%	20

Harbour Assets	Depreciation Rate (%)	Useful Life (Years)
Wharves	1.67%	60
Buildings	2.5%	40
Plant and Machinery	3.3% to 10%	10 - 30
Office Equipment	20% to 33.5%	3 - 5
Motor Vehicles	10% to 20%	5 - 10
Harbour Vessels	5% to 6.7%	15 - 20

WestReef Services Limited Assets	Depreciation Rate (%)	Useful Life (Years)
Leasehold Improvements	6.5% to 15%	6.7 - 15
Plant and Equipment	5.5% to 40%	2.5 – 18
Vehicles	8% to 29%	3 - 12
Office Equipment	8% to 40%	2.5 - 12.5
Office Furniture and Fittings	8% to 24%	4 - 12.5
Computer Equipment	18% to 36%	3 - 5.5

Buller Health Trust Assets	Depreciation Rate (%)	Useful Life (Years)
Plant and Equipment	7% to 50%	2 - 10
Furniture and Fittings	7% to 13.5%	7.4 – 14.3
Furniture and Fittings	16.2% to 48%	2.1 - 6.2

Infrastructure Assets	Depreciation Rate (%)	Useful Life (Years)
Roads:		
Formation	Not Depreciated	
Basecourse- unsealed roads	Not Depreciated	
Basecourse – sealed roads	1% to 2%	50 - 100
Seal	4% to 12.5%	8 - 25
Footpaths:		
Basecourse	Not Depreciated	
Pavement	1.25% to 10%	10 - 80
Traffic facilities	5% to 10%	10 - 20
Street lights	3.33%	30
Bridges	2% to 6.67%	50 - 100
Culverts	1.11% to 1.25%	80 - 90
Water Reticulation:		
Drains	Not depreciated	
Kerb and Channelling	1.25%	80
Pipes	1.10% to 4.10%	25 - 100
Valves, hydrants	1.67%	60
Intake structures	1.11% to 2%	50 - 90
Reservoirs	1.25%	80
Resource Consents	2.85%	35
Pump stations	2% to 6.67%	15 - 50
Treatment Equipment	2% to 6.67%	15 – 50
Tunnels	0.7% to 4%	25 - 150
Stormwater Reticulation:		
Pipes	1% to 1.54%	65 - 100
Sewerage Reticulation:		
Pipes	1% to 1.42%	70 - 100
Treatment Plants	1.11% to 6.67%	15 - 90
Pump Stations	1.11% to 6.67%	15 - 90
Manholes	1.11%	90

Capital work in progress is not depreciated. The total cost of the project is transferred to Property Plant and Equipment on its completion and then depreciated.

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

Revaluation

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

Council Land - The Airport land was revalued to fair value as determined by market based evidence by an independent valuer. The most recent valuation was performed by Quotable Value with an effective date as at 30 June 2005. Council land is recognised at deemed cost.

Harbour Land - The Harbour land was revalued to fair value as determined by market based evidence by an independent valuer. The most recent valuation was performed by Quotable Value with an effective date as at 30 June 2005. Harbour land is recognised at deemed cost.

Infrastructural Assets – The infrastructural assets are valued on a two yearly valuation cycle at fair value determined on a depreciated replacement cost basis by an independent valuer. At balance date Buller District Council assesses the carrying values of its infrastructural assets to ensure that they do not differ materially from the assets fair value. The most recent valuation was performed by GHD Limited and the valuation is effective as at 30 June 2014. All infrastructural asset classes carried at valuation were valued. The total value of infrastructural assets valued by GHD Limited on 30 June 2014 was $253,270,000.

Accounting for Revaluation

Buller District Council accounts for revaluations of property, plant and equipment on a class of assets basis.

The results of revaluing are credited or debited to an asset revaluation reserve. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the prospective surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the prospective surplus or deficit, will be recognised first in the prospective surplus or deficit up to the amount previously expensed, and then credited to the revaluation reserve.

Intangible Assets

Goodwill

Goodwill is initially measured at its cost, being the excess of the cost of the acquisition over Buller District Council's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities. Goodwill on acquisition of subsidiaries is included in intangible assets by applying the purchase method.

Goodwill arising in business combinations is not amortised. Instead, goodwill is tested for impairment annually. After initial recognition, Buller District Council measures goodwill at cost less any accumulated impairment losses. An impairment loss recognised for goodwill will not be reversed in any subsequent period.

Goodwill is allocated to cash generating units for the purpose of impairment testing. The allocation is made to those cash generating units or groups of cash generating units that are expected to benefit from the business combination, in which the goodwill arose.

Investment Property

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

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

After initial recognition, Buller District Council measures all investment property at fair value as determined annually by an independent valuer. The most recent valuation of investment property was carried out by Quotable Valuations with an effective date as at 30 June 2014.

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

Impairment of Non Financial Assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment.

Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the assets 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 an asset are not primarily dependent on the assets ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits of service potential.

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

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

For assets not carried at a revalued amount, the total impairment loss is recognised in the prospective surplus or 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 was previously recognised in the prospective surplus or deficit, a reversal of the impairment loss is also recognised in the prospective surplus or deficit.

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

Employee Entitlements

Short Term Benefits

Employee benefits that Buller District 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.

Buller District Council recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that Buller District Council anticipates it will be used by staff to cover future absences.

Buller District Council recognises a liability and expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Long Term Benefits

- Long Service Leave and Retirement Leave

Entitlement that are payable beyond 12 months, such as long service leave and retirement gratuities, 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 and the likelihood that staff will reach the point of entitlement : and
- The present value of the estimated future cashflows. A discount rate of 5.7%, and a 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

Superannuation Schemes

- Defined Contributions Schemes

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

Provisions

Buller District 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.

Borrowings

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

Equity

Equity is the communities interest in Buller District Council and is measured as the difference between total assets and total liabilities. Equity is desegregated and classified into a number of reserves.

The components of equity are:

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

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Cost Allocation

Buller District Council has derived the cost of service for each significant activity 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 an appropriate cost driver.

Critical Accounting Estimates & Assumptions

In preparing these prospective financial statements Buller District Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments 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 form a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are discussed below:

Landfill Aftercare Provision

The Landfill Aftercare Provision Note discloses an analysis of the exposure of Buller District Council in relation to estimates and uncertainties surrounding the landfill aftercare provision.

Infrastructural Assets

There are a number of assumptions and estimates used when performing valuations over infrastructural assets which include:

- The physical deterioration and condition of an asset, eg 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 such as stormwater, wastewater and water supply pipes that are underground. The 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 local conditions, eg 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 or deficit. To minimize the risk, Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructure Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's Asset management planning activities, which gives Council further assurance over its useful

Experienced independent valuers prepare Council's infrastructural asset revaluations. The last valuation was prepared by GHD Limited on 30 June 2014.

Revenue and Financing Policy

Background

Section 102(4)(a) of the Local Government Act 2002 states that a local authority must adopt a revenue and financing policy. The revenue and financing policy must state:

a) The local authority's policies in respect of funding operating expenses from the sources listed.

b) The local authority's policies in respect of funding capital expenditure from the sources listed.

Alternative funding sources (S(103(2)):

The Funding Impact Statement from **pages 145-155** provides detailed definitions, description and rating sectors for each of the targeted rates.

- General rates: which includes both a general (differential) rate and Uniform Annual General Charge (UAGC).
- The general rate is set and assessed on the land value of all rateable land in the district, on a differential basis based on location, area, land use and the activities that are permitted, controlled or discretionary for the area in which the land is situated as per the District Plan.

  The definition of the differential categories is set out in Section 6 of the Funding Impact Statement.
- Targeted rates
- Fees and charges: refers to **pages 166-175.**
- Interest and income from investments
- Borrowings
- Proceeds from asset sales
- Development contributions
- Financial contributions under the Resource Management Act
- Grants and subsidies
- Any other sources

In considering which funding sources are appropriate for each activity, Council has considered (S(101(3)) of the Local Government Act:

a) The promotion of community outcomes

b) User/beneficiary pays – the distribution of benefits between the community as a whole, any identifiable part of the community and individuals

c) Intergenerational equity – the period in or over which those benefits are expected to come

d) Exacerbator pays – the extent to which the actions or inaction of particular individuals or groups contribute to the need to undertake the activity

e) The costs and benefits of funding an activity in a different manner to the way other activities are funded, including consequences for transparency and accountability

f) The overall impact on the current and future social, economic, environmental and cultural well-being of the community

Changes to Funding Mechanisms

The only significant change in the policy was to change the funding source for the Promotion and Tourism Rate.

Council agreed to not continue with the targeted rate for District Promotion and Tourism. All activities associated with district development, promotion and museum funding will be funded through the general rate, especially the commercial differentials.

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit		Funding Mechanism Effective: 01 July 2015
						General Benefits	Private Benefits	
Governance	Democracy	Elected Representatives	Statutory requirement Local Government Act 2002	- All	Ongoing	All can be involved in democratic representation	Inangahua community benefits through separate board of Four members plus two Councillors	**Operating:** 100% General rates **Capital:** No capital spend
			Local Electoral Act 2001 and regulations			Social cohesion and community focus		
		Community Planning and Consultation	The need for the Inangahua Community Board is created by the Inangahua Community			Liaison with central government		
			Governance Structure for effective leadership, advocacy and accountable stewardship of the Council's assets and resources			Equal access for all		
Community Services	Libraries	Library service	Supports lifelong literacy and learning for different ages and needs. Council's provision of services allows all residents the opportunity for information, knowledge, recreation and leisure at a community facility.	- Learning - Who we are	Ongoing Long term: Library books Library buildings	Library facilities are provided for the entire community and enhance wellbeing.	Individuals who directly benefit from the service taking out books	**Operating:** 90-95% General rates 5-10% Fees Land valuation **Capital:** Loans Investments Depreciation Reserves Grants
		Information service				Better informed and educated community	Researchers	
						Equal access to all		
	Economic Development and Marketing	Grants District Marketing Economic Development	District Promotion and Marketing Agencies and Businesses Economic Development	- Prosperity - Wellbeing	Ongoing	Improved economic benefit of district	Local business	**Operating:** 100% General rates **Capital:** Loan Depreciation Reserves

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit		Funding Mechanism Effective: 01 July 2015
						General Benefits	Private Benefits	
Community Services	Museum Funding	Museums	Funding for Museums and Heritage operations.	Wellbeing	Ongoing	Preserves important cultural history.	Community	**Operating:** 100% General rates **Capital:** Loan Depreciation Reserves
	Recreation Facilities	Swimming Pool at Reefton	Users of facilities benefit from personal fitness and competition	Wellbeing Learning Who are we	Ongoing	Community benefits in providing options for people to exercise and relieve the pressure on the health system	Users of pool Users of gym, pool and sports recreational facilities.	**Operating:** 100% General rates **Capital:** Loans Investments
		Community Centre at Reefton which provides an indoor community and sports venue, and gym facilities				Community benefits in providing options for people to exercise and relieve the pressure on the health system.		
		Solid Energy Centre in Westport, which provides gym, pool and sports facilities	The Solid Energy Centre can be used to attract regional and national sporting events			Enhanced health and well-being of community.		
						Opportunities for recreation and leisure.		
						Controlled safe environment for younger community.		

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit: General Benefits	Benefit: Private Benefits	Funding Mechanism Effective: 01 July 2015
Community Services	Theatre	Live performance	Theatre groups who use the theatre for performances	Who are we	Ongoing	Facility that can be used by all and enhances cultural well-being of district.	Groups who need a venue for live performances.	**Operating:** 35-45% Fees - user pays; 55-65% General rates; Land valuation; **Capital:** Loans; Depreciation Reserves; Grants; Investments
	Movies	Movie goers			Long Term: - Theatre Venue	Overall public benefit.	Residents who want to watch movies.	
		School groups who use the theatre for performances						
	Reefton Service Centre	Council Services	Reefton residents who require access to services	Who are we	Ongoing; Long Term: - building	Reefton residents and visitors to the area	Individuals and businesses requiring information or transaction processing	**Operating:** 100% General Rates; **Capital:** Depreciation Reserves
	Reefton Post Office	Postal Services	Reefton residents who require access to services	Who are we	Ongoing; Long Term: - building	Reefton residents and visitors to the area	Individuals and businesses requiring postal agency information or transaction processing	**Operating:** 85-95% Fees; 5-15% General rates; **Capital:** Depreciation Reserves
Community Services	Community Development and Support	Provision of grants	Volunteer organisations and individuals who want funding due to financial pressures	Who we are; Learning	Ongoing	Grants paid to organisations benefit the whole community through improved facilities and cultural opportunities	Users of the services or facilities provided by grant recipients	**Operating:** 90-100% General rates; 0-10% Grants; **Capital:** No capital spend
		Vision 2010 rural projects	Council recognises that our rural communities face particular challenges in continuing to provide community services and facilities to their local populations. The Vision 2010 projects are designed to support local community initiatives to improve community facilities and projects that benefit residents.	Prosperity; Who we are	Ongoing	The Vision 2010 projects are designed to support local community initiatives to improve community facilities and projects that benefit residents	Users of the community facilities	**Operating:** 100% General rates

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit: General Benefits	Benefit: Private Benefits	Funding Mechanism Effective: 01 July 2015
Regulatory Services	Resource Management Planning	District Plan - framework, regulation and control of subdivisions and land use.	Council administers the responsibilities imposed under the Resource Management Act (RMA) relating to the use of land, air and water. This function requires the administration of the operative District Plan. The RMA Act places specific statutory functions on territorial authorities to promote the sustainable development of natural and physical resources.	Sustainable environment	Ongoing Long Term: District Plan	Entire district - Regulations Monitoring benefits Contributes to the sustainable management and development of the district resources and of benefit to district as a whole	Applicants for Resource Consents	**Operating:** 90% General Rates 10% Fees **Capital:** Depreciation Reserves Loans
	Resource Management Consents	Resource Consents	Legislation - RMA Resource Consent Applicants Monitoring enforcement of land use.	Sustainable environment Wellbeing	Ongoing	Entire district - Regulations Monitoring benefits. There is also an element of benefit to the whole district by ensuring planning and development is done in a co-ordinated and not haphazard way. Environment safeguards	Applicants for Resource Consents	**Operating:** 100% Fees **Capital:** Depreciation Reserves Loans

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit: General Benefits	Benefit: Private Benefits	Funding Mechanism Effective: 01 July 2015
Regulatory Services	Building Control	Building consents	The Building Act 2004 places substantial statutory function requirements on territorial authorities. The activity ensures buildings meet the requirements of the New Zealand Building Code. To provide high quality safe solutions to the community for their building needs	Prosperity Wellbeing	Ongoing	Benefit to the entire district of having buildings that comply with regulations. Public health and wellbeing	Individuals who are building	**Operating:** 85-100% Fees 0-15% General Rates **Capital:** Depreciation Reserves Loans
	Animal Control - Dogs	Dog licensing	Legislation below requires territorial authorities to enforce certain statutory functions regarding dog control: - Dog Control Act 1996 - Impounding Act 1955 Animal control activities promote public welfare and safety	Wellbeing	Ongoing Long Term: Dog pounds	Entire district: - Complaint service - Public safety	Those with dogs cause the problems. Individuals will have delegated exercise areas for dogs.	**Operating:** 15% General rates 85% Fees **Capital:** Depreciation Reserves Loans
	Animal Control - Stock	Stock control	Legislation below requires territorial authorities to enforce certain statutory functions regarding stock control. - Impounding Act 1955 Stock control activities promote public welfare and safety.	Wellbeing	Ongoing	Entire district - Complaint service - Public safety	Those with stock cause the problems	**Operating:** 70-80% General rates 20-30% Fees **Capital:** No capital spend
	Environmental Health - Food Premises	Licensing of premises	Legislation - Food Hygiene Regulations 1974 - Health Act 1956 The activity ensures the enforcement of safety legislation to protect members of our community from potential risk.	Wellbeing Sustainable Environment	Ongoing	Entire district benefits from health and safety in business meeting standards. The community as a whole benefits through control of infectious diseases and monitoring of environmental standards. The community includes local residents and visitors to the district.	Individuals who require certification of their businesses	**Operating:** 75-80% Fees 20-25% General Rates **Capital:** No capital spend

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit		Funding Mechanism Effective: 01 July 2015
						General Benefits	Private Benefits	
Regulatory Services	Environmental Health - Liquor Licensing	Licensing of Premises	Sale and Supply of Alcohol Act 2012. Gambling Act 2003 The activity ensures the enforcement of safety legislation to protect members of our community from potential harm.	Wellbeing	Ongoing	Entire district - Regulated opening times / venues Public health and safety	Individuals who require certification of their businesses	**Operating:** 80-90% Fees 10-20% General rates **Capital:** No capital spend
	Environmental Health - Noise	Noise complaints serviced	This is driven by legislation via the Resource Management Act (RMA). People are not allowed to make 'excessive' noise and must ensure that noise from their property does not reach an 'unreasonable' level. Address nuisance activities.	Wellbeing	Ongoing	Health benefits from reduced noise levels	Promotion of a pleasant environment for the community. No hazards from excessive noise levels	**Operating:** 90-95% General rates 5-10% Fees **Capital:** No capital spend
	Environmental Services - Rural Fire	Fires Attended Training of locals Rural fire fighting capability	There is a requirement for this activity as per the Forest and Rural Fires Act (1977). It ensures public safety and ensures that there are adequate plans to respond to hazards, risks and emergencies. It also ensures that there are sufficient trained personnel and response measures in place during an emergency.	Wellbeing	Ongoing Long Term: - vehicles	Entire district as fire is contained / prevented	Individuals exposed to fire risk to safety and property	**Operating:** 100% General rates Fire attendance on cost recovery **Capital:** Loans Depreciation Reserves
	Emergency Services - Civil Defence	Training of locals Civil Defence preparedness	This activity is fundamental to achieving community preparedness for emergencies. There is a requirement for this activity as per the Civil Defence and Emergency Act. It ensures public safety and ensures that there are adequate plans to respond to hazards, risks and emergencies. It also ensures that there are sufficient trained personnel and response measures in place during an emergency.	Wellbeing	Ongoing	Provides certainty and assurance to public Council prepared to meet impact of natural disaster	Individuals requiring assistance during an emergency	**Operating:** 100% General rates **Capital:** Loans Depreciation Reserves Investments

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit		Funding Mechanism Effective: 01 July 2015
						General Benefits	Private Benefits	
Property Management, Amenities & Reserves	Reserves	Parks	Provides the community with recreation facilities and relaxation areas	Wellbeing	Ongoing Long Term: - Land - Playground Equipment	Use of parks is public	Users of parks and reserves facilities	**Operating:** 90-100% General rates 0-10% Fees **Capital:** Reserve Contributions Loans Depreciation Reserves Investments
		Sports grounds	Create a pleasant environment for the community.			Promotion of a pleasant environment for the community.		
		Reserves				Beauty and image of Buller district is enhanced		
		Playgrounds				Enhanced health and wellbeing		
		Beach areas						
	Public Toilets	Toilet facilities	The provision of toilet facilities promotes the health and wellbeing of the district and environment.	Wellbeing	Ongoing Long Term: buildings	Public - non-exclusivity Health and wellbeing of community	Individuals using facilities	**Operating:** 100% General rates **Capital:** Loans Depreciation Reserves Investments
	Cemeteries	Interment facilities	Burial and Cremation Act 1974	Wellbeing	Ongoing Long Term: land	Community as a whole benefits from availability of interment facilities	Benefit for family of person interned	**Operating:** 80-85% General rates 15-20% Fees **Capital:** Loans Depreciation Reserves Investments
		Cemetery reserve				Availability of heritage records		
		Records enquiry service						

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit: General Benefits	Benefit: Private Benefits	Funding Mechanism Effective: 01 July 2015
Property Management, Amenities & Reserves	Property - Community	Community halls	Community and civic buildings provide for a diverse range of community activities	Wellbeing Who we are	Ongoing Long Term: buildings	All benefit from public buildings	Groups using halls	**Operating:** 90-100% General rates 0-10% Fees **Capital:** Loans Depreciation Reserves Investments
	Elderly Persons Housing	Housing for the Elderly	Provision of housing for the elderly assists our senior citizens to maintain their independence and remain in the community	Wellbeing Who we are	Ongoing Long Term: buildings	Retaining the elderly within the community which retains our social character and mix	Tenants renting	**Operating:** 100% Fees **Capital:** Loans Depreciation Reserves Investments
	Property - Private	Property Management of leased property	Management of leased land assists in the effective maintenance of Council's assets and facilities	Who we are	Ongoing Long Term: - buildings	All benefit from return on investment	Leasehold tenants	**Operating:** 100% Fees **Capital:** Loans Depreciation Reserves Investments
	Punakaiki Camping Ground	Holiday park accommodation for visitors	Provision of an area for both passive and active recreation and enjoyment	Wellbeing Who we are	Ongoing Long Term: - buildings	All benefit from extra visitors and economic gain	Customers using the facility	**Operating:** 90-100% Fees 0-10% General rates **Capital:** Loans Depreciation Reserves Investments

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit		Funding Mechanism Effective: 01 July 2015
						General Benefits	Private Benefits	
Roading & Urban Development	Roading	Roads	Local Government Act 2002 Road Controlling Authority This activity ensures property access and freedom of travel and supports the sustainability of the community.	Wellbeing Prosperity	Ongoing Long Term: - road construction and renewals	Sustainability of the community	Individuals using the transport network	**Operating:** 37-39% General rates 61-63% NZTA Subsidy 100% NZTA Subsidy for special purpose roads. **Capital:** General rates NZTA Subsidy Investments Loans
		Street lighting					Benefit from access to property and access to facilities	
		Footpaths					Improved safety of roads	
		Car parking spaces						
	Urban Development	Improving street and landscape in towns	More pleasant environment for our communities by use of planting, street treatment and decorative measures	Who we are	Ongoing Long Term: - landscaping	Promotion of a pleasant environment for the community	Improved environment to residents and tourists	**Operating:** 100% General rates **Capital:** General rates Loans Investments
Water Supplies	Community Water Supplies	Supply of water	Community health, safety and development. Provision of water supplies is a core function of Local Government	Wellbeing	Ongoing Long Term: - new schemes / renewals	Supply of water for public toilets. Fire fighting supply.	Residents able to be connected to supply.	**Operating:** 100% Targeted rates Metered water charges for major users **Capital:** Targeted rate Subsidies Loans Investments Depreciation Reserves

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit		Funding Mechanism Effective: 01 July 2015
						General Benefits	Private Benefits	
Solid Waste	Refuse Collection & Recycling, Litter and Landfill Operations	ZONE 1 - Westport Provide waste management disposal facilities	Necessary for the health and quality of life in the community. Ensure that refuse is managed and disposed of in an efficient and sustainable manner.	Wellbeing	Ongoing	Better environment Public health	Those using collection the service	**Operating:** 90-95% Targeted rates 5-10% Other Income (Fees and Charges) **Capital:** Loans Depreciation Reserves Investments
		ZONE 2 - Karamea Provide waste management disposal facilities	Necessary for the health and quality of life in the community. Ensure that refuse is managed and disposed of in an efficient and sustainable manner.	Wellbeing	Ongoing	Better environment Public health	Those using collection the service	**Operating:** 75-100% Targeted rates 0-25% Fees and Charges **Capital:** Loans Depreciation Reserves Investments

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit: General Benefits	Benefit: Private Benefits	Funding Mechanism Effective: 01 July 2015
Solid Waste	Refuse Collection & Recycling, Little and Landfill Operations	ZONE 3 - Maruia Provide waste management disposal facilities	Necessary for the health and quality of life in the community. Ensure that refuse is managed and disposed of in an efficient and sustainable manner.	Wellbeing	Ongoing	Better environment Public health	Those using collection the service	**Operating:** 90-100% Targeted rates 0-10% Fees and Charges **Capital:** Loans Depreciation Reserves Investments
	Landfill Operation	Landfill development and monitoring	Ensure that capacity exists for residual waste and recycling if it cannot be disposed at the Nelson facility.	Wellbeing	Ongoing	Community facilities for rubbish disposal. Better environment. Public health	Residents able to dispose of unwanted rubbish	**Operating:** 100% General rates **Capital:** Loans Depreciation Reserves Investments
		Close landfills, monitor and rehabilitate	Ensure that refuse is managed and disposed of in an efficient and sustainable manner that maintains the districts natural and aesthetic values	Wellbeing	Long Term - Buildings - Land			
	Litter	Litter collection	Necessary for health and quality of life in communities, and disposed of in an efficient manner	Wellbeing	Ongoing			

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit		Funding Mechanism Effective: 01 July 2015
						General Benefits	Private Benefits	
Wastewater/Stormwater	Sewerage	Disposal of sewerage	Necessary for health and quality of life in the community	Wellbeing	Ongoing Long Term - New schemes / renewals	Community health and wellbeing	Residents able to be connected to sewer	**Operating:** 100% Targeted rates Trade waste Fees **Capital:** Depreciation Reserves Investments Loans
		Disposal of trade waste				Maintains sanitation	Those disposing of trade water	
	Stormwater	Collect and transport land drainage from property	Protection of property Health and safety as it reduces danger from flooding	Wellbeing	Ongoing Long Term - New schemes / renewals	Public health benefit Continuity of access to property	Urban properties benefit due to density of roading and footpaths	**Operating:** 100% General rates **Capital:** Loans
							Drainage protection	
							Open drains in rural area	
Support Services	Corporate Services	General staff and administration services	Implement and support of all Council activities	All	Ongoing Long Term - Office Equipment	Benefits community at large		Overheads reallocated to other departments. **Capital:** Depreciation Reserves Loans Investments
	Information Systems	Computer systems Telecommunication networks	Availability of information and systems to support all Council activities and enable sound decision making.	All	Ongoing Long Term - Computer systems	Benefits community at large	Individuals accessing databases and information	Overheads reallocated to other departments. **Capital:** Depreciation Reserves Loans Investments

Activity Group	Activity	ACTIVITY: What is the Community getting	Rationale for service	Community Outcome	Period of benefit	Benefit: General Benefits	Benefit: Private Benefits	Funding Mechanism Effective: 01 July 2015
In-House Professional Services		Engineering Services	Council access to engineering services on a cost effective basis.	All	Ongoing	Benefits community at large		Overheads Internal charges reallocated to other departments **Capital:** Depreciation Reserves Loans Investments
Airport	Westport Airport	Airport Services	Public Transportation	Prosperity	Ongoing Long Term - Buildings - Land	Economic benefit to all Social and heritage value	Commercial / individual users benefit	**Operating:** 100% Fees 50% Funded by Crown Remainder from General rates **Capital:** Loans Depreciation Reserves 50% funded by the Crown

Ratepayers are currently rated on a system that uses Land Values as the basis for General Rates

User charges are used for those services where there is a benefit to an individual. If it is possible to efficiently impose a charge the Council does so, on the basis of either recovering the full cost of the service or a rate that the market will pay. The market rate can limit the potential for charging in circumstances where the Council believes that a charge set too high will adversely reduce use.

General rates are used to fund those services where the council believes there is a public benefit even though it may not be to the whole community. It typically funds “public goods” for which there is no practical method for charging individual users as the benefit is wider than just specific users. General rates fund a range of services which are used by individual ratepayers to varying extents. The council uses the general rate rather than a number of targeted rates in order to achieve a simpler rating structure. That simpler structure makes it easier for ratepayers to understand how they are being rated and it is also simpler and cheaper to administer. Rates are regarded as a tax which funds the collective community benefit rather than be any form of proxy for use of a service. Differentials are only used to ensure that other rates mechanisms do not alter the incidence in rates between the major rate payer groups

Targeted rates are also used to fund community benefits and wider public goods. A targeted rate means a rate to be used exclusively to pay for that operating expense. It is used in circumstances where the council believes that the benefits from the services are such that the principles of a general rate approach (noted above) are not sufficient and that they should be targeted to a particular beneficiaries group. It is also used where the council considers that the level of charge is outside council’s control and the extent of the rate should be clear to the community.

Grants and subsidies are used where they are available.

Borrowing is not generally used to fund operating expenses, but is used as a tool to smooth out major lumps in the capital replacement and acquisitions programme. The council may choose to borrow for an operating expense to give a grant to a community organisation that is building a community facility.

Income from dividends, interest and net rental income is used to offset the cost of provision of other services. Income from interest and dividends is included as revenue in the investments and governance activity. This revenue is utilised to reduce Council’s general rates income stream.. Income from rental of property is applied to the activity which is the primary user of a facility, if the property does not have a primary use but is held for commercial or strategic purposes the rental is included investments and governance activity, and is applied to general purposes.

Licence fees are charged where they are available as a mechanism. They are set as for user charges but may have constraints on the level of the fee. These constraints are established under various legislation.

Enforcement fees are charged when possible. The purpose of the fee is to promote compliance rather than to raise revenue, at times enforcement fees will recover the full cost and at other times it will not depending on the level of compliance and also the extent to which the charges are limited by statute or the courts.

Funding of Capital

Rates in all forms will be used to fund an ongoing replacement programme and may be used to fund a portion of capital acquisition work. This will be balanced against the affordability for the current ratepayers and the extent to which a capital replacement or acquisitions programme is even over the period of the plan. Over the period of the plan the council will get to the point where asset renewals are being met from operating revenue, and also a contribution is being made to levels of service and growth capital.

Borrowing will be applied to capital works subject to the preceding statement on the use of rates. The council views debt as a smoothing mechanism and a means of achieving equity between time periods, however the council does not have an unlimited capacity to borrow and the community does not have unlimited capacity to service those loans into the future. Therefore, the council adopts a prudent approach to debt and its capital programme to ensure that the burden of debt and the interest cost does not place an impossible burden on the community. In doing so the council is conscious of its peak debt and its ongoing funding stream for debt servicing and work programme.

In the early years of the plan the council is borrowing to fund asset renewals. This is being done to achieve a balance between the level of rates rises and the sustainability of service levels. In the later years of the plan the council achieves sustainable funding and borrows for part of the level of service and growth capital works. This is outlined in the Funding Impact Statement (**pages 145-155**).

Proceeds from asset sales may be used to fund capital works or repay debt. The preferred option will be for debt repayment with any new works funded from new debt draw down. This method is favoured due to its transparency and the neutral effect it has on rating. There is no major planned asset sales programme over the period of this plan, but assets which are no longer required for strategic or operational purposes may be sold.

Treasury Management Policy

INTRODUCTION

Purpose of Policy

The purpose of the Treasury Management Policy is to outline approved policies and procedures in respect of all treasury activities to be undertaken by Buller District Council (BDC). The formalisation of such policies and procedures will enable treasury risks within BDC to be prudently managed. As circumstances change, the policies and procedures outlined in this policy will be modified to ensure that treasury risks within BDC continue to be well managed.

Changes to Treasury Management Policy

Inclusion in this policy is the ability to borrow from or invest in the Local Government Financing Agency.

1. Policy Objective

Council has Treasury risks arising from raising of debt, investments and associated interest rate management activity.

Council's broad objectives in relation to its Treasury activity are:

- Prudence - to ensure long term financial stability
- Manage the overall cash position of Council's operations
- Invest surplus cash in liquid and creditworthy investments
- Raise appropriate finance, in terms of both maturity and interest rate
- Minimise any risks

2. General Approach

Council is a risk-averse entity and does not wish to increase risk from its Treasury activities.

Activity which may be construed as speculative in nature is not permitted.

Loans are repaid to the Treasury activity, six monthly, based on standard loan lives, depending on the useful life of the asset. The maximum term of any loan shall be 30 years.

3. Delegation of Authority and Authority Limits

Council has the following authorities in place for the Treasury functions.

Activity	Delegated Authority	Limit
Approving & changing policy	Council	Unlimited
Borrowing limits	Council	Borrowings limits are approved in the Long Term Plan by Council
Approving and setting up borrowing arrangements	Manager: Corporate Services	Subject to the limits approved in the Long Term Plan or Annual Plan
Drawing down debts & Re-financing existing debt	Chief Executive Officer Corporate Services Manager	Subject to Council set limits
Approving transactions outside policy	Council	Unlimited (Subject to Council resolution)
Approving credit counter partycounter party limits	Chief Executive Officer	Subject to Council set limits
Adjust interest rate risk profile on borrowing	Chief Executive Officer	Fixed/floating ratio between 55% and 95%
		Fixed rate maturity profile limit as per risk control limits
Managing funding maturities in accordance with Council approved facilities	Chief Executive Officer and Corporate Services Manager	Per risk control limits
Authorising lists of signatories	Chief Executive Officer	Unlimited and reviewed as and when required
		Annual letter to lender
Opening/closing bank accounts	Chief Executive Officer	Unlimited
Approval of policy	Finance & Audit Committee	Ongoing
Ensuring compliance with policy	Corporate Services Manager	Ongoing
Review key performance measures	Finance and Audit committee	Quarterly Reports

4. Liability Management Policy

Section 102(4) (c) of the Local Government Act 2002 states that a local authority must adopt a liability management policy. The liability management policy must state the local authorities policies in respects of both borrowings and other liabilities.

4.1 Council raises borrowing for the following purposes:

Council raises borrowing for the following purposes:

- To fund assets with inter-generational qualities
- General debt to fund Council's Balance Sheet
- Specific debt associated with "special one-off projects and capital expenditure

4.2 Council approves borrowings by resolution during the annual planning process:

A resolution of Council is not required for hire purchases, creditor or deferred purchase of goods.

- The period of indebtedness is less than 91 days; or
- The goods or services are obtained in the ordinary course of operations on normal terms for amount not exceeding in aggregate, an amount determined by resolution of Council, subject to Chief Executive approval.

4.3 Specific borrowing limits:

In managing borrowing, Council will adhere to the following limits which are consistent with its external financing agreements:

- The gross interest expense of all borrowings will not exceed 15% of total annual revenues
- Debt to total income ratio of not more than 2.5 times
- Term of loans is not to exceed a maximum term of 30 years

"Total Revenue" is defined as earnings from rates, government grants and subsidies, user charges, interest and other revenue.

"Rates" is defined as all income under the Local Government Rating Act 2002.

4.4 Risk recognition

Council has identified the following risks:

- Local government risk is priced to a higher fee and marginal level
- The Council's own credit standing, or financial strength as a borrower, deteriorates due to financial, regulatory or other reasons
- A large individual lender to the Council experiences their own financial/exposure difficulties, resulting in the Council not being able to manage their debt portfolio as efficiently as desired.
- New Zealand investment community experiences a substantial "over supply" of Council investment assets.

A key factor of funding risk management is to spread and control the risk to reduce the concentration of risk at one point in time. This is so that if any of the above events occur, the overall borrowing cost is not unnecessarily increased, and the desired maturity profile is not compromised due to market conditions.

4.5 Credit risk management

Council's ability to readily attract cost-effective borrowings is largely driven by its ability to maintain a strong balance sheet, as well as its ability to rate, manage its image in the market and its relationships with bankers. Council is able to borrow through variety of market mechanism including stock and bank borrowings. Council will ensure that borrowings are only sought from the approved list of registered banks and the Local Government Funding Agency.

4.6 Liquidity risk control limits (borrowings)

To minimise the risk of large concentrations of debt maturing or being reissued in periods where credit margins are high for reasons within or beyond Council's control, Council ensures debt maturity is spread widely over a band of maturities. Council manages this specifically by ensuring that:

- No more than 35% of total borrowings is subject to refinancing in any financial year. Total borrowing includes any forecast borrowing.
- Council will manage the maturity profile of the total committed funding in respect to all loans and committed facilities by avoiding the concentration of debt maturity dates.

4.7 Interest rate risk management

Council's borrowing gives rise to direct exposure to interest rate movements. Generally, given the long-term nature of Council's assets, projects and inter-generational factors, and Council's preference to avoid an adverse impact on rates, there is a general tendency to have a high percentage of long-term fixed rate or hedged borrowing.

Council debt/borrowings and financial risk management instruments must be within the following fixed/floating interest rate risk control limit:

Master Fixed/Floating Risk Control Limited

Minimum Fixed Rate	Maximum Fixed Rate
40%	95%

4.7.1 "Fixed Rate" is defined as an interest rate repricing date beyond 12 months forward on a continuous rolling basis.

4.7.2 "Floating Rate" is defined as an interest rate repricing within 12 months.

4.7.3 Loan Repayments

Debt will be repaid as it falls due usually by refinancing with new debt. External loans are repaid on due date. The length of external loans are based on projected internal loans and cash requirements.

4.8 Approved financial instruments

Dealing in interest rate products must be limited to financial instruments approved by Council.

Cash management and Borrowing	Bank overdraft, Committed cash advance and bank accepted bill facilities (term facilities)
	Uncommitted money market facilities (call accounts) Stock/Bond issuance.
Interest rate risk management	Forward rate agreements ("FRA's") on: - Bank bills - Government Bonds.
	Interest rate swaps including: - Forward start swaps (start date <24 months) - Amortising swaps (whereby notional principal amount reduces).
	Interest rate options on: - Bank bills (purchased caps and one for one collars) - Government bonds.
	Interest rate swaptions (purchased only).

Any other financial instrument must be specifically approved by Council on a case-by-case basis and can only be applied to the one singular transaction being approved.

4.9 Security

The Council normally will secure its borrowings against its rates revenue. Generally, Council does not offer assets or deemed rates as security for general borrowing programmes.

In some circumstances, with prior Council approval, security may be offered:

- On borrowing by granting a special deemed rate and floating charges over general rates.
- By providing a charge over one or more of the Council's assets.

4.10 Internal Funding

Council operates an internal borrowing system for funding infrastructural improvements as well as funding current accounts. The internal borrowings will be permitted to a maximum of investments or as restricted by the banking covenant.

Internally funded projects will be charged interest at the market rate of investments deposit at the time the funds are drawn down.

4.11 Contingent Liabilities

The Council from time to time provides financial guarantees to recreation and service organisations. Where possible Council shall obtain cross guarantees. Management ensures that the business plan of the guaranteed party furthers the strategic objectives of Council and that financial statements are received on a regular basis. Should the guarantee be called up, Council will take immediate steps to recover the money.

4.12 New Zealand Local Government Financing Agency (LGFA)

Despite anything earlier in this Liability Management Policy, Council may borrow from the New Zealand LGFA and, in connection with that borrowing, may enter into the following related transactions to the extent it considers necessary or desirable:

- Contribute a portion of its borrowing back to the LGFA as an equity contribution to the LGFA;
- Commit to contributing additional equity (or subordinated debt) to the LGFA if required'
- Subscribe for shares and uncalled capital in the LGFA; and
- Secure its borrowing from the LGFA and the performance of other obligations to the LGFA or its creditors with a change over Council's rates and rates revenue.

5. Investment Policy

Section 102(4) (c) of the Local Government Act 2002 states that a local authority must adopt an investment policy. The investments policy must state the local authority's policy in respect of its investments.

Investments and loan advances	Treasury Investments
	Loan advances to Charitable trusts and incorporated societies – eg sporting and community organisations.
Equity investments and loan advances	Investments include shareholding in trading and service enterprises and loan advances to charitable trusts, incorporated societies, residential and rural housing which are consistent with Council's Long Term Plan, eg Council's shareholding in Buller Holdings Limited
	Advances and loans are only provided to organisations where Council has significant interest. In default, the assets of the organisation may not revert to Council, however personal guarantees are obtained from the principals of the organisation.
Property Investments	Council's overall objective is to only own property that is necessary to achieve its outcomes. Council reviews property ownership through assessing the benefits of continued ownership in comparison to other arrangements which could deliver the same results. Council from time to time may own property solely for investment purposes.
	Council holds a number of residential leasehold properties and endowment land, from the time of amalgamation in 1989. These are freeholded, subject to Council policy, at the resident's request.
Other Investments	Forestry investments

5.1 Disposition of Revenue

- Proceeds from investments are applied to the general revenue of Council.
- Net income from other residential leases is used as a source of operating revenue for the "Property & Housing" activity.
- Net proceeds from freeholding or asset sales are transferred to special funds.

5.2 Treasury Investments Rationale

Council maintains treasury investments for the following primary reasons:

- Provide ready cash in the event of a natural disaster. This cash is intended to bridge the gap between the disaster and the reinstatement of normal income streams and assets.
- Invest amounts allocated to cover Council created restricted reserves, sinking funds and other reserves.
- Invest funds allocated for approved future expenditure.
- Invest proceeds from the sale of assets.
- Invest surplus cash, and working capital funds.

5.3 Treasury Investment Objectives

Council's primary objective when investing is the protection of its investment. Accordingly, only creditworthy counterparties are acceptable.

Council also seeks to:

- Maximise investment return.
- Preserve the capital base of the Council.
- Council gives preference to conservative investment policies and avoids speculative investments.

Council will consider as part of the annual plan process each year, any allocation of income to the capital base to offset inflation.

5.4 Credit risk is minimised by limiting investments to registered banks, strongly rated SOE's, and corporates within prescribed limits.

5.5 Liquidity risk is minimised by ensuring that all investments must be capable of being liquidated in a regularly available secondary market. Where practical, Council maintains at least $1 million of its investments with a maturity less than one year

5.6 Interest Rate Risk Management

Council's investments give rise to a direct exposure to a change in interest rates, impacting the return and capital value of its fixed rate investments.

Interest rate risk will be managed by reviewing rolling cash flow forecasts and using risk management instruments to protect investment returns and or to change interest rate and maturity profile.

5.7 Sinking Funds

Under the Local Government Act 2002, the Council is not required to use specific borrowing mechanisms and therefore Council uses its discretion in determining whether a sinking fund mechanism is appropriate.

5.8 Acquisition and Disposal of Assets

Any disposal of assets requires the approval of Council except those assets within delegated authority. Disposal of assets signalled in the Annual Plan or Long Term Plan process is approved by resolution on adoption of those plans.

5.9 Counterparty Credit Risk

Counterparty credit risk is the risk of losses (realised or unrealised) arising from a counterparty defaulting on a financial instrument where Council is a party. The credit risk to Council in a default event will be weighted differently depending on the type of instrument entered into.

Council will regularly review credit risk. Treasury related transactions would only be entered into with organizations specifically approved by Council.

Counterparties and limits can only be approved on the basis of long term credit ratings (Standard and Poor's or Moody's) being A- and above.

5.10 The following matrix guide will determine limits:

Authorised Asset Class	Limit as a percentage of the Total Portfolio	Approved Financial Market Investment Instruments	Credit Rating Criteria	Limit for each issuer
New Zealand Government or Government Guarantee	100%	Treasury Bills (mature within 6 months)	Not Applicable	No limit
Local Authorities where rates are used as security	60%	P/Notes (mature within 6 months)	Not Applicable	$3 million
New Zealand Registered Banks	100%	Call/Deposits/ Bank Bills/Promissory Notes Bonds/MTNs/ FRNs	Short term S&P rating of A1 or better	$10 million
			Long term S&P rating of A- to A+	$2 million
			Long term S&P rating of A+ or better	$5 million
State Owned Enterprises and District Health Boards	50%	P/Notes (mature within 6 months) Bonds/MTNs/ FRNs	Short term S&P rating of A1 or better	$ 3 million
			Long term S&P rating of BBB to A+	$ 1 million
			Long term S&P rating of A+ or better	$2 million
Corporate and other rated issues	50%	P/notes (mature within 6 months)	Short term S&P rating of A1 or better	$2 million
			Long term S&P rating of A to AA-	$1 million
			Long term S&P rating of AA or better	$3 million

Authorised Asset Class	Limit as a percentage of the Total Portfolio	Approved Financial Market Investment Instruments	Credit Rating Criteria	Limit for each issuer
Building Societies	10%	Call/Deposits (mature within 6 months)	Not Applicable	The lesser of $1 million or a maximum of 4% of total assets of Society
The following investments by Council Resolution only:				
Australasian Equities:				
Common shares, unit trusts, investment trusts, convertible notes, warrants, rights contributory shares. Council also has strategic share holding (NZLG Investment Corp)	15%	NZSX50 Gross Index – ASX 200 Index A minimum of 80% must be NZSE 40 or top 50 companies on NZSE 40X or ASX 200 Index Maximum 20% in ASX SCI Index or NZ SCL	Not applicable	15% of total investments
International Equities:				
Common shares, unit trusts, investment trusts, warrants, rights, contributory shares **Recommended hedging between 0-65% of the International Exposure.*	15%	New York SE Hong Kong SE London SE Tokyo SE Singapore SE West European SE	Not applicable	The lesser of $1 million or 15% of total investments

Council is currently in breach of the policy as Council has exceeded the $1 million. The breach will be rectified when the sponsorship agreement ends in 2019.

5.11 Repayment

The Council repays borrowings from the specific sinking fund allocated to that borrowing or from general funds.

5.12 External Advisors

The Council may appoint Investment Managers to continually monitor the Council's portfolio and provide recommendations within the scope of the Prudential Guidelines which safeguard the portfolio against risk and maximize its performance.

5.13 New Zealand Local Government Financing Agency (LGFA)

Despite anything earlier in this Investment Policy, Council may invest in shares and other financial instruments of the New Zealand LGFA, and may borrow to fund that investment. Council's objective in making any such investment will be to:

- Obtain a return on the investment; and
- Ensure that the LGFA has sufficient capital to become and remain viable, meaning that it continues as a source of debt funding for Council.

Because of this dual objective, Council may invest in LGFA shares in circumstances in which the return on that investment is potentially lower than the return it could achieve with alternative investments.

If required in connection with the investment, Council may also subscribe for uncalled capital in the LGFA.

6. Foreign Exchange Policy

Council may have foreign exchange exposure through the occasional purchase of foreign exchange denominated plant, equipment and services.

Generally, all significant commitments for foreign exchange are hedged using foreign exchange contracts, once expenditure is approved. Council uses both spot and forward foreign exchange contracts. All commitments for foreign exchange over $10,000 are to be hedged.

The use of other foreign exchange risk management products is not permitted.

7. Performance Measurement

Measuring the effectiveness of Council's treasury activities is achieved through a mixture of subjective and objective measures. The predominant subjective measure is the overall quality of treasury management information. The Finance and Audit Committee has prime responsibility for determining this overall quality. Objective measures are as follows:

Borrowing:

- Adherence to policy
- Unplanned overdraft costs
- Number and cost of processing errors
- Comparison of actual monthly and year to date interest costs vs budget borrowing rate
- Council to use competitive tendering for its borrowing from time to time.

Equity Investments:

- Adherence to policy
- Comparison of financial ratios to budgeted benchmark levels.
- Comparison of actual and budget return.

Property Investments:

- Adherence to policy
- Comparison of actual rental costs to budgeted costs

Treasury Investments:

- Adherence to policy
- Number and cost of processing errors

Council measures the performance of the investments portfolio on a quarterly basis by benchmarking the performance of the portfolio against the following indicators evenly weighted.

- 12 month rolling average of the official cash rate
- 12 month rolling average of the investor 90 day bank bill rate
- 12 month rolling average of the 3 year investor swap rate

8. Reporting

The following reports are produced.

Report Name	Frequency	Prepared by	Reviewer	Recipient
Cash Position	Daily	Financial Accountant	Corporate Services Manager	Corporate Services Manager
Investment reconciliation	Monthly	Financial Accountant	Corporate Services Manager	Corporate Services Manager
Bank Reconciliation	Monthly	Financial Accountant	Corporate Services Manager	Corporate Services Manager
Review of investments and borrowings	Monthly	Financial Accountant	Corporate Services Manager	Monthly review by Council Finance and Audit Committee

Significance and Engagement Policy

Background

A significance and engagement policy is a tool for advising the public what decisions or matters the Council considers:

- to be important
- how the Buller Council will go about assessing the importance of matters and how and when the community can be expected to be consulted.

A new policy is required to replace and extends the Significance policy formerly required under section 90 of the Local Government Act and the new policy is required to be adopted by Council by 1 December 2014.

Purpose of Policy

Community input is essential to the success of Council. Council considers the community's views in making any decision and communicates these decisions to the community. However, it is not possible to engage with the community on every matter before a decision is made.

The aim of this Policy is to set out when the Council will undertake consultation and engage with the community before making its final decision, and how far this engagement will go.

To do this Council has to consider how important the matter is (the significance) and how much community engagement is needed to make a good decision.

Generally, the higher the level of significance the greater the level of community engagement sought. Over a certain level of significance, the Council will consult with the community before making a decision.

The purpose of this Policy is to provide guidance to the Council and the community when determining the significance of decisions, proposals and other matters and the corresponding level of community engagement to be expected.

Definitions

"Significant" and "Significance"

The Local Government Act 2002 (LGA 2002) section 76AA defines the terms "significant" and "significance".

Significance as defined by the Act means the degree of importance of the issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impact on, and likely consequences for:

- the district
- any persons who are likely to be particularly affected by, or interested in, the issue, proposal, decision, or matter
- the capacity of the local authority to perform its role, and the financial and other costs of doing so.

Significance is a continuum.

The term significant has not changed and is defined as:

"Significant in relation to any issue, proposal or decision or other matter, means that the issue, proposal or matter has a high degree of significance".

Community engagement

In relation to the Policy, community engagement is the process of involving the community in Council decisions. This may involve providing and seeking information to inform and assist decision making. There can be a range of community involvement; it is not confined to a specific form.

"Consult" and "Consultation"

Consultation is only one form of community engagement. For the purposes of this Policy, consultation is the genuine exchange of information and points of view between decision-makers and people affected by or interested in a matter, before a decision is made. It is expected to be a two-way interaction; it may be undertaken in a variety of ways.

Strategic Asset

A list of the Strategic Assets of the Buller District Council is listed in Appendix 1 of this Policy.

For the purposes of the Policy, the Council considers its strategic assets as a whole, because it is the asset class that delivers the service.

Significant Activity

A list of the Significant Activities of the Buller District Council is reflected in Appendix 2 of this Policy. Significant activities are activities in total and not the separate elements of the activities.

PART A – Significance

How will Council determine Significance

General Approach to Determining Significance

To determine if a proposal or decision is significant the Council will make judgements about the likely impact of that proposal or decision on:

a) The District;

b) The persons who are likely to be particularly affected by, or interested in, the proposal or decision; and

c) The financial impact of the proposal or decision on the Council's overall resources

d) The capacity of, the Council to perform its role and carry out its activities, now and in the future.

Thresholds for Determining Significance

The following thresholds will be used as a guide to determine whether the proposal or decision being considered by the Council is significant.

Each threshold will be tested independently of the other thresholds and criteria. Where any individual threshold is exceeded, the matter will be determined to be significant.

a) Issues or matters that incur more than 5% of Council's asset base or 5% of Council's budgeted turnover.

b) Any proposal or decision to transfer ownership or control of a Strategic Asset to or from the Council (a list of the Strategic Assets is contained in Appendix 1 of this Policy).

c) Any proposal or decision to alter significantly the intended level of service provision for any significant activity (a list of the Significant Activities is contained in Appendix 2 of this Policy). A proposal is only considered significant if it relates to the activity as a whole.

d) Any proposal or decision to alter significantly the intended level of service provision for any significant activity (a list of the Significant Activities is contained in Appendix 2 of this Policy). A proposal is only considered significant if it relates to the activity as a whole.

Criteria for Determining Significance

The following criteria will be used to determine whether the proposal or decision being considered by the Council is significant.

If any of the following criteria are met, the proposal or decision may be significant. However, the criteria should be considered collectively to make this determination. The majority of these criteria could be considered to fall on a continuum rather than being an absolute determination. They may be considered as being of low, medium or high significance rather than significant or not significant.

Where the significance of a proposal or decision is unclear against any of the criterion, then the Council will treat that criterion as being more rather than less significant.

a) The proposal or decision affects all or a large portion of the community.

b) The impact or consequences of the proposal or decision on the affected persons (being a number of persons) will be substantial.

c) The financial implications of the proposal or decision on the Council's overall resources are substantial.

d) The proposal or decision is likely to generate a high degree of controversy in terms of number of people affected, the area affected or the duration of the effect.

Implications

Observe the decision making provisions of the LGA 2002:

Where a proposal or decision is considered significant under this Policy, the Council must have greater regard for the decision-making provisions of the LGA 2002 (set out in sections 76-82). In particular this includes:

a) The extent to which different options are to be identified and assessed.

b) The degree to which benefits and costs are to be quantified.

c) The extent of the detail of the information to be considered.

d) The extent and nature of any written record to be kept of a manner in which it has complied with these considerations.

PART B – Community Engagement

How Council will determine the level of community engagement

The Council will give consideration to the views and preferences of persons likely to be affected by, or to have an interest in, the matter, for all decisions. However, the level of community engagement that is directly undertaken will vary, depending on the level of significance attached to the matter.

In general, the more significant an issue, the greater the need for, and level of, community engagement. If the matter is considered by Council to be significant, under this Policy, then the Council may carry out a consultation process; again the extent of this will depend on the level of significance. This is outlined in Appendix 3 where some examples have been provided.

Consideration will also be given to appropriate levels of engagement for those issues that, while of community interest, do not exceed the significance criteria and thresholds.

When the Council will consult

a) When legislation requires that consultation be undertaken: The Council will consult when it is a legal requirement (as set out by the LGA 2002, Resource Management Act 1991 and other Acts). The Council will undertake these consultation processes in accordance with the legislative requirements guiding them, as a minimum.

b) When a significant proposal or decision is being considered: Subject to consideration of factors under section 4.2 of this Policy, the Council will consult whenever a 'significant decision' needs to be made. A significant decision is one which has been identified as such by the thresholds, criteria and approach identified in this Policy. A 'significant' decision will not automatically trigger the application of the Special Consultative Procedure (SCP).

c) For some matters that are not considered significant: In general, where a matter is not considered significant under this Policy, consultation will not be undertaken.

In some cases, where a decision is close to, but does not exceed, the significance test, under this Policy, the Council may decide that consultation is appropriate.

When the Council may not carry out consultation

Information is always necessary for the decision making process. However, there are times when it is not necessary, appropriate or possible to consult the community on a proposal or decision, even if it is considered significant under this Policy. The Council will still carry out community engagement, eg, inform and educate. Notwithstanding the foregoing sections of the policy, the Council may choose not to carry out consultation and if so will make this determination in accordance with the criteria below, notwithstanding any legislative requirements.

The Council may decide not to consult when:

a) The matter is not of a nature or significance that requires consultation (LGA 2002, s82(4)(c)); or

b) The Council already has a sound understanding of the views and preferences of the persons likely to be affected or interested in the matter (s82(4)(b) LGA 2002); or

c) There is a need for confidentiality or commercial sensitivity (s82(4)(d) LGA 2002); or

d) The costs of consultation outweigh the benefits of it (s82(4)(e) LGA 2002); or

e) The matter has already been addressed by the Council's policies or plans, which have previously been consulted on; or

f) An immediate response is necessary because of emergency or in the interests of health and safety; or

g) There are no other practicable alternative options to choose from; or

h) Works are required unexpectedly as a consequence of a policy, or following further investigations on projects, already approved by the Council; or

i) The works required are related to the maintenance of a Council asset and responsible management requires the maintenance works to take place.

Where the above listed circumstances apply and consultation is not to be undertaken, the Council is still required to give consideration to the views and preferences of persons likely to be affected by, or to have an interest in, the matter (LGA 2002 section 78 (1)). The LGA 2002 requires that this consideration be in proportion to the significance of the matters affected by the decision (section 79 (1)).

How will Council undertake community engagement

Where the Council undertakes community engagement, the level of engagement, and the tools and techniques to be applied, will be tailored to the nature and significance of the matter being considered and to the target audience, notwithstanding legislative requirements.

There are a variety of tools and techniques that the Council may apply when undertaking community engagement. Appendix 3 illustrates the level of community engagement that will be undertaken depending on the degree of significance and provides examples of the types of tools the Council will use. The greater the degree of significance of any particular matter, the greater the level of engagement sought. In carrying out consultation the Council will be cognisant of the requirements of section 82 and 82A of the LGA 2002.

Review of the Policy

Council's Policy on Significance and Engagement Policy will be reviewed every three years to coincide with each Long Term Plan review process.

APPENDIX 1

Register of Buller District Council's Strategic Assets

For the purposes of section 76AA of the LGA 2002 the Council considers the following assets to be strategic assets:

- Recycling Park and Transfer Stations
- Wastewater reticulation and treatment systems:
  - Includes land, pipes, pump stations and sewage ponds.
- Stormwater reticulation systems
- Roading system
  - Includes the land, carriageway, footpaths, bridges, street lighting and off-street parking.
- Water reticulation, storage and treatment systems
  - Includes the land, pipes, pumps, reservoirs and treatment plants.
- Westport Airport
  - Section 5 of the Local Government Act 2002 requires this asset to be includes in the list as a Strategic Asset.
- Shareholding in Buller Holdings

APPENDIX 2

Register of Buller District Council's Significant Activities

The following is a full list of Council's activities. Those that are considered as significant activities for the purposes of sections 76AA and 97(1) of the LGA 2002, are marked with a tick. These have been determined because of their strategic importance in the delivery of service to the community.

Activity Group	Significant Activities
Governance	✓
Roading and Urban Development	✓
Water Supplies	✓
Wastewater/ Sewerage	✓
Solid Waste	✓
Stormwater	✓
Community Services	✓
Property Management, Amenities & Reserves	✓
Professional Business Unit	✓
Support Services	✓

APPENDIX 3

Examples of Community Engagement

	HIGH			LOW
Degree of significance	Is considered 'significant' according to Council's Significance and Engagement Policy	SIGNIFICANCE		Is not considered 'significant' according to Council's Significance and Engagement Policy
Level of community engagement	■ Greater level of engagement is needed	■ Community engagement is needed	■ Lower level of community engagement may be needed	■ Limited community engagement needed
Example of Proposals/ Decisions	■ Development of the Long Term Plan ■ Adopt a bylaw which will significantly impact on the community ■ A significant change to the level of service of a significant activity ■ Sale of strategic assets ■ Review of the District Plan	■ Adopt an Annual Plan with material differences from the Long Term Plan. ■ Developing the Rates Remission Policy	■ Exemptions under bylaws	■ Notification of temporary road closure ■ Conducting emergency repair works to Council infrastructure ■ Adoption of the Annual Report
Application of the Special Consultative Procedure (SCP)	■ The SCP should be considered as a minimum.	■ The SCP should be considered but may not always be appropriate.	■ The SCP is not likely to be considered but may be used where efficiencies can be achieved by consulting alongside another process.	■ The SCP is not required as consultation is not being undertaken.

Policy on Partnerships with the Private Sector

Premise

Buller District Council recognises the value of forming partnerships with private sector entities when appropriate and the assistance that these partnerships can provide in enhancing community well being and achieving community outcomes.

Policy Objective

To enable Council's consideration of partnership arrangements with the private sector for the provision of infrastructure and services where such a partnership is likely to deliver better value for money or enhanced community well being based on cost, time and financial arrangements.

Legislative Requirement

In accordance with Section 102 (1) and Section 107 of the Local Government Action 2002 (Act) the Council has adopted and shall comply with this policy in relation to partnerships with the private sector.

Section 107 Policy on Partnerships With Private Sector

1. **Policy adopted under Section 102 (4)(e) -**

   (a) must state the local authority's policies in respect of the commitment of local authority resources to partnerships between the local authority and the private sector; and

   (b) must include -

   (i) the circumstances (if any) in which the local authority will provide funding or other resources to any form of partnership with the private sector, whether by way of grant, loan, or investment, or by way of acting as a guarantor for any such partnership; and

   (ii) what consultation the local authority will under-take in respect of any proposal to provide funding or other resources to any form of partnership with the private sector; and

   (iii) what conditions, if any, the local authority will impose before providing funding or other resources to any form of partnership with the private sector; and

   (iv) an outline of how risks associated with any such provision of funding or other resources are assessed and managed; and

   (v) an outline of the procedures by which any such provision of funding or other resources will be monitored and reported on to the local authority; and

   (vi) outline of how the local authority will assess, monitor, and report on the extent to which community outcomes are furthered by any provision of funding or other resources or a partnership with the private sector

2. **In this section, partnership with the private sector means any arrangement or agreement that is entered into between 1 or more local authorities and 1 or more persons engaged in business; but does not include**

   (a) any such arrangement or agreement to which the only parties are -

   (i) local authorities; or

   (ii) 1 or more local authorities and 1 or more Council organisations; or

   (b) a contract for the supply of any goods or services to, or on behalf of, a local authority.

Policy

Definition

For the sake of clarity this policy refers to partnerships with private business only. Contracts for the supply of goods and service to the local authority, as well as agreements with community organisations, charitable trusts and other community groups, government departments, not-for-profit-organisations, other local authorities and council controlled organisations are outside the parameters of this policy.

Scope

Without limiting the scope of Council's commitment and by way of example, commitment of Council resources to partnerships will generally be in the form of grant, loan, investment, or loan guarantee.

Funding or Other Resources

The circumstances, which Council will provide funding or other resources to any form of partnership with the private sector, will generally be the following:

- The core function or functions of the partnership are identified as satisfying a specific community need or a community need as identified in the Long Term Plan;
- The partnership is structured so as to efficiently and effectively deliver enhanced service levels;
- The partnership will be assessed against the public interest in terms of effectiveness, accountability, and transparency, together with the need to ensure equity for disadvantaged groups, public access, consumer law, and security and privacy rights.

Consultation

Council will not be required, but may elect, to consult with the community in respect of any proposal to provide funding or other resources to any form of partnership with the private sector unless the partnership or the services provided relate to a matter that is defined as significant in Council's policy on significance.

Conditions

Council may impose conditions before providing funding or other resources to any form of partnership with the private sector. These will generally include:

- An emphasis on transparency and disclosure of processes and outcomes, acknowledging the need to protect commercial confidentially where appropriate;
- Risk allocation between the partners being clear and enforceable, with consequential financial security when loans or grants have been made to the partner;
- Outputs will be clearly specified including measurable performance standards;
- Council's responsibilities for the monitoring of outcomes will be clearly articulated;
- Mechanisms for delivering ongoing value for money will be included;
- All private sector parties will be fully accountable to Council for the delivery of the specified project and/or services;
- Clear processes for dispute resolution between Council and the partner will be included in any formal partnership agreements.

Risks

Any risks associated with any such provision of funding or other resources shall be assessed and managed in the following manner:

- There will be a process of risk identification between the parties to the partnership;
- Council may wish to transfer risk to whoever is best able to manage it taking into account public interest considerations;
- The part allocated risk shall have the freedom to choose how to handle and minimise any risk, but not in such a manner as to increase Council's or the community risk

Monitoring and Reporting on Progress

Monitoring and reporting on the progress of the partnership with regards to the objectives and attainment of required performance standards will be a requirement of the private sector partner. The frequency of reporting will vary but will in no case be less than once a year. Transparency and disclosure of the processes and outcomes will be key elements in the design and operation of partnership arrangements.

Assess, Monitor and Report

Council will assess, monitor, and require reports on the extent to which community outcomes are furthered under the partnership with the private sector. Progress on partnership arrangements will be monitored and reported in accordance with the Council's financial programme and reporting regime.

Policy for Development and Financial Contributions

Background

Sections 102 of the Local Government Act 2002 requires Council to adopt a policy on development and financial contributions. Financial contributions are derived from the provisions of the Resource Management Act 1991 and development contributions from the Local Government Act 2002.

Council's policy on financial contributions is contained within Part 8 of the Buller District Plan (BDP) and is summarised below.

Council has considered the incorporation of a policy for development contributions and decided in May 2004 that the Council does not at this time, wish to introduce development contributions in terms of the Local Government Act 2002. The adoption of this policy has been reconfirmed by Council.

It should however be noted that when levies are being considered for a specific development, Council may only apply one of the policies.

Financial Contributions (Part 8 BDP)

Financial contributions as outlined in Part 8.3 of the BDP may be required on land use and subdivision consents for controlled, discretionary and non-complying activities. Financial contributions under 8.2 of the BDP may be required for permitted activities, which are developments. Esplanade reserves and strips are not defined as financial contributions in terms of Section 108 of the Act where they relate to subdivision consents, and are subject to the provisions of the Act relating to subdivisions. However esplanade reserves and strips can be required as financial contributions on land use consents.

For the purposes of this rule, "development" means:

- the construction, erection or alteration of any non-residential building; or
- the fencing, draining, excavation, filling or reclamation of land or the making of retaining walls in relation to such work; or
- the removal or destruction of vegetation; or
- the arresting or elimination of erosion or flooding; or
- the construction of any tramway or railway.

Permitted activities which involve considerable financing have the potential to greatly benefit the District, but also lead to a strain on resources. Accordingly only activities which are substantial (as determined by their value) require a financial contribution for the development of reserves and facilities. Any development that is defined as a network utility shall be exempt from the development contributions.

Developments of a value of over $500,000 shall be subject to a financial contribution of up to 0.5% of the value of the development. The financial contribution shall only be spent by Council on the provision and development of reserves, recreational facilities and community facilities within the District.

Financial contributions (whether cash, land, works or services) may be required as conditions of land use and subdivision consent. The contribution being the full and actual cost of ensuring the following:

- Provision of new roads, private ways, access lots, service lanes and accessways.
- Provision for the upgrading and/or widening of existing roads.
- The provision of off-street parking or cash-in-lieu of car parking.
- The carrying out of earthworks including excavation, filling and compaction.
- The carrying out of landscaping, including the revegetation of modified or cleared land and the planting of trees and shrubs, and the provision of street furniture.
- The provision of fencing or screening.
- Provision of water supply.
- Provision for sewerage, drainage or the disposal of sewage.
- Provision for control and disposal of stormwater, including during construction of any works.
- Provision for electricity supply.
- Provisions for street lighting.
- Provision for telephone systems.
- Covenants or caveats for the protection of individual trees or areas of bush.
- Contributions of land for esplanade reserves or an interest in land as an esplanade strip.

Provision of Open Space, Public Recreation or other Reserves

Part 8.4.1.14 of the BDP provides for financial contributions to upgrade public recreational space and other reserves with facilities for public recreation and enjoyment or the protection of conservation values where a subdivision results, or will result, in an increase or an intensification of the use of land, whether by increased resident population or by commercial or industrial activities.

Maximum amount of contribution:

(i) Where over 10 allotments are created land suitable for development into a reserve to serve the expected population.

(ii) For each additional allotment of less than 1ha, the amount of a financial contribution shall be 7.5% of the land value.

(iii) For each additional allotment of 1ha to 5ha, the amount of a financial contribution shall be 5% of the land value.

(iv) For each additional allotment over 5ha, the amount of a financial contribution shall be 2.5% of the land value of no greater than 10ha of each allotment

Development Contributions

Part 8.4.1.16 of the BDP provides for financial contributions as conditions of land use and subdivision consent for activities which involve considerable financing as these have the potential to greatly benefit the District, but also lead to a strain on resources. Where a development (as defined above) occurs, additional contribution over and above the financial contributions detailed above may be required to provide for the social and recreational needs of the area around which the development is located.

Maximum amount of contribution:

Developments of a value of over $500,000 shall be subject to a financial contribution of up to 0.5% of the value of the development. The financial contribution shall only be spent by Council on the provision and development of reserves, recreational facilities and community facilities within the District. The value of other financial contributions conditional on the development will be considered with regard to the amount of development contribution required.

Policy Review

This policy is contained within the Buller District Plan and will be considered as part of the District Plan Review. Any policy to be developed must be based on a fair and equitable system of obtaining contributions from developers towards the extension of facilities and services and/or the utilisation of existing facilities and services.

Section 106 of the Local Government Act requires Development and Financial Contributions Policies to:

- Summarise and explain the capital expenditure identified in the long term plan that Council expects to incur to meet the increased demands for community facilities resulting from growth.
- State the proportion of capital expenditure that will be funded by development contributions, financial contributions and other sources of funding.
- Explain why these funding sources are being used (Section 101 (3) of the Act).
- Identify separately each activity or group of activities for which a development or financial contribution will be required and the total amount of funding to be sought by contributions in relation to each group of activities.
- If development contributions will be required, comply with Sections 201 and 202 of the Act
- If financial contributions will be required, summarise the provisions that relate to financial contributions in the District Plan
- If development contributions are required, the full methodology demonstrating how the calculation for those contributions were made must be kept available for public inspection
- If financial contributions are required the provisions of the District Plan relating to financial contributions must be kept available for public inspection

Rates Remission Policy

Remission of Rate Penalties

Objectives of the Policy

To enable Council to act fairly and reasonably in its consideration of penalties on rates which have not been received by Council by the due date.

Conditions and Criteria

Automatic remission of the penalty incurred on instalment one will be made where the ratepayer pays the total amount due for the year on or before the penalty date of the second instalment provided the ratepayer has not incurred any other penalties in the previous 12 months.

Remission of any one penalty will be considered in any rating year where payment has been late due to circumstances outside the ratepayer's control.

Where a suitable payment arrangement is in place to clear an outstanding rates balance within a certain time-frame (agreed to in writing by both parties), instalment penalties (only) incurred during the term of the repayment arrangements may be remitted after a set period (usually after each 12 months), provided the terms of the repayment arrangement are being adhered to.

Rates Remission Policy

Policy for Rates Relief on Maori Freehold Land

Background

Maori freehold land means land whose beneficial ownership has been determined by the Maori Land Court by freehold order. Maori freehold land may be managed on behalf of the owners by a Maori Land Incorporation such as the Mawhera Incorporation.

A majority of Maori freehold land in the Buller district is owned by the Mawhera Incorporation with income generated from the leasing of these properties.

Schedule 11 of the Local Government Act 2002 identifies the matters which must be taken into account by Council when considering rates relief on Maori Freehold Land.

The matters that the local authority must consider are:

(a) the desirability and importance within the district of each of the objectives below; and

(b) whether, and to what extent, the attainment of any of those objectives could be prejudicially affected if there is no remission of rates or postponement of the requirement to pay rates on Maori freehold land; and

(c) whether, and to what extent, the attainment of those objectives is likely to be facilitated by the remission of rates or postponement of the requirement to pay rates on Maori freehold land; and

(d) the extent to which different criteria and conditions for rates relief may contribute to different objectives.

The objectives referred to above are:

(a) supporting the use of the land by the owners for traditional purposes:

(b) recognising and supporting the relationship of Maori and their culture and traditions with their ancestral lands:

(c) avoiding further alienation of Maori freehold land:

(d) facilitating any wish of the owners to develop the land for economic use:

(e) recognising and taking account of the presence of waahi tapu that may affect the use of the land for other purposes:

(f) recognising and taking account of the importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere):

(g) recognising and taking account of the importance of the land for community goals relating to:

 (i) the preservation of the natural character of the coastal environment:

 (ii) the protection of outstanding natural features:

 (iii) the protection of significant indigenous vegetation and significant habitats of indigenous fauna:

(h) recognising the level of community services provided to the land and its occupiers:

(i) recognising matters related to the physical accessibility of the land.

Policy

As a general policy the Buller District Council will not remit or postpone rates in relation to Maori freehold land.

However it should be noted the owners may still apply to Council under its general remissions policy if applicable.

Rates Remission Policy

Policy on Uneconomic Balances

Objectives of the Policy
To avoid collecting rates which are not economic to collect.

Conditions and Criteria
- The policy will apply to rating units which are charged total annual rates, excluding metered water rates, of $20.00 or less.
- Council will notify affected ratepayers that it has decided not to collect the rates.
- No application for the remission of uneconomic balances will be necessary in order to qualify for the remission.
- The authority to consider and approve remissions will be delegated to the Corporate Services Manager.
- This policy is made under section 54 of the Local Government (Rating) Act 2002.

Rates Remission Policy

Policy on Remission on General Rates - land used and/or occupied by community, sporting and other organisations

Objective of the policy:

To support the provision of sporting, cultural, and recreational activities for the residents and ratepayers of the district, through the financial assistance to such non-profit community organisations by the granting of general rates remissions.

Conditions and Criteria

1. A rating unit that is owned or used by any society or association that has formerly been granted a 50% remission through prior resolution of the Council, shall now fall within the “Land 50% non-rateable” category of Schedule 1, Part 2, of the Act.
2. Any rating unit that has been granted a 100% remission of the rates prior to the establishment of this policy shall continue to receive such until such time that the organisation or the rating unit becomes ineligible. The total amount(s) of remission for any one organisation in any one rating year shall be no more than $5,000.
3. Any application received after 1 July 2003, from a community organisation for a remission of rates shall be considered by the Manager Corporate Services, in terms of either paragraph 1 or 2 above, and shall be treated for rating purposes in line with similar or like organisations. If the new applicant has no similar or like organisation to be gauged against, then the application will be considered on its merits by the Council.
4. Any rating unit that is owned or used by any sporting organisation, for which a club liquor licence is in force, shall have the rating unit apportioned into “divisions” for the various uses within the unit, in terms of commercial, residential, and “remainder” (as appropriate).
   a) The divisions of the rating unit classified as Commercial and/or Residential shall be rated fully in terms of the applicable rating sector. The remainder of the rating unit will be rated as if in the Rural sector, irrespective of the area.
   b) Where the rating unit is liable for more than the one charge for any service provided (eg water supply, sewage disposal, refuse collection), then only one set of such service charges shall be charged;
   c) The rating unit will be liable for only one full set of uniform charges, whether or not these are apportioned over the divisions of the unit.

   The above shall apply to any rating unit that has in the past had apportionments made for this very purpose, or to any new application from an organisation that has a rating unit with a similar use or uses.
5. The practice of the Karamea Aerodrome being rated at twice the Rural 14 rate for the property shall continue, unless otherwise revoked by a resolution of the Council.

Rates Remission Policy

Policy on Remission for rates and charges in times of extenuating circumstances

Objective

To provide relief from general and/or targeted rates on properties affected by circumstances beyond the normal status of everyday life.

Conditions and Criteria

In times of extreme circumstances when a natural disaster or other phenomenon beyond the “control of man” affects the normal day-to-day activities of any ratepayer or affects (or changes) the use of any land for an extended period, Council may remit all or part of any general or targeted rate for a specified time, each case to be considered “on merit”.

Variation to the Water & Sanitary Service Assessment Summary

There are no significant variations to the Water and Sanitary Service Assessment undertaken by Council.

Variation to the Waste Management Plan

There are no significant variations to the Waste Management Plan undertaken by Council.

BULLER

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