
ANNUAL PLAN 2014 – 2015

PART TWO

DELIVERY ON YEAR THREE OF THE LONG TERM PLAN 2012 - 2032



ANNUAL PLAN 2014 - 2015

PART ONE:

CONTEXT | 2014/15 PROGRAMME: RATES IMPACT AND ACTIVITIES

▶ PART TWO:

UPDATED POLICIES: Revenue and Financing, Significance, Rating
RATES | FEES AND CHARGES
FINANCIAL STATEMENT





CONTENTS

Significance Policy	4
Revenue and Financing Policy	5
Statement of Significant Accounting Policies	6
Prospective Statement of Comprehensive Income	23
Prospective Statement of Changes in Public Equity	24
Prospective Statement of Financial Position	25
Prospective Statement of Cash Flows	26
Prospective Statement of Capital Expenditure	27
Reserve Funds	39
Prospective Funding Impact Statement	40
Funding Impact Statement - Rating Policies	41
Rates Remission Policy	63
Balancing the Budget	69
User Charges and Fees	71



SIGNIFICANCE POLICY

The Council is required to adopt a policy on significance under Section 90 of the Local Government Act 2002. The policy outlines the general approach of the Council to determine the significance of issues, proposals, decisions, and other matters. The policy includes thresholds, criteria and procedures that the Council will use in assessing which issues, proposals, decisions and other matters are deemed to be significant. It also provides a list of assets which the Council considers to be strategic assets and matches these with the appropriate Community Outcome(s).

In developing this Annual Plan the financial thresholds on page 38 of Part Two of the 2012 Long Term Plan have been updated.

A matter is likely to be significant when it reaches the following thresholds. Issues, proposals, decisions, assets, or other matters for which the Council will:

- incur operational expenditure exceeding 5% (\$3.3 million in the 2014/15 year) of its annual budget for that year;
- incur capital expenditure exceeding 1% (\$9.5 million in the 2014/15 year) of the total value of the Council's assets, or where spent on a strategic asset or strategic asset listed in this policy, exceeds 25% of that assets value.

See page 37 – 42 of Part Two, 2012 Long Term Plan for the complete policy.

In 2014 the Significance Policy will be reviewed in time to be included in the 2015 Long Term Plan. This will incorporate a full review of our methods of community engagement, looking at the way we consult, and our methods of liaising and sharing information.



REVENUE AND FINANCING POLICY

BACKGROUND

The 2012 Revenue and Financing Policy:

- is structured by activity and shows a summary of the funding considerations for each activity; and
- has been updated to clarify the distinctions between:
 - the nature of the activity;
 - who benefits from the activity; and
 - how the activity is funded.

See pages 4 – 36 of Part Two, 2012 Long Term Plan for the complete Policy.

The Revenue and Financing Policy was amended in the 2013/14 Annual Plan, for the Solid Waste Activity, as an amendment to the 2012 Long Term Plan.



STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

The primary objective of the Council is to provide goods or services for the community or social benefits rather than making a financial return. Accordingly, the Council has designated itself as a public benefit entity for the purposes of financial reporting.

BASIS OF PREPARATION

Statement of Compliance

The prospective financial statements have been prepared in accordance with Section 95 of the Local Government Act 2002 and Financial Reporting Act 1993, which includes the requirements to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The prospective financial statements comply with Public Benefit Entity Standards (PBE Standards) for a Tier 1 entity. The Council is adopting the PBE Standards for the first time.

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 assets and liabilities as identified in the summary of significant accounting policies. The accrual basis of accounting has been used unless otherwise stated.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of the Council is New Zealand dollars. Foreign currency transactions will be translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions will be recognised in the statement of comprehensive income.

No actual financial results have been incorporated within the prospective financial statements.

The Council, which is authorised to do so and believes that the assumptions underlying the prospective financial statements are appropriate, has approved the 2014/15 Annual Plan for distribution.

The Council accepts responsibility for the preparation of the prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.



SPECIFIC ACCOUNTING POLICIES

The following accounting policies which materially affect the measurement of results and financial position have been applied:

1. Financial Statements presented

The financial statements presented in this Annual Plan include a Prospective Statement of Comprehensive Revenue and Expense, a Prospective Statement of Changes in Public Equity, a Prospective Statement of Financial Position, a Prospective Statement of Cashflow, encompassing all activities of the Council.

In order to meet its obligations of public accountability, the Council has also included, for each significant activity, a separate Prospective Statement of Cost of Activity.

2. Revenue Recognition

Revenue comprises rates, revenue from operating activities, and other revenue and is measured at the fair value of consideration received or receivable.

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

Exchange transactions

Exchange transactions are transactions where the Council receives assets (primarily cash) or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services, or use of assets) to another entity in exchange.

Non-exchange transactions

In a non-exchange transaction, the Council either receives value from or gives value to another entity without directly giving or receiving approximately equal value in exchange.

An inflow of resources from a non-exchange transaction is recognised as revenue, except to the extent there is a condition attached to the revenue which requires performance of an obligation or return of the funding. This portion of the transaction is recognised as a liability.

As the Council satisfies the condition of receiving the revenue, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Specific accounting policies for major categories of revenue are outlined below:

Rates

Rates are set annually by resolution from the Council and relate to a particular financial year. All ratepayers are invoiced within the financial year for which the rates have been set. Rates revenue is recognised when levied. Rates revenue is classified as non-exchange except for water rates by meter which are classed as exchange revenue.



Operating activities

The following categories (except where noted) are generally classified as non-exchange revenue transactions.

Grants and Subsidies

A grant without a condition is recognised as revenue when the Council obtains control of the asset (being cash, goods or services or other assets). A grant with a condition is recognised as a liability when the control is obtained. When the condition is complied with, revenue is recognised by transferring the deferred income liability to the surplus or deficit. Subsidies (e.g. New Zealand Transport Agency roading claim payments) are recognised upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Development Contributions

Development contributions are classified as exchange transactions. They are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Until such time as the Council provides, or is able to provide, the service, development contributions are recognised as liabilities.

Rendering of Services

Within rendering of services most activities are at least partially funded by rates and therefore classified as non-exchange transactions. Revenue from the rendering of services (e.g. building consent fees) is recognised when services are provided and all attaching conditions are complied with.

The exceptions are: Parking (excluding fines) and Waste (disposal and reduction) which are 100 percent funded by users and classified as exchange revenue. Revenue is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Fines and Penalties

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

Sale of Goods

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

Other revenue

Specific accounting policies for major categories of other revenue are outlined below:

Donated, Subsidised or Vested Assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as non-exchange revenue when the control of the asset is transferred to the Council.

Gains

Gains include movements in the fair value of financial assets and liabilities. Gains are classified as exchange revenue.

3. Public Equity

Public Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities.

Public Equity is disaggregated and classified into a number of reserves to enable clearer identification of the specified uses that the Council makes of its accumulated funds. The components of public equity are Accumulated Funds, Revaluation Reserve, and Reserves and Special Funds.

4. Reserves and Special Funds

Restricted reserves are a component of public equity generally representing a particular use to which various parts of public equity have been assigned.

Reserves may be legally restricted or created by the Council.

Restricted reserves are those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves created by the Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

5. Financial Assets

The Council classifies its financial assets into the following four categories: fair value through surplus or deficit, loans and receivables, held-to-maturity investments, and available-for-sale. The classification depends on the purposes for which the investments were acquired. Management determined the classification of its investments at initial recognition and re-evaluated this designation at every reporting date.

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

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

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

The Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.



The four categories of financial assets are:

- *Fair Value through Profit or Loss*

This category has two sub-categories: financial assets held for trading, and those designated at fair value through profit or loss 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 into a hedge accounting relationship for which hedge accounting is applied. 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 date.

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

- *Loans and Receivables*

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

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

- *Held-to-maturity Investments*

These are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity.

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

- *Available-for-Sale*

Financial assets available for sale are those that are designated into the category at initial recognition or are not classified in any of the other categories above. The Council includes in this category: investments that it intends to hold long-term but which may be reclassified before maturity; and shareholdings that it holds for strategic purposes. These investments are measured at their fair value, with gains and losses recognised in other comprehensive income, except for impairment losses, which are recognised in surplus or deficit. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from public equity to surplus or deficit.

Financial assets that are no longer held for trading, other than those designated as fair value through profit or loss on initial recognition or derivatives, can be reclassified out of this category to the following categories:

- loans and receivables – if the financial assets have fixed or determinable payments, are not quoted in an active market and contain no features which could cause the holder to recover



substantially all of its investment except through credit deterioration, and the intention is to hold them for the foreseeable future,

- held-to-maturity – if the intention is to hold them to maturity and only in rare circumstances, or
- available-for-sale – only in rare circumstances. Rare circumstances arise from a single event that is unusual and unlikely to recur in the near term.

For financial assets that have been reclassified out of the fair value through profit or loss category, the Council assesses on the date of the transfer whether the financial asset contains an embedded derivative.

Where a financial asset contains an embedded derivative whose economic characteristics and risks are not closely related to those of the host instrument, the embedded derivative is separated and measured at fair value with changes in the fair value recognised in surplus or deficit. The assessment is to be made on the basis of the circumstances that existed on the later of:

- the date when the Council first became a party to that contract, or
- the date at which a change occurs in the terms of the contract that significantly modifies the cash flows that otherwise would have been required under contract.

Impairment of Financial Assets

At each balance date the 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 surplus or deficit.

6. Derivatives Financial Instruments and Hedge Accounting

The Council uses derivative financial instruments to manage interest rate risks arising from financing activities. In accordance with its treasury management policy, the Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date. The method of recognising the resulting gains or losses depends on whether the derivative is designated as a hedging instrument.

The Council's derivative financial instruments are not designated as hedging instruments. Accordingly, the gains or losses of derivative financial instruments are recognised in surplus or deficit.

7. Property, Plant and Equipment

Property, plant and equipment consist of:

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



- *Operational Assets*
Operational Assets include land, buildings, improvements, library books, plant and equipment, and motor vehicles, or
- *Restricted Assets*
Restricted assets are assets owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

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

Additions

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

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported in surplus or deficit. When re-valued 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 the Council and the cost of the item can be measured reliably.

Revaluation

Land and buildings (operational and restricted), and infrastructure assets are re-valued at least every three years to ensure that their carrying amount does not differ materially from fair value. All other asset classes are carried at depreciated historical cost.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

Additions between valuations are recorded at cost, except for vested assets. Certain infrastructure assets and land have been vested in the Council as part of the sub-divisional consent process. The vested reserve land has been initially recognised at the most recent appropriately certified government value. Vested infrastructure assets have been valued based on the actual quantities of infrastructure components vested and the current “in the ground” cost of providing identical services.

The net revaluation results are credited or debited to other comprehensive income and are accumulated to an asset revaluation reserve in public equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in surplus or deficit. Any



subsequent increase on revaluation that reverses a previous decrease in value recognised in surplus or deficit will be recognised first in surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive income.

Land occupied by infrastructural assets has not been included under infrastructural assets but has been included with other land owned by the Council under operational assets. Improvements and additions to infrastructural and operational assets are capitalised at cost. Maintenance of infrastructural and operational assets is expensed.

In prior years the road and bridge valuation was made up of two parts:

- road network land value; and
- road improvements.

The land under public roads has not been re-valued or reflected in the 2014/15 year.

In previous years, the improvement component of roads has been calculated at depreciated replacement cost. This is arrived at by determining current construction cost and applying a depreciation factor to it.

Water, wastewater and stormwater treatment, and reticulation systems are valued at depreciated replacement value as at 30 June 2014. The depreciated replacement cost figures are found by determining the current replacement costs of the assets involved and applying a depreciation factor based on the age and expected life of each asset.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, certain parts of roading, river control and seawalls. The roading, river control and seawall assets that are considered to be non-depreciable assets are Basecourse (80% non-depreciable content), Berms/Crossings/Earthworks/ Formation/Land, Sub base/Watertable, Riprap seawall protection (rocks) and Stopbanks. The reason for their non-depreciable status is that there is no decline in service potential and therefore these assets have an unlimited life.

Other assets are depreciated at rates which will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Motor vehicles purchased after 30 June 2001 have been given a residual value of 10% of original cost and are depreciated to this residual value. The estimated useful lives of resource consents, management plans and investigations are determined by their period of validity.

The estimated useful lives are as follows:

Asset Category	Estimated Useful Life (Years)
Operational Assets	
Buildings (adjusted for revaluation)	6 – 100
Computer Equipment	4 – 5
Furniture and Chattels	2 – 25



Asset Category	Estimated Useful Life (Years)
Heritage Assets	100
Library Collection	3 – 7
Motor Vehicles	5 – 10
Office Equipment	4 – 10
Other Improvements	1 – 50
Public Art	10 – 25
Plant and Machinery	
Heavy Trucks, Road Machines	5 – 10
Tractors, Trailers, Heavy Mowers	3 – 10
Other Plant	1 – 10
Infrastructural Assets (adjusted for revaluation)	
Bridges	10 – 99
Seawalls	
Concrete/Posts/Rails/Panels/Rocks	13 – 30
River Control	
Bank Protection	45 – 101
Roading	
Basecourse (20% depreciable content)	16
Footpaths	38
Cycleways	13 – 75
Kerbs/Culverts/Lighting	14 – 39
Surfacing	6 – 12
Traffic Modelling	5 – 10
Stormwater	
Stormwater Flood Maps	10 – 15
Pump Stations/Manholes/Sumps	22 – 91
Pipes	72 – 77
Wastewater	
Pump Stations	5 – 80
Manholes/Cleaning Eyes	60 – 64
Pipes	42 – 83
Plant	28 – 38
Water	
Storage	21 – 50
Headworks/Booster Stations/Pipes	4 – 83
Hydrants/Valves/Tobies	54 – 83
Meters	15
Pipes	70
Plant	14 – 19

Section 100 of the Local Government Act 2002 requires that a local authority must ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. Depreciation is an operating expense that therefore has to be funded. For the purpose of determining this year's funding requirements, the Council has adopted a policy of not funding the depreciation cost relating to that portion of its roading asset base that was originally financed by subsidy received from New Zealand Transport Agency (and its predecessors). The Council has adopted its policy on the basis that replacement of such assets will continue to be financed by New Zealand Transport Agency at the same level.



Assets under Construction

Assets under construction are generally not depreciated until completion. The total cost of a project is transferred to the relevant asset class and is then depreciated on its completion.

Borrowing Costs

Borrowing costs are recognised as an expense in the period in which they are incurred and are not capitalised.

8. Intangible Assets

Software Acquisition and Development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

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

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in surplus or deficit.

The useful lives of major classes of intangible assets have been estimated as follows:

- Computer software 3 – 5 years

9. Forestry Assets

Forestry assets are independently re-valued annually at fair value.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in surplus or deficit.

The costs to maintain the forestry assets when incurred are included in surplus or deficit.

10. Impairment of Non-Financial Assets

Non-financial assets are classified as cash-generating and non-cash generating assets.

Cash-generating assets are assets held with the primary objective of generating a commercial return. An asset generates a commercial return when it is deployed in a manner consistent with that adopted by a for-profit entity. Holding an asset to generate a commercial return indicates that an entity intends to generate positive cash inflows from the asset (or from the cash-generating unit of which the asset is a part), and earn a commercial return that reflects the risk involved in holding the asset.

Non-cash-generating assets are assets other than cash-generating assets.



Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

A non-cash-generating asset is impaired when the carrying amount of the asset exceeds its recoverable service amount. Recoverable service amount is defined as the higher of an asset's fair value, less costs to sell, and its value in use. The value in use of a non-cash-generating asset is defined as the present value of the asset's remaining service potential.

The present value of the remaining service potential of the asset is determined using one of the following approaches:

- *Depreciated replacement cost approach*

Under this approach, the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential.

- *Restoration Cost Approach*

Restoration cost is the cost of restoring the service potential of an asset to its pre-impaired level. Under this approach, the present value of the remaining service potential of the asset is determined by subtracting the estimated restoration cost of the asset from the current cost of replacing the remaining service potential of the asset before impairment.

- *Service Units Approach*

Under this approach, the present value of the remaining service potential of the asset is determined by reducing the current cost of the remaining service potential of the asset before impairment to conform with the reduced number of service units expected from the asset in its impaired state.

The choice of the most appropriate approach to measuring value in use depends on the availability of data and the nature of the impairment.

A cash-generating asset is impaired when the carrying amount of the asset exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

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

If the recoverable service amount or recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount or recoverable amount. That reduction is an impairment loss. An impairment loss is recognised in surplus or deficit.

The Council assesses at each balance date whether there is any indication that an impairment loss recognised in prior periods for an asset may no longer exist or may have decreased. An impairment loss recognised in prior periods for an asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount or recoverable amount since the last



impairment loss was recognised. A reversal of an impairment loss for an asset is recognised in surplus or deficit.

11. Landfill Post Closure Costs

The Otaihangā Landfill is now closed to general waste as it reaches the end of its life as a general waste facility. Treated sludge from Paraparaumu and Ōtaki Wastewater Treatment Plants is currently disposed of to the landfill site. Cleanfill is used as a mixing agent.

The Council, as operator of the Otaihangā Landfill, has a legal obligation under the resource consent to provide ongoing maintenance and monitoring services at the landfill site after closure. A provision for post closure costs is recognised as a liability when the obligation for post closure arises.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure.

Amounts provided for landfill post closure are capitalised to the landfill asset where they give rise to future economic benefits to be obtained. Components of the capitalised landfill asset are depreciated over their useful lives.

The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the Council.

12. Cost Allocation Policy

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity/usage information.

- *Criteria for Direct and Indirect Costs*

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.

- *Cost Drivers for Allocation of Indirect Costs*

The costs of internal services not directly charged to activities are allocated as overheads using appropriate cost drivers such as actual usage, staff numbers and floor area as set out on the following chart.

Basis of Allocation of Overheads	Method Used
Accommodation	Area utilised
Chief Executive's Office	Charged to Governance and Tāngata Whenua Activity
Communication (Public Relations)	Estimate of time spent per activity
Corporate Services	Estimate of time spent on direct reporting lines
Customer Services	Estimate of time spent



Basis of Allocation of Overheads	Method Used
Development Projects Management	Charged to project budgets based on time spent
Environmental Protection Management	Estimate of time spent on direct reporting lines
Finance	Number of transactions
Human Resources	Number of staff
Information Technology/Information Management	Hardware utilised
Community Services	Estimate of time spent on direct reporting lines
Regulatory Services	Estimate of time spent on direct reporting lines
Infrastructural Services	Allocated on total expenditure per managed activity
Rates Management	Funds required from rates levied
Strategy and Partnerships Management	Estimate of time spent (strategic requirements to activities and direct reporting lines)
Districtwide Services	Operating expenditure – water, wastewater and stormwater activities
Council Depots	Number of staff

13. Allocation of Overheads

All overhead expenses have been allocated to significant activities with the exception of the “Governance and Tāngata Whenua” activity, i.e. Elected Members costs (including a share of the support staff and overheads) which has been reported on as a separate activity as it represents a direct public service which is in itself a significant activity.

14. Cash and Cash Equivalents

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

15. Inventories

Inventories (such as spare parts) 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 net realisable value. Where inventories are acquired through a non-exchange transaction, their cost shall be measured at their fair value as at the date of acquisition.

Cost has been determined on a weighted average basis. The valuation includes allowances for slow moving and obsolete inventories.

The write down from cost to current replacement cost is recognised in surplus or deficit.



16. Trade and Other Receivables

Trade and other receivables are recognised at amortised cost. An allowance is made for doubtful and uncollectible debts by establishing and offsetting any provision. Increases or decreases in the provision are recognised in surplus or deficit.

17. Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST, with the exception of receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as an input tax, 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 Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

18. Borrowing

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

19. Employee Benefits

Short Term Employee Benefits

Employee benefits expected to be settled within 12 months after balance date are measured 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.

A liability for sick leave is recognised 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 the Council anticipates it will be used by staff to cover those future absences.

Long Term Employee Benefits

Employee benefits that are due to be settled beyond 12 months after balance date, 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, the likelihood that staff will reach the point of entitlement, and contractual entitlement information, and
- the present value of the estimated future cash flows. A discount rate of 4.9% and an inflation factor of 3.0% are used. The discount rate is based



on the average after tax discount rate used in the financial statements of the Government of New Zealand. The inflation factor is based on the expected long term increase in remuneration for employees.

Employee Superannuation Schemes

Defined Contribution Schemes

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

Defined Benefit Schemes

The Council makes employer contributions to the Defined Benefit Plan Contributors Scheme (the Scheme), which is managed by the Board of Trustees of the National Provident Fund. The Scheme is a multi-employer defined benefit scheme.

The scheme exposes the participating employers to actuarial risks associated with the current and former employees of other participating employers, with the result that there is no consistent and reliable basis for allocating the obligation, scheme assets, and costs to individual participating employers. The Scheme is therefore accounted for as a defined contribution scheme.

20. Provisions

The 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 an outflow of future economic benefits 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 expenditure 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.

21. Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are recognised as expenses on a straight-line basis over the lease term.

22. Cost of Activity Statements

The Cost of Activity Statements detail the net cost of activity for significant activities of the Council and are represented by the costs of providing the activities less all directly related revenue that can be allocated to these activities.



23. Critical Accounting Estimates and Assumptions

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

Infrastructural Assets

There are a number of assumptions and estimates used when performing depreciated replacement cost valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example, the 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 which are under ground. This risk is minimised by the Council by performing a combination of physical inspections and condition modelling assessments of underground assets
- estimating any obsolescence or surplus capacity of an asset and
- estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, the Council could be over or under estimating the annual depreciation costs recognised as an expense in surplus or deficit. To minimise this risk, the Council determines the infrastructural asset useful lives with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and has adjusted for local conditions based on past experience. Physical inspections, deterioration and condition modelling are also carried out regularly as part of the Council's asset management planning activities, which gives the Council further assurance over its useful life estimates.

Experienced independent valuers perform the Council's infrastructural asset revaluations.

24. Comparatives

To ensure consistency with the current year, certain comparative information has been reclassified where appropriate. This has occurred:

- where classifications have changed between periods
- where the Council has made additional disclosure in the current year, and where a greater degree of disaggregation of prior year amounts and balances is therefore required, and
- where there has been a change of accounting policy.



25. Public Benefit Entity Financial Reporting Standard 42 Prospective Financial Statements (PBE FRS 42)

The Council has complied with PBE FRS 42 in the preparation of these prospective financial statements. The Council does not intend to update the prospective financial statements subsequent to presentation. In accordance with PBE FRS 42, the following information is provided:

a) Description of the nature of the entity's current operation and its principal activities

The Council is a territorial local authority, as defined in the Local Government Act 2002. The Council's principal activities are outlined within this Annual Plan.

b) Purpose for which the prospective financial statements are prepared

It is a requirement of the Local Government Act 2002 to present prospective financial statements that span one year and include them within the Annual Plan. This provides an opportunity for ratepayers and residents to review the projected financial results and position of the Council. Prospective financial statements are revised annually to reflect updated assumptions and costs.

c) Bases for assumptions, risks and uncertainties

The financial information has been prepared on the basis of best estimate assumptions as to the future events which the Council expects to take place. The Council has considered factors that may lead to a material difference between information in the prospective financial statements and actual results. These factors, and the assumptions made in relation to the sources of uncertainty and potential effect, are outlined within this Annual Plan.

d) Cautionary Note

The financial information is prospective. Actual results are likely to vary from the information presented, and the variations may be material.

For further information see pages 56 to 62 of Part One, 2012 Long Term Plan for the Significant Forecasting Assumptions. These have been updated, where relevant on page 20, in Part One of this Plan.



Prospective Statement of Comprehensive Income

Annual Plan 2013/14 \$000		Long Term Plan 2014/15 \$000	Annual Plan 2014/15 \$000
	Operating Revenue		
10,334	General Rates	11,531	10,438
32,481	Targeted Rates (Excluding Water)	33,978	34,019
7,612	Targeted Water Rates	9,057	7,911
8,531	Other Revenue	9,967	8,643
1,706	Other Revenue – Capital Subsidy NZTA	1,706	1,334
996	Other Revenue – Subsidies and Grants for Operating Purposes	1,291	1,142
1,299	Development Contributions	1,250	1,188
125	Trust Fund Revenue (Coastlands Aquatic Centre)	275	125
1,082	Vested Assets	1,125	1,125
63,986	Total Operating Revenue	70,180	65,925
	Operating Expenditure		
23,203	Other Expenditure	24,950	23,406
20,559	Payments to Employees	20,199	21,588
8,696	Finance Costs	10,597	7,899
14,150	Depreciation/Amortisation	15,273	15,869
66,608	Total Operating Expenditure	71,019	68,762
(2,622)	Net Surplus/(Deficit)*	(839)	(2,837)
	Other Comprehensive Income		
60,831	Revaluation of Assets	101,096	-
60,831	Total Other Comprehensive Income	101,096	-
58,209	Total Comprehensive Income	100,257	(2,837)

*the reported Net Surplus/(Deficit) includes:

Vested assets - This is the value attributed to infrastructural assets transferred to the Council by private developers. This is a non-cash item.

Development Contributions - These are the contributions that have been charged to developers to cover the increased capacity requirements of the development on the Council Infrastructure and Community Facilities. Under Generally Accepted Accounting Principles (GAAP) development contributions received are treated as a Council liability until they are committed to be spent on Council Infrastructure. The budgeted revenue of \$1,188 million is the budgeted Development Contributions that will be used to assist with funding of related infrastructure in the 2014/15 year.



Prospective Statement of Changes in Public Equity

Annual Plan 2013/14 \$000		Long Term Plan 2014/15 \$000	Annual Plan 2014/15 \$000
721,164	Public Equity at Beginning of Year	740,089	786,347
58,209	Total Comprehensive Revenue and Expense	100,257	(2,837)
779,373	Public Equity at End of Year	840,346	783,510



Prospective Statement of Financial Position

Annual Plan 2013/14 \$000		Long Term Plan 2014/15 \$000	Annual Plan 2014/15 \$000
Assets			
Current Assets			
2,154	Cash and Cash Equivalents	3,997	3,734
6,147	Trade and Other Receivables	2,877	6,244
139	Inventories	151	139
2	Derivative Financial Investments	53	39
8,442	Total Current Assets	7,078	10,156
Non-Current Assets			
950,518	Property, Plant and Equipment	1,017,447	936,654
268	Forestry Assets	162	268
350	Intangible Assets	364	350
228	Derivative Financial Instruments	251	232
951,364	Total Non-Current Assets*	1,018,224	937,504
959,806	Total Assets	1,025,302	947,660
Liabilities and Public Equity			
Current Liabilities			
15,897	Trade and Other Payables	18,793	14,693
1,643	Employee Benefit Liabilities	1,591	1,643
1,218	Deposits	1,298	1,218
1,668	Derivative Financial Instruments	1,709	1,342
20,059	Public Debt	13,413	15,749
1,615	Development Contributions	405	1,622
42,100	Total Current Liabilities	37,209	36,267
Long Term Liabilities			
129,118	Public Debt	142,640	122,267
8,716	Derivative Financial Instruments	4,594	5,117
460	Employee Benefit Liabilities	473	460
39	Provisions	40	39
138,333	Total Long Term Liabilities	147,747	127,883
180,433	Total Liabilities	184,956	164,150
Public Equity			
557,299	Accumulated Comprehensive Revenue and Expense	577,972	574,892
220,169	Revaluation Reserve	260,434	206,544
1,905	Reserves and Special Funds	1,940	2,074
779,373	Total Public Equity	840,346	783,510
959,806	Total Liabilities and Public Equity	1,025,302	947,660

*The land under public roads has not been re-valued or reflected in the 2014/15 year.



Prospective Statement of Cash Flows

Annual Plan 2013/14 \$000		Long Term Plan 2014/15 \$000	Annual Plan 2014/15 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from:			
50,409	Rates	54,546	52,350
8,120	Rates - Greater Wellington Regional Council	8,567	8,120
12,053	User Charges and Other Receipts	14,164	11,964
70,582		77,277	72,434
Cash was applied to:			
23,203	Payments to Suppliers	23,200	21,705
20,559	Payments to Employees	20,199	21,588
8,696	Interest Paid on Public Debt	10,597	7,899
8,120	Rates Paid - Greater Wellington Regional Council	8,567	8,120
60,578		62,563	59,312
10,004	Net Cash Flows From Operating Activities	14,714	13,122
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
5,220	Sale of Property, Plant and Equipment	80	120
125	Trust Funds (Coastlands Aquatic Centre)	275	125
5,345		355	245
Cash was applied to:			
39,581	Purchase of Property, Plant and Equipment	20,332	29,323
39,581		20,332	29,323
(34,236)	Net Cash Flows From Investing Activities	(19,977)	(29,078)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from:			
32,541	Long Term Borrowing Raised	16,107	25,125
Cash was applied to:			
8,096	Debt Principal Repayment	9,444	9,278
24,445	Net Cash Flows From Financing Activities:	6,663	15,847
213	NET (DECREASE)/INCREASE IN CASH	1,400	(109)
1,941	Add Total Cash and Cash Equivalents	2,597	3,843
2,154	CLOSING CASH AND CASH EQUIVALENTS	3,997	3,734



Prospective Statement of Capital Expenditure

	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000
Access and Transport			
New Assets			
CWB New Path Development	116	162	161
CWB User Surveys	5	6	5
CWB Waikanae Foreshore Walkway	40	-	-
Major Community Connector Upgrades	607	633	633
New Bench Seating - Districtwide	13	13	13
CWB Capital	86	111	110
NZTA Major Community Connector Studies	107	111	110
Major Drainage Control	129	135	134
NZTA Drainage Renewals	46	48	47
NZTA Minor Improvements	443	621	420
NZTA Pavement Rehabilitation	200	28	164
NZTA Road Reconstruction	-	392	-
Strategic Property Purchases	194	202	200
NZTA School Travel Plans Implementation	31	73	33
Stormwater Quality Improvement	65	67	48
Street Lighting Upgrade	22	23	23
Traffic Modelling	37	38	10
Local Area Connectors	950	-	1,400
Total New Assets	3,041	2,663	3,511
Asset Renewal			
Car Park Reseals	32	34	33
Footpath Renewal	213	222	220
NZTA Environmental Renewals	32	34	27
NZTA Major Bridge Repairs	269	278	276
NZTA Sealed Road Resurfacing	1,442	1,503	1,453
NZTA Street Light Asset Renewal	174	181	164
NZTA Studies	12	30	14
NZTA Traffic Services Renewals	367	383	347
Transport Infrastructure Renewal	13	13	-
Western Link Road Properties Renewals	10	6	5
Total Asset Renewal	2,564	2,684	2,539
Total Access and Transport	5,605	5,347	6,050



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000

Building Control and Resource Consent

New Assets

Pocket PCs for Inspection Data	-	-	12
Total New Assets	-	-	12

Total Building Control and Resource Consent	-	-	12
--	----------	----------	-----------

Coastal Management

New Assets

Coastal Monitoring Capital Expenditure	21	21	22
Coastal Restoration	53	55	54
Coastal Hazard Project	-	-	-
Total New Assets	74	76	76

Asset Renewal

Beach Accessway Upgrade	63	44	43
Coastal Planting	30	31	30
Coastal Protection Paekākāriki	50	-	60
Coastal Signage	12	12	7
Total Asset Renewal	155	87	140

Total Coastal Management	229	163	216
---------------------------------	------------	------------	------------

Community Facilities

Housing For The Elderly

Asset Renewal

Ōtaki Housing Renewals	69	43	42
Paraparaumu Housing Renewals	34	33	31
Waikanae Housing Renewals	9	2	2
Total Asset Renewal	112	78	75

Public Toilets

New Assets

Waikanae New Toilets	8	9	8
Total New Assets	8	9	8

Asset Renewal

Districtwide Toilets Planned Renewals	-	82	-
Ōtaki - Public Toilet Renewals	11	10	8
Paraparaumu/Raumati - Public Toilet Renewals	8	-	-
Total Asset Renewal	19	92	8



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000

Cemeteries

New Assets

Districtwide Trees and Planting

Total New Assets

8	8	8
8	8	8

Asset Renewal

Districtwide Beams and Seating

Total Asset Renewal

60	51	47
60	51	47

Swimming Pools

New Assets

Coastlands Aquatic Centre - Second Hoist

Coastlands Aquatic Centre - Ramp

Timing Equipment

Furniture and Fittings

Water Play Features Ōtaki

Ōtaki - Splash Pad/Water Features

Total New Assets

24	-	-
100	-	-
115	-	-
-	-	20
-	164	177
30	-	268
269	164	465

Asset Renewals

Ōtaki - Building Renewals

Ōtaki - Pool Plant Replacement

Ōtaki - Replace Roof Changing Room

Waikanae - Building Renewals

Waikanae - Pool Tanks

Waikanae - Recreation Equipment

Waikanae - Replace Plant Room Roof

Total Asset Renewal

69	164	177
31	109	118
352	-	-
50	-	55
-	50	-
3	1	1
48	50	54
553	374	405

Public Halls

Asset Renewals

Ōtaki Hall Planned Renewals

Ōtaki Museum

Paekākāriki - Hall Furniture Renewals

Paraparaumu - Memorial Hall Renewals

Paraparaumu - Sports Hall Floor Replacement

Paraparaumu/Raumati - Community Centre Entry
Refurbishment

Paraparaumu/Raumati - Planned Renewals

Raumati - Poolside Restaurant

Reikorangi Hall Planned Renewals

Waikanae - Arts Centre Renewals

Waikanae - Beach Hall Planned Renewals

Waikanae - Hall Renewals

Waikanae Museum Renewals

Waikanae Senior Citizens Renewals

Total Asset Renewal

9	25	17
-	49	45
18	-	-
2	11	19
5	5	5
3	29	40
5	32	29
4	3	2
4	7	7
-	1	1
4	11	11
15	47	46
-	18	18
4	7	6
73	245	246



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000

COUNCIL CHAMBERS AND OFFICES

New Assets

Civic Administration Building Upgrade

13 - -

Total New Assets

13 - -

Asset Renewals

Furniture and Fittings

- - 4

Old Ōtaki Service Centre/Museum

- 3 54

Total Asset Renewals

- 3 58

Total Community Facilities

1,115 1,024 1,320

Development Management

Town Centres

Paraparaumu - Rimu Road

100 - -

Town Centre Miscellaneous

211 1,963 650

Total Town Centres

311 1,963 650

Districtwide Land Purchase

Strategic Land Purchase

500 905 1,001

Total Districtwide Land Purchase

500 905 1,001

Total Development Management

811 2,868 1,651

Economic Development

New Assets

Clean Technology Development

410 - -

Total New Assets

410 - -

Total Economic Development

410 - -

Emergency Management and Environmental Protection

Emergency Management

Asset Renewals

EOC Upgrade/Carpark

- 49 -

Civil Defence Communications Equipment

21 - -

Civil Defence and Welfare Centres

11 33 32

Total Asset Renewals

32 82 32

Total Emergency Management

32 82 32

Total Emergency Management and Environmental Protection

32 82 32



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000

Governance and Tāngata Whenua

Administration

New Assets

Records Management Capex	-	65	65
Total Records Management	-	65	65

Information Technology

New Assets

Server Room Standby Generator	-	-	25
Website Update	30	-	145
Software	12	12	12
Total New Assets	42	12	182

Asset Renewals

Minor Asset Replacements	23	24	24
Council Software Systems	268	-	160
Councillors' Computer Hardware	-	109	42
Hardware Upgrade Servers	106	-	108
Hardware Upgrades PC	244	233	254
Management Information Systems Replacement	-	273	-
Network Upgrade	16	122	121
Office Equipment Replacement	3	3	3
Software Upgrades	53	55	29
Surveillance Cameras	17	19	18
Website Development	-	21	21
Total Asset Renewals	730	859	780

Total Information Technology

772	871	962
------------	------------	------------

Council Depots

New Assets

Ōtaki Depot New Assets	-	55	-
Total New Assets	-	55	-

Asset Renewals

Capital Expenditure Depot	5	5	5
Ōtaki Depot Planned Renewals	4	4	4
Paraparaumu Depot Planned Renewals	24	21	9
Security Fence	-	9	8
Waikanae Depot Planned Renewals	-	-	-
Total Asset Renewals	33	39	26
Total Council Depots	33	94	26



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000
Laboratory			
Equipment Renewals	3	3	3
Total Laboratory	3	3	3
Rental Properties			
Rental Properties Renewals	11	27	34
Total Rental Properties	11	27	34
Plant			
Plant Renewal	630	643	643
Total Plant	630	643	643
Total Governance and Tāngata Whenua	1,449	1,703	1,733

Libraries, Arts and Museums

New Assets

Materials Additions	472	453	438
New Building Projects	-	6	17
Public Art Acquisitions Districtwide	42	55	54
Self Service Issues	-	-	214
Total New Assets	514	514	723

Asset Renewals

Furniture Replacements	62	33	33
Library Equipment Renewals	78	44	43
Ōtaki Building Renewals	34	23	22
Ōtaki Theatre Renewals	6	3	10
Photocopiers/Office Equipment	-	10	20
Planned Renewals - Paraparaumu	5	19	18
Waikanae Library Building Renewals	-	3	17
Total Asset Renewals	185	135	163

Total Libraries, Arts and Museums	699	649	886
--	------------	------------	------------

Parks and Open Space

Paekākāriki Parks and Reserves

New Assets

Campbell Park Trees and Plantings	5	5	5
Paekākāriki Trees and Plantings	5	5	5
Total New Assets	10	10	10

Asset Renewals

Paekākāriki Tennis Club	5	5	-
Total Asset Renewals	5	5	-



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000

Paraparaumu/Raumati Parks and Reserves

New Assets

Blue Gum Reserve	16	-	-
Carpark Sealing	53	55	54
Elizabeth Rose Reserve	-	65	-
Fencing/Bollards/Locks/Gates	5	5	5
Irrigation/Drainage	11	11	11
Kotuku Toilet	-	93	-
Lighting	5	5	5
Marine Gardens Raumati Pool Building Retrofit	55	109	-
Marine Gardens Trees and Plantings	5	5	5
New Reserve Development	211	223	216
Outdoor Basketball Court	30	-	-
Parakai Street Reserve	63	-	-
Paraparaumu/Raumati - SH1 Escarpment	58	60	-
Paraparaumu/Raumati - Trees and Planting	11	11	14
Seats/Tables/Bins/Signs	5	5	5
Te Atiawa Softball Diamond	32	-	-
Traffic Islands Paraparaumu and Raumati Road Reserve	16	16	16
Walkways/Bridges within Parks	24	25	25
Total New Assets	600	688	356

Asset Renewals

Maclean Park	-	109	108
Maclean Park Replace Pond Edge	79	82	-
Marine Gardens Bridge	79	-	-
Paraparaumu and Raumati Parks	16	17	16
Te Atiawa Replacement Tennis Court Fence	-	76	76
Total Asset Renewals	174	284	200

Waikanae Parks and Reserves

New Assets

Pharazyn Reserve Development	39	65	80
Tasman Lakes	16	16	-
Victor Weggery Reserve	106	-	-
Waikanae Trees and Plantings	11	11	11
Waikanae New Playgrounds	63	-	-
Waikanae Park Changing Room Upgrade	156	-	-
Waikanae Park Terrace Seating	105	-	-
Waikanae Park Trees and Plantings	5	5	5
Waimanu Lagoon Paths	21	-	-
Total New Assets	522	97	96



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000

Asset Renewals

Waikanae Memorial Park Resurface Tennis Courts	-	101	-
Waikanae Memorial Park Tennis Court Fence	32	-	-
Waimanu Lagoon Replace Furniture	6	-	-
Waimeha Domain	-	55	-
Total Asset Renewals	38	156	-

Ōtaki/Te Horo Parks and Reserves

New Assets

Haruatai Park Paths	12	11	11
Haruatai Park Trees and Plantings	5	5	5
Matai Street Reserve	-	65	65
Ōtaki - Educational Signs	2	2	2
Ōtaki - Trees and Plantings	11	11	11
Haruatai Park – Picnic Tables	5	-	-
Haruatai Park – Fitness Trail	-	-	20
Haruatai Park – Walking Loop Completion	30	-	-
Ōtaki Gorge – Improved Path	20	-	-
Ōtaki Gorge Car Park	30	-	-
Small Skatepath Aotaki Street	-	-	40
Security Cameras Aotaki Street	20	-	-
Te Horo Open Space	10	-	-
Ōtaki Beach BBQ Facilities Improvements	-	-	10
Ōtaki Beach Shade Area	-	-	10
Ōtaki Built Assets	-	109	108
Ōtaki Information Centre	53	-	-
Ōtaki Reserve Planting Fund	5	-	5
Security Camera Beach Pavilion	20	-	-
Training Lights	-	-	61
Total New Assets	223	203	348

Total Parks and Open Space	1,572	1,443	1,000
-----------------------------------	--------------	--------------	--------------

Solid Waste

New Assets

Landfill Closure	143	34	200
Asset Management Transfer Station	30	-	-
Total Solid Waste	173	34	200

Stormwater Management

Districtwide

New Assets

Reactive Solutions Capital Expenditure	65	66	67
Total New Assets	65	66	67



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000
Asset Renewal			
Waikakariki Gravel Extraction	10	-	500
Total Asset Renewal	10	-	500
Paekākāriki			
New Assets			
Tilley Road	65	554	553
Total New Assets	65	554	553
Paraparaumu			
New Assets			
Consenting and Consultation	-	55	55
Total New Assets	-	55	55
Asset Renewals			
Paraparaumu - Prioritisation - Renewals	416	-	-
Matatua Road House Upgrade	-	50	-
Total Asset Renewals	416	50	-
Waikanae			
New Assets			
Kakariki SH1 and Awanui Drive	51	498	-
Total New Assets	51	498	-
Ōtaki			
New Assets			
Ōtaki Beach Pump Station	300	1,661	1,660
Total New Assets	300	1,661	1,660
Total Stormwater Management	907	2,884	2,835
Supporting Environmental Sustainability			
New Assets			
Energy Efficiency Investments Council Facilities	264	273	-
Pensioner Housing	391	-	-
Supplementary Capital Expenditure Internal Projects	53	55	-
Total Supporting Environmental Sustainability	708	328	-
Supporting Social Wellbeing			
Assets Renewals			
Youth Hub	-	650	250
Upgrade Kāpiti Community Centre	-	-	32
Total Supporting Social Wellbeing	-	650	282



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000

Wastewater Management

Paraparaumu Reticulation

New Assets

Districtwide Unplanned New Capital Expenditure	-	57	57
Gray Ave Pump Station Upgrade	-	162	-
Milne Drive Wastewater Pump Station Upgrade	1,004	-	250
Te Roto Drive Rising Main Relay	-	114	112
Total New Assets	1,004	333	419

Asset Renewals

Inflow and Infiltration Renewals	220	-	-
Paraparaumu and Raumati Reticulation Pipe Renewals	33	91	90
Paraparaumu and Raumati Pump Station Planned Renewals	76	80	61
Paraparaumu and Raumati Pump Station Unplanned Renewals	90	114	90
Pump Station Electrical Renewal	-	11	-
Total Asset Renewals	419	296	241

Waikanae Reticulation

New Assets

Infiltration/Detection Project	-	40	39
Total New Assets	-	40	39

Asset Renewals

Inflow and Infiltration Renewals	-	228	225
Pehi Kupa Street Renewal	43	-	220
Waikanae Pump Chamber Renewals	3	2	2
Waikanae Pump Controls	-	2	2
Rauparaha Pump Station Upgrade	910	-	-
Waikanae Reticulation Pipe Renewals	33	35	35
Waikanae Pump Station Renewals	3	22	22
Waikanae Reactive Pump Station	13	14	-
Total Asset Renewals	1,005	303	506

Paraparaumu/Waikanae Wastewater Treatment

Asset Renewals

Dissolved Air Flootation Augmentation	38	57	56
Biofilter Media Replacement	-	23	22
Drier Refurbishment/Replacement	204	-	290
Major Electrical Renewal	-	57	56
Paraparaumu Wastewater Treatment Plant Renewals	74	77	45
Paraparaumu Treatment Plan Renewals	-	8	8
Total Asset Renewals	316	222	477



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000
Ōtaki Reticulation			
New Assets			
Ōtaki Land Discharge Consent Upgrade	110	-	-
Storm Buffer Upgrade	55	-	110
Total New Assets	165	-	110
Asset Renewals			
Ōtaki Wastewater Treatment Plant Oxidation Lagoon Desludging	274	683	672
Inflow and Infiltration Renewals	146	-	-
Ōtaki Pump Station Renewals	180	69	50
Ōtaki Reactive Pump Station	13	50	35
Ōtaki Wastewater Treatment Plant Renewals	32	33	33
Wetlands Refurbishment	-	137	68
Total Asset Renewals	645	972	858
Total Wastewater Management	3,554	2,166	2,650

Water Management

Paekākāriki

New Assets

New Paekākāriki Bore and Pipeline

Total New Assets

Asset Renewal

Ocean Road Pipe Renewal

Paekākāriki Reactive Reticulation Renewals

Paekākāriki Treatment Plant Renewal

Wellington Road Pipe Renewal

Total Asset Renewals

Paraparaumu Water Reticulation

Asset Renewals

Paraparaumu/Raumati Reactive Reticulation Renewals

Total Asset Renewals

Waikanae Water Reticulation

New Assets

Kakariki Reservoir Auto Shut-off Valve Installation

Total New Assets

Waikanae Water Reticulation

Asset Renewals

Treatment Plant House

Waikanae Reactive Reticulation Renewals

Total Asset Renewals



	Projection 2013/14	Long Term Plan 2014/15	Annual Plan 2014/15
Prospective Statement of Capital Expenditure	\$000	\$000	\$000
Paraparaumu and Waikanae Joint Water			
New Assets			
Districtwide Unplanned New Capital Expenditure	54	56	54
Water Metering Project	2,708	-	404
Waikanae/Paraparaumu/Raumati Pressure Management	13	39	39
Waikanae/Paraparaumu/Raumati Water Supply Project	3,163	-	3,380
Water Supply Land	9	10	9
Total New Assets	5,947	105	3,877
Asset Renewals			
Universal Water Meter Renewals	11	11	11
Waikanae/Paraparaumu/Raumati Zone Meters Upgrades	19	-	-
Waikanae Water Treatment Plant Minor Renewals	53	38	37
Waikanae Water Treatment Plant Renewals	1,488	-	4,816
Waikanae Water Treatment Plant Upgrade	216	-	874
Total Asset Renewals	1,787	49	5,738
Ōtaki			
New Assets			
Waitohu Bore Installation	-	28	28
Total New Assets	-	28	28
Asset Renewal			
Ōtaki Reactive Reticulation Renewals	60	63	62
Ōtaki Ridermain Upgrade	-	67	66
Ōtaki Water Treatment Plant Renewal	3	3	3
Total Assets Renewals	63	133	131
Hautere			
Asset Renewal			
Hautere Reticulation	4	4	4
Hautere/Te Horo - Replace Restrictors	2	2	2
Total Asset Renewals	6	6	6
Water and Wastewater Services			
Asset Renewal			
Water Reactive Datran Scada Renewals	56	58	57
Total Asset Renewals	56	58	57
Total Water Management	8,542	991	10,446
GRAND TOTAL	25,806	20,332	29,323



RESERVE FUNDS

Reserves are held to ensure that funds received for a particular purpose are used for that purpose and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest. The Council holds seven reserves, with three being restricted reserves. Restricted reserves are reserves that have rules set by legal obligation that restrict the use that the Council may put the funds towards. The remaining Council created reserves are discretionary reserves which the Council has established for the fair and transparent use of monies. Reserves are not separately held in cash and the funds are managed as part of the Council's treasury management.

Below is a list of current reserves outlining the purpose for holding each reserve and the Council activity to which each reserve relates, together with summary financial information for the 2014/15 Annual Plan:

Reserves and Separate Funds	Projected Opening Balance July 2014 \$000	Revenue /Deposits \$000	Expenditure /Transfers \$000	Projected Closing Balance June 2015 \$000
Council Restricted Reserves				
Waikanae Property Fund To fund property improvements in the Waikanae Ward	85	5	-	90
Waikanae Capital Improvement Fund To fund the Council capital improvements in the Waikanae Ward and also to provide capital grants to Waikanae organisations as per Waikanae Community Board approved criteria	1,161	46	-	1,207
Plant Purchase and Renewal Fund To fund the replacement of the Council's vehicles and plant from annual vehicle and plant depreciation provisions	490	363	516	337
Council Created Reserves				
Road Upgrading Contributions To fund road upgrading works from contributions from developers	-	-	-	-
Election Reserve To accrue annual budget provisions for elections and smooth out rating impacts of the three yearly Local Authority Elections	83	54	-	137
Contingency Fund To make provision for contingencies e.g. leaky home claims, flood events, insurance excesses etc	563	382	745	200
Campe Estate To administer the Campe Estate funds for the benefit of the youth of Paekākāriki	103	4	4	103



Prospective Funding Impact Statement

	Annual Plan 2013/14 \$000	Long Term Plan 2014/15 \$000	Annual Plan 2014/15 \$000
Sources of Operating Funding			
General Rates, Uniform Annual General Charge, Rates Penalties	10,334	11,531	10,438
Targeted Rates	40,093	43,035	41,930
Subsidies and Grants for Operating Purposes	996	1,291	1,142
Fees and Charges	8,340	9,914	8,761
Interest and Dividends from Investments	-	-	-
Local Authorities Fuel Tax, Fines, Infringement Fees and other Receipts	316	328	347
Total Operating Funding (A)	60,079	66,099	62,618
Application of Operating Funding			
Payment to Staff and Suppliers	43,762	45,149	44,994
Finance Costs	8,696	10,597	7,899
Other Operating Funding Applications	-	-	-
Total Application of Operating Funding (B)	52,458	55,746	52,893
Surplus/(Deficit) to Operating Funding (A – B)	7,621	10,353	9,725
Sources of Capital Funding			
Subsidies and Grants for Capital Expenditure	1,526	1,706	1,334
Development and Financial Contributions	1,299	1,250	1,188
Increase (Decrease) in Debt	32,541	16,107	24,257
Gross Proceeds from Sale of Assets	-	-	-
Lump Sum Contributions	-	-	-
Other Dedicated Capital Funding	-	-	-
Total Sources of Capital Funding (C)	35,366	19,063	26,779
Applications of Capital Funding			
Capital Expenditure			
To meet Improved Levels of Service	20,132	11,021	13,369
To meet Additional Demand	3,898	769	1,188
To Replace Existing Assets	15,551	8,542	14,766
Increase/(Decrease) in Reserves	3,406	9,084	7,181
Increase/(Decrease) in Investments	-	-	-
Total Application of Capital Funding (D)	42,987	29,416	36,504
Surplus/(Deficit) of Capital Funding (C – D)	(7,621)	(10,353)	(9,725)
Funding Statement Balance ((A – B) + (C – D))	-	-	-

This Prospective Funding Impact Statement should be read in conjunction with the Funding Impact Statement Rating Policies, as set out on page 41 to 53.



FUNDING IMPACT STATEMENT – RATING POLICIES

DEFINITIONS

Urban/Rural Rating Areas of the District

In the year 2000 the Council reviewed its urban and rural rating areas and on 21 June 2000 it adopted the following urban and rural rating areas as shown in area maps dated 21 June 2000 as amended on 27 June 2013.

The Council reviewed the differential levels in the rural rating areas in 2008 and on 17 December 2008 adopted the Rural Village Differential for those properties in the Rural Village Differential rating area maps dated 17 December 2008 as amended on 27 June 2013.

Kāpiti Coast District Council Rate Codes and Categories	
U1	Urban Rating Areas of the District
	Paekākāriki Urban Rating Area
	Paraparaumu/Raumati Urban Rating Area
	Waikanae Urban Rating Area
	Ōtaki Urban Rating Area
R1, R2, R3	Rural Rating Areas of the District
	Paekākāriki Rural Rating Area
	Paraparaumu/Raumati Rural Rating Area
	Waikanae Rural Rating Area
	Ōtaki Rural Rating Area



R1	Rural Rating Units less than 50 hectares excluding those properties in the Rural Village Differential Rating Area
R2	Rural Rating Units equal to or greater than 50 hectares plus (Rating Units less than 50 hectares where a combination of these properties total greater than 50 hectares and form part of one farming operation)
R3	Rural Rating Units which are identified in the Rural Village Differential Rating Area maps dated 17 December 2008 as amended on 27 June 2013

Differentials

A differential system has been applied to the rural area to reflect its lower population density and demand for services. The differentials are:

Kāpiti Coast District Council Differentials		
Urban Rating Area		Percentage of Urban Rate
U1	All Rateable Rating Units	100%
Rural Rating Area		Percentage of Urban Rate
R1	Rural Rateable Rating Units less than 50 hectares	38%
R2	Rural Rateable Rating Units equal to or greater than 50 hectares plus (Rating Units less than 50 hectares where a combination of these properties total greater than 50 hectares and form part of one farming operation)	22%
R3	Rural Village Rateable Rating Differential Units as identified in the Rural Village Differential Rating Area maps dated 17 December 2008 as amended on 27 June 2013	70%

These differentials will be applied to the General Rate, the Regulatory Services Rate and each of the Local Community Rates. At this stage the Council is not inviting ratepayers to make lump sum contributions in relation to any of the targeted rates.

Rating Unit

The Rating Unit is determined by the Valuer General. It is generally a property which has one Certificate of Title but can include two or more Certificate of Titles or part Certificate of Titles, dependant on whether the land is owned by the same person or persons and is used jointly as a single unit and is contiguous.

RATING DEFINITIONS

Separately Used or Inhabited Part of a Rating Unit

Separately used or inhabited part includes any part of the rating unit separately used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.



At a minimum, the land or premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or actual use by persons for purposes of conducting a business.

For the avoidance of doubt, a rating unit that has only one use (for example, it does not have separate parts or is vacant land) is treated as being one separately used or inhabited part.

In relation to motels, hotels, hostels, lodges, camping grounds, licensed hotels and taverns, separately used or inhabited parts of a rating unit includes the following situations:

- Where a commercial business which provides part of their rating unit
 - for separate use as an entertainment area or for conference activities and/or any type of residential accommodation by virtue of an agreement requiring payment of a fee,
 - for accommodation (with or without fixed cooking and food preparation facilities), and
 - for parking areas for caravans/mobile homes with an electric power source and access to washing/toilet facilities.

Districtwide Water Supply Rate Differential Categories

Serviceable	Means rating units not connected to the District's water supply, but within 100 metres of a water main and capable of being connected
General	Means per separately used or inhabited part of a rating unit that is connected to the District's water supply
Motels, Hotels, Hostels, Lodges, Camping Grounds, Licensed Hotels and Taverns	Means per separately used or inhabited part of a rating unit connected to the District's water supply and used principally or exclusively as motels, hotels, hostels, lodges, camping grounds, licensed hotels and taverns
Medium Scale	Means rating units or separately used or inhabited parts of a rating unit where there are 10 or more, but less than 20 units, whose water is collectively supplied through one or more water meters and individual check meters have not been installed
Large Scale	Means rating units or separately used or inhabited parts of a rating unit where there are 20 or more units whose water is collectively supplied through one or more water meters and individual check meters have not been installed



Districtwide Wastewater Disposal Rate Differential Categories

For the purposes of the wastewater disposal rate the following differential categories apply:

Districtwide Wastewater Disposal Rate Differential Categories	
General	Means all rating units connected to the Paraparaumu/Raumati/Waikanae or Ōtaki Wastewater Treatment Plant other than rating units in the "Community" or "Motels" or "Educational" or "Recreational" or "Large Scale Commercial/Residential" categories
Community	Means rating units used principally or exclusively as places of religious worship and instruction, marae, hospital and welfare homes, community health services and charitable institutions that provide maintenance or relief
Motels	Means rating units connected used principally or exclusively as motels
Educational	Means rating units connected used exclusively or principally by schools (with the exception of school houses), colleges, polytechnics, children's health camps and early childhood centres
Recreational	Means rating units used principally or exclusively by recreational, sporting, other community organisations and Council community properties
Large Scale Commercial/Residential	Means rating units used for large scale commercial or residential purposes (excluding motels) as characterised by more than five water closets or urinals
Serviceable	Means rating units not connected to the sewerage system but within 30 metres of a sewer main and capable of being connected

Notes:

- The Council does not assess a Uniform Annual General Charge.
- The Districtwide General Rate is based on the Land Value of each rating unit.
- The funding mechanisms as specified for the 2014/15 financial year will continue for future years, unless otherwise stated or are changed by way of a review of the Revenue and Financing Policy.



RATE INSTALMENT PAYMENT DATES

All property rates (including Hautere/Te Horo Water Supply Rate) will be payable in four instalments as described below:

Property Rate Instalment Payment Dates		
Instalment	Due Dates	Penalty Dates
Instalment One	4 September 2014	5 September 2014
Instalment Two	4 December 2014	5 December 2014
Instalment Three	4 March 2015	5 March 2015
Instalment Four	4 June 2015	5 June 2015

All water rates (excluding the Hautere/Te Horo Water Supply Rate) will be payable as described below:

Water Rates
All water rates (excluding the Hautere/Te Horo Water Supply Rate) will be invoiced separately on a quarterly basis dependent on when the water meters are read. The due dates will be specified on the invoice.
All payments made will be receipted against the earliest outstanding water rate amount in accordance with authorised accounting procedures.

Penalties
The Council will apply the following penalties on unpaid property rates in accordance with Sections 57 and 58 of the Local Government (Rating) Act 2002:
<ul style="list-style-type: none"> A charge of ten percent (10%) on so much of any property rate instalment that has been assessed after 1 July 2014 and which remains unpaid after the due dates above, to be added on the penalty dates above. A charge of ten percent (10%) on so much of any property rates levied or assessed before 1 July 2014 which remain unpaid will be added on 3 July 2014. A charge of ten percent (10%) on any current portion of a water rates invoice assessed after 1 July 2014 which remain unpaid after the due date specified on the invoice, to be added 20 working days after the due date.



RATES FOR 2014/15

Notes: \$000 (GST inclusive)

The rating definitions have been explained earlier in this policy.

1. Funding Mechanism: RATES Districtwide General		
Purposes Applied: Districtwide General Expenses including democratic services, general insurance, emergency management, public toilets and cemeteries. Supporting Social Wellbeing, Supporting Environmental Sustainability, Districtwide Coastal Protection of the Council's Infrastructure and Districtwide Strategic Flood Protection.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
U1	Rate in \$ of land value	12,097
R1	38% of urban rate in \$ of land value	
R2	22% of urban rate in \$ of land value	
R3	70% of urban rate in \$ of land value	

2. Funding Mechanism: TARGETED RATE Districtwide Regulatory Services		
Purposes Applied: Public contribution towards the following Regulatory Services which are not met by user charges: Resource Consents, Building Consents, Development Management, Environmental Health, Liquor Licensing, Hazardous Substances Environmental Monitoring and Animal Control.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
U1	Rate in \$ of land value	6,672
R1	38% of urban rate in \$ of land value	
R2	22% of urban rate in \$ of land value	
R3	70% of urban rate in \$ of land value	



3. Funding Mechanism: TARGETED RATE Community Facilities Rate		
Purposes Applied: Libraries, Parks and Reserves, Swimming Pools, Public Halls and Community Centres.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
<i>Whole District</i> All Rateable Rating Units, separately used or inhabited parts of a rating unit (excluding motels, camping grounds, hotels, hostels, lodges, licensed hotels and taverns)	Fixed charge per separately used or inhabited part of a rating unit	12,727
Motels and camping grounds	30% base charge per separately used or inhabited part of a rating unit	
Hotels, hostels and lodges, licensed hotels and taverns	200% base charge per separately used or inhabited part of a rating unit	

4. Funding Mechanism: TARGETED RATE Districtwide Roding Rate		
Purposes Applied: All Roding Expenditure except for historic debt servicing costs.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
<i>Whole District</i> All Rateable Rating Units, separately used or inhabited parts of a rating unit (excluding motels, camping grounds, hotels, hostels, lodges, licensed hotels and taverns)	Fixed charge per separately used or inhabited part of a rating unit	6,426
Motels and camping grounds	30% base charge per separately used or inhabited part of a rating unit	
Hotels, hostels and lodges, licensed hotels and taverns	200% base charge per separately used or inhabited part of a rating unit	



5. Funding Mechanism: TARGETED RATE Districtwide Roding Land Value Rate		
Purposes Applied: All Roding Expenditure except for historic debt servicing costs.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Whole District	Rate in \$ of land value	905

6. Funding Mechanism: TARGETED RATE Districtwide Stormwater Rate		
Purposes Applied: Operating Costs and Loan Servicing of Stormwater in the District's Stormwater Drainage Areas.		
Categories – Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
<ul style="list-style-type: none"> – Paekākāriki Stormwater Drainage area – Paraparaumu/Raumati Stormwater Drainage area – Waikanae Stormwater Drainage area – Ōtaki Stormwater Drainage area <p>As defined in the maps dated 21 June 2000</p>	Rate in \$ of capital value	3,438

7. Funding Mechanism: TARGETED RATE Districtwide Water Supply Fixed Rate		
Purposes Applied: Water Supply System		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Serviceable Rating Units not connected to the District's water supply, but within 100 metres of a water main and capable of being connected	100% fixed charge per rating unit	4,452
General: All Rating Units connected to the District's water supply (excluding motels, camping grounds, hotels, hostels, lodges, licensed hotels and taverns, and large and medium scale rating units).	100% fixed charge per separately used or inhabited part of a rating unit	
Motels/camping rounds/hotels/hostels/lodges/licensed hotels and taverns.	200% fixed charge per separately used or inhabited part of a rating unit.	



7. Funding Mechanism: TARGETED RATE Districtwide Water Supply Fixed Rate		
Medium Scale Rating Units connected to the District's water supply: where the number of rating units or separately used or inhabited parts of a rating unit are 10 or more, but less than 20 units, whose water is collectively supplied through one or more water meters and individual check meters have not been installed.	90% fixed charge per separately used or inhabited part of a rating unit	
Large Scale Rating Units connected to the District's water supply: where the number of rating units or separately used or inhabited parts of a rating unit are 20 or more units whose water is collectively supplied through one or more water meters and individual check meters have not been installed.	80% fixed charge per separately used or inhabited part of a rating unit	

8. Funding Mechanism: TARGETED RATE Districtwide Water Supply Volumetric Rate		
Purposes Applied: Water Supply System		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
All Rating Units provided with a metered water supply.	Fixed rate per cubic metre of water consumed	4,452

9. Funding Mechanism: TARGETED RATE Hautere/Te Horo Water Supply Rate		
Purposes Applied: Water Supply System		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Rating Units connected to Hautere/ Te Horo Water Supply	Fixed charge per unit of water annual provision of 1 unit = 1m ³ per day	263



10. Funding Mechanism: TARGETED RATE
Districtwide Wastewater Disposal Rate

Purposes Applied: Wastewater Disposal

Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Connected A Rating Unit used primarily as a residence for one household shall not be treated as having more than one water closet or urinal		8,435
All Rating Units other than rating units in the "Motels" or "Community" or "Educational categories	Fixed charge per water closet or urinal up to a maximum of 5 water closets or urinals	
Motel	Fixed charge per water closet or urinal up to a maximum of 1 water closet or urinal.	
	50% fixed charge on all water closets or urinals after the first one	
Community: Places of religious worship and instruction, Marae, hospital and welfare homes, community health services and charitable institutions that provide free maintenance or relief	50% fixed charge for every water closet or urinal	
Educational: schools (with the exception of school houses), colleges, polytechnics, children's health camps and early childhood centres	45% fixed charge for every water closet or urinal	
Recreational, sporting and other community organisations, Council community properties	25% fixed charge for every water closet or urinal	
Rating Units used for Large Scale Commercial/Residential purposes (excluding motels) as characterised by more than five water closets or urinals	50% fixed charge on all water closets or urinals after the first five water closets or urinals	
Serviceable Rating Units not connected to a wastewater treatment plant but within 30 metres of a sewer main and is serviceable		
	Fixed charge per rating unit	



11. Funding Mechanism: TARGETED RATE Paraparaumu/ Raumati Community Rate		
Purposes Applied: Historic Debt Servicing Costs of roading and stormwater activities, coastal protection and Paraparaumu/Raumati Community Board expenses. Matai Road industrial area improvements.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Rateable Rating Units in the Paraparaumu/Raumati urban rating area	Rate in \$ of land value	279
Rateable Rating Units in the Paraparaumu/Raumati rural rating area:		
• R1	38% of urban rate in \$ of land value	
• R2	22% of urban rate in \$ of land value	
• R3	70% of urban rate in \$ of land value	

12. Funding Mechanism: TARGETED RATE Waikanae Community Rate		
Purposes Applied: Historic Debt Servicing Costs of roading and stormwater activities, Waikanae Community Board expenses		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Rateable Rating Units in the Waikanae urban rating area	Rate in \$ of land value	118
Rateable Rating Units in the Waikanae rural rating area:		
• R1	38% of urban rate in \$ of land value	
• R2	22% of urban rate in \$ of land value	
• R3	70% of urban rate in \$ of land value	



13. Funding Mechanism: TARGETED RATE Ōtaki Community Rate		
Purposes Applied: Historic Debt Servicing Costs for roading and stormwater activities, Ōtaki Community Board expenses, local grants and property expenses		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
All Rateable Rating Units in the Ōtaki urban rating area	Rate in \$ of land value	296
All Rateable Rating Units in the Ōtaki rural rating area:		
• R1	38% of urban rate in \$ of land value	
• R2	22% of urban rate in \$ of land value	
• R3	70% of urban rate in \$ of land value	

14. Funding Mechanism: TARGETED RATE Paekākāriki Community Rate		
Purposes Applied: Paekākāriki Community Board expenses and historic servicing costs of roading, stormwater and coastal protection.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
All Rateable Rating Units in the Paekākāriki urban rating area	Rate in \$ of land value	53
All Rateable Rating Units in the Paekākāriki rural rating area:		
• R1	38% of urban rate in \$ of land value	
• R2	22% of urban rate in \$ of land value	
• R3	70% of urban rate in \$ of land value	

15. Funding Mechanism: TARGETED RATE Ōtaki Community Services Charge		
Purposes Applied: Support community initiatives of significance to the Ōtaki community, such as grants to the Ōtaki Heritage Bank Preservation Trust to assist with the funding of the Museum activities.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Rateable Rating Units in the Ōtaki Ward	Fixed charge per rating unit	54



16. Funding Mechanism: TARGETED RATE**Paekākāriki Community Services Charge**

Purposes Applied: Loan Servicing costs on a loan to the Paekākāriki Community Trust to assist with the refurbishment of St Peters Hall.

Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Rateable Rating Units in the Paekākāriki Community Board Area.	Fixed charge per rating unit	18

TOTAL (GST inclusive)

\$60,685

17. Funding Mechanism: TARGETED RATE**Water Conservation Device Loan Rate**

Purposes Applied: Repayment of Interest Free Water Conservation Devices Loans

Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
A targeted rate on those Rating Units that have received an interest free loan for approved water conservation devices from the Council that has not yet been fully repaid	10% of the amount of the original loan plus GST	50



Analysis of Total Rates for 2014/15

	Excl. GST \$000	Incl. GST \$000
Rates	45,027	51,781
Fixed Water Rates	3,871	4,452
Volumetric Water Rates	3,871	4,452
Total	52,769	60,685
Water Conservation Device loan	43	50
Total	52,812	60,735

FIXED CHARGES

Set out below are the Fixed Charges for 2014/15 compared to the 2012 Long Term Plan, except for the new water meter rates.

	2012 Long Term Plan \$	2014/15 Annual Plan \$
Fixed Charges Districtwide		
Community Facilities	504.00	475.50
Roading	235.00	240.00
Wastewater Rate	392.00	356.00
Water Supply Rate	-	188.50
Volumetric Water Supply Rate (per 1,000 litres of water consumed)	-	0.95

Examples of rating impacts for the 2014/15 for a range of properties throughout the District, excluding the water rates that will be invoiced on a separate water invoice, but including the Hautere/Te Horo water rates, are set out on the following pages.



**PARAPARAUMU AND RAUMATI WARDS
URBAN EXAMPLES
2014/15 RATES - EXCLUDING WATER RATE**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Roding Rate	Roding Charge	Community Facilities Charge	Local Community Rate	Stormwater Charge	Sewer Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0024270	0.0011976	0.0000180	235.00	483.50	0.0000454	0.0003860	375.00			
		2013/14	0.0026900	0.0014556	0.0000400	220.00	491.00	0.0000312	0.0003410	359.00			
		2014/15	0.0027174	0.0014987	0.0001800	240.00	475.50	0.0001179	0.0003896	356.00			
99,000	225,000	2012/13	240.27	118.56	1.78	235.00	483.50	4.49	86.85	375.00	1,545.46		
99,000	225,000	2013/14	266.31	144.10	3.96	220.00	491.00	3.09	76.73	359.00	1,564.19	18.73	1.21
99,000	225,000	2014/15	269.02	148.37	17.82	240.00	475.50	11.67	87.66	356.00	1,606.05	41.86	2.68
175,000	330,000	2012/13	424.73	209.58	3.15	235.00	483.50	7.95	127.38	375.00	1,866.28		
175,000	330,000	2013/14	470.75	254.73	7.00	220.00	491.00	5.46	112.53	359.00	1,920.47	54.19	2.90
175,000	330,000	2014/15	475.55	262.27	31.50	240.00	475.50	20.63	128.57	356.00	1,990.02	69.55	3.62
355,000	490,000	2012/13	861.59	425.15	6.39	235.00	483.50	16.12	189.14	375.00	2,591.88		
355,000	490,000	2013/14	954.95	516.74	14.20	220.00	491.00	11.08	167.09	359.00	2,734.05	142.17	5.49
355,000	490,000	2014/15	964.68	532.04	63.90	240.00	475.50	41.85	190.90	356.00	2,864.87	130.82	4.78
Average Property													
187,000	403,000	2012/13	453.85	223.95	3.37	235.00	483.50	8.49	155.56	375.00	1,938.71		
187,000	403,000	2013/14	503.03	272.20	7.48	220.00	491.00	5.83	137.42	359.00	1,995.96	57.25	2.95
187,000	403,000	2014/15	508.15	280.26	33.66	240.00	475.50	22.05	157.01	356.00	2,072.63	76.66	3.84



**PARAPARAUMU AND RAUMATI WARDS
RURAL EXAMPLES
2014/15 RATES - EXCLUDING WATER RATE**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Rooding Rate	Rooding Charge	Community Facilities Charge	Local Community Rate	Stormwater Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0009220	0.0004551	0.0000180	235.00	483.50	0.0000173	0.0003860			
		2013/14	0.0010220	0.0005531	0.0000400	220.00	491.00	0.0000118	0.0003410			
		2014/15	0.0010326	0.0005695	0.0001800	240.00	475.50	0.0000448	0.0003896			
83,000	220,000	2012/13	76.53	37.77	1.49	235.00	483.50	1.44	84.92	920.65		
83,000	220,000	2013/14	84.83	45.91	3.32	220.00	491.00	0.98	75.02	921.06	0.41	0.04
83,000	220,000	2014/15	85.71	47.27	14.94	240.00	375.50	3.72	85.71	952.84	31.79	3.45
140,000	670,000	2012/13	129.08	63.71	2.52	235.00	483.50	2.42	-	916.24		
140,000	670,000	2013/14	143.08	77.43	5.60	220.00	491.00	1.65	-	938.77	22.53	2.46
140,000	670,000	2014/15	144.56	79.73	25.20	240.00	475.50	6.27	-	971.27	32.50	3.46
395,000	470,000	2012/13	364.19	179.76	7.11	235.00	483.50	6.83	-	1,276.40		
395,000	470,000	2013/14	403.69	218.47	15.80	220.00	491.00	4.66	-	1,353.63	77.23	6.05
395,000	470,000	2014/15	407.88	224.95	71.10	240.00	475.50	17.70	-	1,437.13	83.50	6.17
560,000	1,100,000	2012/13	299.04	147.56	10.08	235.00	483.50	5.60	-	1,180.78		
560,000	1,100,000	2013/14	331.52	179.31	22.40	220.00	491.00	6.22	-	1,248.10	67.32	5.70
560,000	1,100,000	2014/15	334.77	184.63	100.80	240.00	475.50	14.50	-	1,350.20	102.11	8.18
(Over 50 Hectares)												
Average Property												
317,000	636,000	2012/13	292.27	144.27	5.71	235.00	483.50	5.48	-	1,166.23		
317,000	636,000	2013/14	323.97	175.33	12.68	220.00	491.00	3.74	-	1,226.73	60.50	5.19
317,000	636,000	2014/15	327.33	180.53	57.06	240.00	475.50	14.20	-	1,294.63	67.90	5.54



**WAIKANAE WARD
URBAN EXAMPLES
2014/15 RATES - EXCLUDING WATER RATE**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Rooding Rate	Rooding Charge	Community Facilities Charge	Local Community Rate	Stormwater Rate	Sewer Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0024270	0.0011976	0.0000180	235.00	483.50	0.0001111	0.0003220	353.50			
		2013/14	0.0026900	0.0014556	0.0000400	220.00	491.00	0.0001103	0.0003410	359.00			
		2014/15	0.0027174	0.0014987	0.0001800	240.00	475.50	0.00009350	0.0003896	356.00			
115,000	250,000	2012/13	279.11	137.72	2.07	235.00	483.50	12.78	80.50	353.50	1,584.18		
115,000	250,000	2013/14	309.35	167.39	4.60	220.00	491.00	12.68	85.25	359.00	1,649.28	65.10	4.11
115,000	250,000	2014/15	312.50	172.35	20.70	240.00	475.50	10.75	97.40	356.00	1,685.20	35.93	2.18
195,000	340,000	2012/13	473.27	233.53	3.51	235.00	483.50	21.66	109.48	353.50	1,913.45		
195,000	340,000	2013/14	524.55	283.84	7.80	220.00	491.00	21.51	115.94	359.00	2,023.64	110.19	5.76
195,000	340,000	2014/15	529.89	292.25	35.10	240.00	475.50	18.23	132.46	356.00	2,079.44	55.80	2.76
520,000	680,000	2012/13	1,262.04	622.75	9.36	235.00	483.50	57.77	218.96	353.50	3,242.88		
520,000	680,000	2013/14	1,398.80	756.91	20.80	220.00	491.00	57.36	231.88	359.00	3,535.75	292.87	9.03
520,000	680,000	2014/15	1,413.05	779.32	93.60	240.00	475.50	48.62	264.93	356.00	3,671.02	135.27	3.83
Average Property													
192,000	383,000	2012/13	465.98	229.94	3.46	235.00	483.50	21.33	123.33	353.50	1,916.04		
192,000	383,000	2013/14	516.48	279.48	7.68	220.00	491.00	21.18	130.60	359.00	2,025.42	109.38	5.71
192,000	383,000	2014/15	521.74	287.75	34.56	240.00	475.50	17.95	149.22	356.00	2,082.72	57.30	2.83



**WAIKANA E WARD
RURAL EXAMPLES
2014/15 RATES - EXCLUDING WATER RATE**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Rooding Rate	Rooding Charge	Community Facilities Charge	Local Community Rate	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0009220	0.0004551	0.0000180	235.00	483.50	0.0000422			
		2013/14	0.0010220	0.0005531	0.0000400	220.00	491.00	0.0000419			
		2014/15	0.0010326	0.0005695	0.0001800	240.00	475.50	0.0000355			
150,000	265,000	2012/13	236.70	116.76	2.70	235.00	483.50	10.83	1,085.49		
150,000	265,000	2013/14	282.45	152.84	6.00	220.00	491.00	11.58	1,163.87	78.38	7.22
150,000	265,000	2014/15	285.33	157.37	27.00	240.00	475.50	9.81	1,195.01	31.14	2.68
(Rural Village)											
330,000	500,000	2012/13	304.26	150.18	5.94	235.00	483.50	13.93	1,192.81		
330,000	500,000	2013/14	337.26	182.52	13.20	220.00	491.00	13.83	1,257.81	65.00	5.45
330,000	500,000	2014/15	340.76	187.94	59.40	240.00	475.50	11.72	1,315.31	57.50	4.57
820,000	1,000,000	2012/13	437.88	216.07	14.76	235.00	483.50	20.01	1,407.22		
820,000	1,000,000	2013/14	485.44	262.56	32.80	220.00	491.00	19.93	1,511.73	104.51	7.43
820,000	1,000,000	2014/15	490.20	270.35	147.60	240.00	475.50	16.89	1,640.54	128.81	8.52
(Over 50 Hectares)											
Average Property											
399,000	656,000	2012/13	367.88	181.58	7.18	235.00	483.40	16.84	1,291.98		
399,000	656,000	2013/14	407.78	220.69	15.96	220.00	491.00	16.72	1,372.14	80.16	6.20
399,000	656,000	2014/15	412.01	227.23	71.82	240.00	475.50	14.16	1,440.72	68.58	5.00



**ŌTAKI WARD
URBAN EXAMPLES
2014/15 RATES - EXCLUDING WATER RATE**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Rooding Rate	Rooding Charge	Community Facilities Charge	Local Community Rate	Community Services Levy	Stormwater Rate	Sewer Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0024270	0.0011976	0.0000180	235.00	483.50	0.0005220	12.00	0.0003516	347.00			
		2013/14	0.0026900	0.0014556	0.0000400	220.00	491.00	0.0004660	12.50	0.0003410	359.00			
		2014/15	0.0027174	0.0014987	0.0001800	240.00	475.50	0.0004765	11.50	0.0003896	356.00			
59,000	147,000	2012/13	143.19	70.66	1.06	235.00	483.50	30.80	12.00	51.69	347.00	1,374.90		
59,000	147,000	2013/14	158.71	85.88	2.36	220.00	491.00	27.49	12.50	50.13	359.00	1,407.07	32.17	2.34
59,000	147,000	2014/15	160.33	88.42	10.62	240.00	475.50	28.11	11.50	57.27	356.00	1,427.75	20.68	1.47
100,000	200,000	2012/13	242.70	119.76	1.80	235.00	483.50	52.20	12.00	70.32	347.00	1,564.28		
100,000	200,000	2013/14	269.00	145.56	4.00	220.00	491.00	46.60	12.50	68.20	359.00	1,615.86	51.58	3.30
100,000	200,000	2014/15	271.74	149.87	18.00	240.00	475.50	47.65	11.50	77.92	356.00	1,648.18	32.32	2.00
250,000	335,000	2012/13	606.75	299.40	4.50	235.00	483.50	130.50	12.00	117.79	347.00	2,259.29		
250,000	335,000	2013/14	672.50	363.90	10.00	220.00	491.00	116.50	12.50	114.24	359.00	2,381.80	122.51	5.42
250,000	335,000	2014/15	679.35	374.68	45.00	240.00	475.50	119.13	11.50	130.52	356.00	2,431.67	72.03	3.05
250,000	400,000	2012/13	606.75	299.40	4.50	235.00	483.50	130.50	12.00	140.64	347.00	2,259.29		
250,000	400,000	2013/14	672.50	363.90	10.00	220.00	491.00	116.50	12.50	136.40	359.00	2,381.80	122.51	5.42
250,000	400,000	2014/15	679.35	374.68	45.00	240.00	475.50	119.13	11.50	155.84	356.00	2,456.99	75.19	3.16
Average Property														
114,000	237,000	2012/13	276.68	136.53	2.05	235.00	483.50	59.51	12.00	83.33	347.00	1,635.59		
114,000	237,000	2013/14	306.66	165.94	4.56	220.00	491.00	53.12	12.50	80.82	359.00	1,693.60	58.01	3.55
114,000	237,000	2014/15	309.78	170.85	20.52	240.00	475.50	54.32	11.50	92.34	356.00	1,730.81	37.21	2.20



**ŌTAKI WARD
RURAL EXAMPLES
2014/15 RATES - EXCLUDING WATER RATE**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Roding Rate	Roding Charge	Community Facilities Charge	Local Community Rate	Community Services Levy	Hautere Water Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0009220	0.0004551	0.0000180	235.00	483.50	0.0001983	12.00	259.50			
		2013/14	0.0010220	0.0005531	0.0000400	220.00	491.00	0.0001771	12.50	270.00			
		2014/15	0.0010326	0.0005695	0.0001800	240.00	475.50	0.0001811	11.50	325.50			
155,000	300,000	2012/13	244.59	120.65	2.79	235.00	483.50	52.56	12.00	-	1,151.09		
155,000	300,000	2013/14	291.87	157.93	6.20	220.00	491.00	50.58	12.50	-	1,230.07	78.98	6.86
155,000	300,000	2014/15	294.84	162.61	27.90	240.00	475.50	51.69	11.50	-	1,264.04	33.97	2.76
(Rural Village)													
510,000	950,000	2012/13	470.22	232.10	9.18	235.00	483.50	101.13	12.00	259.50	1,802.63		
510,000	950,000	2013/14	521.22	282.08	20.40	220.00	491.00	90.32	12.50	270.00	1,907.52	104.89	5.82
510,000	950,000	2014/15	526.63	290.45	91.80	240.00	475.50	92.36	11.50	325.50	2,053.73	146.21	7.66
450,000	1,200,000	2012/13	414.90	204.80	8.10	470.00	967.00	89.24	12.00	-	2,166.04		
450,000	1,200,000	2013/14	459.90	248.90	18.00	440.00	982.00	79.70	12.50	-	2,241.00	74.96	3.46
450,000	1,200,000	2014/15	464.67	256.28	81.00	480.00	951.00	81.50	11.50	-	2,325.94	84.95	3.79
(Two Dwellings)													
Average Property													
342,000	545,000	2012/13	315.32	155.64	6.16	235.00	483.50	67.82	12.00	259.50	1,534.94		
342,000	545,000	2013/14	349.52	189.16	13.68	220.00	491.00	60.57	12.50	270.00	1,606.43	71.49	4.66
342,000	545,000	2014/15	353.15	194.77	61.56	240.00	475.50	61.94	11.50	325.50	1,723.91	117.48	7.31



**PAEKĀKĀRIKI WARD
URBAN EXAMPLES
2014/15 RATES - EXCLUDING WATER RATE**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Roding Rate	Roding Charge	Community Facilities Charge	Community Services Levy	Local Community Rate	Stormwater Rate	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0024270	0.0011976	0.0000180	235.00	483.50	25.00	0.0001560	0.0003400			
		2013/14	0.0026900	0.0014556	0.0000400	220.00	491.00	24.00	0.0002010	0.0003410			
		2014/15	0.0027174	0.0014987	0.0001800	240.00	475.50	22.50	0.0002607	0.0003896			
160,000	305,000	2012/13	388.32	191.62	2.88	235.00	483.50	25.00	24.96	103.70	1,454.98		
160,000	305,000	2013/14	430.40	232.90	6.40	220.00	491.00	24.00	32.16	104.01	1,540.86	85.88	5.90
160,000	305,000	2014/15	434.78	239.79	28.80	240.00	475.50	22.50	41.71	118.83	1,601.92	61.06	3.96
255,000	480,000	2012/13	618.89	305.39	4.59	235.00	483.50	25.00	39.78	163.20	1,875.34		
255,000	480,000	2013/14	685.95	371.18	10.20	220.00	491.00	24.00	51.26	163.68	2,017.26	141.92	7.57
255,000	480,000	2014/15	692.94	382.17	45.90	240.00	475.50	22.50	66.48	187.01	2,112.49	95.23	4.72
550,000	720,000	2012/13	1,334.85	658.68	9.90	235.00	483.50	25.00	85.80	244.80	3,077.53		
550,000	720,000	2013/14	1,479.50	800.58	22.00	220.00	491.00	24.00	110.55	245.52	3,393.15	315.62	10.26
550,000	720,000	2014/15	1,494.57	824.29	99.00	240.00	475.50	22.50	143.39	280.51	3,579.75	186.60	5.50
Average Property													
260,000	429,000	2012/13	631.02	311.38	4.68	235.00	483.50	25.00	40.56	145.86	1,877.00		
260,000	429,000	2013/14	699.40	378.46	10.40	220.00	491.00	24.00	52.26	146.29	2,021.81	144.81	7.71
260,000	429,000	2014/15	706.52	389.66	46.80	240.00	475.50	22.50	67.78	167.14	2,115.91	94.10	4.65



**PAEKĀKĀRIKI WARD
RURAL EXAMPLES
2014/15 RATES - EXCLUDING WATER RATE**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Rooding Rate	Rooding Charge	Community Facilities Charge	Community Services Levy	Local Community Rate	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0009220	0.0004551	0.0000180	235.00	483.50	25.00	0.0000590			
		2013/14	0.0010220	0.0005531	0.0000400	220.00	491.00	24.00	0.0000760			
		2014/15	0.0010326	0.0005695	0.0001800	240.00	475.50	22.50	0.0000991			
220,000	600,000	2012/13	202.84	100.12	3.96	470.00	967.00	25.00	12.98	1,781.90		
220,000	600,000	2013/14	224.84	121.68	8.80	440.00	982.00	24.00	16.72	1,818.04	36.14	2.03
220,000	600,000	2014/15	227.17	125.29	39.60	480.00	951.00	22.50	21.80	1,867.36	49.32	2.71
(Two Occupiers/Uses)												
610,000	610,000	2012/13	325.74	160.76	10.98	235.00	483.50	25.00	20.74	1,261.70		
610,000	610,000	2013/14	361.12	195.32	24.40	220.00	491.00	24.00	26.84	1,342.68	80.98	6.42
610,000	610,000	2014/15	364.66	201.12	109.80	240.00	475.50	22.50	34.95	1,448.53	105.85	7.88
(50 Hectares)												
1,050,000	1,475,000	2012/13	968.10	477.86	18.90	470.00	967.00	25.00	61.95	2,988.81		
1,050,000	1,475,000	2013/14	1,073.10	580.76	42.00	440.00	982.00	24.00	79.80	3,221.66	232.85	7.79
1,050,000	1,475,000	2014/15	1,084.23	597.98	189.00	480.00	951.00	22.50	104.06	3,428.76	207.11	6.43
(Drawing and Shop)												
Average Property												
417,000	643,000	2012/13	384.47	189.78	7.51	235.00	483.50	25.00	24.60	1,349.86	281.70	8.74
417,000	643,000	2013/14	426.17	230.64	16.68	220.00	491.00	24.00	31.69	1,440.19	90.33	6.69
417,000	643,000	2014/15	430.59	237.48	75.06	240.00	475.50	22.50	41.32	1,522.46	82.27	5.71



Rates Remission Policy

Introduction

In order to allow rates relief where it is considered fair and reasonable to do so, the Council is required to adopt policies specifying the circumstances under which rates will be considered for remission. There are various types of remission, and the circumstances under which a remission will be considered for each type may be different. The conditions and criteria relating to each type of remission are set out on the following pages, together with the objectives of the Policy.

This Policy is prepared under section 109 of the Local Government Act 2002 and is made up of the following ten parts:

Māori Freehold Land

Part 1 Rates Remission and Rates Postponement on Māori Freehold Land

Rates Postponement

- Part 2 Rates Postponement for Farmland Located in the Urban Rating Areas of the Kāpiti Coast District
- Part 3 Rates Postponement due to Extreme Financial Hardship
- Part 4 Optional Rates Postponement

Rates Relief

- Part 5 Rates Remission for Council Community Properties, Sporting, Recreation and Other Community Organisations
- Part 6 Rates Remission for Recreation, Sporting and Other Community Organisations which Lease Private Property for a Period of One Year or Longer
- Part 7 Rates Remission of Late Payment Penalty (includes water) Invoices
- Part 8 Rates Remissions for Land Protected for Natural or Cultural Conservation Purposes
- Part 9 Rates Relief for Residential Rating Units containing Two Separately Habitable Units
- Part 10 Rates Remission for Financial Hardship Policy – (changes to provide rates remission for financial hardship to vulnerable households relating to high water use and for one-off costs associated with repairs of water leaks, a serious health issue or for essential housing maintenance).

The Parts one to nine listed above are unchanged from the Rates Remission Policy in the 2012 Long Term Plan.

Part Ten which is the Rates Remission for Financial Hardship Policy is the only policy which has been amended. This policy now covers financial hardship resulting from costs for ratepayers associated with one off expenditure relating to the repairs to water leaks, serious health issue or essential housing maintenance. It also covers a water rate remission for larger families who will incur higher annual water rates with the introduction of volumetric water charging from 1 July 2014.



Part 10

Rates Remission – Financial Hardship Policy

Policy Objective

The objective of this Policy is to:

- to remit part of the rates owing in cases of extreme financial hardship under section 109 of the Local Government Act 2002 and section 85 of the Local Government (Rating) Act 2002.

Community Outcomes

The Community Outcome that this Policy relates to is:

- Outcome 7: the District has a strong, healthy, safe and involved community.

Introduction

This Policy provides the framework for partial remittance of rates to ratepayers who need financial assistance on the basis of financial hardship.

This Policy covers ratepayers who are facing both long term and temporary financial difficulty. It provides for consideration of financial hardship for ratepayers owning their own home, either outright or with a mortgage and from ratepayers owning a rental property (on behalf of a tenant) and from owners of licence to occupy retirement villages, where the tenant/licensee qualifies in terms of the general criteria set out below and certain requirements for transfer of remission benefit are met.

In the 2012 Long Term Plan the Council allocated \$100,000 per year (in the 2012/13 year increasing to \$200,000 by 2014/15 year) for rates remission for financial hardship. In this 2014/15 Annual Plan the Council has increased the Rates Relief for Financial Hardship Policy to \$200,000. Rates remission funding levels will be reviewed as part of the 2015 Long Term Plan process.

1. GENERAL HARDSHIP RATE REMISSION

The Council will make available up to \$300 per rateable property for those ratepayers/applicants or up to \$150 per licence to occupy property within a retirement village who meet the criteria below.

Assistance will be available to ratepayers who meet the criteria and are paying over 5% of their net household income on Kāpiti Coast District Council rates, after netting off any Central Government rates rebate, subject to the priority statement made in the previous paragraph.

Funding will be available until such time as the Rates Remission Fund for Financial hardship is fully subscribed in each financial year. However, the majority of rates remissions decisions are expected to be made on a case by case basis after 1 November and by mid December each financial year. This timing allows for the bulk of Central Government Rates Rebates to be processed. The applications for Rates Remissions for Financial Hardship will be required by 1 October each year explaining the hardship incurred and providing appropriate support



Criteria for Approving Rate Remission: Hardship (general)

Applications will be assessed against the following criteria:

(A) Ratepayer: Owner of Property

A ratepayer may be eligible for rates remission on the grounds of financial hardship under the following categories:

On-going hardship:

- the applicant owns the property. Companies, family trusts and other similar ownership structures of these properties do not qualify for this remission;
- the applicant resides at the property;
- their sole income is from central government benefits, or their income is at or below the equivalent central government benefit payment and proof of income is supplied;
- an explanation of the hardship incurred is provided with appropriate support;
- the ratepayer has also applied for the central government rates rebate and is receiving all relevant funding; and
- expenditure on rates (after netting off central government rates rebate) is more than 5% of net disposable income.

(B) Ratepayer: Landlord – general

A landlord may apply for a rates remission provided that:

- they are renting to a tenant whose sole income is from central government income benefits, or their income is at or below the equivalent central government benefit payment and proof of income is supplied;
- expenditure on rates is more than 5% of the tenants net disposable income
- the tenant also provides a joint application form and proof of income and an explanation of the hardship experienced with appropriate support;
- the tenant has a rental agreement for no less than six months and a copy of the rental agreement is provided;
- the landlord provides proof of the current (non-rebated) record of the rental paid and a record of the reduced rental to be paid by the tenant or a payment from the landlord to the tenant of the rate remission as a consequence of receiving the remission;
- proof that the tenant has been informed of any remission provided; and
- proof at three months of a tenancy that the tenant has received any approved remission via an equivalent adjustment to rental.

Should the landlord receive the remission and then not continue to pass on the remission to the tenant, the amount of the remission will be subsequently charged to the relevant rateable property.

(C) Ratepayer: Owner of Licence to Occupy Retirement Villages

An owner of a Licence to Occupy Retirement Villages may apply for a rates remission up to \$150 per licensee property provided that:

- the licensee's sole income is from Central Government income benefits, or their income is at or below the equivalent central government benefit payment and proof of income is supplied;
- expenditure on rates is more than 5% of the tenants net disposable income



- the licensee also provides a joint application form and proof of income and an explanation of the hardship experience with appropriate support;
- the licensee attaches a copy of the licensee Agreement;
- the owner provides proof of the amount of rates charged to the licensee in their weekly/monthly charges and a record of the reduced monthly charge to be paid by the licensee or a record of a payment from the village owner to the licensee of the rates remission as a consequence of receiving the remission;
- proof that the licensee has been informed of any remission provided;
- proof at the end of the year that the full amount of rate remission has been provided to the licensee via the adjustment to their equivalent annual charge; and
- should the Retirement Village owner receive the remission and then not continue to pass on the remission to the licensee the amount of remission would be subsequently charged back to the Retirement Village.

2. RATE REMISSION FOR SIGNIFICANT COSTS CAUSING FINANCIAL HARDSHIP

The Council will make available up to \$300 per rateable property for those ratepayers/applicants who have incurred hardship due to repair of water leaks, a serious health issue (including on-going serious health issues) or for essential housing maintenance. Applications may be made throughout the year and will be considered until the \$25,000 fund is fully subscribed.

Criteria for Approving Rate Remission

Applications will be assessed against the following criteria:

- the applicant is the owner of the property. Companies, family trusts and other similar ownership structures of these properties do not qualify for this remission;
- the applicant resides at the property;
- their income is no more than 5% higher than any relevant central government benefits;
- the applicant has also applied for the central government rates rebate and is receiving all relevant funding and/or the applicant is eligible to receive a water rate remission as set out in section 3 of this financial hardship policy;
- one-off expenditure has been incurred in relation to repairs for water leaks, a serious health issue or for essential housing maintenance within the same financial year and proof of expenditure and reasons for expenditure is provided;
- expenditure has been incurred in relation to an on-going serious health issue and proof of expenditure and reasons for expenditure is provided;
- an explanation of the hardship incurred is provided with appropriate support; and
- the effect of the one-off expenditure is to increase the proportion of net disposable income, paid on rates net of any central government rates rebate to more than 5%.

3. WATER RATE REMISSION FOR VULNERABLE HOUSEHOLDS RELATING TO HIGH WATER USE

The Council will make available \$50,000 of the \$200,000 funding to provide support to larger families on lower incomes who will incur higher annual water rates with the introduction of fixed and volumetric water charging from 1 July 2014.



Applicants may apply for this remission in May with applications being assessed and applied to individual water rate accounts in June.

The available remission for each household will be calculated using the households total water usage from all qualifying applicants from 1 July through 30 April. The total remission of \$50,000 will then be applied to properties on a pro rata basis based on total water use for the household within an acceptable range. The maximum water rate remission per household will be \$120.

Criteria for Approving Water Rate Remission

Applications will be assessed against the following criteria:

(A) Ratepayer: Owner of Property Water Variable Charge Paid by Property Owners

A property owner with more than three dependents may apply for a water rate remission provided that:

- the applicant owns the property. Companies, family trusts and other similar ownership structures of these properties do not qualify for this remission;
- the applicant resides at the property;
- the property owner is receiving a Working for Families Tax Credit;
- the property owner has more than three dependents (18 years or younger) living at the property;
- total water rate charges from 1 July to 30 April have exceeded \$311.

(B) Landlord and Tenant: Water Variable Charge Paid by Landlord and On-Charged to Tenant

A tenant with more than three dependents may apply for a water rate remission provided that:

- the tenant has a rental agreement for no less than six months and a copy of the rental agreement is provided;
- the tenant resides at the property and the property is also classified as residential;
- the tenant is receiving a Working for Families Tax Credit;
- the tenant has more than three dependents (18 years or younger) living at the property;
- total water rates charges from 1 July to 30 April have exceeded \$311;
- their landlord is informed and agrees to adjust any on-charged variable water charge to their tenant by the amount remitted by Council.

Should the landlord receive the remission and then not continue to pass on the remission to the tenant, the amount of the remission will be subsequently charged to the relevant rateable property. The tenant will continue to be responsible for any remaining variable charge for water.

General Conditions

- no rates remission will be paid for any variable charge for water use where that water use is for other than internal or essential household use. In effect this means the total cost of non-essential water use will be excluded from the calculation of rates as a proportion of total income.



- the applicant must make a voluntary declaration under the Oaths and Declarations Act 1957 of total household income and their total financial position for the purposes of the remission assessment.

Assessment

All rates remission applications will be treated on a case-by-case basis and will be approved/declined by the Group Manager, Corporate Services in conjunction with a Justice of the Peace. Other information or evidence may also be requested in certain circumstances (for example, information supporting what change of circumstance may have occurred to cause temporary financial hardship).



BALANCING THE BUDGET

The Council is required under the Local Government Act 2002 to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. The Council may set projected operating revenues at a different level from that required, if the Council resolves that it is financially prudent to do so.

In assessing a financially prudent position, consideration is to be given to:

- the estimated expenses of achieving and maintaining the predicted levels of service provision set out in the Annual Plan, including the estimated expenses associated with maintaining the service capacity and integrity of the assets throughout their useful life
- the projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life
- the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life, and
- the funding and financial policies.

Higher levels of capital expenditure on new assets in the first few years of the Long Term Plan, have resulted in increasing levels of depreciation to be accounted for. In the early years of assets lives, the funding of depreciation is not required to fund asset renewal. The timing of the funding of depreciation can be deferred until later in the asset life cycle. It is important that any deferral of funding of depreciation is repaid within the 20 year period of the 2012 Long Term Plan and within the asset life cycle to avoid any erosion of the Council's equity position over the longer term.

The non-funding of depreciation has been applied to address the intergenerational equity issue. The significant capital investment in the early years of the Long Term Plan in infrastructure assets and community facilities provides long term benefits to future ratepayers. Even though some of the intergenerational effects have been taken into account by debt funding the assets over periods up to 30 years, the benefits to the community will be provided over 50-70 years.

To spread the costs of these benefits, it is proposed to not fully fund the depreciation on these new assets in the earlier years. The non-funding of depreciation will be repaid in later years as the community continues to receive the longer term benefits from these investments.

To ensure the non-funding of depreciation is managed on a prudent basis it is proposed that the following limits be placed on the level of non-funding of depreciation:

- the total amount of depreciation funded over the period (of partial non-funding of depreciation) must be sufficient to fund the asset renewal programme over that period
- the non-funding of depreciation can only be applied to longer term assets where the asset lives are at least 30 years, and
- the non-funding of depreciation must be repaid within the 20 year period of the Long Term Plan.



Over the first eight years, while the Council is not fully funding depreciation, the total amount of depreciation that is funded is sufficient to match the total funding required for Asset Renewals over that eight year period.

The non-funded depreciation is budgeted to be repaid over subsequent years in the Long Term Plan.

Finance Year	2012 Long Term Plan \$000	2014/15 Annual Plan \$000
2007/08	900	900
2008/09	1,500	1,500
2009/10	2,100	2,100
2010/11	1,800	1,800
2011/12	1,800	1,800
2012/13	2,429	2,429
2013/14	3,857	3,857
2014/15	4,302	3,952



USER CHARGES AND FEES

This 2014/15 Annual Plan includes a range of user charges for various activities.

All user charges are indexed based on the consumer price index (averaging 2.3%) to achieve the Council Revenue and Financing Policy. The Housing for Older Person Weekly Rental Charges have been adjusted by slightly more than CPI in accordance with the Revenue and Financing Policy requirement for these to be 100% user funded.

Index

- Regulatory Services
 - Building Consent Fees
 - Project Information Memorandum (PIM) Fees
 - Multi Proof Consent Fees
 - Building Consent Fees – Other Charges
 - Resource Management Fees
 - Engineering Fees
 - Animal Control Fees
 - Animal Control Impoundment Charges
 - Other Animal Control Charges
 - Environmental Health and Food Premises Fees
 - Other Fees Related to Food Activity
 - Other Fees Activities – Rest Homes Fees
 - Premises required to be Registered under the Health Act 1956 and associated Regulations Current Fees
 - Alcohol Licensing Fees
 - Trade Waste Consent Fees
 - General Compliance Fees
- Districtwide Cemetery Charges
- Housing for Older Persons Weekly Rental Charges
- Swimming Pools Charges
- Sports Grounds Charges Per Season
- Reserve Land Rentals
- Hall Hire Charges
- Library Fees and Charges
- Solid Waste Charges
 - Otaihangā Landfill Charges
 - Ōtaki Transfer Station
 - Solid Waste
- Official Information Charges
- Access and Transport
 - Corridor Access Fees
 - Paper Road Closure
- Wastewater Treatment – Connection to Network
- Water Charges
- Laboratory Charges – Testing Suitability of Water

Note: Where fees are set by statute these are (1) identified and (2) have not been inflation adjusted as the Council does not have the power to do so.



BUILDING CONSENT FEES

KĀPITI COAST DISTRICT COUNCIL Building Consent Fees	
Please note that: <ul style="list-style-type: none"> • Applicants are required to pay the full fee for the consent at the time of application. • Under some conditions applicants may be required to pay additional fees when processing is completed. This will include Fees for Development Levies, Additional Inspections, and Other Fees Required under the Building Act 2004. • If the number of inspections has been over estimated a refund will be made. • The Building Consent Fees below include a Digital Storage Charge of \$43. 	
Total Fee Effective 1 July 2014 (incl. GST) <i>Excluding BRANZ, MBIE Levies, Refundable Deposits</i>	
Minor Work	
1 Solid Fuel Heater	\$231
1.1 Solid Fuel Heater with Wetback	\$343
1.2 Minor Building Work <\$1,000	\$280
1.3 Solar Water Heating	\$231
2 Plumbing Work	\$394
3 Drainage Work	\$394
4 Sheds/Retaining Walls/Carports	\$667
4.1 Pools (minor <\$5,000)	\$280
5 Decks/Swimming/Spa Pools/Conservatories/Pergolas and Other Minor Works	\$667
6 Minor Farm Buildings <\$10,000	\$849
7 Farm Buildings >\$10,000	\$1,423
8 Proprietary Garages, Standard	\$1,089
9 Proprietary Garages, with Firewall	\$1,237
10 Garages, Custom Design	\$1,315
11 Proprietary Garages Containing Habitable Areas	\$1,834
11.1 Marquees	\$394



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees

Total Fee Effective 1 July 2014 (incl. GST)

Excluding BRANZ, MBIE Levies, Refundable Deposits

Residential New Dwellings

12	Family Flats <50m ² (>50m ² as per dwelling fees)	\$2,432
13	Single Story Brick Veneer	\$2,611
13.1	Single Story Weatherboard	\$2,611
14	Single Story Specific Design Claddings	\$3,113
15	Single Story Stucco/Texture Coating/Ply/Steel/Block	\$3,269
16	Multi Story Brick Veneer	\$3,746
16.1	Multi Story Weatherboard	\$3,746
17	Double Story Specific Design Claddings	\$3,860
18	Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$4,052
Additions and Alterations (Residential)		
19	Minor Residential Additions/Alterations <\$5,000	\$701
20	Internal Alterations \$5,000–\$15,000	\$1,357
20.1	Internal Alterations with Plumbing/Drainage	\$1,543
21	Single Story Brick Veneer	\$1,651
22	Single Story Brick Veneer with Plumbing/Drainage	\$1,775
23	Single Story Weatherboard	\$1,924
24	Single Story Weatherboard with Plumbing/Drainage	\$2,164
25	Single Story Stucco/Texture Coating/Ply/Steel/Block	\$2,187
26	Single Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing/Drainage	\$2,413



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees

Total Fee Effective 1 July 2014 (incl. GST)

Excluding BRANZ, MBIE Levies, Refundable Deposits

27	Multi Story Brick Veneer	\$2,017
28	Multi Story Brick Veneer with Plumbing/Drainage	\$2,229
29	Multi Story Weatherboard	\$2,229
30	Multi Story Weatherboard with Plumbing/Drainage	\$2,551
31	Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$2,403
32	Multi Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing/Drainage	\$2,671
33	Relocated Residential Dwellings <i>Note. If Relocation includes alterations/additions <u>add</u> alteration and addition rate above</i>	\$1,556
33.1	Relocated Garage/Shed	\$741
Commercial Industrial		
34	Minor Commercial Work - e.g. Signs/Shop Fronts/Minor fit outs	\$914
35	Single Story Shop fit outs	\$1,151
36	Multi Story Shop fit outs	\$1,660
37	Single Story Multi Unit Apartments/Motels	\$1,960 plus \$258 per unit
38	Multi Story Multi Unit Apartments/Motels	\$2,653 plus \$375 per unit
38.1	Commercial/Offices/Retail Buildings \$0,000-\$20,000	\$1,638
38.2	Commercial/Offices/Retail Buildings \$20,001-\$40,000	\$2,725
38.3	Commercial/Offices/Retail Buildings \$40,001-\$50,000	\$3,984
39	Commercial/Offices/Retail Buildings \$50,001-\$90,000	\$4,904
40	Commercial/Offices/Retail Buildings \$90,001-\$150,000	\$5,123
41	Commercial/Offices/Retail Buildings \$150,001-\$250,000	\$5,821



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees

Total Fee Effective 1 July 2014 (incl. GST)

Excluding BRANZ, MBIE Levies, Refundable Deposits

42	Commercial/Offices/Retail Buildings \$250,001-\$350,000	\$6,479
43	Commercial/Offices/Retail Buildings \$350,001-\$500,000	\$7,003
44	Commercial/Offices/Retail Buildings \$500,001-\$1,000,000	\$7,530
45	Commercial/Offices/Retail Buildings >\$1,000,001	\$7,530 plus \$392 per additional \$100,000 value
46	Residential Demolition	\$479 plus \$544 refundable deposit
47	Commercial Demolition	\$1,258 plus \$1,078 refundable deposit
Civil Construction		
48	Minor Culverts/Foot Bridges/ Retaining Structures <\$100,000	\$849
49	Major Civil Works including Bridges/Roading Support Features >\$100,000	\$849 up to \$100,000 plus \$392 for each additional \$100,000



KĀPITI COAST DISTRICT COUNCIL
Project Information Memorandum (PIM) Fees

Please note that:

- Applicants are required to pay the full fee for the PIM at the time of application.

Charges Effective 1 July 2014 (incl. GST)

P.I.M. Portion of Consent

Residential New Dwellings

50 PIM – Residential

\$405

Additions and Alterations (Residential)

51 PIM – Multi - Residential and Commercial

\$701



KĀPITI COAST DISTRICT COUNCIL Multi Proof Consent Fees

Please note that:

- Applicants are required to pay the full fee for the consent at the time of application.
- Under some conditions you may be required to pay additional fees when processing is completed. This will include fees for development levies, additional inspections and other fees required under the Building Act 2004.
- If the number of inspections has been over estimated a refund will be made.
- The Multi-Proof Consent Fees below include a District Storage Charge of \$43.

Total Fee Effective 1 July 2014 (incl. GST)

Excluding: BRANZ, MBIE Levies, Refundable Deposits

N4	Sheds/Carports	\$511
N6	Minor Farm Buildings <\$10,000	\$649
N7	Farm Buildings >\$10,000	\$1,078
N8	Proprietary Garages, Standard	\$829
N11	Proprietary Garages containing habitable areas	\$1,388
Residential New Dwellings		
N12	Family Flats <50m ² (>50m ² as per dwelling fees)	\$1,835
N13	Single Story Brick Veneer	\$1,968
N13.1	Single Story Weatherboard	\$1,968
N14	Single Story Specific Design Claddings	\$2,346
N15	Single Story Stucco/Texture Coating/Ply/Steel/Block	\$2,462
N16	Multi Story Brick Veneer	\$2,830
N16.1	Multi Story Weatherboard	\$2,830
N17	Double Story Specific Design Claddings	\$2,948
N18	Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$3,044



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees – Other Charges

Total Fee Effective 1 July 2014 (incl. GST)

NOTE: BRANZ and MBIE levies are not set by Council. They apply to all work valued at \$20,000 or more

Levies

BRANZ Levy per \$1,000 (of project value)	\$1.00
MBIE Levy per \$1,000 (of project value)	\$2.01
<i>For staged projects the levies are to be assessed on the total project value</i>	
Plan Vetting	\$121 per hour
Unscheduled Building, Plumbing and Drainage Inspections	\$121
Registration of Section 72 Certificate (as at 26 June 2014 the Disbursements are \$240 per registration)	\$130 plus disbursements (includes registration at Land Information New Zealand)
Registration of Section 77(1) Certificate (as at 26 June 2014 the Disbursements are \$240 per registration)	\$210 plus disbursements (includes registration at Land Information New Zealand)
Digital Storage Charge (if applicable and not already included in a separate fee)	\$43 per consent additional to above consent fees
Amendment to Building Consent Application	\$214 lodgement fee (includes ½ hour assessment) plus \$121 per hour over and above first ½ hour
Application for Discretionary Exemption (Schedule 1, Part 1, Section 2, Building Act 2004)	\$214 lodgement fee (includes ½ hour assessment) plus \$121 per hour over and above first ½ hour
Warrant of Fitness Audit Inspections	\$121 per hour
Inspection fees associated with a Notice to Fix	\$121 per hour
Engineering Technical Assessment/Peer Review	Cost plus 10%
New Zealand Fire Service Design Review	Cost plus 10%
New/Amended Compliance Schedule	\$130



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees – Other Charges

Application for Code Compliance Certificate	\$62
Certificate of Public Use	\$294
Application for Certificate of Acceptance	\$294 plus building consent fees applicable to project
<i>The Building Consent Fee does not include the cost of any structural engineer assessment which may be required</i>	
Land Information Memorandum	\$292 payable on application
Land Information Memorandum with Building Plans	\$298 payable on application
Land Information Memorandum with Certificate of Title	\$322 payable on application
Land Information Memorandum with Building Plans and Certificate of Title	\$329 payable on application
Certificate of Title	\$31 payable on application
Reassessment Fee (amended plans)	\$214 lodgement fee (includes ½ hour assessment) plus \$121 per hour over and above first ½ hour
Alternative Design /Details Applications	\$121 per hour
Environmental Health – Plan Vetting	\$121 per hour
<i>Residential Damage deposit of \$532 may be applicable, increasing to \$927 if a new vehicle crossing is required</i>	
Commercial Damage deposit of \$1,055 may be applicable	
Application for Exemption under Section 6 of the Fencing of Swimming Pools Act 1987	\$254 payable on application
Access to Building Files - email aerial maps or existing electronic building files or on CD	\$6.85
Access to Building Files - all copying/printing charges additional to the above services	Black and White: A4 first 20 copies free then 20c per page A3 30c per page
	Colour: A4 - \$2.10 per page A3 - \$3.40 per page
For all LGOIMA requests involving research or collation in excess of two hours will be charged per hour (chargeable in 30 minute increments after the first two hours)	\$62 per hour
Building Certificate for Supply and Sale of Alcohol	\$121



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees – Other Charges

Building Warrant of Fitness renewal (1-2 systems) up to 0.5 hour processing	\$70 plus \$121 per hour after 0.5 hour
Building Warrant of Fitness renewal (3+ systems) up to 0.75 hour processing	\$121 plus \$121 per hour after 0.75 hour
Removal of Section 72 certificate	\$130 plus disbursements
Time extension fee when time to start work for the Council to consider Code of Compliance Certificate sought	\$90



RESOURCE MANAGEMENT FEES

KĀPITI COAST DISTRICT COUNCIL Resource Management Fees

Please note that:

- Fees are as set under Section 36 of the Resource Management Act. Fees are payable at time of application.
- Applicants are required to pay the full fee for the consent at the time of application.
- Fees are inclusive of GST.
- If any charge for an application is not paid by the due date, then Kāpiti Coast District Council reserves the right under Section 36(7) of the Resource Management Act to stop processing the application. This may include the cancellation of a hearing or the issuing of a decision.
 - If a hearing is cancelled or postponed due to the non-payment of a charge, the applicant will be charged for any costs that may arise from that cancellation or postponement.
- Discounts shall be paid on administrative charges for applications for resource consent applications that are not processed within the statutory timeframes. The discounts shall be in accordance with the Regulations to the Resource Management Act 1991.

Charges Effective 1 July 2014 (incl. GST)

Notified Applications

Publicly Notified Applications	\$2,800 deposit (covers first 20 hours of processing time. Balance to be charged on time and material basis including advertising)
Limited Notified Applications	\$2,240 deposit (covers first 16 hours of processing time. Balance to be charged on time and material basis including advertising)

Non-Notified Land Use Applications

Controlled Activities	\$700 (covers first 5 hours of processing time \$140 per additional hour thereafter)
Restricted Discretionary Activities	\$840 (covers first 6 hours of processing time \$140 per additional hour thereafter)



KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees

Non-Notified Land Use Applications

Discretionary Activities - General	\$840 (covers first 6 hours of processing time \$140 per additional hour thereafter)
Discretionary Activities – Removal/trimming Protected Trees Causing Significant Structural Damage (as determined by an appropriately delegated, qualified and experienced person, i.e. an ecologist or Council staff member)	\$100
Non-Complying Activities	\$1,120 (covers first 8 hours of processing time \$140 per additional hour thereafter)
Certificate of Compliance	\$700 (covers first 5 hours of processing time \$140 per additional hour thereafter)
Existing Use Rights Certificate	\$840 (covers first 6 hours of processing time \$140 per additional hour thereafter)
Extensions on Time Limits	\$700 (fixed charge)
Surrender of Consent in Whole or in Part	\$280 (fixed charge)
Change or Cancellation of Conditions	\$840 (covers first 6 hours of processing time \$140 per additional hour thereafter)
Outline Plan	\$980 (covers first 7 hours of processing time \$140 per additional hour thereafter)
Non-Notified Application	
Notice of Requirement	\$1,120 (covers first 8 hours of processing time \$140 per additional hour thereafter)



KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees

Non-Notified Subdivision Applications

All Subdivisions	\$1,680 (covers first 12 hours of processing time, \$140 per additional hour thereafter)
Boundary Adjustment (as defined by District Plan)	\$840 (covers first 6 hours of processing time, \$140 per additional hour thereafter)
Update Existing Cross Lease	\$700 (covers first 5 hours of processing time \$140 per additional hour thereafter)
Extensions on Time Limits	\$700 (fixed charge)
Change or Cancellation of Conditions/Consent Notice	\$840 (covers first 6 hours of processing time \$140 per additional hour thereafter)

Subdivision Certifications

Section 223 Certificate	\$280 (fixed charge)
Section 224(c) Certificate including other certificates	\$1,120 (fixed charge)
Section 224(f)	\$280 (fixed charge)
Section 5(1)(g)	\$280 (fixed charge)
Section 221 Consent Notice	\$280 (fixed charge)
Section 226 Certificate	\$700 (covers first 5 hours of processing time \$140 per additional hour thereafter)



KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees

Charges Effective 1 July 2014 (incl. GST)

Miscellaneous Applications/Certificates

Surrender of Consent in Whole or in Part	\$280 (fixed charge)
Revocation of Easements	\$280 (covers first 2 hours of processing time \$140 per additional hour thereafter)
Right of Way Approval	\$840 (fixed charge)
Section 348 (Local Government Act) Certificate	\$700 (fixed charge)
Re-Issue Certificate (All Types)	\$180 (fixed charge)
Transfer Instruments and Other Miscellaneous Documents	\$280 (covers first 2 hours of processing time \$140 per additional hour thereafter)
Reserves Valuation Calculation (Land <\$150,000)	\$115 (per lot)

Other

Private Plan Change	\$5,600 deposit (covers first 40 hours of processing time. Balance to be charged on time and material basis including advertising)
Notices of Requirements for Designation	\$2,800 (covers first 20 hours of processing time. Balance to be charged on time and material bases including advertising)
Alteration to Designation (non notified)	\$1,120 (covers first 8 hours of processing time \$140 per additional hour thereafter)
Transfer of Resource Consent	\$280



KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees

Charges Effective 1 July 2014 (incl. GST)

Encroachment Licence (Buildings/Structures only)	\$840 (covers first 6 hours of processing time \$140 per additional hour thereafter)
Re-issue Encroachment License (New Owner)	\$176 (fixed charge)
Planning Certificate – Alcohol Licensing	\$140
Incident Inspection Charge	\$140 per hour
Lift Building Line Restriction	\$537 (fixed charge)
Temporary Events	
Permitted Activities	No charge
Controlled Activities	\$700 (covers first 5 hours of processing time \$140 per additional hour thereafter)
Discretionary/Restricted Discretionary	\$840 (covers first 6 hours of processing time \$140 per additional hour thereafter)
Non-Complying Activities	\$1,120 (covers first 8 hours of processing time \$140 per additional hour thereafter)



KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees

Hourly Charge Out Rates and Disbursements

Staff: - Planner/Engineer (all levels) - Planning Manager, Asset Manager	\$140 per hour \$175 per hour
Administration Staff	\$94 per hour
Elected Members as Hearings Commissioners	\$100 per hour
Postage and Stationery	At cost
Consultant's Fees (The use of consultants will be undertaken in consultation with the applicant)	At cost
Copying and Printing	Black and white: A4 first 20 copies free then 20c per page
Copying and Printing	Black and white A3 30c per page
Copying and Printing	Colour: A4 - \$2.10/page A3 - \$3.40 per page



ENGINEERING FEES

KĀPITI COAST DISTRICT COUNCIL Engineering Fees		
Charges Effective 1 July 2014 (incl. GST)		
Notified Land Use Consents		
Notified	Application Deposit	Non-Notified Application Fee plus \$926 (balance charged on time and material basis)
	Consent Monitoring	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)
Non - Notified Land Use Consents		
Development of multiple units per lot	Application Fee: - Up to 6 Units	\$700 per application
	- 7 or more Units	\$840 per application
	Consent Monitoring Fee	\$578 plus \$205 per unit
Commercial/ Industrial development or infrastructure development	Application Fee	\$810 per application
	Compliance Monitoring Administration Fee	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)
	Engineering Drawing Approval	\$1,250 (includes 3 submissions of engineering drawings, beyond this will be charged at \$140 per plan)
	Engineering Construction Supervision	Determined as 2% of the total estimated values of services (water, sanitary, drainage and road), including engineering and contingency fees (minimum of \$10,000)
All other Non-Notified Land Use consents	Application Fee per application	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)
	Consent Monitoring Fee per Consent	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)



KĀPITI COAST DISTRICT COUNCIL
Engineering Fees

Charges Effective 1 July 2014 (incl. GST)

Subdivisions

Fee Simple	Application Fee	\$700 plus \$30 per lot (includes the first 5 hours, \$140 per additional hour thereafter)
	Consent Monitoring Fee	\$578 plus \$340 per lot
Unit Title	Application Fee: - Up to 6 Unit Titles	\$700 per application (includes the first 5 hours, \$140 per additional hour thereafter)
	- 7 or more Unit Titles	\$840 per application (includes the first 6 hours, \$140 per additional hour thereafter)
	Consent Monitoring Fee	\$578 plus \$205 per unit

Notified Subdivisions

Up to 6 Lots or Unit Titles	Subdivision Application Deposit	Application Fee plus \$926 (balance charged on time and material basis)
7 to 12 Lots or Unit Titles	Subdivision Application Deposit	Application Fee plus \$1,158 (balance charged on time and material basis)
13 to 20 Lots or Unit Titles	Subdivision Application Deposit	Application Fee plus \$1,389 (balance charged on time and material basis)
More than 20 Lots or Unit Titles	Subdivision Application Deposit	Application Fee plus \$1,620 (balance charged on time and material basis)



KĀPITI COAST DISTRICT COUNCIL
Engineering Fees

Charges Effective 1 July 2014 (incl. GST)

Other Subdivisions

Boundary adjustments (including cross lease variation)	Application Fee per Application	\$280
	Consent Monitoring Fee per Consent	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)
Second stage cross lease or conversion of cross lease to freehold	Application Fee per Application	\$280
	Consent Monitoring Fee per Lot	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)
Right-of-way Applications	Application Fee per Application	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)
	Consent Monitoring Fee per Consent	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)

Other

Objection to Decision		\$140 per hour
Variation to Consent Conditions		\$140 per hour
Encroachment Licenses		\$140 per hour
Plan Change Applications		\$140 per hour
Easement – New/Cancellation	Application Fee per Application	\$280 (includes the first 2 hours, \$140 per additional hour thereafter)
Specialist Consultants		Consultants Invoiced Costs



ANIMAL CONTROL FEES

KĀPITI COAST DISTRICT COUNCIL Animal Control Fees			
Class of Dog - Entire Dog		Entire Dog Registration Fee (pro-rated) 1 July 2014 (incl. GST)	Fee (including penalty) if paid after 5pm, 4 August 2014 (incl. GST)
A	Seeing Eye/Hearing Ear Dog	Nil	Nil
B	Working Dog	\$62	\$93
	Working Dogs (3rd and subsequent)	\$36	\$54
C	Standard Dog	\$168	\$252
D	Approved Owner	\$144	\$216
E	Owner Current Member of New Zealand Kennel Club	\$139	\$208
Class of Dog - Neuter/Spay Dog		Neuter/Spay Dog Registration Fee (pro-rated) 1 July 2014 (incl. GST)	Fee (including penalty) if paid after 5pm, 4 August 2014 (incl. GST)
A	Seeing Eye/Hearing Ear Dog	Nil	Nil
B	Working Dog	\$62	\$93
	Working Dogs (3rd and subsequent)	\$36	\$54
C	Standard Dog	\$87	\$130
D	Approved Owner	\$62	\$93
E	Dogs Classified as Dangerous Dogs	\$250	\$375



KĀPITI COAST DISTRICT COUNCIL
Animal Control Impoundment Charges
Effective from 1 July 2014 (incl. GST)

Please note that:

- Impounding shall be deemed to have occurred when the dog is confined to a Dog Control Officer's vehicle, or impounded.
- Seizure shall be deemed to have occurred when a notice of seizure has been served on the owner or placed at the property.
- No dog or stock will be released without payment of all impounding fees.
- Fees are inclusive of GST.

Item	First Offence Fee (Registered) (incl. GST)	Seizure and First Impound (Not Registered) (incl. GST)	Second Impound in any Two Year Period (incl. GST)	Third and Subsequent Impound in any Two Year Period (incl. GST)
Impounded – Dog Must be registered and micro chipped to release	\$36	\$62	\$128	\$231
Seizure – Dog Must be registered and micro chipped to release	\$36	\$62	\$128	\$231
Sustenance – Dog (per day)	\$11	\$11	\$11	\$11
Micro chipping – Dog	N/A	\$46	\$46	\$46
Registration	N/A	Full fee (excluding penalty or back date to time dog turned 3 months of age)	N/A	N/A
After Hours Release – All	\$87	\$87	\$87	\$87
Impounding – Sheep and Goats	n/a	\$31 per head plus any costs incurred in transporting stock	\$57 per head plus any costs incurred in transporting stock	\$117 per head plus any costs incurred in transporting stock
Impounding - Cattle and Horses	n/a	\$57 per head plus any costs incurred in transporting stock	\$117 per head plus any costs incurred in transporting stock	\$231 per head plus any costs incurred in transporting stock



KĀPITI COAST DISTRICT COUNCIL
Animal Control Impoundment Charges
Effective from 1 July 2014 (incl. GST)

Item	First Offence Fee (Registered)	Seizure and First Impound (Not Registered)	Second Impound in any Two Year Period	Third and Subsequent Impound in any Two Year Period
Officer Charges Relating to Impounding of Stock		\$57 per hour between 0800-1700 hours and \$87 per hour between 1701-0759 hours	\$57 per hour between 0800-1700 hours and \$87 per hour between 1701-0759 hours	\$57 per hour between 0800-1700 hours and \$87 per hour between 1701-0759 hours
Sustenance – Sheep and Goats (per day)	n/a	\$5.40 per day	\$5.40 per day	\$5.40 per day
Sustenance – Cattle and Horses (per day)	n/a	\$11.10 per day	\$11.10 per day	\$11.10 per day

KĀPITI COAST DISTRICT COUNCIL
Other Animal Control Charges
Effective from 1 July 2014 (incl. GST)

	Owner Current Member of NZ Kennel Club	Working	Standard	Approved Owner
Special License	\$57	\$57	\$57	\$57
Approved Owner Application	n/a	n/a	\$36	\$36
Replacement Tag	\$5.40 for first replacement tag		\$11.10 for any subsequent replacement tag	
Euthanasia	\$57			



ENVIRONMENT HEALTH AND FOOD PREMISES FEES

KĀPITI COAST DISTRICT COUNCIL Environmental Health and Food Premises Fees						
Inspection Rating	Number of Inspections	Grade	Charges Effective 1 July 2014 (incl. GST)			
Risk Factor			A	B	C	D
17-20	1	A	\$298	\$411	\$518	\$881
12-16	2	B	\$420	\$535	\$640	\$1,004
6-11	3	D	\$542	\$660	\$762	\$1,126
1-5	4+	E	\$666	\$784	\$887	\$1,250
unknown	2	New Owner	\$420	\$535	\$640	\$1,004

Fee Structure

The fee structure for food premises in the 2014/15 financial year is weighted towards premises achieving an A Grade. It reflects the Council goal to get all premises on an A Grade for the betterment of the Kāpiti Coast District, to achieve the highest standards and to strive towards a more sustainable food safety future.

Note: The below amounts relate to fees effective from 1 July 2014 and uses Risk Factor 'C' figures.

A Grade premises: pay \$518.00 for registration.

This grading includes (at no additional cost from last year except for indexing) an increase in service from previous years with the provision of additional Health Education Advice required for the implementation of a VIP and the Certificate of Excellence Programme. The indexed fee change essentially rewards an operator for achieving the A Grade rating under the Kāpiti Coast District Council Food Safety Bylaw 2006.

B Grade premises: pay \$640.00 for registration.

This includes two programmed inspections plus the service supplied to the A Graded premises. The Health Education Advice will also be targeted to a B Grade operator to assist them to achieve an A Grade rating under the Kāpiti Coast District Council Food Safety Bylaw 2006.

D Grade premises: pay \$762 for registration.

This includes three programmed inspections during the year with ongoing advice and support from the Council, as provided with the higher grades.

E Grade Premises: The Food Safety Bylaw 2006 has this category available and the fee is \$887.00.

This fee is based on four programmed inspections. This type of premise will not be tolerated within the District. Officers will use all powers under the Kāpiti Coast District Council Food Safety Bylaw 2006 to close premises if they fall into this category. Once closed a premise will only be authorised to reopen once the required work is complete and a monitoring programme is put in place.



New Premises: pay \$640 for registration plus an Establishment Fee.

This Fee has been set up to cover the additional costs related to staff time related to the Building Consent Process and set up.

The New Premise fee is linked to the B Grade as the new operator will:

- require monitoring to ensure they establish good practices
- receive Health Education Advice to assist them to achieve an A Grade rating, and
- be introduced to the VIP system and involvement in the Certificate of Excellence programme.

Note: Under the Kāpiti Coast District Council Food Safety Bylaw 2006 grading of new premises occurs two months after opening.

**KĀPITI COAST DISTRICT COUNCIL
Other Fees Related to Food Activity**

Please note that:

- These fees relate to additional staff time required above the routine activities related to registration.

Charges Effective 1 July 2014 (incl. GST)

Additional Inspection	\$124
Additional Grading Inspection	\$124
Environmental Health Staff Charge Out	\$124
Establishment Fee	\$276
Transfer of Ownership	\$135
Rest Home Fee Transfer	\$135

**KĀPITI COAST DISTRICT COUNCIL
Other Fees Activities – Rest Homes Fees**

Please note that:

- Rest home premises are not required to be registered under the Food Hygiene Regulations 1974, yet are required to comply with the requirements of the Regulations. To ensure compliance an inspection is required and costs are charged.
- All rest homes are required to meet the same standards as the High Street food premises. The fee is in line with a Risk Factor C Grade A food premises and takes into account that the time taken to establish compliance does not differ with the size of complex. All these operations will require additional health education to ensure a smooth transition to the NZFSA regulatory food framework.

Charges Effective 1 July 2014 (incl. GST)

Rest Home	\$518
-----------	-------



KĀPITI COAST DISTRICT COUNCIL
Premises Required to be Registered under the Health Act 1956
and associated Regulations Current Fees

Charges Effective 1 July 2014 (incl. GST)	
Hairdressers (home occupation)	\$193
Hairdressers (commercial premises)	\$231
Funeral Directors	\$302
Camping Grounds	\$302
Itinerant Trader	\$149



ALCOHOL LICENSING FEES

KĀPITI COAST DISTRICT COUNCIL Alcohol Licensing Fees

Please note that:

The Sale and Supply of Alcohol Act 2012 (the Act) was fully enacted on 19 December 2013. The Sale and Supply of Alcohol (Fees) Regulations associated with the Act introduced a new fee regime for licensed premises and other types of licensing applications. In addition it introduced a risk based fee structure for licensed premises which includes both an application and annual fee component. Dependent on changes to the operation of the premises or enforcement actions undertaken against a licensee or manager, the annual fees may change each year. The fee categories represent a risk rating for types of premises, their trading hours and if they have had enforcement actions taken against them. They are calculated in accordance with Regulation 4 to 8 of the Sale and Supply of Alcohol (Fees) Regulations 2013. Please see the Sale and Supply of Alcohol (Fees) Regulations 2013 for more information.

Charges Effective 1 July 2014 (incl. GST)

Very low	Application fee \$368 and Annual fee \$161
Low	Application fee \$609.50 and Annual fee \$391
Medium	Application fee \$816.50 and Annual fee \$632.50
High	Application fee \$1,023.50 and Annual fee \$1,035
Very High	Application fee \$1,207.50 and Annual fee \$1,437.50

The application fee applies to applications for new licences, renewals of licences and variations to licences.

Application fees are payable on date of application.

In the case of a new licence the annual fee must be paid prior to the issue of the licence and subsequently must be paid on the anniversary of the date the licence was issued.

In the case of an existing licence the annual fee is payable on the most recent of the following:

- the date on which the licence was issued
- the date on which the licence renewed
- the date on which a variation of the licence was granted.

Pursuant to Regulation 6(4) of the Sale and Supply of Alcohol (Fees) Regulations 2013 the Council may, in its discretion and in response to particular circumstances, assign a fees category to premises that is one level lower than the fees category determined.



KĀPITI COAST DISTRICT COUNCIL
Alcohol Licensing Fees

Charges Effective 1 July 2014 (incl. GST)

Special Licences

Class 1 - 1 Large event or more than 3 Medium Events or more than 12 Small Events	\$575
Class 2 – 1-3 Medium Events or 3-12 Small Events	\$207
Class 3 – 1 or 2 Small Events	\$63.25

Note:

Definitions of an event which the Territorial Authority believes on reasonable grounds will have patronage of:

- Large Event – more than 400 people
- Medium Event – between 100 and 400 people
- Small Event – fewer than 100 people

Pursuant to Regulation 10(2) of the Sale and Supply of Alcohol (Fees) Regulations 2013, the Territorial Authority may, in its discretion and in response to particular circumstances, charge a fee for a special licence that is one class below the class of licence that is issued.

KĀPITI COAST DISTRICT COUNCIL
Alcohol Licensing Fees

Charges Effective 1 July 2014 (incl. GST)

Fees Payable for Other Applications

Manager's Certificate Application or Renewal	\$316.25
Temporary Authority	\$296.70
Temporary Licence	\$296.70
Extract of Register (ARLA or DLC)	\$57.50



TRADE WASTE CONSENT FEES

KĀPITI COAST DISTRICT COUNCIL Trade Waste Consent Fees	
Charges Effective 1 July 2014 (incl. GST)	
Trade Waste Consents	
Discharge less than 1,245m ³ (registered) consent fee	No Charge
Discharge less than 1,245m ³ (permitted) consent fee	\$163
Discharge less than 1,245m ³ (permitted) re-inspection fee for non-compliance	\$82
Discharge greater than 1,245m ³ (conditional) consent fee	\$323
Discharge greater than 1,245m ³ (conditional) re-inspection fee for non-compliance	\$82



GENERAL COMPLIANCE FEES

KĀPITI COAST DISTRICT COUNCIL General Compliance Fees	
Charges Effective 1 July 2014 (incl. GST)	
Fire Permits (Urban)	\$22
Beach Fire Permit	No Charge
Rural Fire Permit	No Charge
Swimming Pool Fencing Inspections	No Charge for first inspection (\$90 each subsequent inspection)
Extraordinary Activities – Bylaw Permits	\$181 for first inspection. (additional inspection fee \$90)
Noise Control – seizure fine (stereo equipment)	\$216 plus \$30 each additional callout
Encroachment Licences – sandwich boards	\$22
Amusement Devices	1 x \$11.50 2 x \$13.80 3 x \$16.10 4 x \$18.40 Note: Fee set by the Ministry of Business, Innovation and Employment



DISTRICTWIDE CEMETERY CHARGES

Note:

The Council has an arrangement with certain Funeral Homes who provide services within the District to collect fees detailed in these cemetery charges on behalf of the Council. In return, the funeral homes keep 15% of any total fee to cover their administration costs associated with collecting these fees.

KĀPITI COAST DISTRICT COUNCIL Districtwide Cemetery Charges		
Please note that: <ul style="list-style-type: none"> Cemetery charges will be reviewed regularly to ensure that they are consistent with the Council's Revenue and Financing Policy. It is intended that charges will reach a level sufficient to achieve Revenue and Financing Policy goals within three years. 		
Purchase of Right for Burial	Charges Effective 1 July 2014 (incl. GST)	
	Deceased was living <u>in</u> the District	Deceased was living <u>out</u> of the District
Services Burial Plot	No charge	No charge
Services Cremation Plot	No charge	No charge
Monumental and Lawn Area Plots	\$1,577	\$3,332
Cremation Garden and Beam Plots	\$877	\$2,542
Infant Plots (under 1 year)	\$702	\$702
Natural Burial Plot	\$1,915	\$3,624
Interment Fees		
Burial Fee	\$1,010	\$1,010
Burial Fee (Saturday)	\$1,753	\$1,753
Burial Fee Infants (under 1 year)	No charge	No charge
Ashes Interment	\$134	\$134
Natural Burial Fee	\$1,010	\$1,010
Oversized Casket Fee (additional to burial fee)	\$253	\$253
Extra Charges		
Monumental Permit	\$139	\$139
Hire of Lowering Device	\$97	\$97
Hire of Grass Mats	\$97	\$97
Burial Disinterment Fee	\$1,227	\$1,227
Cremation Disinterment Fee	\$148	\$148



HOUSING FOR OLDER PERSONS

KĀPITI COAST DISTRICT COUNCIL Housing for Older Persons Weekly Rental Charges		
Accommodation Category	Address	Weekly Rent Effective 12 August 2014
Category A Single bedroom unit built pre 1960	Tahuna Complex A, Corner Aotaki/Kirk Street, Ōtaki	\$73
Category B Single bedroom unit or a double bedroom unit built pre 1970	Kainga Complex, Aotaki Street, Ōtaki	\$79
	Donovan Road, Paraparaumu	\$80
	Arnold Grove, Paraparaumu	\$80
	Oakley Court, Complex A, Eatwell Avenue, Paraparaumu	\$82
	Wellington Road, Paekākāriki	\$79
Category C Double bedroom unit (except those built pre 1970)	Paterson Court, Ōtaki	\$104
	Tahuna Complex C, Corner Aotaki/Kirk Street, Ōtaki	\$104
	Hadfield Court, Te Rauparaha Street, Ōtaki	\$104
	Repo Street, Paraparaumu	\$106
	Oakley Court Complex C, Eatwell Avenue, Paraparaumu	\$105
Category D Superior single bedroom units (Waikanae)	Belvedere Avenue, Waikanae	\$99



SWIMMING POOLS CHARGES

KĀPITI COAST DISTRICT COUNCIL Swimming Pools Charges	
Charges Effective 1 July 2014 (incl. GST)	
Adult Per Swim ⁽¹⁾	\$5
Child Per Swim ⁽²⁾	\$2.50
Under 5 years old Swim	\$1.50
Adult Swimming with Child under 5 years of age	\$1.50
Spectators	Nil
Community Services Cardholder Per Swim	\$2.50
Senior Citizen (65 years of age and over)	\$2.50
Aquafit per class	\$5.50
Hydroslide (Waikanae and Coastlands Aquatic Centre – unlimited use per visit) ⁽³⁾	\$2.50
Family Pass (family of 4, minimum of 1 adult or maximum of 2 adults) Each extra family member is \$2.00	\$11.30
Family Pass plus Hydroslide Each extra family member is \$2.00 and extra slide pass is \$2.50	\$18.80
Group Discount Adult (10 or more)	\$4.50
Group Discount Child (10 or more)	\$2.30
Spa and/or Sauna (Coastlands Aquatic Centre only) in addition to pool entry ⁽⁴⁾	\$2.50
10 Swim– Adult Child Community Services Cardholder 65 years of age and over Aquafit	\$45 \$22.50 \$25 \$25 \$49.50
20 Swim - Adult Child	\$85 \$42.50
30 Swim - Adult Child	\$120 \$60
50 Swim - Adult Child	\$187.50 \$93.80



KĀPITI COAST DISTRICT COUNCIL Swimming Pools Charges

Charges Effective 1 July 2014 (incl. GST)	
Swimming Pool Complex Hire - Coastlands Aquatic Centre*	\$400 per hour (Peak) \$200 per hour (Off Peak**)
Swimming Pool Complex Hire - Ōtaki*	\$100 per hour
Swimming Pool Complex Hire - Waikanae*	\$300 per hour
*Subject to discretion of pool management depending on availability. ** After 4pm Saturday and Sunday, after 7pm weekdays.	
Competitive Events	<u>plus</u> per head entry at applicable rate
Lane Hire	\$7.50 per hour
School Lane Hire (Lessons only-not using Kāpiti Coast Aquatics instructors)	\$7.50 per hour
Commercial Lane Hire	\$9 per hour <u>plus</u> per head entry at applicable rate
Meeting Room Hire (Coastlands Aquatic Centre only)	<u>Community Groups</u> \$10 per hour \$34 half day use \$60 full day use <u>Commercial Use</u> \$17 per hour \$67 half day use \$122 full day
Targeted Aquatic Events/Activity Programmes	Throughout the year the Council may organise a number of targeted aquatic events/activity programmes. These programmes may involve an actual and reasonable participation fee that will be determined in accordance with the nature of the event or activity. The participation fee will be authorised by the relevant Group Manager acting under general delegated authority.
Learn to Swim	\$11.50 per lesson (depends on the number of weeks in the term)

(1) Adult 16 years plus.

(2) Child 5-15 years.

(3) Adults accompanying an under 8 slide user do not pay the Hydroslide fee.

(4) Spa and/or Sauna only (i.e. no swim) is at applicable pool entry rate.



SPORTS GROUNDS CHARGES

KĀPITI COAST DISTRICT COUNCIL Sports Grounds Charges Per Season	
Charges Effective 1 July 2014 (incl. GST)	
Sports Activity (seasonal)	
Cricket	\$460 (artificial) to \$1,040 (grass) per block
Croquet	\$809 per grass court
Netball	\$1,040 complex
Rugby	\$523 per field
Rugby League	\$523 per field
Soccer	\$523 per field
Softball	\$523 per field
Tennis	\$1,563 complex
Touch	\$259 per field



RESERVE LAND RENTALS

KĀPITI COAST DISTRICT COUNCIL Reserve Land Rentals	
Charges Effective 1 July 2014 (incl. GST)	
Clubs with Alcohol Licences	\$794
Clubs without Alcohol Licences	\$398
Craft, Hobbies and Other Activities	\$319
Educational (Standard)	\$193
Youth and Service	\$193



HALL HIRE CHARGES

KĀPITI COAST DISTRICT COUNCIL Hall Hire Charges ⁽¹⁾	
Please note that: Hall hire charges will be reviewed in the 2014/15 year following the Community Facilities Review.	
Charges Effective 1 July 2014 (incl. GST)	
Bond – all Halls	\$292 (\$567 for 21st parties)
Paekākāriki Memorial Hall ⁽¹⁾	\$11.20 per hour \$36.60 per 4 hours \$71.60 per 8 hours \$2 coin user pays system for heaters
Paekākāriki Tennis Club Hall ⁽¹⁾	\$8.80 per hour \$18.80 per 4 hours \$45 per 8 hours
Raumati South Memorial Hall ⁽¹⁾	\$9.80-\$15.60 per hour \$40.80-\$56.30 per 4 hours \$82.90-\$116.60 per 8 hours \$2 coin user pays system for heaters
Paraparaumu Memorial Hall ⁽¹⁾	\$9.80-\$18.60 per hour \$40.80-\$56.30 per 4 hours \$82.90-\$136 per 8 hours \$2 coin user pays system for heaters
Waikanae Memorial Hall ⁽¹⁾	\$21-\$127.90 half day, mezzanine floor, small hall, main hall \$51.20 to hire a personal address system
Waikanae Community Centre ⁽¹⁾	\$37.90 per hour
Waikanae Beach Community Hall ⁽¹⁾	\$8.80 per hour \$27.60 per 4 hours \$50.10 per 8 hours \$2 coin user pays system for heaters
Reikorangi Community Hall ⁽¹⁾	\$8.80 per hour \$18.80 per 4 hours \$45 per 8 hours
Ōtaki Memorial Hall ⁽¹⁾	\$9.80-\$18.60 per hour \$40.80-\$77.80 per 4 hours \$82.90-\$136.10 per 8 hours \$2 coin user pays system for heaters
Mazengarb Sports Complex	\$12.20 per hour
Paraparaumu College Gymnasium Hall	\$28.20 per hour week days \$12.60 per hour weekends

Note:

- ⁽¹⁾ Fees will vary in accordance with the space that is hired within the ranges, size and type of facility.



LIBRARY FEES AND CHARGES

KĀPITI COAST DISTRICT COUNCIL Library Fees and Charges	
Charges Effective 1 July 2014 (incl. GST)	
Lending	
Best Seller Books ⁽¹⁾	\$4.50
CDs ⁽¹⁾	\$2.30
DVDs ⁽¹⁾	\$3.40
Talking Books	\$3.40 (free to print disabled)
Loans/Reserves	
Interloans	\$15 each
International Interloans	\$30
Reserves ⁽¹⁾	N/A
Library Membership	
Membership Cards (replacement)	\$3.40
Library Membership for Kāpiti Coast Resident's and Ratepayers	FREE
Library Membership for Families who are not ratepayers or do not reside on the Kāpiti Coast	\$60 for 6 months \$120 per annum
Other Services	
Faxes and Scanning – local/national	\$1.20 for first page 60c for each subsequent page
Faxes and Scanning – international	\$1.70 for first page 80c for each subsequent page
Historic Photo Service	\$13.20 for a CD with one scanned image \$2 per added image
Postcards of Heritage Photos	\$1 per postcard
Laminating	\$3.40 for A4 and \$5.50 for A3
Print Outs	30c for A4
Photocopying – Black and White	30c charge per A4 sheet 40c charge per A3 sheet
Photocopying – Colour	\$2.20 charge per A4 sheet \$3.50 charge per A3 sheet



KĀPITI COAST DISTRICT COUNCIL
Library Fees and Charges

Charges Effective 1 July 2014 (incl. GST)

Extended Loan Charges

Books, Magazines, Jigsaws, CDs	50c per day
Children's Books	20c per day
Best Sellers and DVDs	\$1.20 a day

Services Free of Charge

Jigsaws	No Charge
Children's CD's and Talking Books	No Charge
Internet	No Charge

Note:

⁽¹⁾ Items will be reduced by 50% for holders of a Super Gold Card with a Community Services notation on their Super Gold Card.

KĀPITI COAST DISTRICT COUNCIL
Library Fees and Charges

**Coastlands Meeting Room at the
Paraparaumu Library Hire**

Charges Effective 1 July 2014 (incl. GST)

Community Groups

Community Groups – Evening	\$40.90
Half Day	\$35.80
Full Day	\$62.40
Half Day plus Evening	\$69.60
Full Day plus Evening	\$92.10



KĀPITI COAST DISTRICT COUNCIL
Library Fees and Charges

Paraparaumu Library Meeting Room Hire	Charges Effective 1 July 2014 (incl. GST)
Commercial Groups ⁽²⁾	
Commercial Groups – Evening ⁽²⁾	\$81.80
Half Day ⁽²⁾	\$70.60
Full Day ⁽²⁾	\$127.90
Half Day plus Evening ⁽²⁾	\$139.10
Full Day plus Evening ⁽²⁾	\$185.20

Note:

⁽²⁾ The commercial rate is double the rate for Community Groups.



SOLID WASTE CHARGES

Note:

- Since 1 July 2013 the Council has no longer sold rubbish bags. The associated charge for this item was removed from the fee schedule in the 2013/14 and subsequent Annual Plans.
- Since 1 July 2012 greenwaste charges have not been set by this Council and therefore are not included in the fee schedule.

KĀPITI COAST DISTRICT COUNCIL Otaihanga Landfill Charges	
Charges Effective 1 July 2014 (incl. GST)	
Cleanfill	\$11.10 per tonne \$6.65 minimum charge less than 350kg Pre-approved Cleanfill*: no charge

Note:

Cleanfill must be pre-approved before being accepted.

Asbestos is no longer accepted into the landfill, contact the operator of Otaihanga Resource Recovery Facility in advance for disposal requirements.

Clean Fill is not accepted at the Ōtaki Transfer Station

KĀPITI COAST DISTRICT COUNCIL Solid Waste	
Charges Effective 1 July 2014 (incl. GST)	
License Fee	\$158.50 annually

Note:

As a result of the effects of the New Zealand Emission Trading Scheme the Council may have to increase general waste fees as a result of increased disposal costs.

Pre-approval for cleanfill and special waste: contact the Solid Waste Services Manager two working days before expected disposal.

More information can be found on the Council website www.kapiticoast.govt.nz.



OFFICIAL INFORMATION CHARGES

for Requests Under the Local Government Official Information and Meetings Act (LGOIMA) 1987

KĀPITI COAST DISTRICT COUNCIL Charges for Official Information Requests	
Charges⁽¹⁾ are for search and research and for the production and distribution of the result	Charges Effective 1 July 2014 (incl. GST)
1 For all Official Information requests involving research or collation in excess of two hours will be charged per hour (chargeable in 30 minute increments after the first 2 hours)	\$62 per hour
2 For all black and white copying A4 (the first 20 copies free) then charge per sheet	20c
3 For all black and white copying per sheet for A3	30c
4 Specialty copying (maps etc), including provision of electronic media storage devices, will be done at cost. For clarification specialty copying includes colour copying at \$2.10 charge per A4 sheet and \$3.40 charge per A3 sheet	At Cost

⁽¹⁾ How Official Information Charges are Determined ⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾ Charges

- Staff time supervising requestors review of documentation at counter
- Postage/Courier
- Collection of files from source
- Reviewing files for confidential items
- Hours spent in research and compiling response in excess of two hours

Note:

- ⁽²⁾ The Council will provide electronic media storage devices at cost but cannot accept a device provided by the requester as this runs the risk of introducing viruses into the Council systems.
- ⁽³⁾ Charges may be waived or modified at the discretion of the Chief Executive or a Group Manager authorised by the Chief Executive.
Waivers will be considered in situations where payment may cause financial hardship to the requestor, where the charge may become an unreasonable deterrent to seeking information and is therefore working against the LGOIMA principles.



- (4) The Council in determining these charges has taken account of the Ministry of Justice Guidelines on Charging. At a general level, the Office of the Ombudsmen have taken the view that the standard charging regime set out in the government guidelines is reasonable.
- (5) The Council will not charge for the following:
- involvement by Chief Executive or elected members
 - any costs of deciding to release information
 - costs associated with looking for a lost document
 - costs of liaising with an Ombudsman
 - legal or other professional advice
 - liaison with any third party (e.g. informant)
 - costs associated with transferring a request to a more appropriate organisation
 - costs of refining application with requester, and
 - correspondence or phone calls with requester.



ACCESS AND TRANSPORT CHARGES

KĀPITI COAST DISTRICT COUNCIL Corridor Access Fee	
Charges Effective 1 July 2014 (incl. GST)	
Corridor Access Request (CAR) Fee ⁽¹⁾	\$258
Roading Engineer	\$139 per hour
Clerk of Works	\$94 per hour

⁽¹⁾ How Corridor Access Fees are Determined

- The Council may at its discretion allow for multiple sites to be included in a single CAR application with a single fee being charged. Applicants shall, if they consider there is a case to combine multiple sites, provide the Council with the justification for a combined application fee.
- Possible examples where a single fee may be considered are as follows:
 - Repetitive works of a minor nature requiring minimal or no excavation works
 - Minor works on multiple sites (Maximum of 4-5 minor streets)
 - Main contractor managing multiple works but located on a single site

KĀPITI COAST DISTRICT COUNCIL Paper Road Closure	
Charges Effective 1 July 2014 (incl. GST)	
Road Stopping Deposit	\$2,660
Hourly Rate for Additional Work	\$134 per hour



KĀPITI COAST DISTRICT COUNCIL
Wastewater Treatment

Charges Effective 1 July 2014 (incl. GST)

Connection to Network

Quoted as per site

KĀPITI COAST DISTRICT COUNCIL
Water Charges

Charges Effective 1 July 2014 (incl. GST)

Special Reading – Water Meters

\$30

Water Dedicated Filling Point Access Card

\$60

Water Charge for Potable Water from Water Supply System

\$1.19 per cubic metre

Note: Water Rates

Fixed Charge per separately used part of a Rating Unit – refer targeted rate 8: Districtwide Water Supply Volumetric Rate, page 49 & 54

Volumetric Charge – refer targeted rate 9: Hautere/Te Horo Water Supply Rate, page 49 & 54



KĀPITI COAST DISTRICT COUNCIL
Laboratory Charges – Testing Suitability of Water

Charges Effective 1 July 2014 (incl. GST)	
Test - BOD g/M3	\$15.40
Test - COD g/M3	\$20.50
Test - Suspended Solids g/M3	\$15.40
Test - Total Solids %	\$10.20
Test - Total Solids g/M3	\$15.40
Test - Volatile Solids g/M3	\$15.40
Test - Ammonia-N g/M3	\$15.40
Test - Nitrite-N g/M3	\$15.40
Test - Nitra+Nitri-N g/M3 (Nitrate)	\$15.40
Test - DRP-P g/M3	\$15.40
Test - Total P g/M3	\$20.50
Test - Chloride g/M3	\$15.40
Test - Fluoride g/M3	\$20.50
Test - Iron g/M3	\$15.40
Test - pH	\$6.10
Test - TEMP °C	\$6.10
Test - DO g/M3	\$6.10
Test - Conductivity mS/cm	\$6.10
Test - Turbidity NTU	\$6.10
Test - Salinity	\$6.10
Test - Alkalinity	\$10.20
Test - UV Transmission	\$5.10
Test - Total Coliforms No/100ml	\$15.40
Test - F/Coli no/100ml	\$15.40
Test - E.Coli no/100ml	\$15.40
Test - Enterococci No/100ml	\$15.40
Test - Presence/Absence Coliform	\$15.40



CONTACT THE COUNCIL
FOR MORE INFORMATION:

KĀPITI COAST DISTRICT COUNCIL
PRIVATE BAG 60601
PARAPARAUMU 5254

TEL: (04) 296 4700
TOLL FREE: 0800 486 486
FAX: (04) 296 4830
EMAIL: kapiti.council@kapiticoast.govt.nz

