
ANNUAL PLAN
2013 – 2014

PART TWO

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



ANNUAL PLAN 2013 - 2014



PART ONE:

CONTEXT | 2013/14 PROGRAMME: RATES IMPACT AND ACTIVITIES

▶ PART TWO:

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

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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 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 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 2012 Long Term Plan have been updated.

Issues, proposals, decisions, assets, or other matters for this the Council will:

- incur operational expenditure exceeding 5% (\$3.3 million in the 2013/14 year) of its annual budget for that year;
- incur capital expenditure exceeding 1% (\$9.7 million in the 2013/14 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.



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.

As a result of an amendment to the 2012 Long Term Plan the Revenue and Finance Policy for Solid Waste (page 28 Part Two, 2012 Long Term Plan) is now:

SOLID WASTE	
Nature of benefit/activity	<ul style="list-style-type: none"> • provision of an integrated solid waste reduction service; and • aftercare of landfills.
Who/what creates need?	<ul style="list-style-type: none"> • creation of problem by producer and consumer. Waste disposer creates the need to reduce waste and dispose of safely.
Who benefits - exacerbator or individuals or groups of individuals or community as a whole? Can the beneficiaries be identified? Public benefits? Period of benefits	<ul style="list-style-type: none"> • entire community benefits from a solid waste reduction strategy; • the exacerbator (waste disposer) benefits from the safe and efficient disposal of solid waste by licensed collectors who are monitored by Council; and • households and businesses benefit from refuse collection and recycling. <ul style="list-style-type: none"> • Yes – entire community. <ul style="list-style-type: none"> • public benefits in terms of health; • Waikanae residents benefit from convenience of location and operating hours of Waikanae Recycling Centre; and • Ōtaki residents benefit from convenience of location and operating hours of the Ōtaki Transfer Station. <ul style="list-style-type: none"> • ongoing benefits for the period the service is undertaken.



SOLID WASTE	
Funding source allocation and funding source	<p>Current</p> <p>Operating Costs: 75% private - Ōtaki Transfer Station charges: wastewater and water bio-solid disposal revenue and recovery of loan servicing costs of Otaihanga Resource Recovery Centre.</p> <p>25% public - Debt Servicing Costs on Residual Aftercare costs. Additional operating hours Waikanae Recycling Centre. Monitoring of solid waste services provided by private contractors who are licensed by the Council and are required to provide general waste collection and kerbside recycling collection services.</p> <p>Capital Costs: • 100% public - residual aftercare.</p> <p>Funded by: • Loans.</p>
Costs and benefits of separate funding	<p>Current</p> <p>The residual cost of this activity after recoveries is funded from the Districtwide General Rate/Waikanae Local Community Rate.</p>
Overall impact	<ul style="list-style-type: none"> • increased safety of the District; • protection of the local environment; and • protection of community health and safety.
Community Outcomes	<p>4. The community makes use of local resources and people have the ability to act in a sustainable way on a day to day basis.</p>

Please refer to the 2013 Amendment to the 2012 Long Term Plan for more detail.

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 Council is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, Council has designated itself as a public benefit entity for the purposes of New Zealand International Financial Reporting Standards (NZIFRS).

BASIS OF PREPARATION

These financial statements have been prepared in accordance with Section 95 of the Local Government Act 2002, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP). They comply with NZIFRS and other applicable Financial Reporting Standards (FRS), as appropriate for public benefit entities.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, biological assets and financial instruments (excluding cash, accounts receivable etc).

The Council, which is authorised to do so and believe that the assumptions underlying these Forecast Financial Statements (FRS 42) are appropriate, has approved the Annual Plan for distribution.

The Council and management of the Kāpiti Coast District Council accept responsibility for the preparation of their Forecast Financial Statements (FRS 42), including the appropriateness of the assumptions underlying the Forecast Financial Statements (FRS 42) and all other required disclosures.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of 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 Forecast Financial Statements (FRS 42).



STATEMENT OF COMPLIANCE

The financial information contained within this Annual Plan has been prepared in accordance with the generally accepted accounting practice in New Zealand as required under section 111 of the Local Government Act 2002.

The financial statements comply with applicable Financial Reporting Standards, which include NZIFRS. The financial statements incorporated in the Annual Plan have been prepared in compliance with Financial Reporting Standard number 42; Forecast Financial Statements (FRS 42).

Kāpiti Coast District Council is a Public Benefit Entity and has applied the Public Benefit Entity exemptions allowable under NZIFRS.

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 Income, a Prospective Statement of Financial Position, a Prospective Statement of Cashflow and a Prospective Statement of Changes in Equity with supporting notes, 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 is measured at the fair value of consideration received. Rates revenue is recognised when levied. Water billing revenue is recognised on an accrual basis. New Zealand Transport Authority roading subsidies are recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled. Other grants and bequests and assets vested in the Council, with or without conditions are recognised as revenue when control over the assets is obtained.

3. Equity

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 surpluses. The components of equity are Retained Earnings, Revaluation Reserves and Reserves and Special Funds.



4. Reserves and Special Funds

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves are those reserves 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 third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Council created reserves are reserves established by Council decision. 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

Council classifies its financial assets into the following four categories: financial assets at fair value through profit and loss, loans and receivables, held to maturity investments, and available for sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and revalues this designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through other comprehensive income in which case the transaction costs are recognised in the Prospective Statement of Comprehensive Income.

Purchases and sales of investments are recognised on trade-date, the date on which 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 Council has transferred substantially all the risks and rewards of ownership.

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

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

- *Financial assets at fair value through profit and 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 as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the Prospective Statement of Comprehensive Income.

Financial assets in this category include interest rate swaps.

- *Loans and receivables.*

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

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the Prospective Statement of Comprehensive Income. Loans and receivables are classified as “trade and other receivables” in the Prospective Statement of Financial Position.

- *Held to maturity investments*

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

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the Prospective Statement of Comprehensive Income.

- *Available for sale financial assets*

Financial assets that are no longer held for trading, other than those designated as fair trading 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 has 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 for maturity – if the intention is to hold them to maturity and only in rare circumstances; and
- 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 assess 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 separate and measured at fair value with changes in the fair value recognised in profit or loss. The assessment is to be made on the basis of the circumstances that existed on the later of:

- the date when the first became a party to that contract; and
- 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 sheet date Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Prospective Statement of Comprehensive Income.

Accounting for Derivative Financial Instruments and Hedging Activities

Council uses derivative financial instruments to mitigate the risk to interest rate risks arising from financing activities. In accordance with its Treasury Management Policy, 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 to fair value with fair value being recognised in Profit and Loss.

Council's derivative financial instruments are not designated as hedging instruments for accounting purposes. Accordingly, derivative financial instruments are reported as financial instruments at fair value through Other Comprehensive Income.



6. 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; and

- *Restricted Assets*

Restricted assets are parks and reserves owned by the Council which 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 Kāpiti Coast District Council and the cost of the item can be measured reliably. In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

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

Subsequent Costs

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

Revaluation

Land, buildings (operational and restricted), and infrastructure assets (except land under roads) are revalued with sufficient regularity (at least once 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.



Valuations will be undertaken more regularly if necessary to ensure that no individual item of property, plant or equipment within a class is included at a valuation that is materially different from its fair value.

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 subdivisional consent process. The vested reserve land has been initially recognised at the most recent appropriately certified Government Valuation. 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 results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Statement of Comprehensive Income. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the Prospective Statement of Comprehensive Income will be recognised first in the Prospective Statement of Comprehensive Income up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Land occupied by Infrastructural Assets, with the exception of roads, has not been included under Infrastructural Assets but has been included with other Council owned land 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 roads and bridges valuation was made up of two parts:

- road network land value; and
- roading improvements.

Land under roads is not revalued, in accordance with current best practice.

As in previous years, the improvement component of roading 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 were valued at Depreciated Replacement Value as at 30 June 2011 by Maunsell Limited (Engineers). The depreciated replacement cost figures were 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 assets other than land, and 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 over their useful lives. Motor vehicles purchased after 30 June 2001 have been given a residual value of 30% 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.

Depreciation rates and the estimated useful lives are as follows:

Asset Category	Depreciation Rates %	Estimated Useful Life (Years)
Operational Assets		
Buildings	1 – 3	40 – 100
Computer Equipment	25	4
Furniture and Chattels	12.5	8
Heritage Assets	1	100
Library Collection	14.29	7
Motor Vehicles	20	5
Office Equipment	12.5 – 20	5 – 8
Other Improvements	2.5 – 20	5 – 40
Plant and Machinery		
Light Trucks	14.29	7
Heavy Trucks, Road Machines	10	10
Tractors, Trailers, Heavy Mowers	14.29	7
Other Plant	20	5
Infrastructural Assets		
Bridges	1 – 14.29	7 – 100
Seawalls		
Concrete/Posts/Rails/Panels/Rocks	3 – 10	10 – 30
River Control		
Bank Protection	2.13 – 2.22	45 – 47



Asset Category	Depreciation Rates %	Estimated Useful Life (Years)
Roading		
Basecourse (20% depreciable content)	4.42	23
Footpaths	1.66	60
Kerbs/Culverts/Lighting	2	50
Surfacing	16.66	6
Marking	39	2.5
Stormwater		
Pump Stations/Manholes/Sumps	1.25 – 50	2 – 80
Pipes	1.25 – 5.26	19 – 80
Wastewater		
Pump Stations	1.25 – 50	2 – 80
Manholes/Cleaning Eyes	1.43 - 2.56	39 – 70
Pipes	1.14 – 4.55	22 – 88
Plant	1 – 25	4 – 100
Water		
Storage	1.27 – 4	25 – 79
Headworks/Booster Stations/Pipes	1.06 – 50	2 – 94
Hydrants/Valves/Tobies	1.25 – 1.64	61 – 80
Meters	6.7	15

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 (NZTA). The Council has adopted its policy on the basis that replacement of such assets will continue to be financed by NZTA 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 on its completion is then depreciated.

Borrowing Costs

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

7. 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 by Kāpiti Coast District Council, 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 Prospective Statement of Comprehensive Income.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

- Computer software 3 – 5 years.

8. Forestry Assets

Forestry assets are independently revalued annually to 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 the Prospective Statement of Comprehensive Income.

The costs to maintain the forestry assets are included in the Prospective Statement of Comprehensive Income.

9. Impairment of Non-Financial Assets

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

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

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

For assets not carried at a revalued amount, the total impairment loss is recognised in the Prospective Statement of Comprehensive Income.



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

For assets not carried at a revalued amount the reversal of an impairment loss is recognised in the Prospective Statement of Comprehensive Income.

10. Landfill Post Closure Costs

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

The Council, as operator of the Otaihanga 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.

11. Council Controlled Trading Organisations

The Council has no Council Controlled Trading Organisations or significant organisations that require consolidation in compliance with Section 6 of the Local Government Act 2002.

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 etc. 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.
Environmental Protection Management.	Estimate of time spent on direct reporting lines.
Finance.	Number of transactions and total expenditure.
Human Resources.	Number of staff.
Information Technology / Information Management.	Hardware utilised.
Community 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 includes cash in 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 and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost and current replacement cost.

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 the Prospective Statement of Comprehensive Income.

16. Trade and Other Receivables

Trade and other receivables are recognised at amortised cost in the Council's Prospective Statement of Financial Position. An allowance is made for doubtful and uncollectible debts by establishing and offsetting provision in the Prospective Statement of Financial Position. Increases and decreases in the provision are recognised in the Prospective Statement of Comprehensive Income.

17. Goods and Services Tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

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

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



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

Long Term Employee Benefits

Long Service Leave and Retirement Leave

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

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- the present value of the estimated future cash flows. A discount rate of 4.90% and an inflation factor of 3% were 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 the Prospective Statement of Comprehensive Income as incurred.

Defined Benefit Schemes

Council belongs 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 cost to individual participating employers. The Scheme is therefore accounted for as a defined contribution scheme.

20. Provisions

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

Provisions are not recognised for future operating losses.



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

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 and income is recognised as revenue in the Prospective Statement of Comprehensive Income in the periods in which they are incurred.

22. Cost of Activity Statements

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

23. Critical Accounting Estimates and Assumptions

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

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, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- estimating any obsolescence or surplus capacity of an asset; and
- estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Kāpiti Coast District Council could be over or under estimating the annual depreciation charge recognised as an expense in the Prospective Statement of Comprehensive Income.



To minimise this risk Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of the Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

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

24. Cautionary Note

The information in the Forecast Financial Statements (FRS 42) is uncertain and the preparation requires the exercise of judgement. Actual financial results achieved for the period covered are likely to vary from the information presented, and the variations may be material. Events and circumstances may not occur as expected or may not have been predicted or the Council may subsequently take actions that differ from the proposed courses of action on which the Forecast Financial Statements (FRS 42) are based.

The information contained within these Forecast Financial Statements (FRS 42) may not be suitable for use in another capacity.

25. Assumptions Underlying Forecast Financial Information

The financial information contained within these policies and documents is forecast financial information in terms of FRS 42: Forecast Financial Information.

The purpose for which it has been prepared is to enable the public to participate in the decision making processes as to the services to be provided by the Kāpiti Coast District Council over the financial year 2013/14 and to provide a broad accountability mechanism of the Council to the community.

For further information see pages 56 to 62 of Part One, Long Term Plan 2012 for the Significant Forecasting Assumptions. These have been updated, where relevant on page 20, Part One 2013/14 Annual Plan.



Forecast Statement of Comprehensive Income

Annual Plan 2012/13 \$000		Long Term Plan 2013/14 \$000	Annual Plan 2013/14 \$000
	Operating Revenue		
9,289	General Rates	10,192	10,334
31,829	Targeted Rates (Excluding Water)	33,106	32,481
6,803	Targeted Water Rates	8,111	7,612
10,112	Other Revenue	10,489	9,527
1,493	Other Revenue - Capital Subsidy NZTA	1,526	1,526
2,041	Development Contributions	1,222	1,299
1,125	Trust Fund Revenue (Aquatic)	525	125
1,040	Vested Assets	1,082	1,082
63,732	Total Operating Revenue	66,253	63,986
	Operating Expenditure		
23,214	Other Expenditure	24,119	23,203
18,398	Payments to Employees	19,308	20,559
8,474	Finance Costs	9,782	8,696
13,383	Depreciation/Amortisation	14,657	14,150
63,469	Total Operating Expenditure	67,866	66,608
263	Net Surplus / (Deficit)*	(1,613)	(2,622)
	Other Comprehensive Income		
-	Revaluation of Assets	-	60,831
-	Total Other Comprehensive Income	-	60,831
263	Total Comprehensive Income	(1,613)	58,209

*the reported Net Surplus / (Deficit) includes:

Vested assets - This is the value attributed to infrastructural assets transferred to 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 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 \$1,299 million is the budgeted Development Contributions that will be used to assist with funding of related infrastructure in the 2013/14 year.

Forecast Statement of Movement in Equity

Annual Plan 2012/13 \$000		Long Term Plan 2013/14 \$000	Annual Plan 2013/14 \$000
720,901	Equity at Beginning of Year	741,703	721,164
263	Total Comprehensive Income	(1,613)	58,209
721,164	Equity at End of Year	740,090	779,373



Forecast Statement of Financial Position

Annual Plan 2012/13 \$000		Long Term Plan 2013/14 \$000	Annual Plan 2013/14 \$000
Assets			
Current Assets			
1,941	Cash and Cash Equivalents	2,597	2,154
5,830	Trade and Other Receivables	2,807	6,147
137	Inventories	144	139
2	Derivative Financial Investments	50	2
7,910	Total Current Assets	5,598	8,442
Non-Current Assets			
875,602	Property, Plant and Equipment	910,159	950,518
350	Forestry Assets	257	268
350	Intangible Assets	357	350
228	Derivative Financial Instruments	239	228
876,350	Total Non-Current Assets	911,012	951,364
884,440	Total Assets	916,610	959,806
Liabilities and Public Equity			
Current Liabilities			
15,897	Trade and Other Payables	17,043	15,897
1,499	Employee Benefit Liabilities	1,545	1,643
1,268	Deposits	1,248	1,218
1,668	Derivative Financial Instruments	1,825	1,668
31,059	Public Debt	11,910	20,059
1,913	Development Contributions	455	1,615
53,304	Total Current Liabilities	34,026	42,100
Long Term Liabilities			
100,733	Public Debt	137,480	129,118
8,716	Derivative Financial Instruments	4,516	8,716
445	Employee Benefit Liabilities	459	460
38	Provisions	39	39
109,972	Total Long Term Liabilities	142,494	138,333
163,276	Total Liabilities	176,520	180,433
Public Equity			
558,949	Retained Earnings	578,686	557,299
159,338	Revaluation Reserve	159,338	220,169
2,877	Reserves & Special Funds	2,066	1,905
721,164	Total Public Equity	740,090	779,373
884,440	Total Liabilities and Equity	916,610	959,806



Forecast Statement of Cash Flows

Annual Plan 2012/13 \$000		Long Term Plan 2013/14 \$000	Annual Plan 2013/14 \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from:			
47,905	Rates	51,391	50,409
7,770	Rates - Greater Wellington Regional Council	8,159	8,120
13,405	User Charges and Other Receipts	13,115	12,053
69,080		72,665	70,582
Cash was applied to:			
22,213	Payments to Suppliers	22,369	23,203
18,398	Payments to Employees	19,308	20,559
8,474	Interest Paid on Public Debt	9,782	8,696
7,770	Rates Paid - Greater Wellington Regional Council	8,159	8,120
56,855		59,618	60,578
12,225	Net cash inflows from operating activities	13,047	10,004
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
220	Sale of Property, Plant and Equipment	120	5,220
1,125	Trust Funds (Coastlands Aquatic Centre)	525	125
1,345		645	5,345
Cash was applied to:			
45,939	Purchase of Property, Plant and Equipment	28,856	39,581
45,939		28,856	39,581
(44,594)	Net cash outflow from investing activities	(28,211)	(34,236)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from:			
39,129	Long Term Borrowing Raised	22,983	32,541
Cash was applied to:			
7,481	Debt Principal Repayment	8,783	8,096
31,648	Net cash inflows (outflows) from financing activities:	14,200	24,445
(721)	NET (DECREASE) / INCREASE IN CASH	(964)	213
2,662	Add Total Cash and Cash Equivalents	3,561	1,941
1,941	CLOSING CASH AND CASH EQUIVALENTS	2,597	2,154



Forecast Statement of Capital Expenditure

	Projection	Long Term	Annual
	2012/13	Plan	Plan
Forecast Statement of Capital Expenditure	\$000	2013/14	2013/14
		\$000	\$000
Access and Transport			
New Assets			
CWB Condition Assessment of Assets	31	-	-
CWB New Capital	5	-	-
CWB New Path Development	100	116	116
CWB User Surveys	-	5	5
CWB Waikanae Foreshore Walkway	-	40	40
Major Community Connector Upgrades	586	607	607
New Bench Seating - Districtwide	-	13	13
CWB Capital	62	86	86
NZTA Major Community Connector Studies	-	107	107
NZTA Minor Improvements	408	385	443
NZTA Pavement Rehabilitation	26	27	27
NZTA Road Reconstruction	171	375	180
Strategic Property Purchases	-	194	194
NZTA School Travel Plans Implementation	67	70	31
Stormwater Quality Improvement	-	65	65
Street Lighting Upgrade	21	22	22
Traffic Modelling	35	37	37
Local Area Connectors	150	-	1,850
Total New Assets	1,662	2,149	3,823
Asset Renewal			
Car Park Reseals	40	32	32
Footpath Renewal	411	213	213
Major Drainage Control	125	129	129
NZTA Drainage Renewals	77	46	46
NZTA Environmental Renewals	31	32	32
NZTA Major Bridge Repairs	60	269	269
NZTA Sealed Road Resurfacing	1,391	1,442	1,443
NZTA Street Light Asset Renewal	168	174	174
NZTA Studies	-	29	12
NZTA Traffic Services Renewals	354	367	367
Transport Infrastructure Renewal	-	13	13
Western Link Road Properties Renewals	-	10	10
Unsealed Road Metalling	8	-	-
Total Asset Renewal	2,665	2,756	2,740
Total Access and Transport	4,327	4,905	6,563



Forecast Statement of Capital Expenditure	Projection	Long Term Plan	Annual Plan
	2012/13 \$000	2013/14 \$000	2013/14 \$000

Coastal Management

New Assets

Coastal Monitoring Capex	67	21	21
Coastal Restoration	51	53	53
Coastal Hazard Project	72	-	-
Total New Assets	190	74	74

Asset Renewal

Beach Accessway Upgrade	61	63	63
Coastal Planting	29	30	30
Coastal Protection Paekākāriki	44	-	110
Coastal Signage	12	12	12
Total Asset Renewal	146	105	215

Total Coastal Management	336	179	289
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Community Facilities

Housing For The Elderly

Asset Renewal

Ōtaki Housing Renewals	39	73	71
Paraparaumu Housing Renewals	41	36	35
Waikanae Housing Renewals	2	10	9
Total Asset Renewal	82	119	115

Public Toilets

New Assets

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

Asset Renewal

Ōtaki - Public Toilet Renewals	7	11	11
Paraparaumu/Raumati - Public Toilet Renewals	8	8	8
Total Asset Renewal	15	19	19

Cemeteries

New Assets

Districtwide Trees and Planting	7	8	8
Total New Assets	7	8	8

Asset Renewal

Districtwide Beams and Seating	48	49	50
Total Asset Renewal	48	49	50

Swimming Pools

New Assets

Coastlands Aquatic Centre Facility	12,834	-	-
Coastlands Aquatic Centre - Second Hoist	-	-	28
Coastlands Aquatic Centre - Second Hydroslide	-	-	431
Coastlands Aquatic Centre Ramp	-	-	100
Timing Equipment	-	-	115
Raumati - Pool Closure	-	-	250
Water Play Features Ōtaki	54	2	-
Ōtaki - Splash Pad/Water Features	-	-	30
Total New Assets	12,888	2	954



Forecast Statement of Capital Expenditure	Projection	Long Term	Annual
	2012/13	Plan	Plan
	\$000	2013/14	2013/14
		\$000	\$000
Asset Renewals			
Ōtaki - Building Renewals	147	69	69
Ōtaki - Playground Replacement	15	-	-
Ōtaki - Pool Plant Replacement	67	31	31
Ōtaki - Pool Tanks Replacement	-	371	-
Ōtaki - Recreation Equipment	48	-	-
Ōtaki - Replace Roof Changing Room	-	-	371
Waikanae - Building Renewals	48	-	50
Waikanae - Pool Tanks	106	50	-
Waikanae - Recreation Equipment	6	48	2
Waikanae - Replace Plant Room Roof	-	-	48
Waikanae Planned Renewals	180	-	-
Total Asset Renewal	617	569	571
Public Halls			
Asset Renewals			
Ōtaki Hall Planned Renewals			
Ōtaki Hall Planned Renewals	17	10	9
Ōtaki Railway Renewal	-	5	5
Paekākāriki - Hall Furniture Renewals	-	19	19
Paraparaumu - Memorial Hall Renewals	-	3	3
Paraparaumu - Sports Hall Floor Replacement	5	5	5
Paraparaumu/Raumati - Community Centre Entry Refurbishment	-	5	16
Paraparaumu/Raumati - Planned Renewals	-	6	5
Raumati - Poolside Restaurant	-	4	4
Reikorangi Hall Planned Renewals	-	4	4
Waikanae - Arts Centre Renewals	5	-	-
Waikanae - Beach Hall Planned Renewals	-	5	4
Waikanae - Hall Renewals	9	15	15
Waikanae Senior Citizens Renewals	5	4	4
Total Asset Renewal	41	85	93
Council Chambers and Offices			
New Assets			
Civic Building Upgrade	4,980	-	-
Total New Assets	4,980	-	-
Asset Renewals			
Furniture and Fittings	15	-	-
Old Ōtaki Service Centre - Roofing	-	-	46
Total Asset Renewals	15	-	46
Total Council Chambers and Offices	4,995	-	46
Total Community Facilities	18,701	859	1,864



Forecast Statement of Capital Expenditure	Projection	Long Term	Annual
	2012/13	Plan	Plan
	\$000	2013/14	2013/14
		\$000	\$000

Development Management

Town Centres

Ōtaki Main Street Upgrade	121	-	-
Paraparaumu - Rimu Road	997	-	100
Town Centre Misc	-	211	211
Total Town Centres	1,118	211	311

Districtwide Land Purchase

Strategic Land Purchase	2,643	877	977
Total Districtwide Land Purchase	2,643	877	977

Total Development Management	3,761	1,088	1,288
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Economic Development

New Assets

Clean Technology Development	200	-	650
Total New Assets	200	-	650

Total Economic Development	200	-	650
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Emergency Management and Environmental Protection

Emergency Management

Asset Renewals

Civil Defence Communications Equipment	8	21	21
Civil Defence and Welfare Centres	31	11	11
Total Asset Renewals	39	32	32

Total Emergency Management	39	32	32
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Total Emergency Management and Environmental Protection	39	32	32
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Forecast Statement of Capital Expenditure	Projection	Long Term	Annual
	2012/13 \$000	Plan 2013/14 \$000	Plan 2013/14 \$000

Governance and Tāngata Whenua

Administration

New Assets

Records Management Capex	10	63	63
Total Records Management	10	63	63

Information Technology

New Assets

Disaster Recovery Plan	20	-	-
District Communications Project	-	-	106
Records Scanners	19	-	-
Website Update	-	116	116
Software	11	12	12
Surveillance Cameras	16	17	17
Total New Assets	66	145	251

Asset Renewals

Aerial Photo Update	99	-	-
Minor Asset Replacements	23	23	23
Council Software Systems	40	132	428
Councillors' Computer Hardware	-	42	42
Hardware Upgrade Servers	43	106	106
Hardware Upgrades PC	234	244	244
Network Upgrade	14	16	16
Office Equipment Replacement	3	3	3
Software Upgrades	15	54	53
Website Development	17	-	-
Total Asset Renewals	488	620	915

Total Information Technology

554	765	1,166
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Council Depots

Asset Renewals

Capital Expenditure Depot	7	5	5
Ōtaki Depot Planned Renewals	-	4	4
Paraparaumu Depot Planned Renewals	6	25	25
Waikanae Depot Planned Renewals	10	3	3
Total Asset Renewals	23	37	37
Total Council Depots	23	37	37

Laboratory

Equipment Renewals	3	3	3
Total Laboratory	3	3	3

Rental Properties

Rental Properties Renewals	10	7	11
Total Rental Properties	10	7	11

Plant

Plant Renewal	618	630	630
Total Plant	618	630	630

Total Governance and Tāngata Whenua	1,218	1,505	1,910
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Forecast Statement of Capital Expenditure	Projection	Long Term Plan	Annual Plan
	2012/13 \$000	2013/14 \$000	2013/14 \$000

Libraries, Arts and Museums

New Assets			
Materials Additions	415	434	434
New Building Projects	-	6	12
Public Art Acquisitions Districtwide	79	42	42
Self Service Issues	16	-	214
Total New Assets	510	482	702
Asset Renewals			
Furniture Replacements	-	32	62
Library Equipment Renewals	5	41	79
Ōtaki Building Renewals	7	36	35
Ōtaki Theatre Renewals	17	-	13
Photocopiers/Office Equipment	9	10	10
Planned Renewals - Paraparaumu	13	5	5
Waikanae Library Building Renewals	-	15	14
Total Asset Renewals	51	139	218
Total Libraries, Arts and Museums	561	621	920



Forecast Statement of Capital Expenditure	Projection	Long Term	Annual
	2012/13 \$000	Plan 2013/14 \$000	Plan 2013/14 \$000

Parks and Open Space

Paekākāriki Parks and Reserves

New Assets

Campbell Park Trees and Plantings	5	5	5
Paekākāriki Trees and Plantings	-	5	5
Paekākāriki Sports Ground Development	51	-	-
Total New Assets	56	10	10

Asset Renewals

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

Paraparaumu / Raumati Parks and Reserves

New Assets

Blue Gum Reserve	-	16	16
Carpark Sealing	51	53	53
Fencing/Bollards/Locks/Gates	5	5	5
Irrigation/Drainage	10	11	11
Lighting	5	5	5
Manawa Avenue Reserve	102	-	-
Marine Gardens Upgrade	200	-	-
Marine Gardens Raumati Pool Building Retrofit	51	370	370
Marine Gardens Trees and Plantings	5	5	5
New Reserve Development	205	211	211
Outdoor Basketball Court	-	30	30
Parakai Street Reserve	-	63	63
Paraparaumu/Raumati - Playgrounds	61	-	-
Paraparaumu/Raumati - SH1 Escarpment	56	58	58
Paraparaumu/Raumati - Trees and Planting	5	11	11
Seats/Tables/Bins/Signs	5	5	5
Te Atiawa Softball Diamond	-	32	32
Toilets/Changing Facilities	20	-	-
Traffic Islands Paraparaumu and Raumati Road Reserve	17	16	16
Walkways/Bridges within Parks	24	24	24
Total New Assets	822	915	915

Asset Renewals

Macleay Park Replace Pond Edge	15	79	79
Marine Gardens Upgrade	45	-	-
Marine Gardens Bridge	-	79	79
Paraparaumu and Raumati Parks	15	16	16
Te Atiawa Artificial Cricket Pitches X2	15	-	-
Weka Park Artificial Cricket Pitch	8	-	-
Total Asset Renewals	98	174	174



Forecast Statement of Capital Expenditure	Projection	Long Term	Annual
	2012/13 \$000	Plan 2013/14 \$000	Plan 2013/14 \$000

Waikanae Parks and Reserves

New Assets

Jim Cooke Park	8	-	-
Mahara Place	8	-	-
Pharazyn Reserve Development	51	113	113
Pharazyn Reserve Playgrounds	72	-	-
Tasman Lakes	-	16	16
Victor Weggery Reserve	-	106	106
Waikanae Trees and Plantings	5	11	11
Waikanae Playground Renewals	102	-	-
Waikanae New Playgrounds	-	63	63
Waikanae Park Changing Room Upgrade	-	54	156
Waikanae Park Terrace Seating	-	105	105
Waikanae Park Trees and Plantings	5	5	5
Waimanu Lagoon Paths	22	21	21
Total New Assets	273	494	596

Asset Renewals

Waikanae Memorial Park Tennis Court Fence	-	32	32
Waimanu Lagoon Replace Furniture	-	6	6
Total Asset Renewals	-	38	38

Ōtaki / Te Horo Parks and Reserves

New Assets

Gawler Street Reserve	-	-	82
Haruatai Park Paths	10	11	11
Haruatai Park Trees and Plantings	5	5	5
Mangone Furniture	5	-	-
Ōtaki - Educational Signs	2	2	2
Ōtaki - New Playgrounds	51	-	-
Ōtaki - Trees and Plantings	5	11	11
Ōtaki Reserves Improvements	-	-	225
Ōtaki Beach Pavilion Upgrade	10	-	-
Ōtaki Beach Playground	17	-	-
Ōtaki Information Centre	-	53	53
Ōtaki Main Street - Upgrade Library Park	117	-	-
Ōtaki Main Street - Upgrade Memorial Park	222	-	-
Training Lights	-	-	61
Total New Assets	444	82	450

Total Parks and Open Space	1,698	1,718	2,188
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Solid Waste

New Assets

Landfill Closure	91	143	159
Ōtaki Transfer Station	-	-	30
Total Solid Waste	91	143	189



Forecast Statement of Capital Expenditure	Projection	Long Term Plan	Annual Plan
	2012/13 \$000	2013/14 \$000	2013/14 \$000

Stormwater Management

Districtwide

New Assets

Reactive Solutions Capex	62	66	66
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Total New Assets	62	66	66
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Asset Renewal

Waikakariki Gravel Extraction	325	-	310
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Total Asset Renewal	325	-	310
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Paekākāriki

New Assets

Ocean Road Stormwater	312	-	-
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Tilley Road	-	215	215
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Flood Maps	-	-	-
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Total New Assets	312	215	215
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Paraparaumu

New Assets

Local Catchments	399	-	-
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Total New Assets	399	-	-
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Asset Renewals

Paraparaumu - Prioritisation - Renewals	-	-	416
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Matatua Road House Upgrade	4	-	1
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Total Asset Renewals	4	-	417
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Waikanae

New Assets

Kakariki SH1 and Awanui	451	807	807
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Waikanae - Prioritisation - New Assets	118	-	-
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Total New Assets	569	807	807
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Ōtaki

New Assets

Ōtaki Beach Pump Station	208	1,668	1,668
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Ōtaki - Prioritisation - New Assets	660	-	-
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Total New Assets	868	1,668	1,668
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Total Stormwater Management	2,539	2,756	3,483
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Supporting Environmental Sustainability

New Assets

Energy Efficiency Investments Council Facilities	-	264	264
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Pensioner Housing	-	391	391
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Supplementary Capex Internal Projects	-	53	53
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Total Supporting Environmental Sustainability	-	708	708
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Supporting Social Wellbeing

New Assets

Youth Hub	-	-	65
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Upgrade Kāpiti Community Centre	-	-	32
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Total Supporting Social Wellbeing	-	-	97
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Forecast Statement of Capital Expenditure	Projection	Long Term	Annual
	2012/13 \$000	Plan 2013/14 \$000	Plan 2013/14 \$000

Wastewater Management

Paraparaumu Reticulation

New Assets

Districtwide Unplanned New Capex	53	55	54
Milne Drive Wastewater Pump Station Upgrade	55	1,098	1,254
Total New Assets	108	1,153	1,308

Asset Renewals

Gray Avenue Wastewater Review	-	-	-
Inflow and Infiltration Renewals	23	220	220
Paraparaumu and Raumati Reticulation Pipe Renewals	108	33	33
Paraparaumu and Raumati Pump Station Planned Renewals	72	76	76
Paraparaumu and Raumati Pump Station Unplanned Renewals	105	110	110
Pump Station Electrical Renewal	11	11	11
Total Asset Renewals	319	450	450

Asset Renewals

Pehi Kupa Street Renewal	263	-	-
Waikanae Pump Chamber Renewals	2	2	2
Waikanae Pump Controls	2	2	2
Rauparaha Pump Station Upgrade	485	-	883
Waikanae Reticulation Pipe Renewals	32	33	33
Waikanae Pump Station Renewals	23	21	21
Waikanae Reactive Pump Station	13	13	13
Total Asset Renewals	820	71	954

Paraparaumu / Waikanae Wastewater Treatment

Asset Renewals

DAF Augmentation	-	38	38
Drier Refurbishment/Replacement	158	494	494
Paraparaumu Wastewater Treatment Plant Renewals	70	74	74
Total Asset Renewals	228	606	606

Ōtaki Reticulation

New Assets

Ōtaki Land Discharge Consent Upgrade	84	110	110
Storm Buffer Upgrade	21	165	165
Total New Assets	105	275	275

Asset Renewals

Overflow Retention Tank	53	604	604
Eader Decommissioning	32	-	-
Inflow and Infiltration Renewals	53	220	220
Ōtaki Pump Station Renewals	64	286	286
Ōtaki Reactive Pump Station	45	47	47
Ōtaki Wastewater Treatment Plant Renewals	30	32	32
Pump Station Electrical Renewal	92	-	-
Total Asset Renewals	369	1,189	1,189

Total Wastewater Management	1,949	3,744	4,782
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Forecast Statement of Capital Expenditure	Projection	Long Term Plan	Annual Plan
	2012/13 \$000	2013/14 \$000	2013/14 \$000

Water Management

Paekākāriki

New Assets

New Paekākāriki Bore and Pipeline	93	54	169
Paekākāriki Un-programmed New Capex	-	-	-
Total New Assets	93	54	169

Asset Renewal

Ocean Road Pipe Renewal	313	-	-
Paekākāriki Reactive Reticulation Renewals	26	36	37
Paekākāriki Treatment Plant Renewal	5	67	67
Wellington Road Pipe Renewal	-	162	162
Total Asset Renewals	344	265	266

Paraparaumu Water Reticulation

New Assets

Otaihanga Link Bypass	83	-	-
Total New Assets	83	-	-

Asset Renewals

Backflow Prevention	11	-	-
Paraparaumu/Raumati Reactive Reticulation Renewals	220	143	143
Total Asset Renewals	231	143	143

Waikanae Water Reticulation

Asset Renewals

Tui High Level Reservoir Upgrade	229	-	-
Treatment Plant House	-	11	11
Waikanae Reactive Reticulation Renewals	140	93	93
Total Asset Renewals	369	104	104

Paraparaumu and Waikanae Joint Water

New Assets

Districtwide Unplanned New Capex	52	53	54
Water Metering Project	4,469	1,516	3,511
Waikanae/Paraparaumu/Raumati Pressure Management	13	-	13
Waikanae/Paraparaumu/Raumati Water Supply Project	1,315	4,491	5,130
Waikanae/Paraparaumu/Raumati Zone Meters Upgrades	25	-	19
Water Supply Land	2,480	10	9
Total New Assets	8,354	6,070	8,736

Asset Renewals

Universal Water Meter Renewals	10	11	11
Waikanae Water Treatment Plant Minor Renewals	40	36	36
Waikanae Water Treatment Plant Renewals	693	3,180	4,292
Waikanae Water Treatment Plant Upgrade	122	610	736
Total Asset Renewals	865	3,837	5,075



Forecast Statement of Capital Expenditure	Projection	Long Term	Annual
	2012/13 \$000	Plan 2013/14 \$000	Plan 2013/14 \$000
Ōtaki			
New Assets			
Backflow Prevention	5	-	-
Total New Assets	5	-	-
Asset Renewal			
Ōtaki Reactive Reticulation Renewals	57	60	60
Ōtaki Water Treatment Plant Renewal	3	3	3
Total Assets Renewals	60	63	63
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	54	56	56
Total Asset Renewals	54	56	56
Total Water Management	10,465	10,598	14,618
GRAND TOTAL	45,885	28,856	39,581



Forecast Funding Impact Statement

	Budget	Long Term	Annual
	2012/13	Plan	Plan
	\$000	2013/14	2013/14
		\$000	\$000
<u>Sources of Operating Funding</u>			
General Rates	9,289	10,192	10,334
Targeted Rates (other than a targeted rate for water supply)	31,829	33,106	32,481
Subsidies	1,805	1,221	1,221
Fees, Charges, and Targeted Rates for Water Supply	16,235	17,904	16,043
Total Operating Funding	59,158	62,423	60,079
<u>Application of Operating Funding</u>			
Payment to Staff and Suppliers	41,612	43,427	43,762
Finance Costs	8,474	9,782	8,696
Total Application of Operating Funding	50,086	53,209	52,458
Surplus / (Deficit) to Operating Funding	9,072	9,214	7,621
<u>Sources of Capital Funding</u>			
Development Levies	2,040	1,222	1,299
Loans	44,069	22,983	32,541
NZTA Capital Subsidies	1,493	1,526	1,526
Total Sources of Capital Funding	47,602	25,731	35,366
<u>Uses of Capital Funding</u>			
- To Meet Additional Demand	(3,898)	(1,815)	(3,898)
- To Meet Improved Levels of Service	(36,815)	(14,862)	(20,132)
- To Replace Existing Assets	(14,449)	(12,179)	(15,551)
Increase (Decrease) in Investments	(811)	(5,355)	(2,782)
Increase (Decrease) in Reserves	(701)	(734)	(624)
Total Application of Capital Funding	(56,674)	(34,945)	(42,987)
Surplus / (Deficit) of Capital Funding	(9,072)	(9,214)	(7,621)
Funding Statement Balance	-	-	-



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 2013/14 Annual Plan:

Reserves and Separate Funds	Projected Opening Balance July 2013 \$000	Revenue /Deposits \$000	Expenditure /Transfers \$000	Projected Closing Balance June 2014 \$000
Council Restricted Reserves				
Waikanae Property Fund To fund property improvements in the Waikanae Ward	80	5	0	85
Waikanae Capital Improvement Fund To fund Council capital improvements in the Waikanae Ward and also to provide capital grants to Waikanae organisations as per Waikanae Community Board approved criteria.	1,148	46	33	1,161
Plant Purchase and Renewal Fund To fund the replacement of Council's vehicles and plant from annual vehicle and plant depreciation provisions	552	606	631	527
Council Created Reserves				
Road Upgrading Contributions To fund road upgrading works from contributions from developers.	63	0	63	0
Election Reserve To accrue annual budget provisions for elections and smooth out rating impacts of the three yearly Local Authority Elections	116	103	190	29
Contingency Fund To make provision for contingencies e.g. leaky home claims, flood events, insurance excesses etc.	878	667	1,545	0
Campe Estate To administer the Campe Estate funds for the benefit of the youth of Paekākāriki	103	4	4	103



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 nine 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
- 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 resulting from costs associated with one off expenditure relating to the repairs to water leaks).

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.



PART 10

RATES REMISSION – FINANCIAL HARDSHIP POLICY

Policy Objective

The objective of this Policy is to:

- adopt a policy to remit all or parts 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 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.

Maximum Level of 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.

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 2013/14 Annual Plan the Council has increased the Rates Relief for Financial Hardship Policy provision for the 2013/14 year from \$125,000 to \$150,000. It will not provide a total rates remission beyond this amount unless the available funding is adjusted via the Long Term/Annual Plan process.

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.

Priority will be given to assisting those ratepayers who meet the criteria and are paying greater than 7% of their net household income (after tax) on Kāpiti Coast District Council rates after netting off any Central Government rates rebate.

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 and the property is classified as residential;
- 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.

Incurring of One-off Costs Causing Hardship (one year only):

- 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 and the property is classified as residential;
- 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;
- one-off expenditure has been incurred in relation to repairs for water leaks, a serious health issue or for significant housing maintenance within the same financial year 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%.
- This rates remission for financial hardship relating to repairs to water leaks would only be available in the 2013/14 year and in the 2014/15 year when water meter consumption charges are introduced.



(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; and 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.

Landlord and Tenant:

Water Variable Charge Paid by Landlord and On-Charged to Tenant

A tenant of a rental property may apply for a remission for any variable water charge for essential or internal household water use provided that:

- their sole income is from a central government income benefit and proof of income is provided;
- proof of the number of people occupying the house is provided;
- an explanation of the hardship incurred is provided with appropriate support; and
- their landlord is informed and agrees to adjust any on-charged variable water charge to their tenant by the amount remitted by Council. (Note: All water bills will identify any fixed charge or variable charge. The landlord is only able to pass on the variable charge to a tenant for direct payment.)

Essential or internal household water use will be calculated as up to 250 litres per day for one person.

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.

(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 and 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.

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, Finance in conjunction with a suitably qualified person from the community e.g. a Justice of the Peace. The Council reserves the right to make a decision to postpone any rates where it may deem this to be the more suitable option. 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).



CHANGES TO RATING POLICY

RURAL VILLAGE DIFFERENTIAL RATE

Change to Rural Village Differential from 65% to 70% of the urban rate

A Rural Village Differential Group was established in 2009 following a Rating and Funding Review process. Prior to 2009, there were two Rural Differential Groups: R1 - Properties <50ha and R2 - Properties >50ha. As part of the Rating and Funding Review in 2008, a third Rural Differential Group was created named the Rural Village Differential Group.

Reasons for Increase in the Rural Village Differential

The Rural Village Differential Group is based on those smaller rural properties that are not much larger than some sections in the urban area that are clustered together in a similar way to an urban area. The Council considered that these properties should pay a differential percentage rate higher than the other larger rural properties and closer to the percentage rate paid by the urban residential properties

The Rural Differentials apply to the following three rates:

- (1) Districtwide General Rate covers the following functions and activities:
 - Democratic Services;
 - Emergency Management;
 - Public Toilets;
 - Cemeteries;
 - Supporting Social Wellbeing;
 - Supporting Environmental Sustainability;
 - Districtwide Coastal Protection of the Council's Infrastructure; and
 - Districtwide Strategic Flood Protection.
- (2) Regulatory Services Rate covers the net cost of the following activities after fees:
 - Resource Consents;
 - Building Consents;
 - Development Management;
 - Environmental Health;
 - Liquor Licensing;
 - Hazardous Substances Environmental Monitoring; and
 - Animal Control.
- (3) Local Community Rate covers the historic debt servicing costs of:
 - Roding;
 - Stormwater; and
 - Coastal Protection.



The Council considers that small rural properties in the rural areas that are clustered together similar to some of the properties in the urban areas have similar access to the services that related to the above three rates. Therefore, the Council considers that due to the similar access that rural village properties have to the services of those three rates and fairness and equity principles that the properties in the Rural Village Differential Groups should pay closer to the level that the urban ratepayers are paying.

Previously, the rural village ratepayers paid 65% of the urban rate for those three rates. The Council decided that rural village ratepayers in terms of fairness and equity should move to 70% of the urban rate for the 2013/14 year.

The impact for rural village ratepayers is that on average they face a 2% to 4% increase in rates over and above their average districtwide rating impact for the rural village properties of between 3% and 6%.

The Rural Village Differential Group currently consists of 792 properties located in the following locations:

- Nikau Valley;
- Waikanae Downs;
- Peka Peka Beach;
- Waikanae North (Jack's Bush);
- Te Horo Beach;
- Te Horo Village and School Road;
- SH1 Ōtaki South;
- Convent Road and Bennetts Road; and,
- Waitohu Valley and Greenwood Boulevard.

Additional properties included in the Rural Village Differential Group

The development in Nikau Valley has expanded and includes a rural residential subdivision in the area of Anlaby/Angus Roads which is now included in the Rural Village Differential area.

The Council received one submission during consultation on the draft annual plan which objected to the proposed change because their property was not connected to the urban water supply or wastewater disposal. The submitter also considered that the level of services received from the Districtwide General and Regulatory rates had not changed.

The rural village differential does not apply to the water and wastewater rates. It only applies to the Districtwide General, Regulatory Services and local Community rates. The properties in Anlaby/Angus Road are no different to the other Nikau Valley properties already in the rural village differential rating area in terms of the services available from those three rates therefore from a fairness and equity aspect they have been included in the rural village differential rating area.

Changes to Urban/Rural Rating Boundaries

The urban/rural rates boundary has been reviewed and changed for the Waikanae area to include the Ferndale subdivision and nearby properties off Ngarara Road in the urban rating area as the properties have similar access to Council services covered by the Districtwide General, Regulatory Services and Local community rates



as other properties in the urban rating area. The entire area within Waikanae North is also included in the urban rating area.

The Council received four submissions during consultation on the draft of this plan which objected to the proposed change because of the subdivisions' investment in sustainability initiatives which they believe result in less demand on Council services. The submitters also suggested that a new rating category be established to encourage sustainable development.

The Council acknowledged the sustainability initiatives incorporated in the Ferndale development but these did not impact on the services covered by the Districtwide General, Regulatory Services and Local Community rates. A separate rating category that encourages higher sustainability standards may be considered as part of a future rating and funding review.



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 Area.
	Paraparaumu / Raumati Urban Area.
	Waikanae Urban Area.
	Ōtaki Urban 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 differential is:

Kāpiti Coast District Council Differentials		
Urban Rating Area		Percentage of Urban Rate
U1	All rating units.	100%
Rural Rating Area		Percentage of Urban Rate
R1	Rural Rating Units less than 50 hectares.	38%
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).	22%
R3	Rural Village 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 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)
 - for parking areas for caravans/mobile homes with an electric power source and access to washing/toilet facilities.

Water Supply Rate Differential Categories

General	Means rating units connected to the relevant water scheme other than rating units in the "Recreational" "Motels, Hotels, Hostels, Lodges, Camping Grounds, Licensed Hotels and Taverns" category.
Motels, Hotels, Hostels, Lodges, Camping Grounds, Licensed Hotels and Taverns	Means rating units connected used principally or exclusively as motels, hotels, hostels, lodges, camping grounds, licensed hotels and taverns.
Recreational	Means rating units connected used exclusively or principally by recreational, sporting or other community organisations and Council community properties.
Serviceable	Means rating units not connected to the relevant water scheme but within 100 metres of a water main and capable of being connected.

Sewerage Rate Differential Categories

For the purposes of certain sewerage rates the following differential categories apply:

Sewerage 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" category.
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.



Sewerage Rate Differential Categories	
Large Scale Commercial / Residential	Means rating units used for large scale commercial or residential purposes as characterised by more than 5 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.

Rates Remission

- A budget allowance of \$55,000 in the 2013/14 year has been made for Council to pay rates as rates remission on behalf of ratepayers and thereafter this amount will increase in line with the projected rate increases. These remissions are in respect of the rate liabilities of a number of community, sporting and other non-profit making organisations within the District. The remissions comply with both the Local Government (Rating) Act 2002 and Council's own rates remission policies. There are expected to be remissions made under the Rates Remission for Financial Hardship Policy for which Council has provided a budget of \$150,000 in the 2013/14 year and Council may postpone rates under its optional rates postponement policy, dependant on the demand by ratepayers.
- The funding mechanisms as specified for the 2013/14 financial year will continue for future years, unless otherwise stated or are changed by way of a review of the Revenue and Financing Policy.
- All references to Wards in the Funding Impact Statement refer to the Wards that applied during the 2004/07 triennium.

RATES PAYMENT DATES

Rates are paid every quarter. The 2013/14 due dates for payment and penalty dates are as follows:

Kāpiti Coast District Council Rate Payment Dates		
Instalment	Due Dates	Penalty Dates ⁽¹⁾
Instalment One	5 September 2013	6 September 2013
Instalment Two	5 December 2013	6 December 2013
Instalment Three	5 March 2014	6 March 2014
Instalment Four	5 June 2014	6 June 2014

All payments made will be receipted against the earliest outstanding rate amount in accordance with authorised accounting procedures.

⁽¹⁾ There will be an additional charge of 10% on so much of any rates levied before 1 July 2013 which remain unpaid on 9 July 2013.



RATES FOR 2013/14

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.	11,959
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 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.	6,471
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 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.	13,081
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 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.	5,865
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.	199

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 as defined in the maps dated 21 June 2000 	Rate in \$ of capital value.	2,975

7. 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)
Rating Units in Paekākāriki Community Board Area.	Fixed charge of \$24 per rating unit.	19



8. Funding Mechanism: TARGETED RATE Districtwide Water Supply Rate		
Purposes Applied: Water Supply System		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
All Rating Units connected to the Paekākāriki or Paraparaumu/ Raumati/Waikanae or Ōtaki Water Supplies.		8,614
All Rating Units (excluding motels, camping grounds, hotels, hostels, lodges, licensed hotels and taverns, recreational sporting and other community organisations, Council community properties).	100% fixed charge per separately used or inhabited part of a rating unit.	
Recreational, sporting, other community organisations and Council community properties.	50% charge per separately used or inhabited part of a rating unit.	
Motels/camping grounds/hotels/hostels/lodges/ licensed hotels and taverns.	200% charge per separately used or inhabited part of a rating unit, plus water by meter charges.	
Serviceable Rating Units not connected to the water supply but within 100 metres of the water main and capable of being connected.	50% of fixed charge per rating unit.	

9. Funding Mechanism: TARGETED RATE Districtwide Water Extraordinary Supply Rate		
Purposes Applied: Extraordinary Water Supply		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Those Rating Units that receive an extraordinary supply of water by meter from the Paekākāriki or Paraparaumu/Raumati/Waikanae or Ōtaki water supplies.	Fixed charge per m ³ of water supplied in excess of 350m ³ per annum for each connection.	361

10. 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)
Rating units in Paraparaumu/ Raumati urban rating area:	Rate in \$ of land value	73
Of 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	

11. Funding Mechanism: TARGETED RATE Sewerage Rate		
Purposes Applied: Wastewater Disposal		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Rating units connected to Paraparaumu/ Raumati/Waikanae Wastewater or Ōtaki Wastewater Treatment Plants.		8,420
All Rating units (excluding motels, places of religious worship and instruction, Marae, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide free maintenance or relief, schools (with the exception of school houses), colleges, polytechnics, and early childhood centres, recreational, sporting and other community organisations).	Fixed charge per water closet or urinal up to a maximum of 5 toilets/urinals.	
Motels.	Fixed charge per water closet or urinal up to a maximum of 1 toilet/urinal.	



**11. Funding Mechanism: TARGETED RATE
Sewerage Rate**

Purposes Applied: Wastewater Disposal

Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
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 Institutions: 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.	
All Rating Units with large scale commercial/ residential operations characterized by having 5 or more toilets/urinals (excluding motels, places of religious worship and instruction, Marae, schools (with the exception of school houses), early childhood centres, recreational, sporting and other community organisations, Council community properties, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide free maintenance and relief).	50% fixed charge on all toilets/urinals after the first five.	
Motels.	50% fixed charge on all toilets/urinals after the first one.	
Serviceable: Rating Units not connected to a wastewater treatment plant but within 30 metres of a sewer main and is serviceable.	50% of fixed charge per rating unit	
Provided that every rating unit used exclusively or principally as the residence of not more than one household shall be deemed to have not more than one water closet or urinal.		



12. Funding Mechanism: TARGETED RATE Waikanae Community Rate		
Purposes Applied: Historic Debt Servicing Costs of roading and stormwater activities, Waikanae Community Board expenses and a portion of the Waikanae Recycling Centre operating costs (\$15,000)		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Waikanae Ward.		139
Rating units in Waikanae Urban rating area	Rate in \$ of land value	
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, Community Board expenses, local grants and property expenses		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Ōtaki Ward.		289
• All rating units in the Ōtaki urban rating area	Rate in \$ of land value	
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: Community Board expenses and historic servicing costs of roading, stormwater and coastal protection.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (incl. GST)
Paekākāriki Community Board		41
Paekākāriki urban rating area	Rate in \$ of land value	
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 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.	218

16. 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

17. 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)
Rating units in Ōtaki Ward.	Fixed charge of \$12.50 per rating unit.	59
TOTAL (GST inclusive)		\$58,833

Analysis of Total Rates for 2013/14

	Excl. GST \$000	Incl. GST \$000
Rates	50,802	58,422
Water Conservation Rate	44	50
Extraordinary Water Rates (for commercial water users)	314	361
	51,160	58,833

FIXED CHARGES

Set out below are the Fixed Charges for 2013/14 compared to the 2012 Long Term Plan.

Fixed Charges Districtwide	2012 Long Term Plan \$	2013/14 Annual Plan \$
Community Facilities	504.00	491.00
Roading	235.00	220.00
Water Supply Rate	383.00	357.00
Sewer Wastewater Rate	392.00	359.00

Examples of rating impacts for the 2013/14 for a range of properties throughout the District are set out on the following pages.



**PARAPARAUMU AND RAUMATI WARDS
URBAN EXAMPLES
2013/14 RATES**

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	Sewer Charge	Water Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.002427	0.0011976	0.0000180	235.00	483.50	0.0000454	0.000386	375.00	321.50			
		2013/14	0.002690	0.0014556	0.0000400	220.00	491.00	0.0000312	0.000341	359.00	357.00			
99,000	225,000	2012/13	240.27	118.56	1.78	235.00	483.50	4.49	86.85	375.00	321.50	1,866.96		
99,000	225,000	2013/14	266.31	144.10	3.96	220.00	491.00	3.09	76.73	359.00	357.00	1,921.19	54.23	2.90
175,000	330,000	2012/13	424.73	209.58	3.15	235.00	483.50	7.95	127.38	375.00	321.50	2,187.79		
175,000	330,000	2013/14	470.75	254.73	7.00	220.00	491.00	5.46	112.53	359.00	357.00	2,277.47	89.69	4.10
355,000	490,000	2012/13	861.59	425.15	6.39	235.00	483.50	16.12	189.14	375.00	321.50	2,913.39		
355,000	490,000	2013/14	954.95	516.74	14.20	220.00	491.00	11.08	167.09	359.00	357.00	3,091.06	177.67	6.10



**PARAPARAUMU AND RAUMATI WARDS
RURAL EXAMPLES
2013/14 RATES**

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	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.0009220	0.0004551	0.000018	235.00	483.50	0.0000173	0.000386			
		2013/14	0.0010220	0.0005531	0.000040	220.00	491.00	0.0000118	0.000341			
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	0.40	0.04
140,000	670,000	2012/13	129.08	63.71	2.52	235.00	483.50	2.42	-	916.23		
140,000	670,000	2013/14	143.08	77.43	5.60	220.00	491.00	1.65	-	938.76	22.53	2.46
395,000	470,000	2012/13	364.19	179.76	7.11	235.00	483.50	6.83	-	1,276.39		
395,000	470,000	2013/14	403.69	218.47	15.80	220.00	491.00	4.66	-	1,353.62	77.23	6.05
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	170.13	22.40	220.00	491.00	6.22	-	1,241.27	60.48	5.12



**WAIKANAE WARD
URBAN EXAMPLES
2013/14 RATES**

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	Water Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.002427	0.0011976	0.000018	235.00	483.50	0.0001111	0.000322	353.50	321.50			
		2013/14	0.002690	0.0014556	0.000040	220.00	491.00	0.0001103	0.000341	359.00	357.00			
115,000	250,000	2012/13	279.11	137.72	2.07	235.00	483.50	12.78	80.50	353.50	321.50	1,905.68		
115,000	250,000	2013/14	309.35	167.39	4.60	220.00	491.00	12.68	85.25	359.00	357.00	2,006.27	100.60	5.28
195,000	340,000	2012/13	473.27	233.53	3.51	235.00	483.50	21.66	109.48	353.50	321.50	2,234.95		
195,000	340,000	2013/14	524.55	283.84	7.80	220.00	491.00	21.51	115.94	359.00	357.00	2,380.64	145.69	6.52
520,000	680,000	2012/13	1,262.04	622.75	9.36	235.00	483.50	57.77	218.96	353.50	321.50	3,564.38		
520,000	680,000	2013/14	1,398.80	756.91	20.80	220.00	491.00	57.36	231.88	359.00	357.00	3,892.75	328.36	9.21



**WAIKANAE WARD
RURAL EXAMPLES
2013/14 RATES**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Roding Rate	Roding Charge	Community Facilities Charge	Water Charge	Local Community Rate	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.000922	0.0004551	0.0000180	235.00	483.50	321.50	0.0000422			
		2013/14	0.001022	0.0005531	0.0000400	220.00	491.00	357.00	0.0000419			
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
(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
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



**ŌTAKI WARD
URBAN EXAMPLES
2013/14 RATES**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Roading Rate	Roading Charge	Community Facilities Charge	Local Community Rate	Community Services Levy	Stormwater Rate	Sewer Charge	Water Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.002427	0.0011976	0.000018	235.00	483.50	0.000522	12.00	0.0003516	347.00	307.50			
		2013/14	0.002690	0.0014556	0.000040	220.00	491.00	0.000466	12.50	0.0003410	359.00	357.00			
59,000	147,000	2012/13	143.19	70.66	1.06	235.00	483.50	30.80	12.00	51.69	347.00	307.50	1,682.40		
59,000	147,000	2013/14	158.71	85.88	2.36	220.00	491.00	27.49	12.50	50.13	359.00	357.00	1,764.07	81.67	4.85
100,000	200,000	2012/13	242.70	119.76	1.80	235.00	483.50	52.20	12.00	70.32	347.00	307.50	1,871.78		
100,000	200,000	2013/14	269.00	145.56	4.00	220.00	491.00	46.60	12.50	68.20	359.00	357.00	1,972.86	101.08	5.40
250,000	335,000	2012/13	606.75	299.40	4.50	235.00	483.50	130.50	12.00	117.79	347.00	307.50	2,543.94		
250,000	335,000	2013/14	672.50	363.90	10.00	220.00	491.00	116.50	12.50	114.24	359.00	357.00	2,716.64	172.70	6.79
250,000	400,000	2012/13	606.75	299.40	4.50	235.00	483.50	130.50	12.00	140.64	347.00	307.50	2,566.79		
250,000	400,000	2013/14	672.50	363.90	10.00	220.00	491.00	116.50	12.50	136.40	359.00	357.00	2,738.80	172.01	6.70



**ŌTAKI WARD
RURAL EXAMPLES
2013/14 RATES**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Rooding Rate	Roading Charge	Community Facilities Charge	Local Community Rate	Community Services Levy	Hautere Water Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.000922	0.0004551	0.0000180	235.00	483.50	0.0001983	12.00	259.50			
		2013/14	0.001022	0.0005531	0.0000400	220.00	491.00	0.0001771	12.50	270.00			
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	-	1,230.08	78.98	6.86
(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
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



**PAEKĀKĀRIKI WARD
URBAN EXAMPLES
2013/14 RATES**

Land Value	Capital Value	Rates Year	D/W General Rate	Regulatory Services Rate	D/W Roothing Rate	Roothing Charge	Community Facilities Charge	Community Services Levy	Local Community Rate	Stormwater Rate	Water Rate	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.002427	0.0011976	0.000018	235.00	483.50	25.00	0.000156	0.000340	332.00			
		2013/14	0.002690	0.0014556	0.000040	220.00	491.00	24.00	0.000201	0.000341	357.00			
160,000	305,000	2012/13	388.32	191.62	2.88	235.00	483.50	25.00	24.96	103.70	332.00	1,786.98		
160,000	305,000	2013/14	430.40	232.90	6.40	220.00	491.00	24.00	32.16	104.01	357.00	1,897.86	110.89	6.21
255,000	480,000	2012/13	618.89	305.39	4.59	235.00	483.50	25.00	39.78	163.20	332.00	2,207.35		
255,000	480,000	2013/14	685.95	371.18	10.20	220.00	491.00	24.00	51.26	163.68	357.00	2,374.27	166.92	7.56
550,000	720,000	2012/13	1,334.85	658.68	9.90	235.00	483.50	25.00	85.80	244.80	332.00	3,409.53		
550,000	720,000	2013/14	1,479.50	800.58	22.00	220.00	491.00	24.00	110.55	245.52	357.00	3,750.15	340.62	9.99



**PAEKĀKĀRIKI WARD
RURAL EXAMPLES
2013/14 RATES**

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	Water Charge	Total Rates	Annual Rate Increase	Annual % Change
		2012/13	0.000922	0.0004551	0.000018	235.00	483.50	25.00	0.000059	332.00			
		2013/14	0.001022	0.0005531	0.000040	220.00	491.00	24.00	0.000076	358.00			
220,000	600,000	2012/13	202.84	100.12	3.96	470.00	967.00	25.00	12.98	664.00	2,445.90		
220,000	600,000	2013/14	224.84	121.68	8.80	440.00	982.00	24.00	16.72	716.00	2,534.04	88.14	3.60
610,000	610,000	2012/13	325.74	160.76	10.98	235.00	483.50	25.00	20.74	-	1,261.72		
610,000	610,000	2013/14	361.12	195.32	24.40	220.00	491.00	24.00	26.84	-	1,342.68	80.96	6.42
1,050,000	1,475,000	2012/13	968.10	477.86	18.90	470.00	967.00	25.00	61.95	332.00	3,320.81		
1,050,000	1,475,000	2013/14	1,073.10	580.76	42.00	440.00	982.00	24.00	79.80	358.00	3,579.66	258.85	7.79



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 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 level of non-funding of depreciation and the repayment of that non-funding of depreciation to maintain Council's overall equity over the longer terms as follows:

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Non Funded Depreciation	900	1,500	2,100	1,800	1,800	2,429	3,857	4,302	3,540
Recovery of Non Funded Depreciation (rate funded)	-	-	-	-	-	-	-	-	-

	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Non Funded Depreciation	3,230	2,020	1,170	620	-	-	-	-	-
Recovery of Non Funded Depreciation (rate funded)	-	-	-	-	600	1,200	2,100	2,800	3,500

	25/26	26/27	27/28	28/29	29/30	30/31	31/32	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Non Funded Depreciation	-	-	-	-	-	-	-	29,267
Recovery of Non Funded Depreciation (rate funded)	3,500	3,500	3,500	3,010	2,725	1,580	1,252	29,267



USER CHARGES AND FEES

This 2013/14 Annual Plan includes a range of User Charges for various activities.

All user charges are indexed to achieve Council Revenue and Finance Policy.



BUILDING CONSENT FEES

KĀPITI COAST DISTRICT COUNCIL Building Consent Fees

Please note that:

- 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.

Ref No.	Classification	Project	Total Fee Effective 1 July 2013 (incl. GST) <small>Excluding BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)</small>
Minor Work			
1		Solid Fuel Heater	\$184
1.1		Solid Fuel Heater with Wetback	\$293
1.2		Minor Building Work < \$1,000	\$232
1.3		Solar Water Heating	\$343
2		Plumbing Work	\$343
3		Drainage Work	\$343
4		Sheds/Retaining Walls/Carports	\$610
4.1		Pools (minor < \$5,000)	\$232
5		Decks/Swimming / Spa Pools / Conservatories/Pergolas and Other Minor Works	\$610
6		Minor Farm Buildings <\$10,000	\$788
7		Farm Buildings >\$10,000	\$1,349
8		Proprietary Garages, Standard	\$1,022
9		Proprietary Garages, with Firewall	\$1,167
10		Garages, Custom Design	\$1,243
11		Proprietary Garages Containing Habitable Areas	\$1,751



**KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees**

Ref No.	Classification	Project	Total Fee Effective 1 July 2013 (incl. GST) Excluding BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)
Residential New Dwellings			
12		Family Flats 50m ² (>50m ² as per dwelling fees)	\$2,335
13		Single Story Brick Veneer	\$2,510
13.1		Single Story Weatherboard	\$2,510
14		Single Story Specific Design Claddings	\$3,001
15		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$3,153
16		Multi Story Brick Veneer	\$3,620
16.1		Multi Story Weatherboard	\$3,620
17		Double Story Specific Design Claddings	\$3,731
18		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$3,919
Additions and Alterations (Residential)			
19		Minor Residential Additions/Alterations <\$5,000	\$643
20		Internal Alterations \$5,000– \$15, 000	\$1,284
20.1		Internal Alterations with Plumbing / Drainage	\$1,466
21		Single Story Brick Veneer	\$1,572
22		Single Story Brick Veneer with Plumbing / Drainage	\$1,693
23		Single Story Weatherboard	\$1,839
24		Single Story Weatherboard with Plumbing / Drainage	\$2,073
25		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$2,096
26		Single Story Stucco/Texture/Coating/Ply/Steel/Block with Plumbing / Drainage	\$2,317



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees

Ref No.	Classification	Project	Total Fee Effective 1 July 2013 (incl. GST) <small>Excluding BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)</small>
27		Multi Story Brick Veneer	\$1,930
28		Multi Story Brick Veneer with Plumbing / Drainage	\$2,137
29		Multi Story Weatherboard	\$2,137
30		Multi Story Weatherboard with Plumbing / Drainage	\$2,452
31		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$2,307
32		Multi Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing / Drainage	\$2,569
33	Relocated Residential Dwellings	<i>Note. If Relocation Includes Alterations/Additions <u>add</u> Alteration and Addition rate above</i>	\$1,479
	Relocated Garage/Shed		\$682
Commercial Industrial			
34		Minor Commercial Work e.g. Signs/Shop Fronts/Minor fit outs	\$851
35		Single Story Shop fit outs	\$1,083
36		Multi Story Shop fit outs	\$1,581
37		Single Story Multi Unit Apartments/Motels	\$1,874 plus \$252 per unit
38		Multi Story Multi Unit Apartments/Motels	\$2,551 plus \$367 per unit
38.1		Commercial/Offices/Retail Buildings \$0,000-\$20,000	\$1,559
38.2		Commercial/Offices/Retail Buildings \$20,001 - \$40,000	\$2,622
38.3		Commercial/Offices/Retail Buildings \$40,001-\$50,000	\$3,852
39		Commercial/Offices/Retail Buildings \$50,001-\$90,000	\$4,752
40		Commercial/Offices/Retail Buildings \$90,001-\$150,000	\$4,966
41		Commercial/ Offices/Retail Buildings \$150,001-\$250,000	\$5,648



**KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees**

Ref No.	Classification	Project	Total Fee Effective 1 July 2013 (incl. GST) <small>Excluding BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)</small>
42		Commercial/ Offices/Retail Buildings \$250,001-\$350,000	\$6,291
43		Commercial/ Offices/Retail Buildings \$350,001-\$500,000	\$6,804
44		Commercial/ Offices/Retail Buildings \$500,001-\$1,000,000	\$7,319
45		Commercial/ Offices/Retail Buildings >\$1,000,001	\$7,319 plus \$383 per additional \$100,000 value
46		Residential Demolition	\$426 plus \$532 refundable deposit
47		Commercial Demolition	\$1,188 plus \$1,054 refundable deposit
Civil Construction			
48	Minor culverts/Foot bridges/ Retaining Structures <\$100,000	Nil	\$788
49	Major Civil works including Bridges/Roading support features >\$100,000	Nil	\$788 up to \$100,000 plus \$383 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.

Ref No.	Classification	Project	Charges Effective 1 July 2013 (incl. GST) P.I.M. Portion of Consent
Minor Work			
1		Solid Fuel Heater	\$61
1.1		Solid Fuel Heater with Wetback	\$61
1.2		Minor Building Work < \$1,000	\$61
1.3		Solar Water Heating	\$115
2		Plumbing Work	\$115
3		Drainage Work	\$115
4		Sheds/Retaining Walls/Carports	\$218
4.1		Pools (minor < \$5,000)	\$61
5		Decks/Swimming / Spa Pools / Conservatories/Pergolas and Other Minor Works	\$218
6		Minor Farm Buildings <\$10,000	\$257
7		Farm Buildings >\$10,000	\$257
8		Proprietary Garages, Standard	\$257
9		Proprietary Garages, with Firewall	\$257
10		Garages, Custom Design	\$257
11		Proprietary Garages Containing Habitable Areas	\$257



**KĀPITI COAST DISTRICT COUNCIL
Project Information Memorandum (PIM) Fees**

Ref No.	Classification	Project	Charges Effective 1 July 2013 (incl. GST) P.I.M. Portion of Consent
Residential New Dwellings			
12		Family Flats <50m ² (>50m ² as per dwelling fees)	\$354
13		Single Story Brick Veneer	\$354
13.1		Single Story Weatherboard	\$354
14		Single Story Specific Design Claddings	\$354
15		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$354
16		Multi Story Brick Veneer	\$354
16.1		Multi Story Weatherboard	\$354
17		Double Story Specific Design Claddings	\$354
18		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$354
Additions and Alterations (Residential)			
19		Minor Residential Additions/Alterations <\$5,000	\$258
20		Internal Alterations \$5,000– \$15, 000	\$354
20.1		Internal Alterations with Plumbing / Drainage	\$354
21		Single Story Brick Veneer	\$354
22		Single Story Brick Veneer with Plumbing / Drainage	\$354
23		Single Story Weatherboard	\$354
24		Single Story Weatherboard with Plumbing / Drainage	\$354
25		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$354
26		Single Story Stucco/Texture/Coating/Ply/Steel/Block with Plumbing / Drainage	\$354
27		Multi Story Brick Veneer	\$354



KĀPITI COAST DISTRICT COUNCIL
Project Information Memorandum (PIM) Fees

Ref No.	Classification	Project	Charges Effective 1 July 2013 (incl. GST) P.I.M. Portion of Consent
28		Multi Story Brick Veneer with Plumbing / Drainage	\$354
29		Multi Story Weatherboard	\$354
30		Multi Story Weatherboard with Plumbing / Drainage	\$354
31		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$354
32		Multi Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing / Drainage	\$354
33	Relocated Residential Dwellings	<i>Note. If Relocation Includes Alterations/Additions <u>add</u> Alteration and Addition rate above</i>	\$354
	Relocated Garage / Shed		\$226
34		Minor Commercial Work e.g. Signs/Shop Fronts/Minor fit outs	\$116
35		Single Story Shop fit outs	\$116
36		Multi Story Shop fit outs	\$116
37		Single Story Multi Unit Apartments/Motels	\$354
38		Multi Story Multi Unit Apartments/Motels	\$405
38.1		Commercial/Offices/Retail Buildings \$0,000-\$20,000	\$116
38.2		Commercial/Offices/Retail Buildings \$20,001 - \$40,000	\$460
38.3		Commercial/Offices/Retail Buildings \$40,001-\$50,000	\$460
39		Commercial/Offices/Retail Buildings \$50,001-\$90,000	\$460
40		Commercial/Offices/Retail Buildings \$90,001-\$150,000	\$460
41		Commercial/ Offices/Retail Buildings \$150,001-\$250,000	\$643
42		Commercial/ Offices/Retail Buildings \$250,001-\$350,000	\$643
43		Commercial/ Offices/Retail Buildings \$350,001-\$500,000	\$826
44		Commercial/ Offices/Retail Buildings \$500,001-\$1,000,000	\$826



**KĀPITI COAST DISTRICT COUNCIL
Project Information Memorandum (PIM) Fees**

Ref No.	Classification	Project	Charges Effective 1 July 2013 (incl. GST) P.I.M. Portion of Consent
45		Commercial/ Offices/Retail Buildings >\$1,000,001	\$826
46		Residential Demolition	\$61
47		Commercial Demolition	\$218
Civil Construction			
48	Minor Culverts/ Foot Bridges/ Retaining Structures <\$100,000	Nil	\$115
49	Major Civil Works including Bridges/Roading Support Features >\$100,000	Nil	\$643



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.

Classification	Project	Total Fee Effective 1 July 2013 (incl. GST) <small>Excluding: BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (See Below)</small>
N4	Sheds/Carports	\$457
N6	Minor Farm Buildings <\$10,000	\$592
N7	Farm Buildings >\$10,000	\$1,012
N8	Proprietary Garages, Standard	\$768
N11	Proprietary Garages containing habitable areas	\$1,315
Residential New Dwellings		
N12	Family Flats <50m ² (>50m ² as per dwelling fees)	\$1,752
N13	Single Story Brick Veneer	\$1,882
N13.1	Single Story Weatherboard	\$1,882
N14	Single Story Specific Design Claddings	\$2,251
N15	Single Story Stucco/Texture Coating/Ply/Steel/Block	\$2,365
N16	Multi Story Brick Veneer	\$2,724
N16.1	Multi Story Weatherboard	\$2,724
N17	Double Story Specific Design Claddings	\$2,840
N18	Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$2,934



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees – Other Charges

Application Type	Total Fee Effective 1 July 2013 (incl. GST)
Levies	BRANZ and DBH levies are applied to all work valued at \$20,000 or more
BRANZ Levy per \$1,000 (of project value)	\$1.00
DBH Levy per \$1,000 (of project value)	\$2.01
For staged projects the levies are to be assessed on the total project value	
Plan Vetting	\$118 per hour
Unscheduled Building, Plumbing and Drainage Inspections	\$118
Registration of section 72 Certificate (as at 27 th June 2013 the Disbursements are \$240 per registration)	\$127 plus disbursements (which includes registration at Land Information New Zealand)
Registration of section 77(1) Certificate	\$205
Digital Storage Charge	\$42 per consent additional to above consent fees
Amendment to Building Consent Application	\$209 lodgement fee (includes ½ hour assessment) plus \$118 per hour over and above first ½ hour
Application for Schedule 1k Exemption	\$209 lodgement fee (includes ½ hour assessment) plus \$118 per hour over and above first ½ hour
Warrant of Fitness Audit Inspections	\$118
Inspection fees associated with a Notice to Fix	\$118 per inspection
Engineering Technical Assessment/Peer Review	Cost plus 10%
New Zealand Fire Service Design Review	Cost plus 10%
New / Amended Compliance Schedule	\$127



KĀPITI COAST DISTRICT COUNCIL
Building Consent Fees – Other Charges

Application for Code Compliance Certificate	\$61
Certificate of Public Use	\$287
Application for Certificate of Acceptance	\$287 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	\$285 payable on application
Land Information Memorandum with Building Plans	\$291.70 payable on application
Land Information Memorandum with Certificate of Title	\$315 payable on application
Land Information Memorandum with Building Plans and Certificate of Title	\$321.70 payable on application
Certificate of Title	\$30 payable on application
Reassessment Fee (amended plans)	\$209 lodgement fee (includes ½ hour assessment) plus \$118 per hour over and above first ½ hour
Alternative Design /Details Applications	\$118 per hour
Environmental Health – Plan vetting	\$118 per hour
Residential Damage deposit of \$520 may be applicable increasing to \$906 if a new vehicle crossing is required	
Commercial Damage deposit of \$1,031 may be applicable	
Application for Exemption under section 6 of the Fencing of Swimming Pools Act 1987	\$248 payable on application
Access to Building Files - Email aerial maps or existing electronic building files or burn to CD	\$6.70
Access to Building Files - All copying/printing charges additional to the above services	Black and White: \$2.20 minimum up to 10 pages, then 30c/page
	Colour: A4 - \$5.30/page; A3 - \$10.90/page

Note:

Current owners (in person) of the property pay only for copying/printing/emailing/CD Services information (e.g. as-built drainage plan) is available free.



RESOURCE MANAGEMENT FEES

KĀPITI COAST DISTRICT COUNCIL Resource Management Fees	
<p>Please note that:</p> <ul style="list-style-type: none"> 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. 	Charges Effective 1 July 2013 (incl. GST)
Application Type	
Notified Land Use Applications	
Publicly Notified Applications, including Notice of Requirement	\$2,650 Deposit. (Balance to be charged on time and material basis including advertising)
Limited Notified Applications	\$2,150 Deposit. (Balance to be charged on time and material basis)
Non-Notified Land Use Applications	
Controlled Activities	\$525 (covers first 5 hours of processing time \$134 per additional hour thereafter)
Restricted Discretionary Activities	\$642 (covers first 5 hours of processing time \$134 per additional hour thereafter)
Discretionary Activities	\$758 (covers first 8 hours of processing time \$134 per additional hour thereafter)
Non-Complying Activities	\$991 (covers first 8 hours of processing time \$134 per additional hour thereafter)
Certificate of Compliance	\$525 (covers first 5 hours of processing time \$134 per additional hour thereafter)



**KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees**

Application Type	Charges Effective 1 July 2013 (incl. GST)
Existing Use Rights Certificate	\$758 (covers first 8 hours of processing time \$134 per additional hour thereafter)
Extensions on Time Limits	\$525 (fixed charge)
Surrender of Consent in Whole or in Part	\$262 (fixed charge)
Change or Cancellation of Conditions	\$758 (covers first 8 hours of processing time \$134 per additional hour thereafter)
Outline Plan	\$758 (covers first 5 hours of processing time \$134 per additional hour thereafter)
Notice of Requirement	\$991 (covers first 5 hours of processing time \$134 per additional hour thereafter)

Application Type	Charges Effective 1 July 2013 (incl. GST)
Temporary Events	
Permitted Activities	No charge
Controlled Activities	\$525 (covers first 5 hours of processing time \$134 per additional hour thereafter)
Discretionary/Restricted Discretionary	\$758 (covers first 5 hours of processing time \$134 per additional hour thereafter)



**KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees**

Application Type	Charges Effective 1 July 2013 (incl. GST)
Non-Complying Activities <u>Note:</u> Temporary events for a charity will be considered at 50% of the fee	\$991 (covers first 8 hours of processing time. \$134 per additional hour thereafter)
Notified Subdivision Applications	
Publicly Notified Applications	\$2,650 Deposit. (Balance to be charged on time and material basis including advertising)
Limited Notified Applications	\$2,150 Deposit. (Balance to be charged on time and material basis)
Non-Notified Subdivision Applications	
1-2 Lots Created	\$1,631 (covers first 5 hours of processing time. \$134 per additional hour thereafter)
3-100 Lots Created	\$1,631 plus \$39 per additional lot created (covers first 8 hours of processing time. \$134 per additional hour thereafter)
101 or Greater Lots Created	\$5,712 (covers first 10 hours of processing time. \$134 per additional hour thereafter)
Boundary Adjustment (as defined by District Plan)	\$758 (fixed charge)



KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees

Application Type	Charges Effective 1 July 2013 (incl. GST)
Update Existing Cross Lease	\$525 (covers first 5 hours of processing time. \$134 per additional hour thereafter)
Extensions on Time Limits	\$525 (fixed charge)
Change or Cancellation of Conditions/Consent Notice	\$740 (covers first 8 hours of processing time. \$134 per additional hour thereafter)
Subdivision Certifications	
Section 223 Certificate	\$525 (fixed charge)
Section 224(c) Certificate including other certificates	\$991 (fixed charge)
Section 224(f)	\$262 (fixed charge)
Section 5(1)g	\$262 (fixed charge)
Section 221 Consent Notice	\$262 (fixed charge)
Section 226 Certificate	\$525 (fixed charge)
Miscellaneous Applications / Certificates	
Surrender of Consent in Whole or in Part	\$262 (fixed charge)
Revocation of Easements	\$262 (fixed charge)
Right of Way Approval	\$758 (fixed charge)
s348 (Local Government Act) Certificate	\$525 (fixed charge)
Re-Issue Certificate (All Types)	\$176 (fixed charge)
Transfer Instruments and Other Miscellaneous Documents	\$262 (fixed charge)



KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees

Application Type	Charges Effective 1 July 2013 (incl. GST)
Other	
Private Plan Change	\$5,300 Deposit (Note: Balance to be charged on time and material basis)
Notices of Requirements for Designation	\$2,650 (Note: Balance to be charged on time and material bases including advertising)
Alteration to Designation (non notified)	\$970
Transfer of Resource Consent	\$257
Land Information Memorandum (LIM)	\$285
Project Information Memorandum (PIM)	\$276
Encroachment License (Buildings/Structures only)	\$758 (fixed charge)
Re-issue Encroachment License (New Owner)	\$172 (fixed charge)
Lift Building Line Restriction	\$525 (fixed charge)
Hourly Charge Out Rates and Disbursements	
Planning Staff	\$134 per hour
Administration Staff	\$92 per hour
Councillors	\$134 per hour
Postage and Stationery	At cost
Consultant's Fees (The use of consultants will be undertaken in consultation with the applicant)	At cost

Note:

Under Section 36(5) of the Resource Management Act 1991, Council may in its discretion remit the whole or any part of any charge above.



ENGINEERING FEES

KĀPITI COAST DISTRICT COUNCIL Engineering Fees		
Application Type	Charges Effective 1 July 2013 (incl. GST)	
Notified Land Use Consents		
Notified	Application Deposit	Non-Notified Application Fee plus \$905 (balance charged on time and material basis)
	Consent Monitoring	\$228 (includes the first 2 hours, \$114 per additional hour thereafter)
Non - Notified Land Use Consents		
Development of multiple units per lot	Application Fee: - Up to 6 Units	\$565 per application.
	- 7 or more Units	\$792 per application
	Consent Monitoring Fee	\$565 plus \$200 per unit
Commercial / industrial development or infrastructure development	Application fee	\$792 per application
	Compliance Monitoring Administration fee	\$228 (includes the first two hours, \$114 per additional hour thereafter)
	Engineering drawing approval	\$1,221 (includes 3 submissions of engineering drawings, beyond this will be charged at \$114 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	\$228 (includes the first two hours, \$114 per additional hour thereafter)



**KĀPITI COAST DISTRICT COUNCIL
Engineering Fees**

Application Type		Charges Effective 1 July 2013 (incl. GST)
	Consent Monitoring Fee per Consent	\$226 (includes the first two hours, \$114 per additional hour thereafter)
Subdivisions		
Fee Simple	Application Fee	\$510 plus \$30 per lot (includes the first five hours, \$114 per additional hour thereafter)
	Consent Monitoring Fee	\$565 plus \$332 per lot.
Unit Title	Application Fee: - Up to 6 Unit Titles	\$565 per application (includes the first five hours, \$114 per additional hour thereafter)
	- 7 or more Unit Titles	\$791 per application (includes the first five hours, \$114 per additional hour thereafter)
	Consent Monitoring Fee	\$565 plus \$200 per unit
Notified Subdivisions		
Up to 6 Lots or Unit Titles	Subdivision Application Deposit	Application Fee plus \$905 (balance charged on time and material basis)
7 to 12 Lots or Unit Titles	Subdivision Application Deposit	Application Fee plus \$1,132 (balance charged on time and material basis)
13 to 20 Lots or Unit Titles	Subdivision Application Deposit	Application Fee plus \$1,358 (balance charged on time and material basis)



**KĀPITI COAST DISTRICT COUNCIL
Engineering Fees**

Application Type		Charges Effective 1 July 2013 (incl. GST)
More than 20 Lots or Unit Titles	Subdivision Application Deposit	Application Fee plus \$1,584 (balance charged on time and material basis)
Other Subdivisions		
Boundary adjustments (including cross lease variation)	Application Fee: per Application	\$228
	Consent Monitoring Fee per Consent	\$228 (includes the first two hours, \$114 per additional hour thereafter)
Second stage cross lease or conversion of cross lease to freehold	Application Fee per Application	\$226
	Consent Monitoring Fee per Lot	\$228 (includes the first two hours, \$114 per additional hour thereafter)
Right-of-way Applications	Application Fee per Application	\$228 (includes the first two hours, \$114 per additional hour thereafter)
	Consent Monitoring Fee per Consent	\$228 (includes the first two hours, \$114 per additional hour thereafter)
Other		
Objection to Decision		\$114 per hour
Variation to Consent Conditions		\$114 per hour
Encroachment Licenses		\$114 per hour
Plan Change Applications		\$114 per hour
Easement – New/Cancellation	Application Fee per Application	\$228 (includes the first two hours, \$114 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 2013 (incl. GST)	Fee (including penalty) if paid after 5pm, 5 August 2013 (incl. GST)
A	Seeing Eye / Hearing Ear Dog	Nil	Nil
B	Working Dog	\$61	\$91
	Working Dogs (3 rd and subsequent)	\$35	\$52
C	Standard Dog	\$164	\$246
D	Approved Owner	\$141	\$211
G	Owner Current Member of New Zealand Kennel Club	\$136	\$204
Class of Dog - Neuter / Spay Dog		Neuter / Spay Dog Registration Fee (pro-rated) 1 July 2013 (incl. GST)	Fee (including penalty) if paid after 5pm, 5 August 2013 (incl. GST)
A	Seeing Eye / Hearing Ear Dog	Nil	Nil
B	Working Dog	\$61	\$91
	Working Dogs (3 rd and subsequent)	\$35	\$52
E	Standard Dog	\$85	\$127
F	Approved Owner	\$61	\$91
G	Dogs Classified as Dangerous Dogs	\$244	\$366



KĀPITI COAST DISTRICT COUNCIL
Animal Control Impoundment Charges
Effective from 1 July 2013

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	\$35	\$61	\$125	\$226
Seizure – Dog Must be registered and micro chipped to release	\$35	\$61	\$125	\$226
Sustenance – Dog (per day)	\$11	\$11	\$11	\$11
Micro chipping – Dog	n/a	\$45	\$45	\$45
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	\$85	\$85	\$85	\$85
Impounding – Sheep and Goats	n/a	\$30 per head plus any costs incurred in transporting stock	\$56 per head plus any costs incurred in transporting stock	\$114 per head plus any costs incurred in transporting stock
Impounding - Cattle and Horses	n/a	\$56 per head plus any costs incurred in transporting stock	\$114 per head plus any costs incurred in transporting stock	\$226 per head plus any costs incurred in transporting stock



**KĀPITI COAST DISTRICT COUNCIL
Animal Control Impoundment Charges
Effective from 1 July 2013 (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		\$56 per hour between 0800-1700 hours and \$85 per hour between 1701-0759 hours	\$56 per hour between 0800-1700 hours and \$85 per hour between 1701-0759 hours	\$56 per hour between 0800-1700 hours and \$85 per hour between 1701-0759 hours
Sustenance – Sheep and Goats (per day)	n/a	\$5.30 per day	\$5.30 per day	\$5.30 per day
Sustenance – Cattle and Horses (per day)	n/a	\$10.80 per day	\$10.80 per day	\$10.80 per day

**KĀPITI COAST DISTRICT COUNCIL
Other Animal Control Charges
Effective from 1 July 2013 (incl. GST)**

Replacement Tag	\$5.30 for first replacement tag		\$10.80 for any subsequent replacement tag	
Euthanasia			\$56	
	Owner Current Member of NZ Kennel Club	Working	Standard	Approved Owner
Special License	\$56	\$56	\$56	\$56
Approved Owner Application	n/a	n/a	\$35	\$35



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 2013 (incl. GST)			
Risk Factor			A	B	C	D
			\$	\$	\$	\$
17-20	1	A	\$291	\$402	\$506	\$861
12-16	2	B	\$411	\$523	\$626	\$981
6-11	3	D	\$530	\$645	\$745	\$1,101
1-5	4+	E	\$651	\$766	\$867	\$1,222
unknown	2	New Owner	\$411	\$523	\$626	\$981

Fee Structure

The fee structure for food premises in the 2013/14 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 2013 and uses Risk Factor 'C' figures.

A Grade premises: pay \$506.00 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 \$626.00 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 \$745.00 for registration.

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



E Grade Premises: The Kāpiti Coast District Council Food Safety Bylaw 2006 has this category available and the fee is \$867.00.

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 \$626.00 for registration plus an Establishment Fee.

The Establishment 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;
- 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.

Activity	Charges Effective 1 July 2013 (incl. GST)
Additional Inspection	\$121
Additional Grading Inspection	\$121
Environmental Health Staff Charge Out	\$121
Establishment Fee	\$270
Transfer of Ownership	\$132
Rest Home Fee Transfer	\$132



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

Rest Home Fee Code	Charges Effective 1 July 2013 (incl. GST)
Rest Home	\$506
<p>Please note that:</p> <ul style="list-style-type: none"> 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 to additional health education to ensure a smooth transition to the NZFSA regulatory food framework. 	

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

Premise Type	Charges Effective 1 July 2013 (incl. GST)
Hairdressers (home occupation)	\$189
Hairdressers (commercial premises)	\$226
Funeral Directors	\$295
Camping Grounds	\$295
Itinerant Trader	\$146



LIQUOR LICENSING FEES

KĀPITI COAST DISTRICT COUNCIL Liquor Licensing Fees	
Please note that:	
<ul style="list-style-type: none"> • These fees are set under the Sale of Liquor Regulations 1990. • Fees are inclusive of GST and include unrounded cents. 	
	Charges Effective 1 July 2013 (incl. GST)
Application for new On, Off or Club License	\$793.24
Application for renewal of On, Off or Club License	\$793.24
Application for new or renewal of Managers Certificates (Club Manager or General Manager)	\$134.93
Application for Special License	\$64.40
Application for Temporary Authority	\$134.93
Application for BYO only License	\$134.93
Application for Caterers or Auctioneers Off License	\$134.93

The Sale and Supply of Alcohol Act 2012, enacted 18 December 2012, introduced a range of changes to alcohol management in the community including a new cost recovery regime. At the time of adopting this Annual Plan, the Government had yet to determine whether the associated fees to provide for the appropriate reimbursement of costs that will be incurred by local government due to the work required will be set nationally by Government or at a local level by councils. There may be an impact on fees which would fall outside of this Annual Plan.

TRADE WASTE CONSENT FEES

KĀPITI COAST DISTRICT COUNCIL Trade Waste Consent Fees	
	Charges Effective 1 July 2013 (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	\$159
Discharge less than 1,245m ³ (permitted) re-inspection fee for non-compliance	\$80
Discharge greater than 1,245m ³ (conditional) consent fee	\$316
Discharge greater than 1,245m ³ (conditional) re-inspection fee for non-compliance	\$80



GENERAL COMPLIANCE FEES

KĀPITI COAST DISTRICT COUNCIL General Compliance Fees	
	Charges Effective 1 July 2013 (incl. GST)
Fire Permits (Urban)	\$21.50
Beach Fire Permit	No Charge
Rural Fire Permit	No Charge
Swimming Pool Fencing Inspections	No Charge for first inspection \$88 each subsequent inspection
Extraordinary Activities – Bylaw Permits	\$177 for first inspection. (additional inspection fee \$88)
Noise Control – seizure fine (stereo equipment)	\$211 plus \$29.40 each additional callout
Encroachment Licences – sandwich boards	\$21.50
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 & 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 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 - In District ⁽¹⁾	
⁽¹⁾ Applies to all plot purchases where the deceased was living in the District).	
Please note that:	
<ul style="list-style-type: none"> • Cemetery charges will be reviewed regularly to ensure that they are consistent with Council's Revenue and Financing Policy. • It is intended that charges will reach a level sufficient to achieve Policy goals within three years. 	
	Charges Effective 1 July 2013 (incl. GST)
Purchase of Right for Burial (Deceased was living in the District)	
Services Burial Plot	No charge
Services Cremation Plot	No charge
Monumental and Lawn Area Plots	\$1,542
Cremation Garden and Beam Plots	\$857
Infant Plots (under 1 year)	\$686
Natural Burial Plot	\$1,872
Interment Fees (Deceased was living in the District)	
Burial Fee	\$987
Burial Fee (Saturday)	\$1,714



KĀPITI COAST DISTRICT COUNCIL
Districtwide Cemetery Charges (In the District ⁽¹⁾)

⁽¹⁾ Applies to all plot purchases where the deceased was living in the District).

	Charges Effective 1 July 2013 (incl. GST)
Burial Fee Infants (under 1 year)	No charge
Ashes Interment	\$131
Natural Burial Fee	\$987
Oversized Casket Fee (additional to burial fee)	\$247
Extra Charges (Deceased was living in the District)	
Monumental Permit	\$136
Hire of Lowering Device	\$95
Hire of Grass Mats	\$95
Burial Disinterment Fee	\$1,199
Cremation Disinterment Fee	\$145



KĀPITI COAST DISTRICT COUNCIL
Districtwide Cemetery Charges - Out of District ⁽²⁾

(²)Applies to all plot purchases where the deceased was living outside the District).

Please note that:

- Cemetery charges will be reviewed regularly to ensure that they are consistent with Council's Revenue and Financing Policy.
- It is intended that charges will reach a level sufficient to achieve Policy goals within three years.

Purchase of Right for Burial (Deceased was living outside of the District)

Services Burial Plot	No charge
Services Cremation Plot	No charge
Monumental and Lawn Area Plots	\$3,257
Cremation Garden and Beam Plots	\$2,485
Infant Plots (under 1 year)	\$686
Natural Burial Plot	\$3,543

Interment Fees (Deceased was living outside of the District)

Burial Fee	\$987
Burial Fee (Saturday)	\$1,714
Burial Fee Infants (under 1 year)	No charge
Ashes Interment	\$131
Natural Burial Fee	\$987
Oversized Casket Fee (additional to burial fee)	\$247

Extra Charges (Deceased was living outside of the District)

Monumental Permit	\$136
Hire of Lowering Device	\$95
Hire of Grass Mats	\$95
Burial Disinterment Fee	\$1,199
Cremation Disinterment Fee	\$145



HOUSING FOR OLDER PERSONS

KĀPITI COAST DISTRICT COUNCIL Housing for Older Persons Rental Charges		
Accommodation Category	Address	Rent Effective 1 July 2013
Category A Single bedroom unit built pre 1960	Tahuna Complex A, Corner Aotaki / Kirk Street, Ōtaki	\$70
Category B Single bedroom unit or a double bedroom unit built pre 1970	Kainga Complex, Aotaki Street, Ōtaki	\$76
	Donovan Road, Paraparaumu	\$77
	Arnold Grove, Paraparaumu	\$77
	Oakley Court, Complex A, Eatwell Avenue, Paraparaumu	\$78
	Wellington Road, Paekākāriki	\$76
Category C Double bedroom unit (except those built pre 1970)	Paterson Court, Ōtaki	\$100
	Tahuna Complex C, Corner Aotaki / Kirk Street, Ōtaki	\$100
	Hadfield Court, Te Rauparaha Street, Ōtaki	\$100
	Repo Street, Paraparaumu	\$102
	Oakley Court Complex C, Eatwell Avenue, Paraparaumu	\$101
Category D Superior single bedroom units (Waikanae)	Belvedere Avenue, Waikanae	\$94



SWIMMING POOLS CHARGES

KĀPITI COAST DISTRICT COUNCIL Swimming Pools Charges	
	Charges Effective 1 July 2013 (incl. GST)
Adult Per Swim	\$4.50
Child Per Swim	\$2.20
Under 5 years old Swim	\$1.20
Adult swimming with child under 5 years of age	\$1.20
Spectators	Nil
Community Services Cardholder Per Swim	\$2.20
Senior Citizen (60 years of age and over)	\$2.20
Aquafit per class	\$5.00
Hydroslide (Waikanae and Coastlands Aquatic Centre – unlimited use per visit)	\$2.50
Family pass (family of 4, maximum of 2 adults) Each family member extra is \$2.00	\$11.00
Family pass plus hydroslide Each family member extra is \$2.00 and \$2.50 for a slide pass.	\$18.50
Group Discount Adult (10 or more)	\$4.00
Group Discount Child (10 or more)	\$2.00
Spa and/or Sauna (Coastlands Aquatic Centre only)	\$2.50
10 Swim– Adult	\$40.50
Child	\$19.80
Community Services Cardholder	\$22.00
60 years of age and over	\$22.00
Aquafit	\$45.00
20 Swim - Adult	\$76.50
Child	\$38.40
30 Swim - Adult	\$108.00
Child	\$52.80
50 Swim - Adult	\$157.50
Child	\$77.00



KĀPITI COAST DISTRICT COUNCIL
Swimming Pools Charges

	Charges Effective 1 July 2013 (incl. GST)
Swimming Pool Complex Hire - Coastlands Aquatic Centre*	\$500 per hour
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)	<u>plus</u> per head entry at applicable rate
Lane Hire (including schools' conducting own lessons). Competitive events will be plus per head entry at applicable rate	\$7.50 per hour
Commercial Lane Hire	\$9.00 per hour plus per head entry at applicable rate
Programmes Pool, exclusive hire	\$20.00 per hour plus per head entry at applicable rate
Meeting Room hire (Coastlands Aquatic Centre only)	<u>Community Groups</u> \$10.00 per hour \$34.00 half day use \$60.00 full day use <u>Commercial Use</u> \$17.00 per hour \$67.00 half day use \$122.00 full day
Targeted Aquatic Events / Activity Programmes	<p>Throughout the year Council may organise a number of targeted aquatic events/ activity programmes</p> <p>These programmes may involve an actual and reasonable participation fee that will be determined in accordance with the nature of the event or activity</p> <p>The participation fee will be authorised by the relevant Group Manager acting under general delegated authority</p>



SPORTS GROUNDS CHARGES

KĀPITI COAST DISTRICT COUNCIL Sports Grounds Charges Per Season	
Sports Activity	Charges Effective 1 July 2013 (incl. GST)
Cricket	\$450 (minor grade) to \$1,017 (1st grade) per block
Croquet	\$791 per court
Hockey	\$450 per field
Netball	\$1,528 complex
Rugby	\$511 per field
Rugby League	\$511 per field
Soccer	\$511 per field
Softball	\$511 per field
Tennis	\$1,017 complex
Touch	\$253 per field



RESERVE LAND RENTALS

KĀPITI COAST DISTRICT COUNCIL Reserve Land Rentals	
Reserve Land Type	Charges Effective 1 July 2013 (incl. GST)
Clubs with Liquor Licences	\$776
Clubs without Liquor Licences	\$389
Craft, Hobbies and Other Activities	\$311
Educational (Montessori)	\$311
Educational (Standard)	\$189
Youth and Service	\$189



HALL HIRE CHARGES

KĀPITI COAST DISTRICT COUNCIL Hall Hire Charges ⁽¹⁾	
	Charges Effective 1 July 2013 (incl. GST)
Bond – all Halls	\$285 (\$554 for 21st parties)
Paekākāriki Memorial Hall ⁽²⁾	\$10.90 per hour \$35.80 per 4 hours \$70 per 8 hours \$2 coin user pays system for heaters
Paekākāriki Tennis Club Hall ⁽²⁾	\$8.60 per hour \$18.40 per 4 hours \$44 per 8 hours
Raumati South Memorial Hall ⁽²⁾	\$9.60-\$15.20 per hour \$39.90-\$55 per 4 hours \$81-\$114 per 8 hours \$2 coin user pays system for heaters
Paraparaumu Memorial Hall ⁽²⁾	\$9.60-\$18.20 per hour \$39.90-\$55 per 4 hours \$81-\$133 per 8 hours \$2 coin user pays system for heaters
Waikanae Memorial Hall ⁽²⁾	\$20.50-\$125 ½ day, mezzanine floor, small hall, main hall \$50 to hire a Personal Address System.
Waikanae Senior Citizens Hall	\$37 per hour \$50 to hire a Personal Address System
Waikanae Beach Community Hall ⁽²⁾	\$8.60 per hour \$27 per 4 hours \$49 per 8 hours \$2 coin user pays system for heaters \$50 to hire a Personal Address System
Reikorangi Community Hall ⁽²⁾	\$8.60 per hour \$18.40 per 4 hours \$44 per 8 hours \$50 to hire a Personal Address System
Ōtaki Memorial Hall ⁽²⁾	\$9.60-\$18.20 per hour \$39.90-\$76 per 4 hours \$81-\$133 per 8 hours \$2 coin user pays system for heaters
Mazengarb Sports Complex	\$11.90 per hour
Paraparaumu College Gymnasium Hall	\$27.60 per hour week days \$12.30 per hour weekends

Note:

- (1) The hall hire charges will be reviewed in the 2013/14 year following the Community Facilities Review.
- (2) Fees will vary in accordance with the space that is hired within the ranges.



LIBRARY FEES AND CHARGES

KĀPITI COAST DISTRICT COUNCIL Library Fees and Charges	
Library Charges	Charges Effective 1 July 2013 (incl. GST)
Lending	
Best Seller Books ⁽¹⁾	\$4.40
CDs ⁽¹⁾	\$2.20
DVDs ⁽¹⁾	\$3.30
Talking Books	\$3.30 (free to print disabled)
Loans/Reserves	
Interloans	\$5.40 for reciprocal, \$8.60 for non-reciprocal
International Interloans	\$29
Reserves ⁽¹⁾	n/a
Other Services	
Book Covering	\$5.40
Faxes and Scanning – local / national	\$1.10 for first page \$0.60c for each subsequent page
Faxes and Scanning – international	\$1.60 for first page 80c for each subsequent page
Historic Photo Service	\$8.60 per scanned image, \$2.10 service charge per order, \$2.10 for disk supply
Laminating	\$3.30 for A4 and \$5.40 for A3
Membership cards (replacement) ⁽¹⁾	\$3.30
Print outs	30c for A4
Photocopying – Black and White	30c charge per A4 sheet 40c charge per A3 sheet
Photocopying – Colour	\$2.10 charge per A4 sheet \$3.40 charge per A3 sheet
Library Bags (while stocks last)	\$3.40



KĀPITI COAST DISTRICT COUNCIL
Library Fees and Charges

Extended Loan Charges

Books, magazines, jigsaws, CDs and Videos	50 cents per day
Children's books and videos	20 cents per day
Best Sellers and DVDs	\$1.10 a day

Services Free of Charge

Jigsaws	No Charge
Videos	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 2013 (incl. GST)
Community Groups	
Community Groups – Evening	\$40
Half Day	\$35
Full Day	\$61
Half day plus Evening	\$68
Full day plus Evening	\$90



KĀPITI COAST DISTRICT COUNCIL
Library Fees and Charges

Paraparaumu Library Meeting Room Hire	Charges Effective 1 July 2013 (incl. GST)
Commercial Groups ⁽²⁾	
Commercial Groups – Evening ⁽²⁾	\$80
Half Day ⁽²⁾	\$69
Full Day ⁽²⁾	\$125
Half day plus Evening ⁽²⁾	\$136
Full day plus Evening ⁽²⁾	\$181

Waikanae Library Meeting Room Hire	Charges Effective 1 July 2013 (incl. GST)
Community Groups	
Half Day	\$10.90
Full Day	\$21.50
Commercial Groups ⁽²⁾	
Half Day ⁽²⁾	\$21.50
Full Day ⁽²⁾	\$44

Note:

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



SOLID WASTE CHARGES

NOTE:

- From 1 July 2013 Council will no longer sell rubbish bags. The associated charge for this item has been removed from the fee schedule
- 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	Charges Effective 1 July 2013 (incl. GST)
Cleanfill	Pre-approved* cleanfill: no charge or \$6.50 minimum charge less than 350kg \$10.85 per tonne
Special Waste (Offal) ⁽¹⁾	\$67 minimum charge less than 300kg \$220 per tonne

(1) Note:

Council is no longer accepting asbestos at the Otaihanga Landfill per 1 July 2013. An alternative drop off for small quantities is provided by the operator of Otaihanga Resource Recovery Facility. The operator will set the charge. Contact the operator for drop off requirements.

In principal only cleanfill (that meets the acceptance criteria) is accepted at Otaihanga landfill.

KĀPITI COAST DISTRICT COUNCIL Ōtaki Transfer Station	
Category	Charges Effective from 1 July 2013 Incl Waste Levy (incl. GST)
Bags (Excludes Official Council Bags)	\$4.10
Car Boot	\$16.00
Full Car	\$22.40
Station Wagon/4WD	\$33.00
Utes/Vans	\$38.60
Trucks and Trailers <350 kg = minimum charge	\$50.30 minimum charge less than 350kg \$143.70 per tonne
Clean Car Bodies	\$23.60
Other Car Bodies	\$74
Clean Fill	Not accepted



**KĀPITI COAST DISTRICT COUNCIL
Ōtaki Transfer Station**

Hazardous Waste	Not accepted
Car Tyres	\$4.90 per tyre
Truck/Tractor Tyres	\$11.90 per tyre
Bulk Tyres	\$358 per tonne
Waste Oil (recycling fee)	\$0.80c per litre
TV's, CRT Monitors (recycling fee)	\$20.00 per item*
Fridge / Freezers (de-gassing and recycling fee)	\$26.60 per item

* Council subsidises recycling of TV's and CRT monitors with \$10 per item. This might change when funding is no longer available.

**KĀPITI COAST DISTRICT COUNCIL
Solid Waste**

	Charges Effective 1 July 2013 (incl. GST)
License Fee	\$155 annually

Note:

As a result of the effects of the New Zealand Emission Trading Scheme 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 LGOIMA Requests	
Charges ⁽¹⁾ are for search and research and for the production and distribution of the result	Charges Effective 1 July 2013 (incl. GST)
1 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)	\$61 per hour
2 For all black & white copying A4 (the first 20 copies free) then charge per sheet	20c
3 For all black & 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 LGOIMA 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⁾ 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 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 3rd 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.



**KĀPITI COAST DISTRICT COUNCIL
Access and Transport**

	Charges Effective 1 July 2013 (incl. GST)
Corridor Access Request Fee ⁽¹⁾	\$252
Roading Engineer	\$136 per hour
Clerk of Works	\$92 per hour

⁽¹⁾ How Corridor Access Fees are Determined

- 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 providing 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 Principle contractor managing multiple works but located on a single site

**KĀPITI COAST DISTRICT COUNCIL
Paper Road Closure**

	Charges Effective 1 July 2013 (incl. GST)
Road Stopping Deposit	\$2,600
Hourly rate for additional work	\$131 per hour



**KĀPITI COAST DISTRICT COUNCIL
Bike Lockers at Paraparaumu Railway Station**

	Charges Effective 1 July 2013 (incl. GST)
Bike Locker – Deposit – refundable on return of key	\$50
Bike Locker – Administration Fee	\$10 every four months

**KĀPITI COAST DISTRICT COUNCIL
Wastewater Treatments**

	Charges Effective 1 July 2013 (incl. GST)
Connection to network	Quoted as per site

**KĀPITI COAST DISTRICT COUNCIL
Water**

	Charges Effective 1 July 2013 (incl. GST)
Water Filling Point Access card	\$60
Water Charge from Council Depot Paraparaumu	\$0.86 per cubic metre
Water Charge from Council Depot Ōtaki	\$0.88 per cubic metre



KĀPITI COAST DISTRICT COUNCIL
Laboratory Charges – Testing Suitability of Water

	Charges Effective 1 July 2013 (incl. GST)
Test - BOD g/M3	\$15
Test - COD g/M3	\$20
Test - Suspended Solids g/M3	\$15
Test - Total Solids %	\$10
Test - Total Solids g/M3	\$15
Test - Volatile Solids g/M3	\$15
Test - Ammonia-N g/M3	\$15
Test - Nitrite-N g/M3	\$15
Test - Nitra+Nitri-N g/M3 (Nitrate)	\$15
Test - DRP-P g/M3	\$15
Test - Total P g/M3	\$20
Test - Chloride g/M3	\$15
Test - Fluoride g/M3	\$20
Test - Iron g/M3	\$15
Test - pH	\$6
Test - TEMP °c	\$6
Test - DO g/M3	\$6
Test - Conductivity mS/cm	\$6
Test - Turbidity NTU	\$6
Test - Salinity	\$6
Test - Alkalinity	\$10
Test - UV Transmission	\$5
Test - Total Coliforms No./100ml	\$15
Test - F/Coli no/100ml	\$15
Test - E.coli no/100ml	\$15
Test - Enterococci No/100ml	\$15
Test - Presence/Absence Coliform	\$15



CONTACT THE COUNCIL
FOR MORE INFORMATION:

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PARAPARAUMU 5254

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