

ANNUAL PLAN 2010/11

**This is Part Two of the
Kāpiti Coast: Choosing
Futures – Annual Plan
2010/11.**

**It contains the detailed
financial and policy
information of how the
programme for the second
year of the 2009/19 Long
Term Council Community
Plan will be implemented.**

**It should be read in
conjunction with the Part
One document to obtain a
more descriptive overview
of the programme.**

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INTRODUCTION

Part Two of this Annual Plan continues and updates the detailed financial policies and information of the Council activities in 2010/11 as published in the Council's 2009 Long Term Council Community Plan (LTCCP).

The Local Government Act 2002 requires the Council to develop a LTCCP in consultation with the community. Although the LTCCP is required to cover a minimum of 10 years from the date of its publication, this Council's LTCCP covers a 20 year period. The LTCCP will be reviewed and updated every three years following a further consultation process.

In the first year of a LTCCP, the financial and service level information in the LTCCP is by law, the Annual Plan. The Council adopted its audited 2009 Long Term Council Community Plan on 25 June 2009. This Annual Plan describes the 2010/11 work programme to deliver year two of the 2009 LTCCP. No significant changes can be made through the Annual Plan process, unless there is an amendment to the LTCCP. However, any amendment to the LTCCP and the Annual Plan can be consulted on and adopted concurrently.

LTCCP Amendment

This year the Council amended one activity in the LTCCP as follows:

- The Water Management section of the 2009 Revenue and Financing Policy was amended to add a new funding mechanism compared to the disclosure in the LTCCP. Water Management.
- A targeted rate for private beneficiaries of a council provided interest free loan used to fund Council approved water conservation solutions which reduce the use of Council's potable water supply.
- The Council decided to provide interest free loans to be repaid over a period of ten years by way of a targeted rate for each affected ratable property. This is part of the Council's strategy to reduce water consumption down to 400 liters per day. The targeted rate will not commence until 1 July 2011.
- The total maximum provision for interest free loans is \$4.7million which is reached in year 5 (2014/15). The interest free loans will be made available in the 5 year period starting from 2010/11 through to 2014/15 and the final repayment of these loans will be by year 15 2024/25.

GOVERNANCE STRUCTURE

Membership

The Kāpiti Coast District Council comprises a Mayor and 10 elected Councillors, half of which are Districtwide and half from ward constituencies.

They are:

Mayor:	Jenny Rowan
Councillors:	
Districtwide	Peter Ellis, Anne Molineux, David Scott, Tony Jack, Hilary Wooding
Ōtaki Ward	Ann Chapman (Deputy Mayor)
Waikanae Ward	Sandra Patton
Paraparaumu Ward	Diane Ammundsen, Peter Daniel
Paekākāriki-Raumati Ward	Lyndy McIntyre

This governance structure was established on 7 April 2004 by the Local Government Commission who issued a determination of the membership and basis of election for the local body election of the Kāpiti Coast District Council which was held on 13 October 2007.

Partnership Framework

At the beginning of the 2007-2010 triennium the Elected Members established a governance partnership base and associated delegations for Standing Committees and Community Boards for the achievement of the Long Term Council Community Plan (LTCCP).

The partnership approach recognises the provisions of Section 32 of the Local Government Act 2002 and reflects the following principles of delegation:

- delegated authorities should focus on specific work streams or in respect of Community Boards on local matters;
- local decisions are best made closest to local people and by local people in response to local needs;
- wherever possible committees of the Council should refer matters of local significance to the respective Community Board(s);
- Community Boards should exercise the delegations to the fullest extent;
- unless otherwise delegated, Committees and Community Boards in exercising their delegated authorities must operate within the constraints imposed by the Council's LTCCP/Annual Plan, and any existing Council policy.

In support of those principles, it was agreed that both Committees and Community Boards will convey advice, guidance and recommendations to the Council as they relate to the development of policies and programmes affecting their community. Particular emphasis is placed on the value of Community Board local perspectives. The Council has committed to, as far as is practicable; refer issues first to Community Boards for consideration and comment/recommendations before decisions are made. This Committee and Community Board advice, consideration, comment and recommendations references the LTCCP and in particular the Leadership Statement published in Part One of the 2009 LTCCP on pages 30-42.

Central to this framework is the strong and effective partnership between the Elected Members and tāngata whenua of the District – namely, the Confederation of iwi and hapū of Te Āti Awa, Ngāti Raukawa and Ngāti Toa Rangatira (A.R.T). Council and Te Whakaminenga o Kāpiti also engage with taurahere (other resident iwi).

The supporting principle of the partnership is one of Kaitiakitanga – that is the shared delegation or responsibility of the community, local authority (Council and Community Boards) and central government. The term Kaitiakitanga refers to the practice of tikanga - a primary objective in sustaining the Mauri of natural, physical and spiritual resources.

The partnership framework also reflects the Council involvement and commitment to the four areas of wellbeing of the community: social, cultural, economic and environmental. It is important to state as part of these delegations the absolute link to the LTCCP commitment to advocacy, support and development of partnerships around the four wellbeings for the Kāpiti Coast District – social, cultural, economic, and environmental. More detail on the four wellbeings can be found on page 21-23 in Part One of the 2009 LTCCP.

The partners, in establishing this framework have committed to carrying out their role in a manner that works with the 14 sustainable development principles outlined on page 24 of Part One of the 2009 LTCCP. They have also undertaken to develop local authority / central Government / iwi / community partnerships in accordance with any LTCCP projects adopted by the Council.

In establishing the Partnership Framework, the Elected Members recognise the need to make some statements around good work practices. The following comments describe how the governance arm of Council is supported:

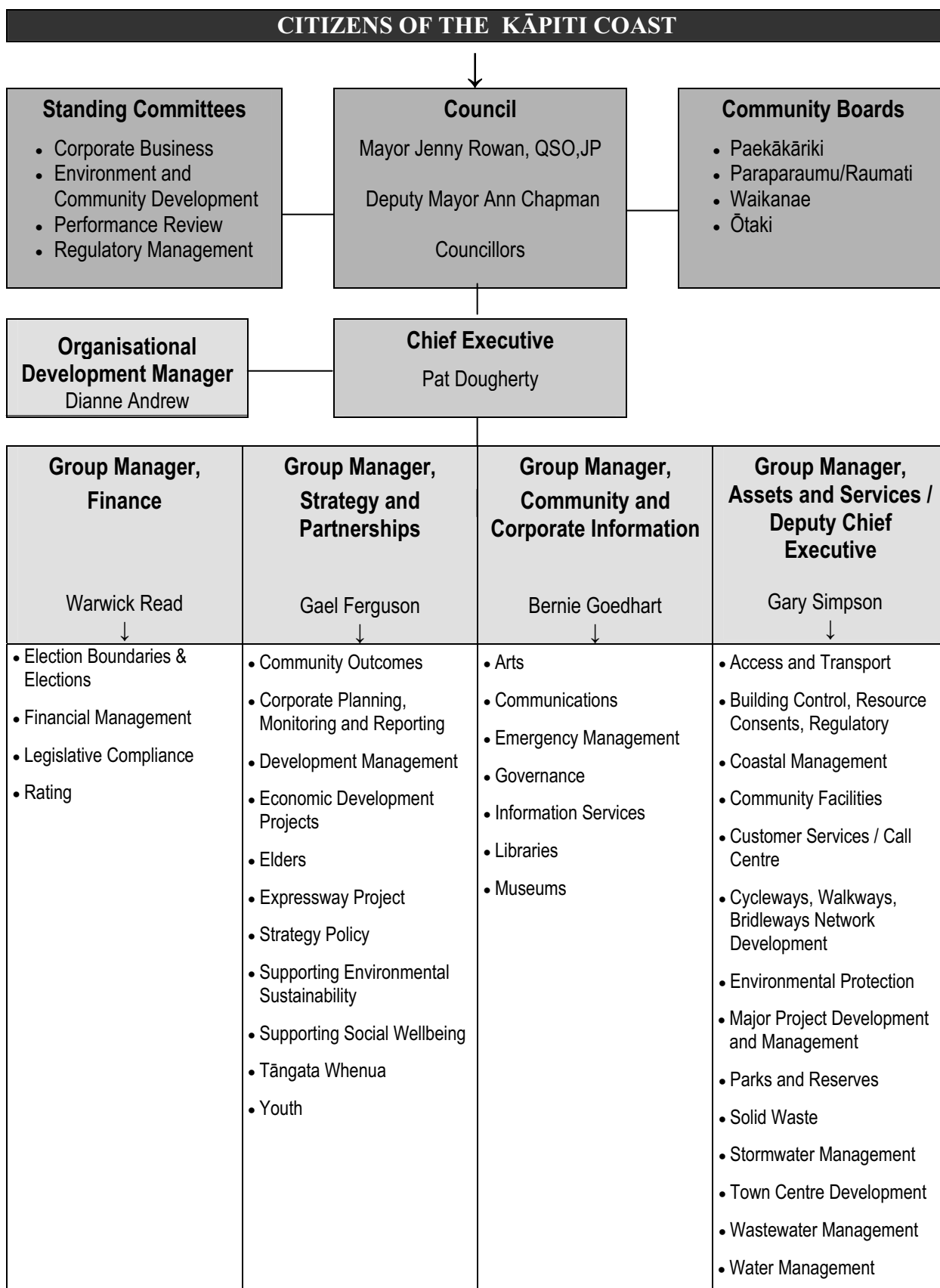
- The Chief Executive is responsible for providing advice to the Council, the Standing Committees and the Community Boards.
- The Chief Executive will work with Elected Members to ensure that Standing Committee and Community Board delegations will be used in a way that reinforces the wholeness of the Council's job at all levels. The delegations will fit, but stand separately from, the delegation from the Council to the Chief Executive.
- Standing Committees and Community Boards will ordinarily assist the Council in carrying out its governance job by undertaking their delegated

roles. Unless specifically delegated authority to do so, Standing Committees and Community Boards will not extend their work into staff operational areas.

- In the event that a Standing Committee or Community Board recommendation is not accepted by the Council, the issue will be returned via the Chief Executive, to the Standing Committee or Community Board for further review.
- The Chief Executive is responsible for servicing and providing support to the Standing Committees and Community Boards in the completion of its duties and responsibilities. The Chief Executive will generally appoint a senior manager to provide these functions on his behalf.
- The Chief Executive will ensure that a senior manager attends all meetings of each Standing Committee and Community Board.

The Chief Executive, in conjunction with the senior manager appointed by the Chief Executive for each Standing Committee and Community Board, will provide a democratic support service to assist the Elected Members in their work. This support will be at both a strategic level, providing linkages in recognition that governance issues and associated requirements on the Elected Body are not always predictive, as well as at an administrative level.

Kāpiti Coast District Council Structure



Staff at 1 July 2010 = 261 FTE (full time equivalents)

KĀPITI COAST DISTRICT STATISTICS

Kāpiti Coast District Population

			%
2006 Census	Rural	3,639	8.00
	Urban	42,561	92.00
Total		46,200	100.00

Land Area - Zoning

	Hectares	%
Rural	69,787	95.70
Urban	3,113	4.30
Total	72,900	100.00

Rateable Land Value as at 30 June 2010

	\$000	%
Rural	1,105,733	20.92
Urban	4,179,567	79.08
Total	5,285,300	100.00

Number of Rateable Properties at 30 June 2010

	Rateable Properties	%
Rural	2,682	11.09
Urban	21,500	88.91
Total	24,182	100.00

Net Rates to be Levied for 2010/11

	\$000	%
Rural	39,636	93.50
Urban	2,755	6.50
Total	42,391	100.00

FINANCIAL POLICIES

The Council is required under the Local Government Act 2002 to establish a range of policies to support its delivery of the LTCCP. Detail of these can be found on pages 14-129 of Part Two of the Council's 2009 LTCCP, *Kāpiti Coast: Choosing Futures-Community Plan*.

Those policies include:

Revenue and Financing Policy

The purpose of this policy is to outline how operating and capital expenditure for each Council activity will be funded. This is to ensure the Council provides predictability and certainty about sources and levels of funding for the Council's activities.

Treasury Management Policy

The purpose of this policy is to outline approved policies and procedures relating to all investment and liability management activities carried out by the Council.

Development Contributions Policy

The Council is required to have a Development Contributions Policy as a component of its Funding and Financial Policies in its Long Term Council Community Plan (*Kāpiti Coast: Choosing Futures – Community Plan*) under section 102 (4) (d) of the Local Government Act 2002. Section 198 of the Local Government Act 2002 gives territorial authorities the power to require a contribution for developments. This includes resource consents for land use and subdivision and building consents. Development contributions will contribute towards infrastructure required due to growth, and may only be required if the Council has a Development Contributions Policy in place.

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).

Significance Policy

Definitions

Section 5 of the Local Government Act 2002 defines 'significant' and 'significance' and 'strategic asset' as follows:

Significance, in relation to any issue, proposal, decision, or other matter that concerns or is before a local authority, means the degree of importance of the issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impact on, and likely consequences for:

- (a) the current and future social, economic, environmental, or cultural well-being of the district or region;
- (b) any persons who are likely to be particularly affected by, or interested in, the issue, proposal, decision or matter;
- (c) the capacity of the local authority to perform its role, and the financial and other costs of doing so.

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

Strategic asset, in relation to the assets, held by a local authority, means an asset or group of assets that the local authority needs to retain if the local authority is to maintain the local authority's capacity to achieve or promote any outcome that the local authority determines to be important to the current or future well-being of the community; and includes -

- (a) any asset or group of assets listed in accordance with Section 90(2) by the local authority, and
- (b) any land or building owned by the local authority and required to maintain the local authority's capacity to provide affordable housing as part of its social policy; and
- (c) any equity securities held by the local authority in -
 - (i) A port company within the meaning of the Port Companies Act 1988.
 - (ii) An airport company within the meaning of the Airport Authorities Act 1966.

General Approach

In considering how significant any issue, proposal, decision, or other matter is under this policy, the Council will be guided by the definitions in section 5 of the Local Government Act 2002, as set out above.

The decision-maker first considers the thresholds set out in this policy, which provides an initial indication of whether an issue, proposal, decision or other matter is significant.

All matters are then assessed against the Criteria. This enables a balanced view to be formed as to whether a matter is significant in terms of the statutory definition. Different situations may require greater or lesser weight to be attributed to different Criteria. Decision-makers may also take into account factors which are not explicitly included in this Policy.

The assessment of significance is carried out in accordance with the Council's standing orders.

The inclusion of the list of strategic assets within this policy meets the statutory requirement in section 90(2) of the Local Government Act 2002. The fact that any issue, proposal, decision or other matter involves a strategic asset does not automatically indicate that it is significant. These matters must still be assessed against the Thresholds and Criteria.

Thresholds

When undertaking a process to determine which issue, proposal, decision or other matter is significant the Council will recognise the following thresholds as providing an initial indication that a matter is significant:

- issues, proposals, decisions, assets, or other matters for which the Council will:
 - incur operational expenditure exceeding 5% (\$2.78million in the 2010/11 year) of its annual budget for that year;
 - incur capital expenditure exceeding 1% (\$8.74million in the 2010/11 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.
- the sale of the Council's controlling interest in any Council controlled trading organisation, or Council controlled organisation;

Criteria

In considering whether any issue, proposal, decision or other matter is significant the following criteria will be used:

- the extent to which the issue, proposal decision or other matter affects all or a large portion of the community in a way that is not inconsequential;
- the extent to which the financial implications of the issue, proposal, decision or other matter on the Council's overall resources are substantial;
- the extent to which the issue, proposal, decision or other matter has a history of wide public interest in the community or is likely to generate considerable public controversy;
- the extent to which a decision is consistent with the Council's LTCCP, current annual plan or other statutory planning documents;
- the extent to which the outcome of a decision accords with the outcomes which the Council has identified as important through the Local Government Act 2002 process;

- the extent to which the rights of people who would be otherwise affected by a decision may be protected by an alternative statutory process;
- the certainty of the outcome of a decision;
- the extent to which the Council will be able to reverse any decision.

Procedures

Assessing significance is part of the decision-making process. It is assessed by all Council decision-making bodies in the course of making a decision or dealing with a matter. This includes the full Council, committees, officers, and all other subordinate decision-making bodies. It may also be reassessed during the course of a decision-making process, as further information becomes available.

The following procedures are considered to be appropriate for reports to the Council, committees and subcommittees:

- the reporting officer will initially consider the significance of the decision to be made in relation to the statutory definitions and the thresholds and criteria outlined in this policy;
- each report shall include:
 - a statement indicating whether the issue, proposal, decision or other matter is considered significant with regard to the Council's policy on significance;
- if the issue, proposal, decision or other matter is considered to be significant, the report will also include:
 - a statement addressing, as applicable, how the Council can appropriately observe sections 77, 78, 80, 81 and 82 of the LGA. (Refer Section 76(3)(b)).

Strategic Assets of the Kāpiti Coast District Council

The Local Government Act 2002 (Section 97) requires that this policy shall identify all of the assets the Council considers to be strategic, as defined in Section 5 of the Local Government Act 2002.

The Strategic Assets Register included in this policy is not an exhaustive list of Council assets. It includes those assets which the Council considers that it needs to retain to maintain its capacity to achieve or promote one of the following Community Outcomes:

- Outcome 1: there are healthy natural systems which people can enjoy;
- Outcome 2: local character is retained within a cohesive District;

- Outcome 3: the nature and rate of population growth is appropriate to community goals;
- Outcome 4: the community makes wise use of local resources and people have the ability to act in a sustainable way on a day to day basis;
- Outcome 5: there is increased choice to work locally;
- Outcome 6: the District is a place that works for young people;
- Outcome 7: the District has a strong, healthy, safe and involved community.

Note The Council owns a number of assets and assets managed “as a complete unit” that it considers to be strategic, however not all trading decisions made regarding these assets are considered as significant nor do they affect the asset’s strategic nature. For example the roading network is strategic, but small parcels of land that make it up may not be, and the purchase or sale of such parcels of land is unlikely to amount to a significant decision.

Strategic Asset
Water Treatment Plants ⁽¹⁾
Reservoirs and water reticulation system as a complete unit ⁽²⁾
Wastewater Treatment Plants ⁽³⁾
Wastewater reticulation system as a complete unit ⁽⁴⁾
Stormwater reticulation system as a complete unit
Landfills
Refuse Transfer Stations
Cemeteries
Roading system as a complete unit ⁽⁵⁾
Amenity Parks, Sports Fields and Facilities as a complete unit under the Reserves Act 1977
District Libraries as a complete unit ⁽⁶⁾
District Swimming Pools as a complete unit ⁽⁷⁾
Housing for Older Persons as a complete unit
Properties as a complete unit

Notes

- (1) Includes all land, buildings, treatment plants and tank;
- (2) Includes all land and structures;
- (3) Includes all land, buildings and plant;
- (4) Includes pipes, pump stations and plant;
- (5) Includes footpaths, off street parking and bridges;
- (6) Includes books and other lending resources including Māori and other special collections;
- (7) Includes all land, buildings and structures.

RATING POLICIES AND INFORMATION

Rates Remission Policies

The Council has a range of Rates Remission Policies to facilitate rating relief to difference sectors of the community.

The following policies, as published in pages 105-125 of Part Two of the 2009 LTCCP will remain in place for the 2010/11 year:

Māori Freehold Land

- Policy for Rates Remission and Rates Postponement on Māori Freehold Land.

Rates Postponement

- Policy for Rate Postponement for Farmland Located in the Urban Rating Areas of the Kāpiti Coast District;
- Policy for Rates Postponement due to Extreme Financial Hardship;
- Policy for Optional Rates Postponement.

Rates Relief

- Policy for Rates Remission for Council Community Properties, Sporting, Recreation and other Community Organisations;
- Policy for Rates Remission for Recreation, Sporting and other Community Organisations which lease private property for a period of one year or longer;
- Policy for Rates Remission of Late Payment Penalty;
- Policy for Rates Remissions for Land Protected for Natural or Cultural Conservation Purposes;
- Policy for Rates Relief for Residential Rating Units Containing Two Separately Habitable Units.

Rates Payment Dates

Rates are paid every quarter. The 2010/11 due dates for payment and penalty dates are as follows:

Due Dates		Penalty Dates ⁽¹⁾
Instalment One	9 September 2010	10 September 2010
Instalment Two	1 December 2010	2 December 2010
Instalment Three	2 March 2011	3 March 2011
Instalment Four	2 June 2011	3 June 2011

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

⁽¹⁾ There will be a charge of 10% on so much of any rates levied before 1 July 2010 which remain unpaid on 8 July 2010.

FINANCIAL INFORMATION

Introduction

The Council has provided the following forecast financial statements for the 2010/11 financial year in accordance with clause 8 of Schedule 10 of the Local Government Act 2002. The statements outline the Council's expenditure and how it will be funded.

The forecast financial statements have been based on the Council's asset management plans for its assets and on information known at the time of preparation. The forecast financial statements include \$31.5million of capital works for the 2010/11 financial year.

The capital works programme includes \$20.3million of new capital expenditure and \$11.2million of asset renewal work.

Over the 2010/11 financial year, gross debt levels are projected to increase to \$108million while the net debt/equity ratio is 13%, which is within the 20% debt/equity ratio cap.

Prospective Financial Information

The nature of the prospective financial information

Prospective financial information can be either a forecast or a projection. A forecast is based on assumptions which the Council reasonably expects to occur while a projection is based on one or more hypothetical and realistic assumptions.

This prospective financial information is a forecast and has been prepared on the basis of assumptions as to future events that the Council reasonably expects to occur associated with the actions it reasonably expects to take as at the date the forecast was prepared.

A cautionary note

The actual results are likely to vary from the information disclosed and such variations may be material. The prospective financial information is prepared under the Local Government Act 2002 and may not be suitable for use in any other capacity.

The financial budgets are based on the most accurate information available at the time of preparation.

Balanced Budget Options

Amendment to non-funding of Depreciation and the repayment programme

The Local Government Act 2002 (Section 100) provides a flexible approach to the balanced budget requirement. This provision allows a local authority to project operating deficits in its Long Term Community Council Plan (LTCCP) as long as it is financially prudent to do so and the local authority is transparent in its rationale for doing so.

The Council needs to undertake major capital works over the next five years covering major infrastructural asset improvements for the District including vital stages of the the Aquatic Centre, together with major stormwater and coastal management improvements to protect our local communities. As the Council's infrastructure is relatively new it is funding a high level of depreciation on assets that will not need replacing until outside the 10 year timeframe.

The non-funding of depreciation was approved by the Council as part of the 2009 LTCCP. The Council has made a relatively minor amendment to what was approved in the 2009 LTCCP. The Council made an amendment to the period and level of non-funding of depreciation and the period over which it is repaid.

It is not proposed to increase the maximum level of non-funding of depreciation above \$2.1million but it is proposed to reduce the level of non-funding of depreciation at a slower pace, which would reduce the impact on the level of rates increase in each year (non-funding depreciation reduces to zero in the 2016/17 year rather than the 2014/15 year as per the 2009 LTCCP). This approach means that there will have no long term effect on Council's ability to maintain its current projected levels of service capacity through its asset renewal programme and the integrity of the assets throughout their useful lives. Also, the repayment of the non-funding of depreciation would extend out over a longer period and finally be repaid in the 2023/24 year rather than in the 2020/21 year as per the 2009 LTCCP.

The recovery of the non-funding of depreciation in Years 8 to 15 is allocated to the roading activity which is funded districtwide so no one community will be disadvantaged by this decision. As the overall process occurs within a 15 year timeframe it should not have any intergenerational implications. Also this proposal is not in conflict with Council's funding and financial policies over the long term.

From a prudent management point of view it has no effect on the long term financial position of the Council. It does not affect the Council's ability to live within its debt/equity ratio limits. What it means is that Council is not fully funding depreciation in the first seven years but the level of underfunding is only a relatively small proportion of the total Depreciation which is funded in each of those years.

Non Funding of Depreciation – Repayment Programme

Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Proposed															

Significant Forecasting Assumptions

A number of significant assumptions have been made in preparing the financial forecasting statements. These assumptions cover the following areas:

- Council activities;
- Risks;
- Service levels;
- Asset management plans;
- Indexing of expenditure budget;
- Borrowing and interest rates;
- Loans;
- Depreciation;
- Useful lives of significant assets;
- Sources for funds for future replacement of significant assets;
- Resource consent standards;
- Depreciation rates on planned asset acquisitions;
- New Zealand Transport Agency subsidy rates
- Asset revaluations;
- Currency movements and related asset values;
- Forecast return on investments;
- Climate change;
- Potential societal changes;
- Changes to Council's business dictated by as yet unknown/unconfirmed legislation on central government policy change;
- Population;
- Growth in households;
- Growth in the rating base; and
- Other financial parameters.

Detail of these assumptions can be found on pages 134-138 of Part Two the 2009 LTCCP.

Forecast Statement of Comprehensive Income

2009/10		2010/11	2010/11
Annual		Community	Annual
Plan		Plan	Plan
\$000		\$000	\$000
Operating Revenue			
39,479	Rates	43,538	42,391
10,222	Other Revenue	11,297	10,783
500	Development Contributions	1,000	1,000
1,500	Vested Assets	1,500	1,500
30,434	Subsidised Capital (Western Link)	23,846	5,580
82,135	Total Operating Revenue	81,181	61,254
Operating Expenditure			
34,937	Expenditure	37,389	37,408
6,729	Finance Costs	7,803	6,710
10,809	Depreciation/Amortisation	11,671	11,578
52,475	Total Operating Expenditure	56,863	55,696
29,660	Net Surplus *	24,318	5,558
Other Comprehensive Income			
-	Revaluation of Assets	42,482	42,482
-	Total Other Comprehensive Income	42,482	42,482
29,660	Total Comprehensive Income	66,800	48,040

* The reported Net Surplus includes ...

Subsidy on the Western Link. Remaining balance associated with committed land purchases.

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

Development Contributions. This is cash received from developers to contribute to increased capacity needs on infrastructure and Community facilities. These funds are applied to new capital expenditure when the relevant assets are upgraded.

Forecast Statement of Movement in Equity

2009/10		2010/11	2010/11
Annual		Community	Annual
Plan		Plan	Plan
\$000		\$000	\$000
666,335	Equity at beginning of year	695,995	712,820
29,660	Total Comprehensive Income	66,800	48,040
695,995	Equity at end of year	762,795	760,860

Forecast Statement of Financial Position

2009/10 Annual Plan \$000		2010/11 Community Plan \$000	2010/11 Annual Plan \$000
Assets			
Current Assets			
2,884	Cash & Cash Equivalents	652	5,655
6,633	Trade & Other Receivables	6,582	5,046
311	Inventories	311	311
4,500	Other Financial Assets	4,500	1,274
14,328	Total Current Assets	12,045	12,286
Non-Current Assets			
791,009	Property, Plant and Equipment	875,051	874,088
-	- Forestry Assets	-	250
-	- Intangible Assets	-	45
1,417	Derivative Financial Instruments	1,417	1,417
1,500	Other Financial Assets	1,500	1,500
793,926	Total Non-Current Assets	877,968	877,300
808,254	Total Assets	890,013	889,586
Liabilities & Public Equity			
Public Equity			
591,587	Retained Earnings	616,070	613,370
101,009	Revaluation Reserve	143,491	143,491
2,354	Reserves & Special Funds	2,429	2,705
1,045	Sinking Funds	805	1,294
695,995	Total Public Equity	762,795	760,860
Current Liabilities			
11,039	Trade & Other Payables	11,189	10,812
976	Employee Benefit Liabilities	976	976
1,498	Deposits	1,498	1,498
-	Derivative Financial Instruments	-	142
9,478	Public Debt	10,950	10,839
3,480	Development Contributions	3,570	5,225
26,471	Total Current Liabilities	28,183	29,492
Long Term Liabilities			
85,305	Public Debt	98,552	97,553
-	Derivative Financial Instruments	-	1,275
445	Employee Benefit Liabilities	445	369
38	Provisions	38	37
85,788	Total Long Term Liabilities	99,035	99,234
112,259	Total Liabilities	127,218	128,726
808,254	Total Liabilities & Equity	890,013	889,586

Forecast Statement of Cash Flows

2009/10 Annual Plan \$000		2010/11 Community Plan \$000	2010/11 Annual Plan \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
	Cash was provided from:		
39,400	Rates	43,494	42,306
6,455	Rates - Wellington Regional Council	6,778	6,778
7,612	User Charges & Other Receipts	8,465	7,441
2,350	Government Subsidies & Grants	2,572	3,342
55,817	Totals	61,309	59,867
	Cash was applied to:		
19,543	Payments to Suppliers	21,479	21,202
15,315	Payments to Employees	15,817	16,206
6,729	Interest Paid on Public Debt	7,803	6,710
6,455	Rates Paid Greater Wellington Regional Council	6,778	6,778
48,042	Totals	51,877	50,896
7,775	Net cash inflows from operating activities	9,432	8,971
CASH FLOWS FROM INVESTING ACTIVITIES			
	Cash was provided from:		
200	Sale of Property, Plant & Equipment	200	200
30,434	NZTA Capital Subsidy (Western Link)	23,846	5,580
500	Proceeds from Sinking Funds Maturities	500	500
500	Cash from Capital contributions	1,000	1,000
31,634		25,546	7,280
	Cash was applied to:		
60,171	Purchase of Property, Plant & Equipment	51,929	37,048
-	Payment of Sinking Funds Instalments	-	-
60,171		51,929	37,048
(28,537)	Net cash outflow from investing activities	(26,383)	(29,768)
CASH FLOWS FROM FINANCING ACTIVITIES			
	Cash was provided from:		
22,263	Long Term Borrowing Raised	20,639	25,267
	Cash was applied to:		
-	Debt Principle Repayment from Sinking Funds	-	-
4,800	Debt Principle Repayment	5,920	5,608
4,800		5,920	5,608
17,463	Net cash inflows (outflows) from financing activities :	14,719	19,659
(3,299)	NET (DECREASE) / INCREASE IN CASH	(2,232)	(1,138)
6,183	Add Total Cash and Cash Equivalents	2,884	6,793
2,884	CLOSING CASH AND CASH EQUIVLANTS	652	5,655

	2009/10	2009/10	2010/11	2010/11
FORECAST STATEMENT OF CAPITAL EXPENDITURE	Annual Plan	Projection	Community Plan	Annual Plan
ACCESS & TRANSPORT				
WESTERN LINK				
WL STAGE 1 INVESTIGATION	1,515	1,000	0	0
WL STAGE 1 LAND PURCHASE	21,700	200	0	6,200
WL STAGE 1 CONSTRUCTION	9,000	27	20,700	0
WL STAGE THREE	1,500	0	5,693	0
IHAKARA STREET EXTENSION	100	0	104	0
Total Western Link Expenditure	33,815	1,227	26,497	6,200
WL SUBSIDY - LAND PURCHASE	-19,530	-1,104	0	-5,580
WL SUBSIDY - CONSTRUCTION	-10,904	0	-18,630	0
WL STAGE THREE	0	0	-5,124	0
IHAKARA STREET EXTENSION	0	0	-94	0
Total Western Link Subsidy	-30,434	-1,104	-23,848	-5,580
TOTAL Western Link	3,381	123	2,649	620
New Assets				
WALKWAY/CYCLEWAYS CAPEX	217	217	217	229
STRATEGIC PROPERTY PURCHASES	168	10	170	179
STRATEGIC PROPERTY PURCHASES CARRY OVER	0	0	0	160
SEAL EXTENSION	49	43	44	47
ROAD RECONSTRUCTION	672	100	153	161
ROAD RECONSTRUCTION CARRY OVER	0	0	0	572
PAVEMENT REHABILITATION	73	73	72	76
PUBLIC TRANSPORT INFRASTRUCTURE	11	2	11	12
TRAFFIC MODELLING	31	31	31	33
NEW BENCH SEATING - DISTRICTWIDE	31	31	30	32
MINOR IMPROVEMENTS	63	63	342	359
SCHOOL TRAVEL PLANS IMPLEMENTATION	63	63	62	65
SEAL WIDENING	52	50	52	54
STREET LIGHTING UPGRADE	18	18	18	19
ROAD UPGRADING - RESIDENTIAL	390	163	394	415
ROAD UPGRADING - RESIDENTIAL CARRY OVER	0	0	0	227
ROAD UPGRADING - COMMERCIAL	626	626	374	390
ROAD UPGRADING - COMMERCIAL CARRY OVER	0	0	0	341
TRAFFIC CALMING - URBAN	52	52	50	53
AMP IMPROVEMENTS	0	0	250	0
TOTAL New Assets	2,516	1,542	2,270	3,424
Asset Renewal				
CAR PARK RESEALS	28	27	28	30
DRAINAGE RENEWALS	16	16	15	16
ENVIRONMENTAL RENEWALS	55	55	55	58
FOOTPATH UPGRADE	365	365	362	381
MAJOR BRIDGE REPAIRS	1,044	350	278	292
ROAD SIGN RENEWAL	125	125	145	152
SEALED ROAD RESURFACING	1,357	1,357	1,449	1,525
STREET LIGHT ASSET RENEWAL	52	52	55	58
STUDIES (SUBSIDISED)	26	26	26	27
TRAFFIC SERVICES RENEWALS	311	311	308	325
TRANSPORT INFRASTRUCTURE RENEWAL	11	0	11	12
UNSEALED ROAD METALLING	34	33	33	35
TOTAL Asset Renewal	3,424	2,729	2,765	2,911
TOTAL Access & Transport	9,321	4,394	7,684	6,955
COASTAL MANAGEMENT				
New Assets				
COASTAL MONITORING CAPEX	56	56	53	56
COASTAL PROTECTION WORK	281	80	100	105
COASTAL PROTECTION WORK CARRY OVER	0	0	0	50
AMP IMPROVEMENTS	0	0	50	0

	2009/10	2009/10	2010/11	2010/11
FORECAST STATEMENT OF CAPITAL EXPENDITURE	Annual Plan	Projection	Community Plan	Annual Plan
TOTAL New Assets	337	136	203	211
Asset Renewal				
BEACH ACCESSWAYS UPGRADE	44	44	41	44
COASTAL PLANTING	31	31	29	30
COASTAL PROTECTION PAKĀKĀRIKI	281	81	700	738
COASTAL SIGNAGE	6	6	6	6
DISTRICT PLAN REVIEW	163	80	0	0
DISTRICT PLAN REVIEW CARRY OVER	0	0	0	83
MARINE PARADE ALTERNATIVE	56	56	0	0
TOTAL Asset Renewal	581	298	776	901
TOTAL Coastal Management	918	434	979	1,112
COMMUNITY FACILITIES				
HOUSING FOR THE ELDERLY				
New Assets				
ŌTAKI KAINGA FLATS SHOWERS	50	50	0	0
Total New Assets	50	50	0	0
Asset Renewal				
ŌTAKI HOUSING RENEWAL	13	13	30	30
PARAPARAUMU HOUSING RENEWALS	17	17	35	35
WAIKANAE HOUSING RENEWALS	2	2	2	2
Total Asset Renewal	32	32	67	67
PUBLIC TOILETS				
New Assets				
PARAPARAUMU - PUBLIC TOILET - TE ATIWA PARK	400	160	0	240
Total New Assets	400	160	0	240
Asset Renewal				
PARAPARAUMU/RAUMATI - PUBLIC TOILET RENEWALS	7	7	3	3
DISTRICT WIDE TOILETS PLANNED RENEWALS	0	0	8	8
WAIKANAE - PUBLIC TOILET RENEWALS	5	5	10	10
ŌTAKI - PUBLIC TOILET RENEWALS	8	9	14	14
Total Asset Renewal	20	21	35	35
CEMETERIES				
New Assets				
PARAPARAUMU/RAUMATI NEW CEMETERY - NATURAL BURIALS	10	0	10	10
WAIKANAE - PICKET FENCE	30	15	30	0
Total New Assets	40	15	40	10
Asset Renewal				
PARAPARAUMU/RAUMATI - LANDSCAPING/PLANTING	6	6	6	6
PARAPARAUMU/RAUMATI - BEAMS/SEATING - AWA TAPU	10	10	10	10
WAIKANAE - ASHES GARDEN DEVELOPMENT	2	2	2	2
WAIKANAE - NEW CONCRETE BEAMS	10	10	10	10
ŌTAKI - IMPROVEMENTS - PLANTING	2	2	2	2
ŌTAKI - IMPROVEMENTS - NEW BEAM/SEATING	5	5	6	6
ŌTAKI - IMPROVEMENTS - ASHES GARDEN	5	5	5	5
Total Asset Renewal	40	40	41	41
SWIMMING POOLS				
New Assets				
NEW AQUATIC FACILITY	4,000	400	4,000	1,000
RAUMATI - POOL NEW ROOF	0	0	0	175
RAUMATI - ROOF REPLACEMENT	50	0	0	0
RAUMATI - ROOF REPLACEMENT CARRY OVER	0	0	0	50
WAIKANAE - CONCRETE SURROUNDS POOL	0	0	51	0
WAIKANAE - NON SKID SURFACE	0	0	0	30
WAIKANAE - SUN SHELTER STRUCTURE	50	50	0	0
Total New Assets	4,100	450	4,051	1,255
Asset Renewals				
ŌTAKI - REPLACE ROOF CHANGING ROOM	37	37	0	0

	2009/10	2009/10	2010/11	2010/11
	Annual Plan	Projection	Community Plan	Annual Plan
FORECAST STATEMENT OF CAPITAL EXPENDITURE				
ŌTAKI - POOL PLANT REPLACEMENT	0	0	21	21
ŌTAKI - PLANNED RENEWALS	0	0	4	4
ŌTAKI - UPGRADE SWITCHBOARD	30	30	0	0
WAIKANAE - REPLACE PLANT ROOM ROOF	37	37	0	0
Total Asset Renewal	104	104	25	25
PUBLIC HALLS				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	25	25	0	0
Total New Assets	25	25	0	0
Asset Renewals				
ŌTAKI THEATRE PLANNED CAPEX	8	8	0	0
ST PETERS HALL CONTRIBUTION	170	152	0	0
ST PETERS HALL CONTRIBUTION CARRY OVER	0	0	0	18
ŌTAKI - ŌTAKI HALL PLANNED RENEWALS	0	0	8	8
PAEKĀKĀRIKI - HALL FURNITURE RENEWALS	5	5	5	5
PAEKĀKĀRIKI - HALL PLANNED RENEWALS	0	0	5	5
PAEKĀKĀRIKI - HALL UPGRADING	12	12	0	0
PARAPARAUMU/RAUMATI - PLANNED RENEWALS	4	5	5	5
PARAPARAUMU/RAUMATI - COMMUNITY CENTRE ENTRY REFURBISHMENT	0	0	23	23
PARAPARAUMU - MEMORIAL HALL RENEWALS	0	0	3	3
RAUMATI - HALL PLANNED RENEWALS	4	4	0	0
RAUMATI - HALL RENEWALS	6	6	0	0
RAUMATI - POOLSIDE RESTAURANT	11	11	15	15
PARAPARAUMU - SPORTS HALL FLOOR REPLACEMENT	14	14	13	13
PARAPARAUMU HALL IMPROVEMENTS	5	5	0	0
WAIKANAE - BEACH HALL PLANNED RENEWALS	4	4	4	4
WAIKANAE - HALL RENEWALS	12	12	3	3
WAIKANAE - ARTS CENTRE RENEWALS	8	8	0	0
WAIKANAE - AIR CONDITIONING	16	16	0	0
Total Asset Renewal	279	262	84	102
TOTAL Community Facilities	5,090	1,159	4,343	1,775
DEVELOPMENT MANAGEMENT				
New Assets				
ŌTAKI MAIN STREET UPGRADE	850	200	850	850
ŌTAKI MAIN STREET UPGRADE CARRY OVER	0	0	0	645
PARAPARAUMU BEACH TOWN CENTRE ENHANCEMENT	0	916	0	0
TOWN CENTRES BUDGET	1,000	0	1,000	200
TOTAL Development Management	1,850	1,116	1,850	1,695
ECONOMIC DEVELOPMENT				
New Assets				
PARAPARAUMU INFORMATION CENTRE	90	90	0	0
GATEWAY VISITOR CENTRES	50	50	0	0
Total New Assets	140	140	0	0
Asset Renewals				
INFO CENTRES RENEWALS	25	25	0	0
Total Asset Renewals	25	25	0	0
TOTAL Economic Development	165	165	0	0
EMERGENCY MANAGEMENT & ENVIRONMENTAL PROTECTION				
New Assets				
KCDC CONTRIBUTION TO FIRE TRUCK	50	0	0	0
SETUP CD TEAM	10	10	0	0
Total New Assets	60	10	0	0
Asset Renewals				
CIVIL DEFENCE & WELFARE CENTRES	8	8	8	8
CD COMMUNICATIONS EQUIPMENT	10	10	52	52
Total Asset Renewals	18	18	60	60
TOTAL Emergency Management	78	28	60	60

	2009/10	2009/10	2010/11	2010/11
FORECAST STATEMENT OF CAPITAL EXPENDITURE	Annual Plan	Projection	Community Plan	Annual Plan
New Assets				
SIGNAGE- BEACH BYLAW	30	30	0	0
SIGNAGE - DOG BYLAW	20	20	0	0
EXERCISE PARK FENCING	25	25	0	0
TOTAL Environmental Protection	75	75	0	0
TOTAL Emergency Management & Environmental Protection	153	103	60	60
GOVERNANCE AND TANGATA WHENUA				
ADMINISTRATION				
New Assets				
ARCHIVE BUILDING	60	60	0	0
RECORDS MANAGEMENT CAPEX	80	89	83	83
TOTAL Records Management	140	149	83	83
INFORMATION TECHNOLOGY				
New Assets				
RECORDS PHOTOCOPIERS	0	10	0	0
DISTRICT COMMUNICATIONS PROJECT	200	200	103	103
SURVEILLANCE CAMERA'S	15	15	15	15
Total New Assets	215	225	118	118
Asset Renewals				
WEBSITE DEVELOPMENT	15	15	16	16
HARDWARE UPGRADE - PCs	81	81	211	211
ASSET REPLACEMENT	100	100	122	122
HARDWARE UPGRADE - SERVERS	65	65	232	232
SOFTWARE UPGRADES	120	120	50	50
NETWORK UPGRADE	12	12	88	88
OFFICE EQUIPMENT REPLACEMENT	3	3	3	3
DISASTER RECOVERY PLAN	46	46	48	48
GIS SOFTWARE	11	11	11	11
Total Asset Renewals	453	453	781	781
TOTAL Information Technology	668	678	899	899
COUNCIL CHAMBERS AND OFFICES				
New Assets				
RIMU ROAD BUILDING ALTERATIONS	191	121	0	0
RIMU ROAD BUILDING ALTERATIONS CARRY OVER	0	0	0	70
RIMU RD BUILDING UPGRADE	0	0	1,550	1,550
Total New Assets	191	121	1,550	1,620
Asset Renewals				
FURNITURE & FITTINGS	20	20	20	20
REPLACE AIR CONDITIONING	10	10	0	0
REPLACE COUNCIL CHAMBER FURNITURE	5	5	0	0
Total Asset Renewals	35	35	20	20
TOTAL Council Chambers and Offices	226	156	1,570	1,640
COUNCIL DEPOTS				
Asset Renewals				
CAPITAL EXPENDITURE	11	11	11	11
DEPOT IMPROVEMENTS	9	9	0	0
PARAPARAUMU DEPOT PLANNED RENEWALS	8	8	2	2
PARAPARAUMU DEPOT ROOF RENEWAL	16	16	0	0
PIPE FREEZING MACHINE RENEWAL	0	0	7	7
SECURITY FENCE	0	0	2	2
WAIKANAE DEPOT PLANNED MAINTENANCE	0	0	5	5
TOTAL Council Depots	44	44	27	27
LABORATORY				
EQUIPMENT RENEWALS	5	5	6	6
TOTAL Laboratory	5	5	6	6
RENTAL PROPERTIES				
RENTAL PROPERTIES RENEWALS	5	5	20	21
TOTAL Rental Properties	5	5	20	21
DISTRICTWIDE LAND PURCHASE				

	2009/10	2009/10	2010/11	2010/11
FORECAST STATEMENT OF CAPITAL EXPENDITURE	Annual Plan	Projection	Community Plan	Annual Plan
STRATEGIC LAND PURCHASES	0	0	0	2,000
TOTAL Districtwide Land Purchase	0	0	0	2,000
TOTAL Governance and Tangata Whenua	1,088	1,037	2,605	4,676
LIBRARIES, ARTS AND MUSEUMS				
New Assets				
MAHARA GALLERY UPGRADE	0	0	0	60
NEW BUILDING PROJECTS	5	5	5	5
PAEKĀKĀRIKI LIBRARY CAPEX	50	10	50	50
PAEKĀKĀRIKI LIBRARY CAPEX CARRY OVER	0	0	0	40
PUBLIC ART ACQUISITIONS	10	0	21	21
PUBLIC ART ACQUISITIONS CARRY OVER	0	0	0	10
SYSTEM UPGRADE	0	0	17	17
WAIKANAE LIBRARY BUILDING RENEWALS	25	25	10	70
Total New Assets	90	40	103	273
Asset Renewals				
COMPUTER EQUIPMENT & SOFTWARE	32	32	33	33
FURNITURE REPLACEMENTS	5	5	17	17
MATERIALS ADDITIONS	375	375	413	413
ŌTAKI BUILDING RENEWALS	9	9	7	7
PHOTOCOPIERS/OFFICE EQUIPMENT	9	9	9	9
PLANNED MAINTENANCE - PARAPARAUMU	11	11	0	0
Total Asset Renewals	441	441	479	479
TOTAL Libraries, Arts and Museums	531	481	582	752
PARKS & OPEN SPACE				
New Assets				
ŌTAKI - AOTAKI STREET SEATS	0	0	0	5
ŌTAKI - DEVELOPMENT OF HARUATAI PARK	24	24	23	28
ŌTAKI - HARUATAI PARK CHILDRENS PLAYGROUND	0	0	0	15
ŌTAKI - HARUATAI PARK CRICKET FACILITIES	0	0	0	30
ŌTAKI - NEW BRIDGE - PAREOMATANGI	44	44	0	0
ŌTAKI - ŌTAKI DOMAIN STORMWATER	67	67	0	0
ŌTAKI - SKATEBOARD PARK - TOILET	83	83	0	0
ŌTAKI BEACH - ACCESS RAMP	0	0	0	15
ŌTAKI BEACH - EQUIPMENT	0	0	0	5
ŌTAKI DOMAIN - BORE	0	0	0	35
ŌTAKI DOMAIN - SHOWERS & CHANGING ROOMS	0	0	0	60
PAEKĀKĀRIKI - TENNIS CLUB - COURT OVERLAY	56	6	0	0
PAEKĀKĀRIKI - TENNIS CLUB - COURT OVERLAY CARRY OVER	0	0	0	50
PARAPARAUMU - MACLEAN PARK POND ENVIRONS CARRY OVER	0	0	0	40
PARAPARAUMU - KAITAWA RESERVE TOILET BLOCK	138	139	0	0
PARAPARAUMU/RAUMATI - HOCKEY CHANGING ROOMS	0	0	0	250
PARAPARAUMU/RAUMATI - KOTUKU NEW DEVELOPMENT	24	24	104	125
PARAPARAUMU/RAUMATI - MACLEAN PARK POND ENVIRONS	67	27	207	250
PARAPARAUMU/RAUMATI - SENIORNET - PORTACOM	0	8	0	0
PARAPARAUMU/RAUMATI - SH1 ESCARPMENT RE-VEGETATION	56	56	52	62
PARAPARAUMU/RAUMATI - ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	200	0
PARAPARAUMU/RAUMATI - DEVELOPMENT OF PARAPARAUMU/RAUMATI	103	103	97	116
PARAPARAUMU/RAUMATI - LAND PURCHASE	120	15	112	135
PARAPARAUMU/RAUMATI - LAND PURCHASE	583	63	0	0
PARAPARAUMU/RAUMATI - LAND PURCHASE CARRY OVER	0	0	0	520
PARAPARAUMU/RAUMATI - LAND PURCHASE CARRY OVER	0	0	0	105
TE HAPUA RESERVE	0	0	0	8
TE HORO - BOLLARDS/BARRIERS	0	0	0	5
TE HORO SIGNS	0	0	0	5
WAIKANAE - MANAGEMENT PLANS & DEVELOPMENT	24	24	23	28
WAIKANAE - PHARAZYN RESERVE DEVELOPMENT	56	56	52	62
WAIKANAE - RIVER WALKWAY	12	12	11	14
WAIKANAE - WAIKANAE PARK EQUESTRIAN TOILETS	278	278	0	0
Total New Assets	1,735	1,029	881	1,968
Asset Renewals				

	2009/10	2009/10	2010/11	2010/11
FORECAST STATEMENT OF CAPITAL EXPENDITURE	Annual Plan	Projection	Community Plan	Annual Plan
ŌTAKI - MATAI STREET BASKETBALL CT REPLACEMENT	12	12	0	0
ŌTAKI - PLAYGROUND RENEWALS	6	6	6	7
ŌTAKI - TASMAN RD PLAYGROUND REPLACE	0	0	6	7
ŌTAKI - TE HORO PLAYGROUND REPLACEMENT	42	42	0	0
PAEKĀKĀRIKI - CAMPBELL PARK STONE WALL	37	37	33	0
PAEKĀKĀRIKI - TENNIS CLUB - FENCE	0	0	16	16
PARAPARAUMU/RAUMATI - TE ATIWA EMBANKMENT	11	11	0	0
PARAPARAUMU/RAUMATI - MARINE GARDENS	0	0	0	50
PARAPARAUMU/RAUMATI - PARKS - FENCING REPLACEMENT	17	17	16	19
PARAPARAUMU/RAUMATI - REPLACE PLAYGROUNDS	0	0	78	94
PARAPARAUMU/RAUMATI - RESERVE DRAINAGE PROGRAMME	78	78	72	87
WAIKANAE - WAR MEMORIAL REPLACEMENT PERGOLA	0	0	6	7
WAIKANAE - PLAYGROUND RENEWALS	12	12	11	14
WAIKANAE - REPLACEMENT PLAYGROUNDS	0	0	40	49
WAIKANAE - WAIMANU BRIDGE REPLACEMENT	0	0	45	55
WAIKANAE - WAIMANU LAGOON - UPGRADE CARPARK	56	56	0	0
WAIKANAE - WAIMEA DOMAIN REPLACE FENCING	0	0	3	4
Total Asset Renewals	271	271	332	409
TOTAL Parks and Open Space	2,006	1,300	1,213	2,377
SOLID WASTE				
New Assets				
LANDFILL CLOSURE	50	50	50	50
TOTAL Solid Waste	50	50	50	50
STORMWATER MANAGEMENT				
Districtwide				
New Assets				
REACTIVE SOLUTIONS CAPEX	121	121	121	125
STRATEGIC LAND PURCHASE	121	5	123	126
STRATEGIC MODELLING	103	50	0	0
STRATEGIC MODELLING CARRY OVER	0	0	0	53
Total New Assets	345	176	244	304
Asset Renewal				
WAIKAKARIKI GRAVEL EXTRACTION	463	50	0	413
Total Asset Renewal	463	50	0	413
Paekākāriki				
New Assets				
FLOOD MAPS	103	103	103	106
OCEAN ROAD STORMWATER	0	0	57	59
Total New Assets	103	103	160	165
Paraparaumu				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	6	0	0
FISH PASSAGE	31	31	0	0
FLOOD MAPS PARAPARAUMU	62	2	0	0
FLOOD MAPS PARAPARAUMU CARRY OVER	0	0	0	60
MATATUA ROAD BRIDGE	1,131	1,350	0	0
MAZENGARB MAPS/PROJECTS	257	117	0	0
MAZENGARB MAPS/PROJECTS CARRY OVER	0	0	0	140
RAUMATI BEACH CBD STORMWATER UPGRADE	374	74	2,374	2,448
RAUMATI BEACH CBD STORMWATER UPGRADE CARRY OVER	0	0	0	300
WHAREMAUKU PROJECTS	206	66	0	0
WHAREMAUKU ROCK ARMOURY	0	0	0	140
Total New Assets	2,061	1,646	2,374	3,088
Asset Renewals				
KĀPITI ROAD CCTV REPAIRS	112	3	0	0
KĀPITI ROAD CCTV REPAIRS CARRY OVER	0	0	0	109
PARAPARAUMU/RAUMATI - PRIORITISATION - NEW ASSETS	103	103	0	0
Total Asset Renewals	215	106	0	109
Waikanae				

	2009/10	2009/10	2010/11	2010/11
	Annual Plan	Projection	Community Plan	Annual Plan
FORECAST STATEMENT OF CAPITAL EXPENDITURE				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	100	0
FLOOD PLAIN STUDY	154	55	206	213
PRIORITISATION - NEW ASSETS	154	24	206	213
WAIKANAE FLOOD MAPS/DESIGN	103	35	0	0
Total New Assets	411	114	512	426
Asset Renewals				
WAIKANAE - PRIORITISATION - RENEWALS	103	103	0	0
Total Asset Renewals	103	103	0	0
Ōtaki				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	50	0
DESIGNS & ESTIMATES	117	117	103	113
DUNSTAN STREET UPGRADE STAGE 2	59	59	419	0
HINAU ST SOAKAGE	59	59	0	0
PRIORITISATION - RENEWALS	0	0	0	459
UPGRADE SCOPING & INVESTIGATION	47	47	0	0
Total New Assets	282	282	572	572
Asset Renewals				
ŌTAKI - PRIORITISATION - RENEWALS	59	59	0	0
Total Assets Renewals	59	59	0	0
TOTAL Stormwater	4,042	2,639	3,862	5,077
WASTEWATER MANAGEMENT				
Paraparaumu Reticulation				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	100	0
JOINT WASTE	408	0	0	0
Total New Assets	408	0	100	0
Asset Renewals				
INFLOW & INFILTRATION 01 CATCHMENT	0	0	61	77
PIPEWORK REFURBISHMENT	13	13	9	12
PUMP REPLACEMENT EXPENDITURE	43	43	30	38
PUMP STATION PUMP RENEWAL	103	103	116	145
PUMP STATION RENEWALS	33	33	23	29
RENEWAL CAPITAL EXPENDITURE	127	127	90	113
Total Asset Renewals	319	319	329	414
Waikanae Reticulation				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	100	0
BALANCE TANKS WAIKANAE	63	63	721	811
JOINT WASTE	230	0	0	0
Total New Assets	293	63	821	811
Asset Renewals				
PUMP CONTROLS	3	3	2	2
PUMP REPLACEMENT EXPENDITURE	6	6	5	6
PUMP STATION PUMP RENEWAL	5	5	12	13
RAUPREHA MAJOR PUMP STATION	0	0	47	53
REFURBISH METALWORK PUMP CHAMBER	3	3	2	2
RENEWAL CAPITAL EXPENDITURE	14	14	11	13
WASTEWATER PIPE RENEWAL	380	220	0	0
Total Asset Renewals	411	251	79	89
Paraparaumu/Waikanae Wastewater Treatment				
New Assets				
WOOD BURNER/BOILER	700	1,000	0	300
Total New Assets	700	1,000	0	300
Asset Renewals				
DATRAN ASSET RENEWAL	74	74	68	85
Total Asset Renewals	74	74	68	85

	2009/10	2009/10	2010/11	2010/11
FORECAST STATEMENT OF CAPITAL EXPENDITURE	Annual Plan	Projection	Community Plan	Annual Plan
Ōtaki Reticulation				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	50	0
SLUDGE TREATMENT UPGRADE	65	65	460	481
Total New Assets	65	65	510	481
Asset Renewals				
EADIR REFURBISHMENT	0	0	57	60
PIPEWORK REFURBISHMENT	7	7	6	6
PUMP REPLACEMENT EXPENDITURE	13	13	10	11
PUMP STATION PUMP RENEWAL	37	37	36	37
RENEWAL CAPITAL EXPENDITURE	73	73	58	60
TREATMENT PLANT RENEWAL	0	0	418	437
TREATMENT RENEWAL CAPEX	18	18	14	15
UPGRADE LAND DISPOSAL	0	0	58	60
Total Asset Renewals	148	148	657	686
TOTAL Wastewater	2,418	1,920	2,564	2,866
WATER MANAGEMENT				
Paekākāriki				
New Assets				
MINOR UNPROGRAMMED NEW WORKS	12	12	11	12
Total New Assets	12	12	11	12
Asset Renewal				
COMMERCIAL METER REPLACEMENTS	6	6	5	6
NEW BORE & PIPELINE	0	0	154	172
RETICULATION RENEWAL	227	227	54	59
RETICULATION WATER QUALITY MONITORING	0	0	23	25
TREATMENT RENEWAL	6	6	5	6
Total Asset Renewals	239	239	241	268
Paraparaumu Water Reticulation				
New Assets				
MILNE DRIVE TO KIWI ROAD PIPELINE	302	59	0	0
MILNE DRIVE TO KIWI ROAD PIPELINE CARRYOVER	0	0	0	250
MINOR UNPROGRAMMED NEW CAPEX	32	32	29	29
RIWAI HIGH LEVEL AUTO SHUT OFF VALVE	0	0	0	32
Total New Assets	334	91	29	311
Asset Renewals				
BACKFLOW PREVENTION	11	11	10	11
OTAIHANGA RESERVIOR RENEWAL	0	0	94	104
RETICULATION RENEWALS - PARAPARAUMU	102	102	93	103
RIWAI ST DUTY PUMP	0	0	11	13
Total Asset Renewals	113	113	208	231
Waikanae Water Reticulation				
New Assets				
MINOR UNPROGRAMMED NEW CAPEX	31	31	28	31
Total New Assets	31	31	28	31
Asset Renewals				
INCREASE TUI HIGH LEVEL AREA	136	16	0	0
INCREASE TUI HIGH LEVEL AREA CARRY OVER	0	0	0	120
RETICULATION RENEWALS - WAIKANAE	57	57	52	57
Total Asset Renewals	193	73	52	177
Paraparaumu and Waikane Joint Water				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	150	0
MINOR UNPROGRAMMED NEW CAPEX	25	25	23	25
PRESSURE VALVES	0	0	0	25
RESIDENTIAL MONITORING	0	0	0	34
WATER SUPPLY OPTIONS	283	1,610	250	1,275
ZONE METERS	0	0	0	42

	2009/10	2009/10	2010/11	2010/11
FORECAST STATEMENT OF CAPITAL EXPENDITURE	Annual Plan	Projection	Community Plan	Annual Plan
Total New Assets	308	1,635	423	1,401
Asset Renewals				
MINOR TREATMENT PLANT RENEWALS	37	37	34	37
REINFORCE BEACH RETICULATION	0	0	269	297
TREATMENT PLANT RENEWAL	283	200	258	312
TREATMENT PLANT RENEWAL CARRYOVER	0	0	0	83
Total Asset Renewals	320	237	561	729
Ōtaki				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	50	0
LAYING RIDER MAINS	30	6	29	31
MINOR UNPROGRAMMED NEW CAPEX	16	16	15	17
ŌTAKI WATER RESEVOIR	338	163	517	558
ŌTAKI WATER RESEVOIR CARRY OVER	0	0	0	175
Total New Assets	384	185	611	781
Asset Renewal				
RENEWAL CAPITAL EXPENDITURE	56	56	52	56
TREATMENT PLANT RENEWAL	6	6	5	5
Total Assets Renewals	62	62	57	61
Hautere				
New Assets				
MINOR UNPROGRAMMED NEW CAPEX	2	2	2	2
Total New Assets	2	2	2	2
Asset Renewal				
PUMP REPLACEMENT EXPENDITURE	0	0	10	11
RENEWAL CAPITAL EXPENDITURE	3	3	3	4
REPLACE RESTRICTORS	4	4	4	4
TREATMENT PLANT RENEWAL	30	30	0	0
Total Asset Renewals	37	37	17	19
WATER & WASTEWATER SERVICES				
New Assets				
DATRAN ASSET RENEWAL	56	56	51	50
Total New Assets	56	56	51	50
Asset Renewals				
WATER LEAKAGE LOGGERS	14	14	0	0
Total Asset Renewals	14	14	0	0
TOTAL Water	2,105	2,787	2,291	4,073
Total	29,737	17,585	28,083	31,468

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, Kāpiti Coast District Council has designated itself as a public benefit entity for the purposes of New Zealand equivalents to International Financial Reporting Standards (NZ IFRS).

The prospective financial statements of Kāpiti Coast District Council are for the year ended 30 June 2011. The financial statements were adopted by Council on 24 June 2010.

Basis of Preparation

These prospective financial statements have been prepared in accordance with Section 98 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 NZ IFRS and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

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

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

The prospective 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 are translated into the functional currency using the prospective exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the Statement of Comprehensive Income.

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 Performance, 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 Agency 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. Previous Annual Plan and LTCCP Figures

The previous Annual Plan and LTCCP figures are those approved by the Council after a period of consultation with the public as part of the LTCCP process.

4. 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, Reserves and Special Funds, and Sinking Funds.

5. 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.

6. Financial Assets

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

There are no standards, interpretations, and amendments that have been issued, but are not yet effective, that Council has not yet applied other than NZ IFRS 7, *Financial Instruments Disclosures*. Council has applied NZ IAS 32, *Financial Instruments Presentation*.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the 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. Kāpiti Coast District 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 or loss***

This category has two sub-categories: financial assets held for trading, and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated 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 remeasurement are recognised in the 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 Statement of Comprehensive Income. Loans and receivables are classified as “trade and other receivables” in the statement of financial position.

• ***Held to maturity investments***

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

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

• ***Financial assets at fair value through equity***

Financial assets at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other categories above.

This category encompasses:

- Investments that Kāpiti Coast District Council intends to hold long-term but which may be realised before maturity; and
- Shareholdings that Kāpiti Coast District Council holds for strategic purposes.

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

Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the Statement of Comprehensive Income. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in Statement of Comprehensive Income even though the asset has not been derecognised.

On derecognition the cumulative gain or loss previously recognised in equity is recognised in the Statement of Comprehensive Income.

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 Statement of Comprehensive Income.

Accounting for derivative financial instruments and hedging activities

Kāpiti Coast District Council uses derivative financial instruments to hedge exposure to interest rate risks arising from financing activities. In accordance with its Treasury Management Policy, Kāpiti Coast District 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 remeasured at their fair value at each balance date.

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 profit or loss.

7. Property, Plant and Equipment

Property, plant and equipment consists 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* – These 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 is 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 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.

Valuation of Property, Plant and Equipment

Land, buildings (operational and restricted), and infrastructure assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value at least every three years. 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 off-sets a previous decrease in value recognised in the Statement of Comprehensive Income will be recognised first in the Statement of Comprehensive Income up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

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;
- Roothing 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 2008 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/Water table, Riprap seawall protection (rocks) and Stop banks. 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 20% 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	1.0 – 3.0	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	3.00 – 10.00	10 – 30
River Control		
Bank Protection	2.13 – 2.22	45 – 47
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	10	10

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

Assets under Construction

Assets under construction are generally not depreciated until completion. The total cost of a project is transferred to the relevant asset class and on its completion is then depreciated. The current carrying amount of items under construction is disclosed in Note 8.

Borrowing Costs

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

8. Intangible Assets

Software acquisition and development

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

Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use 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 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

9. 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 Statement of Comprehensive Income.

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

10. 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 it's 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 Statement of Comprehensive Income.

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

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

11. Landfill Post-Closure Costs

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

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

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

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

12. 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.

13. 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

Accommodation	Area utilised
Chief Executive's Office	Governance
Communication (Public Relations)	Estimate of time spent per Group
Community and Corporate Information Management	Estimate of time spent on direct reporting lines
Customer Services	Estimate of time spent
Development Projects Management	Charged to project budgets based on time spent
Environmental Protection Management	Estimate of time spent on direct reporting lines
Finance	Number of transactions and total expenditure
Human Resources	Number of staff
Information Technology / G.I.S.	Hardware utilized
Assets and Services Management	Estimate of time spent on direct reporting lines
Planning and Risk Management	40% to capital projects Balance allocated on expenditure per activity (including 50% of Access , Roding and Transport)
Rates Management	Funds required from rates
Strategy and Partnerships Management	Estimate of time spent (strategic requirements to activities and direct reporting lines)
Districtwide Services	Operating expenditure – water, wastewater and stormwater
Council Depots	Number of staff

14. 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.

15. 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.

16. 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 Statement of Comprehensive Income.

17. Trade and Other Receivables

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

18. Investments

Investments are valued at amortised cost in the Council’s Statement of Financial Position. However, if evidence of any impairment loss exists, the carrying value of the investment is reduced to the present value of the estimated future cash flows. The amount of any resulting reduction in carrying value is recognised as an expense in the Statement of Comprehensive Income.

19. Sinking Funds

Funds have been set aside to meet future repayments of certain loans. These funds are invested with the Sinking Fund Commissioners of the Kāpiti Coast District Council. Interest earned on sinking funds is recognised as revenue in the Statement of Comprehensive Income.

Sinking Funds are valued at amortised cost in the Council’s Statement of Financial Position. However, if evidence of any impairment loss exists, the carrying value of the investment is reduced to the present value of the estimated future cash flows. The amount of any resulting reduction in carrying value is recognised as an expense in the Statement of Comprehensive Income.

20. 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.

21. Borrowing

Borrowing is recognised in the Statement of Financial Position on a fair value basis. Valuation gains and losses are recognised in the Statement of Comprehensive Income.

22. Employee Benefits

Short-term benefits

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

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

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 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 3.00% 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.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Statement of Comprehensive Income as incurred.

Defined benefit schemes

Kāpiti Coast District 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.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

23. Provisions

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

Provisions are not recognised for future operating losses.

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

Financial guarantee contracts

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

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received a provision is recognised based on the probability Kāpiti Coast District Council will be required to reimburse a holder for a loss incurred, discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation, however if Council assesses that it is probable that expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value of the future expenditure.

24. Non-current Assets held for Sale

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

Non-current assets are not depreciated or amortised while they are classified as held for sale.

25. 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 Statement of Comprehensive Income in the periods in which they are incurred.

26. Cost of Activity Statements

The cost of activity statements report 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.

27. Critical Accounting Estimates and Assumptions

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

Landfill aftercare provision

Note 11 discloses an analysis of the exposure of Council in relation to the estimates and uncertainties surrounding the landfill aftercare provision.

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 Statement of Comprehensive Income. To minimise this risk Kāpiti Coast District 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 Kāpiti Coast District 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.

28. Critical Judgements in Applying Council's Accounting Policies

Management has not been required to exercise any critical judgements in applying the Council's accounting policies for the period ended 30 June 2011.

Forecast Funding Impact Statement

2009/10 Annual Plan \$000		2010/11 Community Plan \$000	2010/11 Annual Plan \$000
	REVENUE		
10,222	EXTERNAL REVENUE	11,297	10,783
500	DEVELOPMENT CONTRIBUTIONS	1,000	1,000
1,500	VESTED ASSETS	1,500	1,500
12,222	TOTAL REVENUE	13,797	13,283
200	SALES OF ASSETS	200	200
12,422	TOTAL INCOME	13,997	13,483
	OPERATING EXPENSES		
34,937	OPERATING COSTS	37,389	37,408
6,729	DEBT SERVICING	7,803	6,710
10,809	DEPRECIATION	11,671	11,578
52,475	TOTAL OPERATING EXPENSES	56,863	55,696
	CAPITAL		
60,171	CAPITAL EXPENDITURE	51,929	37,048
(30,434)	Less SUBSIDY (WESTERN LINK)	(23,846)	(5,580)
29,737	Council's share of Capital Expenditure	28,083	31,468
4,800	LOAN REPAYMENTS	5,920	5,608
1,000	SINKING FUNDS	1,000	1,000
35,537	TOTAL CAPITAL	35,003	38,076
(547)	TO SEPARATE FUNDS	(160)	(135)
1,500	DONATED ASSETS (DEVELOPERS)	1,500	1,500
76,543	NET COST OF ACTIVITIES	79,209	81,654
	FUNDED BY:		
39,479	RATES	43,538	42,391
21,239	LOANS	20,639	20,103
2,222	LOANS - CARRIED FORWARD	-	5,164
1,971	DEVELOPMENT & RESERVE CONTRIBS	1,172	2,923
(1,262)	OTHER BALANCES UTILISED	(340)	134
10,394	DEPRECIATION FUNDS	12,300	8,739
2,500	DEPRECIATION - NON FUNDED	1,900	2,200
76,543	TOTAL SOURCES OF FUNDS	79,209	81,654

Funding Impact Statements

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.

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.

Rate Code/Category

U1	Urban Rating Areas of the District	
	Paekākāriki Urban Area	
	Paraparaumu/Raumati Urban Area	
	Waikanae Urban Area	
	Ōtaki Urban Area	
R1, R2, R3*	Of the 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.

Differentials

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

	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	22%

	Rural Rating Area	Percentage of Urban Rate
	greater than 50 hectares and form part of one farming operation)	
R3	Rural Village Rating Differential Units as identified in the Rural Village Differential Rating Area maps dated 17 December 2008.	60%

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

Rating Unit

This 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.

Water Supply Rates: Districtwide Rating Transitional Programme

After consideration of submissions following the Rating and Funding review in October/November 2008 and from the LTCCP consultation process, the Council confirms that Districtwide funding of water would be introduced on a transitional basis over a five year period commencing from the 2009/10 year, excluding the Paraparaumu Water Supply Loan Rate, as set out in the table below:

Rating Year	2009/10	2010/11	2011/12	2012/13	2013/14
Districtwide	20%	40%	60%	80%	100%
Local	80%	60%	40%	20%	- %

By 2013/14 water will be fully funded on a Districtwide basis by those rateable properties that are connected or are capable of being connected to Council's water supply.

Sewer Rates: Districtwide Rating Transitional Programme

After consideration of submissions following the Rating and Funding review in October/November 2008 and from the LTCCP consultation process, the Council confirms that Districtwide funding of wastewater would be introduced on a transitional basis over a five year period commencing from the 2009/10 year, excluding the Paraparaumu/Raumati Wastewater Loan Rate, as set out in the table below.

Rating Year	2009/10	2010/11	2011/12	2012/13	2013/14
Districtwide	20%	40%	60%	80%	100%
Local Rates	80%	60%	40%	20%	- %

By 2013/14 wastewater will be fully funded on a Districtwide basis by those rateable properties connected or are capable of being connected to the Council's sewage systems.

Stormwater Rate: Districtwide Rating Transitional Programme

After consideration of submissions following the Rating and Funding review in October/November 2008 and from the LTCCP consultation process, the Council confirmed that Districtwide funding of stormwater be introduced on a transitional basis over a five year period commencing from the 2009/10 year as set out in the table below.

Rating Year	2009/10	2010/11	2011/12	2012/13	2013/14
Districtwide	20%	40%	60%	80%	100%
Local Rates	80%	60%	40%	20%	- %

By 2013/14 stormwater will be fully funded on a Districtwide basis by those rateable properties within the stormwater drainage rating areas as approved by the Council in June 2000.

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 (i.e. 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 and camping grounds separately used or inhabited parts of a rating unit are defined as follows:

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.

This includes those rating units which provide accommodation but no cooking facilities and rating units which provide 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” or “Motels/ Hotels/ Hostels/ Lodges/ Camping Grounds” category.
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“Motels/Hotels/Hostels/Lodges/Camping Grounds”:	Means rating units connected used principally or exclusively as motels, hotels, hostels, lodges or camping grounds.
“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:

“Community”:	Means rating units used principally or exclusively as places of religious worship and instruction, marae, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide maintenance or relief, schools (with the exception of school houses), early childhood centres, Council community properties.
“Motels”:	Means rating units connected used principally or exclusively as motels.
“General”:	Means all rating units connected to the sewerage system other than rating units in the "Community" or "Recreational" category.
“Recreational”:	Means rating units used principally or exclusively by recreational, sporting and other community organisations.
“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.
- Annual rates of \$46,065 will be paid in 2010/11 by Council 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 is expected to be no remissions made under the Extreme Financial Hardship Policy but Council may postpone rates under its optional rates postponement policy, dependant on the demand by ratepayers.

- This is the second year of the Long Term Council Community Plan, adopted on 25 June 2009 and accordingly there is no departure from the Funding Impact Statement to Report.
- The funding mechanisms as specified for the 2010/11 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 for 2010/11

\$000 (GST inclusive)

1. Funding Mechanism: RATES Districtwide General		
Purposes Applied: Districtwide General Expenses including emergency management, civil defence, public toilets and cemeteries. Supporting Social Wellbeing, Supporting Environmental Sustainability, District Strategic Development Projects, Districtwide Coastal Protection of the Council's Infrastructure and Districtwide Strategic Flood Protection.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Whole District	Rate in \$ of Land Value	9,164
U1 (refer definitions on previous page)		
R1 (refer definitions on previous page)	38% of Urban Rate in \$ of land value	
R2 (refer definitions on previous page)	22% of Urban Rate in \$ of land value	
R3 (refer definitions on previous page)	60% 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 (GST inclusive)
Whole District	Rate in \$ of Land Value	4,492
U1 (refer definitions on previous page)		
R1 (refer definitions on previous page)	38% of Urban Rate in \$ of Land Value	
R2 (refer definitions on previous page)	22% of Urban Rate in \$ of Land Value	
R3 (refer definitions on previous page)	60% 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 (GST inclusive)
Whole District		10,118
All Rating Units (but excluding multiple occupied properties, motels, hotels, hostels and lodges)	Fixed Charge Based on each Separately Used or Inhabited Part of a Rating Unit	
Motels/camping grounds	30% Base Charge per Separately Used or Inhabited Part of a Rating Unit	
Hotels, hostels and lodges	200% Base Charge per 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 (GST inclusive)
<i>Whole District</i> All Rating Units (but excluding motels, hotels, hostels and lodges)	Fixed Charge Based on each Separately Used or Inhabited Part of a Rating Unit	5,505
Motels/camping grounds	30% Base Charge per Separately Used or Inhabited Part of a Rating Unit	
Hotels, hostels and lodges	200% Base Charge per 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 (GST inclusive)
<i>Whole District</i>	Rate in \$ of Land Value	106

6. Funding Mechanism: TARGETED RATE, Paraparaumu/ Raumati Stormwater Rate		
Purposes Applied: Operating Costs and Loan Servicing of Stormwater in the Stormwater Drainage area		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
All Rating Units in the Paraparaumu/Raumati stormwater drainage area	Rate in \$ of Capital Value (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for stormwater).	1,961

7. Funding Mechanism: TARGETED RATE, Waikanae Stormwater Rate		
Purposes Applied: Operating Costs and Loan Servicing of Stormwater in the Stormwater Drainage area		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
All Rating Units in the Waikanae stormwater drainage area	Rate in \$ of Capital Value (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for stormwater).	664

8. Funding Mechanism: TARGETED RATE, Ōtaki Stormwater Rate		
Purposes Applied: Operating Costs and Loan Servicing of Stormwater in the Stormwater Drainage area.		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
All Rating Units in the Ōtaki stormwater drainage area	Rate in \$ of Capital Value (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for stormwater).	311

9. Funding Mechanism: TARGETED RATE, Paekākāriki Stormwater Rate		
Purposes Applied: Operating Costs and Loan Servicing of Stormwater in the Stormwater Drainage area		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
All Rating Units in the Paekākāriki stormwater drainage area	Rate in \$ of Capital Value (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for stormwater).	79

10. 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 (GST inclusive)
Paekākāriki Community Board Area		43
Paekākāriki urban rating area	Rate in \$ of Land Value	
Of Paekākāriki rural rating area:		
• R1	38% of Urban Rate in \$ of Land Value	
• R2	22% of Urban Rate in \$ of Land Value	
• R3	60% of Urban Rate in \$ of land value	

11. 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 (GST inclusive)
Rating Units in Paekākāriki Community Board Area	Fixed charge of \$28 per Rating Unit	22

12. Funding Mechanism: TARGETED RATE, Paekākāriki Water Supply Rate		
Purposes Applied: Water Supply System		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Connected to Paekākāriki Water Scheme:		282
All Rating Units (excluding motels, camping grounds, hotels, hostels and lodges, recreational sporting and other community organisations, Council community properties)	100% Fixed Charge per Separately Used or Inhabited Part of a Rating Unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Recreational, sporting, other community organisations and Council community properties	50% charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Motels/camping grounds/hotels/hostels/lodges	200% charge per rating unit, plus water by meter charges. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Not connected to the Paekākāriki water scheme but within 100 metres of water main	50% of Fixed Charge per Rating Unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	

13. Funding Mechanism: TARGETED RATE, Paekākāriki Water Extraordinary Supply Rate		
Purposes Applied: Extraordinary Water Supply		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Those Rating Units that receive an extraordinary supply of water by meter from the Paekākāriki Water Supply.	Fixed Charge per m ³ of water supplied in excess of 350m ³ per annum for each fixed charge of the Paekākāriki Water Supply Rate	11

14. 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 (GST inclusive)
Rating units in Paraparaumu/Raumati urban rating area:	Rate in \$ of Land Value	187
Of Paraparaumu/Raumati rural rating area:		
• R1	33% of Urban Rate in \$ of Land Value	
• R2	19% of Urban Rate in \$ of Land Value	
• R3	60% of Urban Rate in \$ of land value	

15. Funding Mechanism: TARGETED RATE, Paraparaumu/ Raumati Wastewater Maintenance Rate		
Purposes Applied: Wastewater system		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Paraparaumu and Paekākāriki/Raumati Wards (excluding the Paekākāriki Community Board area) connected to Paraparaumu/Raumati/ Waikanae Wastewater Treatment Plant:		4,243
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), early childhood centres, recreational, sporting and other community organisations)	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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), early childhood centres.	50% Fixed Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	

Recreational, sporting and other community organisations, Council community properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Not connected to the Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable.	50% of Fixed Charge per rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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 5. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	50% Fixed Charge on all toilets/urinals after the first 1. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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.		

16. Funding Mechanism: TARGETED RATE, Paraparaumu/ Raumati Wastewater Loan Rate		
Purposes Applied: Loan Servicing		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Paraparaumu and Paekākāriki/Raumati Wards (excluding the Paekākāriki Community Board area) connected to Paraparaumu/Raumati/ Waikanae Wastewater Treatment Plant in the area of benefit as defined in Section 3(7) of the Kāpiti Borough Council (Rates and Charges, Validation and Empowering Act 1989).		268
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), early childhood centres, recreational, sporting and other community organisations, Council community properties)	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals	
Motel	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal	
Recreational, sporting and other community organisations, Council Community Properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system	
Not connected to the Paraparaumu/Raumati/ Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit.	
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, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide free maintenance and relief, schools (with the exception of school houses), early childhood centres, recreational, sporting and other community organisations, Council community properties).	50% Fixed Charge on all toilets/urinals after the first 5	
Motels	50% Fixed Charge on all toilets/urinals after the first 1	
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.		

17. Funding Mechanism: TARGETED RATE, Paraparaumu/ Raumati Wastewater Upgrading Loan Rate		
Purposes Applied: Minor Capital Works and Loan Servicing		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Paraparaumu and Paekākāriki/Raumati Wards (excluding the Paekākāriki Community Board area) connected to Paraparaumu/ Raumati/ Waikanae Wastewater Treatment Plant		480
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), early childhood centres, recreational, sporting and other community organisations, Council community properties)	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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 connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Recreational, sporting and other community organisations and Council community properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Not connected to the Paraparaumu/Raumati/ Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable.	50% of Fixed Charge per rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide free maintenance and relief, schools (with the exception of school houses), early childhood centres, recreational, sporting and other community organisations, Council community properties).	50% Fixed Charge on all toilets/urinals after the first 5. (By the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	

Motels	50% Fixed Charge on all toilets/urinals after the first 1. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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.		

18. Funding Mechanism: TARGETED RATE, Paraparaumu/ Raumati Water Extraordinary Supply Rate		
Purposes Applied: Extraordinary Water Supply		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Those Rating Units that receive an extraordinary supply of water by meter from the Paraparaumu/ Raumati/Waikanae Water Supply.	Fixed Charge per m ³ of water supplied in excess of 350 m ³ per annum for each fixed charge of the Paraparaumu/ Raumati Water Upgrading Loan Rate	175

19. Funding Mechanism: TARGETED RATE, Paraparaumu/ Raumati/ Waikanae Water Maintenance Rate		
Purposes Applied: Water Supply System Maintenance		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Waikanae, Paraparaumu and Paekākāriki/Raumati Wards (excluding Paekākāriki Community Board area) connected to Joint Paraparaumu/Waikanae Water Supply.		4,621
All Rating Units (excluding motels, camping grounds, hotels, hostels, lodges, recreational sporting and other community organisations, Council community properties)	100% fixed charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Recreational, sporting, other community organisations and Council community properties	50% charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Motels/camping grounds/hotels/hostels/lodges	200% charge per rating unit, plus water by meter charges. (It is proposed that at the end of a five year transition period this Rate would be replaced by a	

	Districtwide Targeted Rate for water).	
Waikanae, Paraparaumu and Paekākāriki/Raumati Wards (excluding Paekākāriki Community Board area) not connected to the Joint/Paraparaumu /Waikanae Water Supply, but within 100 metres of a water main and is serviceable.	50% of Fixed Charge per Rating Unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	

20. Funding Mechanism: TARGETED RATE, Paraparaumu/ Waikanae Water Upgrading Loan Rate		
Purposes Applied: Minor Capital Works and Loan Servicing		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Waikanae, Paraparaumu and Paekākāriki/Raumati Wards (excluding Paekākāriki Community Board area) connected to Joint Paraparaumu/Waikanae Water Supply.		970
All Rating Units (excluding motels, camping grounds, hotels, hostels, lodges, recreational sporting and other community organisations, schools (with the exception of school houses), early childhood centres, children's health camps, Council community properties).	100% Fixed Charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Recreational, sporting, other community organisations and Council community properties	50% charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Motels/camping grounds/ hotels/hostels/lodges	200% charge per rating unit, plus water by meter charges. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Waikanae, Paraparaumu and Paekākāriki/Raumati Wards (excluding Paekākāriki Community Board area) not connected but within 100 metres of a water main and is serviceable.	50% of Fixed Charge per Rating Unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water, rather than a local community targeted Rate).	

21. Funding Mechanism: TARGETED RATE, Waikanae Community Rate		
Purposes Applied: Historic Debt Servicing Costs of roading and stormwater activities and Waikanae Community Board expenses		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Waikanae Ward		119
Rating units in Waikanae Urban rating area	Rate in \$ of Land Value	
Of Waikanae Rural rating area:		
• R1	38% of Urban Rate in \$ of Land Value	
• R2	22% of Urban Rate in \$ of Land Value	
• R3	60% of Urban Rate in \$ of land value	

22. Funding Mechanism: TARGETED RATE, Waikanae Wastewater Maintenance Rate		
Purposes Applied: Wastewater System		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
<u>Waikanae Ward</u> All Rating Units connected to Paraparaumu/Raumati/ Waikanae Wastewater Treatment Plant.		1,416
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), early childhood centres, recreational, sporting and other community organisations, Council community properties).	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater)	
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), early childhood centres.	50% Fixed Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	

Recreational, sporting and other community organisations, Council community properties.	25% Fixed Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Not connected to the Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide free maintenance and relief, schools (with the exception of school houses), early childhood centres, recreational, sporting and other community organisations, Council community properties).	50% Fixed Charge on all toilets/urinals after the first 5. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	50% Fixed Charge on all toilets/urinals after the first 1. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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.		

23. Funding Mechanism: TARGETED RATE,

Waikanae Wastewater Upgrading Loan Rate

Purposes Applied:

Minor Capital Works and Loan Servicing

Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
<u>Waikanae Ward</u> All Rating Units connected to Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant		799
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), early childhood centres, recreational, sporting and other community organisations, Council community properties).	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	

Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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 connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Recreational, sporting and other community organisations, Council community properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Not connected to the Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide free maintenance and relief, schools (with the exception of school houses), early childhood centres, recreational, sporting and other community organisations, Council community properties)	50% Fixed Charge on all toilets/urinals after the first 5. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	50% Fixed Charge on all toilets/urinals after the first 1. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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.		

24. Funding Mechanism: TARGETED RATE, Waikanae Water Extraordinary Supply Rate		
Purposes Applied: Extraordinary Water Supply		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Those Rating Units that receive an extraordinary supply of water by meter from the Paraparaumu/Raumati/Waikanae Water Supply.	Fixed Charge per m ³ of water supplied in excess of 350 m ³ per annum for each fixed charge of the Waikanae Water Upgrading Loan Rate	36

25. 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 (GST inclusive)
Ōtaki Ward		219
All rating units in the Ōtaki urban rating area	Rate in \$ of Land Value	
Of Ōtaki rural rating area:		
• R1	38% of Urban Rate in \$ of Land Value	
• R2	22% of Urban Rate in \$ of Land Value	
• R3	60% of Urban Rate in \$ of land value	

26. Funding Mechanism: TARGETED RATE, Ōtaki Wastewater Maintenance Rate		
Purposes Applied: Wastewater system		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
<u>Ōtaki Ward</u> All Rating Units connected to Ōtaki Wastewater Scheme		1,140
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), early childhood centres, recreational, sporting and other community organisations, Council community properties)	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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), early childhood centres.	50% Fixed Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Recreational, sporting and other community organisations, Council community properties	25% Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Not connected to Ōtaki Wastewater Scheme but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide free maintenance and relief, schools (with the exception of school houses), early childhood centres, recreational, sporting and other community organisations, Council community properties).	50% Fixed Charge on all toilets/urinals after the first 5. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	50% Fixed Charge on all toilets/urinals after the first 1. (It is	

	proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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.		

27. Funding Mechanism: TARGETED RATE Ōtaki Wastewater Upgrading Loan Rate		
Purposes Applied: Minor Capital Works and Loan Servicing		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
<u>Ōtaki Ward</u> All Rating Units connected to Ōtaki Wastewater Scheme		79
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), early childhood centres, recreational, sporting and other community organisations, Council community properties)	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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 connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Recreational, sporting and other community organisations, Council community properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Not connected to Ōtaki Wastewater Scheme but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	

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, children's health camps, hospital and welfare homes, community health services and charitable institutions that provide free maintenance and relief, schools (with the exception of school houses), early childhood centres, recreational, sporting and other community organisations, Council community properties)	50% Fixed Charge on all toilets/urinals after the first 5. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
Motels	50% Fixed Charge on all toilets/urinals after the first 1. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for wastewater).	
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.		

28. Funding Mechanism: TARGETED RATE, Ōtaki Water Maintenance Rate		
Purposes Applied: Water Supply System		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Connected to Ōtaki Water Supply Scheme		797
All Rating Units (excluding motels, camping grounds, hotels, hostels, lodges, recreational sporting and other community organisations, Council community properties)	100% Fixed Charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Recreational, sporting, other community organisations and Council community properties	50% charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Motels/camping grounds/hotels/hostels/lodges	200% charge per rating unit, plus water by meter charges. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Not connected to Ōtaki Water Supply Scheme and within 100 metres of a water main	50% of Fixed Charge per Rating Unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a	

	Districtwide Targeted Rate for water).	
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29. Funding Mechanism: TARGETED RATE Ōtaki Water Upgrading Loan		
Purposes Applied: Loan Servicing		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Rating Units within Area of former Ōtaki Borough Council which elected not to make a lump sum contribution towards the Ōtaki Water Supply Upgrading Scheme	Fixed Charge per Rating Unit	20

30. Funding Mechanism: TARGETED RATE, Otaki Water Improvements Rate		
Purposes Applied: Minor Capital Works and Loan Servicing		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Connected to Ōtaki Water Supply Scheme		156
All Rating Units (excluding motels, camping grounds, hotels, hostels, lodges recreational sporting and other community organisations, schools (with the exception of school houses), early childhood centres, children's health camps, Council community properties)	100% Fixed Charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Recreational, sporting, other community organisations and Council community properties	50% charge per separately used or inhabited part of a rating unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Motels/camping grounds/hotels/hostels/lodges	200% charge per rating unit, plus water by meter charges. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	
Not connected to Ōtaki Water Supply Scheme, but within 100 metres of a water main	50% of Fixed Charge per Rating Unit. (It is proposed that at the end of a five year transition period this Rate would be replaced by a Districtwide Targeted Rate for water).	

31. Funding Mechanism: TARGETED RATE, Ōtaki Water Extraordinary Supply Rate		
Purposes Applied: Extraordinary Water Supply		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Those Rating Units that receive an extraordinary supply of water by meter from the Ōtaki Water Supply	Fixed Charge per m ³ of water supplied in excess of 350m ³ per annum for each fixed charge of the Ōtaki Water Improvement Rate	115

32. Funding Mechanism: TARGETED RATE, Hautere Te Horo Water Supply Rate		
Purposes Applied: Water Supply System		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
Rating units connected to Hautere Te Horo Water Supply	Fixed Charge per Unit of Water Annual provision of 1 Unit = 1m ³ per day	162

33. 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 (GST inclusive)
Rating units in Ōtaki Ward	Fixed charge of \$12.75 per Rating Unit	60

TOTAL (GST inclusive)	\$48,820
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Analysis of Total Rates for 2010/11

	Excl. GST \$000	Incl. GST \$000
Rates	42,391	48,484
Extraordinary Water Rates (for commercial water users)	293	336
	42,684	48,820

Fixed Charges

Set out below are the Fixed Charges for 2010/11 compared to the 2009 LTCCP.

	2009 LTCCP	Annual Plan
Fixed Charges Districtwide	2010/11 \$	2010/11 \$
Community Facilities	395	386
Roading	210	210
WATER by Community	2010/11 \$	2010/11 \$
Paraparaumu/Raumati	310	288
Waikanae	310	288
Ōtaki	275	268
Paekākāriki	347	343
SEWER by Community	2010/11 \$	2010/11 \$
Paraparaumu/Raumati	340	352
Waikanae	364	367
Ōtaki	326	337
Paekākāriki	-	-

User Charges

This 2010/11 Annual Plan includes a range of User Charges for various activities.

In accordance with the Council's financial policies these User Charges are indexed to reflect monetary changes. Detail on these indexes and their application can be found in Part Two of the 2009 Community Plan.

Over and above these index parameters some of these charges require adjustment for the 2010/11 financial year. These changes are in order to meet the funding requirements of the Revenue and Financing Policy.

Please Note: All schedules have two columns one showing user charges effective from 1st July 2010 to 30th September 2010. The other shows the rounded user charges with the impact of the new GST rate of 15%, effective from 1st October for the remainder of the financial year.

Building Consent Fees

Applicants are Required to Pay the Full Fee for the Consent at the Time of Application.

Note : 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.

Building Consent Fees				
(GST Inclusive)				
No.	Classification	Project	Total Fee From 1 July to 30 Sept 2010 (incl. 12.5% GST) Excluding BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)	Total Fee From 1 October 2010 (incl. 15% GST) Excluding BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)
Minor Work				
1		Solid Fuel Heater	\$168	\$172
1.1		Solid Fuel Heater with Wetback	\$266	\$272
1.2		Minor Building Work < \$1,000	\$212	\$217
1.3		Solar Water Heating	\$312	\$319
2		Plumbing Work	\$312	\$319
3		Drainage Work	\$312	\$319
4		Sheds/Retaining Walls/Carports	\$556	\$568
4.1		Pools (minor < \$5,000)	\$212	\$217
5		Decks/Swimming / Spa Pools / Conservatories/Pergolas and Other Minor Works	\$556	\$568
6		Minor Farm Buildings <\$10,000	\$718	\$734
7		Farm Buildings >\$10,000	\$1,228	\$1,255
8		Proprietary Garages, Standard	\$930	\$951
9		Proprietary Garages, with Firewall	\$1,062	\$1,086
10		Garages, Custom Design	\$1,132	\$1,157
11		Proprietary Garages Containing Habitable Areas	\$1,594	\$1,629

Residential New Dwellings				
12		Family Flats <50m ² (>50m ² as per dwelling fees)	\$2,126	\$2,173
13		Single Story Brick Veneer	\$2,285	\$2,336
13		Single Story Weatherboard	\$2,285	\$2,336
14		Single Story Specific Design Claddings	\$2,731	\$2,792
15		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$2,870	\$2,934
16		Multi Story Brick Veneer	\$3,295	\$3,368
16		Multi Story Weatherboard	\$3,295	\$3,368
17		Double Story Specific Design Claddings	\$3,397	\$3,472
18		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$3,561	\$3,640
Additions & Alterations (Residential)				
19		Minor Residential Additions/Alterations <\$5,000	\$585	\$598
20		Internal Alterations \$5,000– \$15, 000	\$1,169	\$1,195
20		Internal Alterations with Plumbing / Drainage	\$1,334	\$1,364
21		Single Story Brick Veneer	\$1,430	\$1,462
22		Single Story Brick Veneer with Plumbing / Drainage	\$1,541	\$1,575
23		Single Story Weatherboard	\$1,674	\$1,711
24		Single Story Weatherboard with Plumbing / Drainage	\$1,887	\$1,929
25		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$1,908	\$1,950
26		Single Story Stucco/Texture/Coating/Ply/Steel/Block with Plumbing / Drainage	\$2,109	\$2,156
27		Multi Story Brick Veneer	\$1,757	\$1,796
28		Multi Story Brick Veneer with Plumbing / Drainage	\$1,945	\$1,988
29		Multi Story Weatherboard	\$1,945	\$1,988
30		Multi Story Weatherboard with Plumbing / Drainage	\$2,232	\$2,282
31		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$2,099	\$2,146
32		Multi Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing / Drainage	\$2,338	\$2,390
33	Relocated Residential Dwellings	<i>Note. If Relocation Includes Alterations/Additions <u>add</u> Alteration and Addition rate above</i>	\$1,346	\$1,376
	Relocated garage/ shed		\$620	\$634

Commercial Industrial				
34		Minor Commercial Work e.g. Signs/Shop Fronts/Minor fit outs	\$775	\$792
35		Single Story Shop fit outs	\$986	\$1,008
36		Multi Story Shop fit outs	\$1,439	\$1,471
37		Single Story Multi Unit Apartments/Motels	\$1,705 plus \$229 per unit	\$1,743 plus \$234 per unit
38		Multi Story Multi Unit Apartments/Motels	\$2,322 plus \$334 per unit	\$2,374 plus \$341 per unit
38		Commercial/Offices/Retail Buildings \$0,000-\$20,000	\$1,418	\$1,450
38		Commercial/Offices/Retail Buildings \$20,001 - \$40,000	\$2,387	\$2,440
38		Commercial/Offices/Retail Buildings \$40,001-\$50,000	\$3,506	\$3,584
39		Commercial/Offices/Retail Buildings \$50,001-\$90,000	\$4,325	\$4,421
40		Commercial/Offices/Retail Buildings \$90,001-\$150,000	\$4,520	\$4,620
41		Commercial/ Offices/Retail Buildings \$150,001-\$250,000	\$5,142	\$5,256
42		Commercial/ Offices/Retail Buildings \$250,001-\$350,000	\$5,727	\$5,854
43		Commercial/ Offices/Retail Buildings \$350,001-\$500,000	\$6,193	\$6,331
44		Commercial/ Offices/Retail Buildings \$500,001-\$1,000,000	\$6,662	\$6,810
45		Commercial/ Offices/Retail Buildings >\$1,000,001	\$6,662 plus \$348 per additional \$100,000 value	\$6,810 plus \$356 per additional \$100,000 value
46		Residential Demolition	\$387 plus \$485 refundable deposit	\$396 plus \$496 refundable deposit
47		Commercial Demolition	\$1,081 plus \$959 refundable deposit	\$1,105 plus \$980 refundable deposit

Civil Construction				
48	Minor culverts/Foot bridges/Retaining Structures <\$100,000	Nil	\$718	\$734
49	Major Civil works including Bridges/Roading support features >\$100,000	Nil	\$718 up to \$100,000 plus \$348 for each additional \$100,000	\$734 up to \$100,000 plus \$356 for each additional \$100,000

Building Consent Fees

KĀPITI COAST DISTRICT COUNCIL PROJECT INFORMATION MEMORANDUM (PIM) FEES

APPLICANTS ARE REQUIRED TO PAY THE FULL FEE
FOR THE PIM AT THE TIME OF APPLICATION.

Project Information Memorandum (PIM) fees (GST Inclusive)				
No.	Classification	Project	Charges From 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges From 1 October 2010 (incl. 15% GST)
			P.I.M. Portion of Consent	P.I.M. Portion of Consent
Minor Work				
1		Solid Fuel Heater	\$57	\$58
1.1		Solid Fuel Heater with Wetback	\$57	\$58
1.2		Minor Building Work < \$1,000	\$57	\$58
1.3		Solar Water Heating	\$104	\$106
2		Plumbing Work	\$104	\$106
3		Drainage Work	\$104	\$106
4		Sheds/Retaining Walls/Carports	\$199	\$203
4.1		Pools (minor < \$5,000)	\$57	\$58
5		Decks/Swimming / Spa Pools / Conservatories/Pergolas and Other Minor Works	\$199	\$203
6		Minor Farm Buildings <\$10,000	\$234	\$239
7		Farm Buildings >\$10,000	\$234	\$239
8		Proprietary Garages, Standard	\$234	\$239
9		Proprietary Garages, with Firewall	\$234	\$239
10		Garages, Custom Design	\$234	\$239
11		Proprietary Garages Containing Habitable Areas	\$234	\$239

Residential New Dwellings				
12		Family Flats <50m ² (>50m ² as per dwelling fees)	\$323	\$330
13		Single Story Brick Veneer	\$323	\$330
13.1		Single Story Weatherboard	\$323	\$330
14		Single Story Specific Design Claddings	\$323	\$330
15		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$323	\$330

16		Multi Story Brick Veneer	\$323	\$330
16.1		Multi Story Weatherboard	\$323	\$330
17		Double Story Specific Design Claddings	\$323	\$330
18		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$323	\$330

Additions & Alterations (Residential)				
19		Minor Residential Additions/Alterations <\$5,000	\$234	\$239
20		Internal Alterations \$5,000– \$15, 000	\$323	\$330
20.1		Internal Alterations with Plumbing / Drainage	\$323	\$330
21		Single Story Brick Veneer	\$323	\$330
22		Single Story Brick Veneer with Plumbing / Drainage	\$323	\$330
23		Single Story Weatherboard	\$323	\$330
24		Single Story Weatherboard with Plumbing / Drainage	\$323	\$330
25		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$323	\$330
26		Single Story Stucco/Texture/Coating/Ply/Steel/Block with Plumbing / Drainage	\$323	\$330
27		Multi Story Brick Veneer	\$323	\$330
28		Multi Story Brick Veneer with Plumbing / Drainage	\$323	\$330
29		Multi Story Weatherboard	\$323	\$330
30		Multi Story Weatherboard with Plumbing / Drainage	\$323	\$330
31		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$323	\$330
32		Multi Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing / Drainage	\$323	\$330
33	Relocated Residential Dwellings	<i>Note. If Relocation Includes Alterations/Additions <u>add</u> Alteration and Addition rate above</i>	\$323	\$330
	Relocated Garage/ Shed		\$202	\$206

Commercial Industrial				
34		Minor Commercial Work e.g. Signs/Shop Fronts/Minor fit outs	\$105	\$107
35		Single Story Shop fit outs	\$105	\$107
36		Multi Story Shop fit outs	\$105	\$107
37		Single Story Multi Unit Apartments/Motels	\$323	\$330
38		Multi Story Multi Unit Apartments/Motels	\$370	\$378
38.1		Commercial/Offices/Retail Buildings \$0,000-\$20,000	\$105	\$107
38.2		Commercial/Offices/Retail Buildings \$20,001 - \$40,000	\$418	\$427
38.3		Commercial/Offices/Retail Buildings \$40,001-\$50,000	\$418	\$427
39		Commercial/Offices/Retail Buildings \$50,001-\$90,000	\$418	\$427
40		Commercial/Offices/Retail Buildings \$90,001-\$150,000	\$418	\$427
41		Commercial/ Offices/Retail Buildings \$150,001-\$250,000	\$585	\$598
42		Commercial/ Offices/Retail Buildings \$250,001-\$350,000	\$585	\$598
43		Commercial/ Offices/Retail Buildings \$350,001-\$500,000	\$752	\$769
44		Commercial/ Offices/Retail Buildings \$500,001-\$1,000,000	\$752	\$769
45		Commercial/ Offices/Retail Buildings >\$1,000,001	\$752	\$769
46		Residential Demolition	\$57	\$58
47		Commercial Demolition	\$199	\$203

Civil Construction				
48	Minor Culverts/Foot Bridges/Retaining Structures <\$100,000	Nil	\$104	\$106
49	Major Civil Works including Bridges/Roading Support Features >\$100,000	Nil	\$585	\$598

Building Consent Fees

KĀPITI COAST DISTRICT COUNCIL NATIONAL MULTIPLE USE APPROVALS (NMUA) FEES

APPLICANTS ARE REQUIRED TO PAY THE FULL FEE FOR THE CONSENT
AT THE TIME OF APPLICATION.

National Multiple Use Approvals (NMUA) Fees			
GST Inclusive			
PLEASE NOTE THAT 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.		TOTAL FEE <u>EXCLUDING</u> BRANZ, DBH LEVIES, REFUNDABLE DEPOSITS & DIGITAL STORAGE CHARGE (see below)	TOTAL FEE <u>EXCLUDING</u> BRANZ, DBH LEVIES, REFUNDABLE DEPOSITS & DIGITAL STORAGE CHARGE (see below)
Classification	Project	Charges Effective 1 July to 30Sept (incl. 12.5% GST)	Charges Effective 1 October 2010 (incl. 15% GST)
N4	Sheds/Carports	\$416	\$425
N6	Minor Farm Buildings <\$10,000	\$538	\$550
N7	Farm Buildings >\$10,000	\$921	\$941
N8	Proprietary Garages, Standard	\$698	\$714
N11	Proprietary Garages containing habitable areas	\$1,196	\$1,223
Residential New Dwellings			
N12	Family Flats <50m ² (>50m ² as per dwelling fees)	\$1,595	\$1,630
N13	Single Story Brick Veneer	\$1,713	\$1,751
N13.1	Single Story Weatherboard	\$1,713	\$1,751
N14	Single Story Specific Design Claddings	\$2,048	\$2,094
N15	Single Story Stucco/Texture Coating/Ply/Steel/Block	\$2,153	\$2,201
N16	Multi Story Brick Veneer	\$2,471	\$2,526
N16.1	Multi Story Weatherboard	\$2,471	\$2,526
N17	Double Story Specific Design Claddings	\$2,547	\$2,604
N18	Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$2,671	\$2,730

<u>OTHER CHARGES (12.5% GST inclusive)</u> <u>from 1 July to 30 September 2010</u>		<u>OTHER CHARGES (15% GST inclusive)</u> <u>from 1 October 2010</u>	
Building research - \$1.00 per \$1,000 and DBH Levy - \$2.00 per \$1,000 of work GST inclusive for all applicants of \$20,000 or more		Building research - \$1.00 per \$1,000 and DBH Levy - \$2.00 per \$1,000 of work GST inclusive for all applicants of \$20,000 or more	
Plan Vetting - \$107 per hour		Plan Vetting - \$109 per hour	
Unscheduled Building, Plumbing and Drainage Inspections - \$107		Unscheduled Building, Plumbing and Drainage Inspections - \$109	
Registration of section 72 Certificate	\$115	Registration of section 72 Certificate	\$118
Registration of section 77(1) Certificate	\$186	Registration of section 77(1) Certificate	\$190
Digital Storage Charge	\$38 per consent additional to above consent fees	Digital Storage Charge	\$39 per consent additional to above consent fees
Amendment to Building Consent Application	\$190 lodgment fee (includes ½ hour assessment) plus \$107 per hour over and above first ½ hour	Amendment to Building Consent Application	\$194 lodgment fee (includes ½ hour assessment) plus \$109 per hour over and above first ½ hour
<i>Residential Damage deposit of \$485 may be applicable increasing to \$845 if a new vehicle crossing is required.</i>		<i>Residential Damage deposit of \$496 may be applicable increasing to \$864 if a new vehicle crossing is required.</i>	

See Building Consent Fee schedule for full list of other charges.

Building Consent Fees

OTHER CHARGES

Other Charges	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 October 2010 (incl. 15% GST)
<i>Building research - \$1.00 per \$1,000 and DBH Levy - \$1.97 per \$1,000 of GST inclusive work for all applicants of \$20,000 or more</i>		
Plan Vetting	\$107 per hour	\$109 per hour
Unscheduled Building, Plumbing and Drainage Inspections	\$107	\$109
Warrant of Fitness Audit Inspections	\$107	\$109
Inspection fees associated with a Notice to Fix	\$107 per inspection	\$109 per inspection
Engineering Technical Assessment/Peer Review	Cost + 10%	Cost + 10%
New Zealand Fire Service Design Review	Cost + 10%	Cost + 10%
<i>The Building Consent fee does not include the cost of any structural engineer assessment which may be required.</i>		
Registration of section 72 Certificate	\$115	\$118
Registration of section 77(1) Certificate	\$186	\$190
New Compliance Schedule	\$115	\$118
Application for Code Compliance Certificate	\$56	\$57
Application for Amendment to Compliance Schedule	\$272	\$278
Certificate of Public Use	\$261	\$266
Application for Certificate of Acceptance	\$261 plus Building Consent fees applicable to project	\$266 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>		
Digital Storage Charge	\$38 per consent additional to above consent fees	\$39 per consent additional to above consent fees
Land Information Memorandum	\$258 payable on application	\$264 payable on application
Land Information Memorandum with Building Plans	\$273 payable on application	\$279 payable on application
Land Information Memorandum with Certificate of Title	\$284 payable on application	\$290 payable on application
Land Information Memorandum with Building Plans and Certificate of Title	\$299 payable on application	\$306 payable on application
Reassessment Fee (amended plans)	\$190 lodgment fee (includes ½ hour assessment) plus \$107 per hour over and above first ½ hour	\$194 lodgment fee (includes ½ hour assessment) plus \$109 per hour over and above first ½ hour
Alternative design /details applications	\$107 per hour	\$109 per hour
Environmental Health –Plan vetting	\$107 per hour	\$109 per hour
<i>Residential Damage deposit of \$485 may be applicable increasing to \$845 if a new vehicle crossing is required.</i>		
<i>Commercial Damage deposit of \$959 may be applicable</i>		
Application for Exemption under section 6 of the Fencing of Swimming Pools Act 1987	\$220 payable on application	\$225 payable on application

Charges for Access to Building Files (GST inclusive) 2010/11		
Email aerial maps or existing electronic building files or burn to CD	\$6	\$6
Scan hard copy building file for viewing	\$12	\$12
All copying/printing is extra to the above services	Black & White: \$2 minimum up to 10 pages, then 20c/page Colour: A4 \$5/page; A3 \$10/page	Black & White: \$2 minimum up to 10 pages, then 20c/page Colour: A4 \$5/page; A3 \$10/page

Notes:

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

As set under Section 36 of the Resource Management Act 1991

Note: Fees are payable at time of application and are inclusive of GST

Resource Management Fees (GST Inclusive)		
Application Type	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Notified Land Use Applications		
Publicly Notified Applications, including Notice of Requirement	\$2,500 Deposit <i>(Balance to be charged on time and material basis including advertising)</i>	\$2,500 Deposit <i>(Balance to be charged on time and material basis including advertising)</i>
Limited Notified Applications	\$2,000 Deposit <i>(Balance to be charged on time and material basis)</i>	\$2,000 Deposit <i>(Balance to be charged on time and material basis)</i>
Non-Notified Land Use Applications		
Controlled Activities	\$478 (covers first 5 hours of processing time \$122 per additional hour thereafter)	\$489 (covers first 5 hours of processing time \$125 per additional hour thereafter)
Restricted Discretionary Activities	\$584 (covers first 5 hours of processing time \$122 per additional hour thereafter)	\$597 (covers first 5 hours of processing time \$125 per additional hour thereafter)
Discretionary Activities	\$690 (covers first 8 hours of processing time \$122 per additional hour thereafter)	\$705 (covers first 8 hours of processing time \$125 per additional hour thereafter)
Non-Complying Activities	\$902 (covers first 8 hours of processing time \$122 per additional hour thereafter)	\$922 (covers first 8 hours of processing time \$125 per additional hour thereafter)
Certificate of Compliance	\$478 (covers first 5 hours of processing time \$122 per additional hour thereafter)	\$489 (covers first 5 hours of processing time \$125 per additional hour thereafter)
Existing Use Rights Certificate	\$690 (covers first 8 hours of processing time \$122 per additional hour thereafter)	\$705 (covers first 8 hours of processing time \$125 per additional hour thereafter)
Extensions on Time Limits	\$478 (fixed charge)	\$489 (fixed charge)
Surrender of Consent in Whole or in Part	\$239 (fixed charge)	\$244 (fixed charge)
Change or Cancellation of Conditions	\$902 (covers first 8 hours of processing time \$122 per additional hour thereafter)	\$922 (covers first 8 hours of processing time \$125 per additional hour thereafter)
Outline Plan	\$690 (covers first 5 hours of processing time \$122 per additional hour thereafter)	\$705 (covers first 5 hours of processing time \$125 per additional hour thereafter)
Notice of Requirement	\$902 (covers first 5 hours of processing time \$122 per additional hour thereafter)	\$922 (covers first 5 hours of processing time \$125 per additional hour thereafter)

Temporary Events		
Permitted Activities	No charge	No charge
Controlled Activities	\$478 (covers first 5 hours of processing time \$122 per additional hour thereafter)	\$489 (covers first 5 hours of processing time \$125 per additional hour thereafter)
Discretionary/Restricted Discretionary	\$690 (covers first 5 hours of processing time \$122 per additional hour thereafter)	\$705 (covers first 5 hours of processing time \$125 per additional hour thereafter)
Non-Complying Activities	\$902 (covers first 8 hours of processing time \$122 per additional hour thereafter)	\$922 (covers first 8 hours of processing time \$125 per additional hour thereafter)
	<i>Note: Temporary events for a charity will be considered at 50% of the above fees</i>	<i>Note: Temporary events for a charity will be considered at 50% of the above fees</i>

Notified Subdivision Applications		
Publicly Notified Applications	\$2,500 Deposit. <i>(Balance to be charged on time & material basis including advertising)</i>	\$2,500 Deposit. <i>(Balance to be charged on time & material basis including advertising)</i>
Limited Notified Applications	\$2,000 Deposit. <i>(Balance to be charged on time & material basis)</i>	\$2,000 Deposit. <i>(Balance to be charged on time & material basis)</i>

Non-Notified Subdivision Applications		
1-2 Lots Created	\$1,485 (covers first 5 hours of processing time. \$122 per additional hour thereafter)	\$1,518 (covers first 5 hours of processing time. \$125 per additional hour thereafter)
3-100 Lots Created	\$1,485 <i>plus</i> \$36 <i>per additional lot created</i> (covers first 8 hours of processing time. \$122 per additional hour thereafter)	\$1,518 <i>plus</i> \$37 <i>per additional lot created</i> (covers first 8 hours of processing time. \$125 per additional hour thereafter)
101 or Greater Lots Created	\$5,198 (covers first 10 hours of processing time. \$122 per additional hour thereafter)	\$5,314 (covers first 10 hours of processing time. \$125 per additional hour thereafter)
Minor Boundary Adjustment <i>(as defined by District Plan)</i>	\$478 (fixed charge)	\$489 (fixed charge)
Major Boundary Adjustment <i>(as defined by District Plan)</i>	\$902 (fixed charge)	\$922 (fixed charge)
Update Existing Cross Lease	\$478 (covers first 5 hours of processing time. \$122 per additional hour thereafter)	\$489 (covers first 5 hours of processing time. \$125 per additional hour thereafter)
Extensions on Time Limits	\$478 (fixed charge)	\$489 (fixed charge)
Change or Cancellation of Conditions/Consent Notice	\$902 (covers first 8 hours of processing time. \$122 per additional hour thereafter)	\$922 (covers first 8 hours of processing time. \$125 per additional hour thereafter)

Subdivision Certifications		
s.223 Certificate	\$478 (fixed charge)	\$489 (fixed charge)
s.224(c) Certificate including other certificates	\$902 (fixed charge)	\$922 (fixed charge)
s.224(f)	\$239 (fixed charge)	\$244 (fixed charge)
s.5(1)g	\$239 (fixed charge)	\$244 (fixed charge)
s.221 Consent Notice	\$239 (fixed charge)	\$244 (fixed charge)
s.226 Certificate	\$478 (fixed charge)	\$489 (fixed charge)

Miscellaneous Applications / Certificates		
Surrender of Consent in Whole or in Part	\$239 (fixed charge)	\$244 (fixed charge)
Revocation of Easements	\$239 (fixed charge)	\$244 (fixed charge)
Right of Way Approval	\$690 (fixed charge)	\$705 (fixed charge)
s348 (Local Government Act) Certificate	\$478 (fixed charge)	\$489 (fixed charge)
Re-Issue Certificate (<i>All Types</i>)	\$160 (fixed charge)	\$164 (fixed charge)
Transfer Instruments & Other Miscellaneous Documents	\$239 (fixed charge)	\$244 (fixed charge)

Other		
Private Plan Change	\$5,000 Deposit (<i>balance to be charged on time and material bases</i>)	\$5,000 Deposit (<i>balance to be charged on time and material bases</i>)
Notices of Requirements for Designation	\$2,500 (<i>balance to be charged on time and material bases including advertising</i>)	\$2,500 (<i>balance to be charged on time and material bases including advertising</i>)
Alteration to Designation (non notified)	\$902	\$902
Transfer of Resource Consent	\$239	\$239
Land Information (LIM)	\$258	\$258
Project Information Memorandum (PIM)	\$258	\$258
Encroachment Licence (Buildings/structures only)	\$690 (fixed charge)	\$705 (fixed charge)
Re-issue Encroachment Licence (new owner)	\$160 (fixed charge)	\$164 (fixed charge)
Lift Building Line Restriction	\$478 (fixed charge)	\$489 (fixed charge)

Hourly Charge Out Rates and Disbursements		
Planning Staff	\$122 per hour	\$125 per hour
Administration Staff	\$84 per hour	\$86 per hour
Councillors	\$122 per hour	\$125 per hour
Postage & Stationery	At cost	At cost
Consultant's fees (The use of consultants will be undertaken in consultation with the applicant)	At cost	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

Engineering Fees (GST Inclusive)			
		Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Land Use Consents		Fees	Fees
Non-Notified	Application fee per application	\$206	\$211
	Consent monitoring fee per consent	\$206	\$211
	Additional time per hour	\$103	\$105
Notified	Application fee per application	\$824	\$842
	Consent monitoring fee per consent	\$206	\$211
	Additional time per hour	\$103	\$105
Subdivisions		Fees	Fees
Fee Simple	Application fee	\$464 plus \$26 per lot.	\$474 plus \$27 per lot.
	Consent monitoring fee	\$515 plus \$309 per lot.	\$526 plus \$316 per lot.
	Additional time: per hour	\$103	\$105
Unit Title	Application fee:	\$515 per application.	\$526 per application.
	- Up to 6 unit titles		
	- 7 or more unit titles	\$721 per application	\$737 per application
	Consent monitoring fee	\$515	\$526
	Additional time	\$103 per hour	\$105 per hour
Notified Subdivisions		Fees	Fees
Up to 6 lots or unit titles	The subdivision application fee	Application fee plus \$824	Application fee plus \$842
	Additional time	\$103 per hour	\$105 per hour
7 to 12 lots or unit titles	The subdivision application fee	Application fee plus \$1,030	Application fee plus \$1,053
	Additional time	\$103 per hour	\$105 per hour
13 to 20 lots or unit titles	The subdivision application fee	Application fee plus \$1,236	Application fee plus \$1,263
	Additional time	\$103 per hour	\$105 per hour
21 or more lots or unit titles	The subdivision application fee	Application fee plus \$1,442	Application fee plus \$1,474
	Additional time	\$103 per hour	\$105 per hour
Other Subdivisions		Fees	Fees
Boundary adjustments (including cross lease variation)	Application fee: per application	\$206	\$211
	Consent monitoring fee per consent	\$206	\$211
	Additional time	\$103 per hour	\$105 per hour
Second stage cross lease or conversion of cross lease to freehold.	Application fee per application	\$206	\$211
	Consent monitoring fee per lot	\$93	\$95
	Additional time	\$103 per hour	\$105 per hour
Right-of-way Applications	Application fee per application.	\$206	\$211
	Consent monitoring fee per consent	\$206	\$211
	Additional time	\$103 per hour	\$105 per hour

Other		Fees (incl. 12.5% GST)	Fees (incl. 15% GST)
Objection to Decision		\$103 per hour	\$105 per hour
Variation to Consent Conditions		\$103 per hour	\$105 per hour
Encroachment Licenses		\$103 per hour	\$105 per hour
Plan change applications		\$103 per hour	\$105 per hour
Easement – New/ Cancellation	Application Fee per application	\$206	\$211
	Additional time	\$103 per hour	\$105 per hour
Earthworks Bylaws Applications	Application fee	\$206	\$211
	Additional time	\$103 per hour	\$105 per hour
Specialist Consultants	Consultants invoiced costs		

Animal Control Registration Fees

Animal Control Registration Fees (GST Inclusive)					
Class of Dog		Entire Dog Registration Fee 1 July 2010 (incl. 12.5% GST)	Fee (including penalty) if paid after 5pm Friday 7 August 2010 (incl. 12.5% GST)	Entire Dog Registration Fee (pro-rated) 1 Oct 2010 (incl. 15% GST)	Fee (including penalty) if paid after 1 Oct 2010 (incl. 15% GST)
A	Seeing Eye / Hearing Ear Dog	Nil	Nil	Nil	Nil
B	Working Dog	\$57	\$82	\$58	\$84
	Working Dogs (3 rd and subsequent)	\$31	\$46	\$32	\$47
C	Standard Dog	\$152	\$227	\$156	\$232
D	Approved Owner	\$132	\$227	\$135	\$232
G	Owner Current Member of New Zealand Kennel Club	\$127	\$227	\$130	\$232
Class of Dog		Neuter / Spey Dog Full Fee 1 July 2010 (incl. 12.5% GST)	Fee (including penalty) if paid after 5pm Friday 7 August 2010 (incl. 12.5% GST)	Neuter / Spey Dog Registration Fee (pro-rated) 1 Oct 2010 incl. 15% GST	Fee (including penalty) if paid after 1 Oct 2010 incl. 15% GST
A	Seeing Eye / Hearing Ear Dog	Nil	Nil	Nil	Nil
B	Working Dog	\$57	\$82	\$58	\$84
	Working Dogs (3 rd and subsequent)	\$31	\$46	\$32	\$47
E	Standard Dog	\$77	\$113	\$79	\$116
F	Approved Owner	\$57	\$113	\$58	\$116
G	Dogs Classified as Dangerous Dogs	\$227	\$340	\$232	\$347

Animal Control Impoundment Charges Effective from 1 July to 30 Sept 2010 (12.5% GST Inclusive)				
Item	First Offence Fee (Registered Dog) 2010	Seizure & First Impound (Not Registered) 2010	Second Impound in any Two Year Period 2010	Third & Subsequent Impound in any Two Year Period 2010
Impounded - Dog Must be registered & microchipped to release	\$31	\$57	\$113	\$206
Seizure – Dog Must be registered & microchipped to release	\$31	\$57	\$113	\$206
Sustenance – Dog (per day)	\$10	\$10	\$10	\$10
Microchipping – Dog	n/a	\$41	\$41	\$41
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	\$77	\$77	\$77	\$77
Impounding – Sheep & Goats	n/a	\$26 per head plus any costs incurred in transporting stock	\$52 per head plus any costs incurred in transporting stock	\$103 per head plus any costs incurred in transporting stock
Impounding - Cattle and Horses	n/a	\$52 per head plus any costs incurred in transporting stock	\$103 per head plus any costs incurred in transporting stock	\$206 per head plus any costs incurred in transporting stock
Officer Charges relating to Impounding of Stock		\$52 per hour between 0800-1700 hours & \$77 between 1701-0759 hours	\$52 per hour between 0800-1700 hours & \$77 between 1701-0759 hours	\$52 per hour between 0800-1700 hours & \$77 between 1701-0759 hours
Sustenance – Sheep and Goats (per day)	n/a	\$5 per day	\$5 per day	\$5 per day
Sustenance – Cattle and Horses (per day)	n/a	\$10 per day	\$10 per day	\$10 per day

Animal Control Impoundment Charges Effective from 1 October 2010 (15% GST Inclusive)				
Item	First Offence Fee (Registered Dog) 2010/11	Seizure & First Impound (Not Registered) 2010/11	Second Impound in any Two Year Period 2010/11	Third & Subsequent Impound in any Two Year Period 2010/11
Impounded - Dog Must be registered & microchipped to release	\$32	\$58	\$116	\$211
Seizure - Dog Must be registered & microchipped to release	\$32	\$58	\$116	\$211
Sustenance – Dog (per day)	\$11	\$11	\$11	\$11
Microchipping – Dog	n/a	\$42	\$42	\$42
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	\$79	\$79	\$79	\$79
Impounding – Sheep & Goats	n/a	\$27 per head plus any costs incurred in transporting stock	\$53 per head plus any costs incurred in transporting stock	\$105 per head plus any costs incurred in transporting stock
Impounding - Cattle and Horses	n/a	\$53 per head plus any costs incurred in transporting stock	\$105 per head plus any costs incurred in transporting stock	\$211 per head plus any costs incurred in transporting stock
Officer Charges relating to Impounding of Stock		\$53 per hour between 0800-1700 hours & \$79 between 1701-0759 hours	\$53 per hour between 0800-1700 hours & \$79 between 1701-0759 hours	\$53 per hour between 0800-1700 hours & \$79 between 1701-0759 hours
Sustenance – Sheep and Goats (per day)	n/a	\$5 per day	\$5 per day	\$5 per day
Sustenance – Cattle and Horses (per day)	n/a	\$10 per day	\$10 per day	\$10 per day

Notes:

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

Other Animal Control Charges								
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)				Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)			
Replacement Tag	\$5 for first	\$10 for any subsequent replacement			\$5 for first	\$10 for any subsequent replacement		
Euthanasia	\$52				\$53			
	Owner Current Member of NZ Kennel Club	Working	Standard	Approved Owner	Owner Current Member of NZ Kennel Club	Working	Standard	Approved Owner
Special License	\$52	\$52	\$52	\$52	\$53	\$53	\$53	\$53
Approved Owner Application	n/a	n/a	\$31	\$31	n/a	n/a	\$32	\$32

Environment Health Fees

Food Premises –Fees (GST Inclusive)										
Inspection Rating	Number of Inspections	Grade	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)				Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)			
Risk Factor			A	B	C	D	A	B	C	D
			\$	\$	\$	\$	\$	\$	\$	\$
17-20	1	A	264	367	460	783	270	375	470	801
12-16	2	B	374	477	570	893	382	487	582	913
6-11	3	D	484	587	679	1,002	494	600	694	1,024
1-5	4+	E	593	696	789	1,112	606	712	807	1,137
unknown	2	New Owner	374	477	570	893	382	487	582	913

Fee Structure

The fee structure for food premises in the 2010/11 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.

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

A Grade premises: pay \$460.00 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 \$570.00 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 \$679.00 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 \$789.00. 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 \$570.00 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.

Other Fees Related to Food Activity (GST Inclusive)		
These fees relate to additional staff time required above the routine activities related to registration		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Activity		
Additional Inspection	\$110	\$112
Additional Grading Inspection	\$110	\$112
Environmental Health Staff Charge Out	\$110	\$112
Establishment Fee	\$247	\$252
Transfer of ownership	\$120	\$123
Rest Home Fee Transfer	\$120	\$123

Other Food Activities – Rest Homes Fees (GST Inclusive)		
Rest Home Fee Code	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Rest Home	\$460	\$470

Note: 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.

Premises Required to be Registered under the Health Act 1956 and associated Regulations Current Fees (GST Inclusive)		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Premises type		
Hairdressers (home occupation)	\$173	\$177
Hairdressers (commercial premises)	\$206	\$211
Funeral Directors	\$268	\$274
Camping Grounds	\$268	\$274
Itinerant Trader	\$134	\$137

Trade Waste Consent Fees

Trade Waste Consent Fees		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Trade Waste Consents		
Discharge less than 1,245m ³ (registered) consent fee	No Charge	No Charge
Discharge less than 1,245m ³ (permitted) consent fee	\$144	\$147
Discharge less than 1,245m ³ (permitted) re-inspection fee for non-compliance	\$72	\$74
Discharge greater than 1,245m ³ (conditional) consent fee	\$288	\$295
Discharge greater than 1,245m ³ (conditional) re-inspection fee for non-compliance	\$72	\$74

General Compliance Fees

General Compliance Fees		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Fire Permits (Urban)	\$20	\$20
Swimming Pool Fencing Inspections	No Charge for first inspection - \$80 each subsequent inspection	No Charge for first inspection - \$82 each subsequent inspection
Extraordinary Activities – Bylaw Permits	\$161 (additional inspection fee \$80)	\$165 (additional inspection fee \$82)
Noise Control – seizure fine (stereo equipment)	\$192 plus \$25 each additional callout	\$196 plus \$26 each additional callout
Encroachment Licences – sandwich boards	\$20	\$20

Districtwide Cemetery Charges

Districtwide Cemetery Charges		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
<i>Purchase of Right for Burial</i>		
Services Burial Plot	No charge	No charge
Services Cremation Plot	No charge	No charge
Monumental and Lawn Area Plots	\$1,170	\$1,196
Cremation Garden and Beam Plots	\$650	\$664
Infant Plots	\$520	\$532
<i>Interment Fees</i>		
Burial Fee	\$748	\$765
Burial Fee (Saturday)	\$1,300	\$1,329
Burial Fee Infants (1 year or under)	No charge	No charge
Ashes Interment	\$100	\$102
RSA Cremation Interment	No charge	No charge
<i>Extra Charges</i>		
Monumental Permit	\$104	\$106
Hire of Lowering Device	\$72	\$74
Hire of Grass Mats	\$72	\$74
Burial Disinterment Fee	\$910	\$930
Cremation Disinterment Fee	\$111	\$113
<i>*Out of District Charges</i>		
Services Burial Plot	No charge	No charge
Services Cremation Plot	No charge	No charge
Monumental and Lawn Area Plots	\$2,470	\$2,525
Cremation Garden and Beam Plots	\$1,885	\$1,927
Infant Plots	\$520	\$532
<i>Interment Fees</i>		
Burial Fee	\$748	\$765
Burial Fee (Saturday)	\$1,300	\$1,329
Burial Fee Infants (1 year or under)	No charge	No charge
Ashes Interment	\$100	\$102
RSA Cremation Interment	No charge	No charge
<i>Extra Charges</i>		
Monumental Permit	\$104	\$106
Hire of Lowering Device	\$72	\$74
Hire of Grass Mats	\$72	\$74
Burial Disinterment Fee	\$910	\$930
Cremation Disinterment Fee	\$111	\$113

Note: 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.

* Out of District - applies to all plot purchases where the deceased was living outside the district.

Housing for Older Persons – Rental Charges

Housing for Older Persons Rental Charges		2010/2011
Accommodation Category	Address	Rent
Category A Single bedroom unit built pre 1960	Tahuna Complex A, Corner Aotaki / Kirk Street, Ōtaki	\$62
Category B Single bedroom unit or a double bedroom unit built pre 1970	Kainga Complex, Aotaki Street, Ōtaki	\$67
	Donovan Road, Paraparaumu	\$68
	Arnold Grove, Paraparaumu	\$68
	Oakley Court, Complex A, Eatwell Avenue, Paraparaumu	\$69
	Wellington Road, Paekākāriki	\$67
Category C Double bedroom unit (except those built pre 1970)	Paterson Court, Ōtaki	\$88
	Tahuna Complex C, Corner Aotaki / Kirk Street, Ōtaki	\$88
	Hadfield Court, Te Rauparaha Street, Ōtaki	\$88
	Repo Street, Paraparaumu	\$90
	Oakley Court Complex C, Eatwell Avenue, Paraparaumu	\$89
Category D Superior single bedroom units (Waikanae)	Belvedere Avenue, Waikanae	\$83

Please Note: Rentals are GST exempt thus the 1st October GST increase has no impact.

Swimming Pools Charges

Swimming Pools Charges		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Adult Per Swim	\$4	\$4
Child Per Swim	\$2	\$2
Preschoolers Per Swim	\$1	\$1
Spectators	\$1	\$1
Community Services Cardholder Per Swim	\$2	\$2
10 Trip – Adult	\$33	\$34
Child	\$12.50	\$13
Community Services Cardholder	\$20.50	\$21
Child 30 Trip	Child \$31	Child \$32
Adult Season Pass	3 months \$103 6 months \$206	3 months \$105 6 months \$211
School Hire	\$50 per hour	\$50 per hour
Private Hire	\$50 per hour	\$50 per hour
Swimming Club	\$50 per hour	\$50 per hour

Sports Grounds Charges

Sports Grounds Charges Per Season		
Sports Activity	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Cricket	\$410 (minor grade) to \$925 (1st grade) per block	\$419 (minor grade) to \$946 (1st grade) per block
Croquet	\$720 per court	\$736 per court
Hockey	\$410 per field	\$419 per field
Netball	\$1390 complex	\$1421 complex
Rugby	\$465 per field	\$475 per field
Rugby League	\$465 per field	\$475 per field
Soccer	\$465 per field	\$475 per field
Softball	\$465 per field	\$475 per field
Tennis	\$925 complex	\$946 complex
Touch	\$230 per field	\$235 per field

Hall Hire Charges

Hall Hire Charges		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Bond – all Halls	\$258 (\$515 for 21st parties)	\$264 (\$515 for 21st parties)
Paekākāriki Memorial Hall ⁽¹⁾	\$10 per hour \$32 per 4 hours \$63 per 8 hours	\$10 per hour \$33 per 4 hours \$64 per 8 hours
Raumati South Memorial Hall ⁽¹⁾	\$9-\$14 per hour \$36-\$51 per 4 hours \$73-\$103 per 8 hours	\$9-\$14 per hour \$37-\$52 per 4 hours \$75-\$105 per 8 hours
Paraparaumu Memorial Hall ⁽¹⁾	\$9-\$17 per hour \$36-\$68 per 4 hours \$73-\$121 per 8 hours	\$9-\$17 per hour \$37-\$70 per 4 hours \$75-\$124 per 8 hours
Waikanae Memorial Hall ⁽¹⁾	\$19-\$113 ½ day, mezzanine floor, small hall, main hall	\$19-\$116 ½ day, mezzanine floor, small hall, main hall
Waikanae Senior Citizens Hall ⁽²⁾	\$34 per hour	\$34 per hour
Waikanae Beach Community Hall ⁽¹⁾	\$8 per hour \$23 per 4 hours \$45 per 8 hours	\$8 per hour \$24 per 4 hours \$46 per 8 hours
Reikorangi Community Hall ⁽¹⁾	\$8 per hour \$18 per 4 hours \$40 per 8 hours	\$8 per hour \$18 per 4 hours \$41 per 8 hours
Otaki Memorial Hall ⁽¹⁾	\$9-\$17 per hour \$36-\$68 per 4 hours \$73-\$121 per 8 hours	\$9-\$17 per hour \$37-\$70 per 4 hours \$75-\$124 per 8 hours
Mazengarb Sports Complex	\$11 per hour	\$11 per hour
Paraparaumu College Gymnasium Hall	\$24 per hour week days \$12 per hour weekends	\$25 per hour week days \$12 per hour weekends

⁽¹⁾ Fees will vary in accordance with the space that is hired within the ranges.

⁽²⁾ When Council purchased Hall this rate was already in place.

Library Fees and Charges

Library Fees and Charges		
Library Charges	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Lending		
*Best Seller Books	\$4	\$4
*Best Seller Magazines	\$2	\$2
*CDs	\$2	\$2
*DVDs	\$3	\$3
Jigsaws	No Charge	No Charge
Talking Books	\$3 (free to print disabled)	\$3 (free to print disabled)
Videos	No Charge	No Charge
Loans/Reserves		
Interloans	\$5 for reciprocal, \$8 for non-reciprocal	\$5 for reciprocal, \$8 for non-reciprocal
International Interloans	\$25	\$26
*Reserves	\$2 (non refundable)	\$2 (non refundable)
Other Services		
Book Covering	\$5	\$5
Faxes – local/national	\$1 for first page 50c for each subsequent page	\$1 for first page 50c for each subsequent page
Faxes – international	\$1.50 for first page 70c for each subsequent page	\$1.50 for first page 70c for each subsequent page
Internet	No Charge for library members \$3.00 per 30 minutes for non-members	No Charge for library members \$3.00 per 30 minutes for non-members
Historic Photo Service	\$8 per scanned image, \$2 service charge per order, \$2 for disk supply	\$8 per scanned image, \$2 service charge per order, \$2 for disk supply
Laminating	\$3 for A4 and \$5 for A3	\$3 for A4 and \$5 for A3
*Membership cards (replacement)	\$3	\$3
Print outs	20c for A4	20c for A4
Photocopying	20c for A4 and 30c for A3	20c for A4 and 30c for A3
Colour photocopying	\$2 for A4 and \$3 for A3	\$2 for A4 and \$3 for A3
Library Bags (while stocks last)	\$3	\$3
Extended Loan Charges		
Adult books, magazines, jigsaws, and CDs	40 cents per day	40 cents per day
Children's books and videos	10 cents per day	10 cents per day
Videos	40 cents a day	40 cents a day
Best Sellers and DVDs	\$1 a day	\$1 a day

Paraparaumu Library Meeting Room Hire	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Community Groups – Evening	\$36	\$37
Half day	\$31	\$32
Full Day	\$57	\$58
Half day + Evening	\$62	\$63
Full day + Evening	\$82	\$84
Commercial Groups – Evening **	\$72	\$74
Half day **	\$62	\$63
Full Day **	\$113	\$116
Half day + Evening **	\$124	\$127
Full day + Evening **	\$165	\$169
Waikanae Library Meeting Room Hire	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Community Groups		
Half day	\$10	\$10
Full Day	\$20	\$20
Commercial Groups **		
Half day **	\$20	\$20
Full Day **	\$40	\$41

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

** Please note the commercial rate is double the rate for Community Groups.

Solid Waste Charges

Greenwaste		
Greenwaste Charges	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Category		
Per Bag	\$2.60	\$2.70
Car Boot	\$7.50	\$7.60
Full Car	\$9.50	\$10.00
Station Wagon/4WD	\$12.50	\$13.00
Utes/Vans	\$14.50	\$15.00
Small Trailer	\$14.50	\$15.00
Large Trailer	\$31.00	\$32.00
Commercial Trucks and Trailers	\$67 per tonne – minimum charge \$25	\$68 per tonne – minimum charge \$26

Other Charges		
Charges	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Cleanfill	\$5.50 minimum charge less than 350kg \$9.50 per tonne	\$6.00 minimum charge less than 350kg \$10.00 per tonne
Demolition	\$36.00 minimum charge less than 350kg \$122 per tonne	\$37.00 minimum charge less than 350kg \$125 per tonne
Special Waste (Offal/Asbestos)	\$180 minimum charge \$200 per tonne	\$184 minimum charge \$204 per tonne

Otaki Transfer Station		
Category	Inc Waste Levy (incl. 12.5% GST)	Inc Waste Levy (incl. 15% GST)
Bags (Excludes Official Council Bag)	\$3.50	\$3.60
Car Boot	\$13.50	\$14.00
Full Car	\$18.50	\$19.00
Station Wagon/4WD	\$28.50	\$29.00
Utes/Vans	\$33.50	\$34.00
Small Trailer < 350kg	\$33.50	\$34.00
Large Trailer	\$33.5 plus \$123.50 per tonne over 350kg	\$34 plus \$126 per tonne over 350kg
Commercial Trucks and Trailers	\$123.50 per tonne	\$126.00 per tonne
Clean Car Bodies	\$20.50	\$21.00
Other Car Bodies	\$67.00	\$68.50
Clean Fill	Not accepted	Not accepted

Otaki Transfer Station		
Hazardous Waste	Not accepted	Not accepted
Car Tyres	\$4.50 per tyre	\$4.60 per tyre
Truck/tractor Tyre	\$10.50 per tyre	\$11 per tyre
Bulk Tyres	\$324.50 per tonne	\$332 per tonne

Council Rubbish Bags		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
Plastic & Paper	\$3.20 (RRP \$3.30)	\$3.30 (RRP \$3.40)

Solid Waste		
	Charges Effective 1 July to 30 Sept 2010 (incl. 12.5% GST)	Charges Effective 1 Oct 2010 Onwards (incl. 15% GST)
License Fee	\$140.00 annually	\$143.00 annually

Official Information Charges for requests under the Local Government Official Information and Meetings Act (LGOIMA) 1987

2010 CHARGES FOR LGOIMA REQUESTS ⁽¹⁾	
Charges are for search and research, and for the production and distribution of the result.	
1	For all LGOIMA requests involving research or collation in excess of two hours \$60 (GST incl) per hour (chargeable in 30 minute increments after the first two hours).
2	For all black & white copying 20 cents a sheet for A4 and 30 cents a sheet for A3. (The first 20 copies of A4 will be free; specialty copying will be done at cost).

⁽¹⁾ How charges are determined	
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
^(*)	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.
Will Not Be Charged	
	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
	Correspondence or phone calls with requester

Development Impact Fees

These have been set in two periods for 2010/11.

- The first period is from 1 July 2010 through 30 September 2010.
These fees include GST of 12.5%.
- The second period is from 1 October 2010 through 30 June 2011.
These fees include GST of 15%.

First Period: 1 July 2010 to 30 September 2010.

- **Development Impact Fees from 1 July 2010 through 30 September 2010.**
- **All Fees Include GST of 12.5%**

OTAKI URBAN SERVICES AREA	
<ul style="list-style-type: none"> • Development Impact Fees: 1 July 2010 - 30 September 2010. • All Fees Include GST of 12.5% 	
Development Contributions	\$
Water Supply	1,200.38
Sewage	110.25
Community Facilities	3,327.75
Flood Mitigation	1,832.63
Roads / CWB	1,867.50
Sub Total	8,338.51
Reserves Contributions **	
Example based on \$100,000 Land Valuation	8,437.50
TOTAL	16,776.01

WAIKANAE URBAN SERVICES AREA	
<ul style="list-style-type: none"> • Development Impact Fees: 1 July 2010 - 30 September 2010. • All Fees Include GST of 12.5% 	
Development Contributions	\$
Water Supply (includes Peka Peka)	2,723.63
Sewage	1,210.50
Community Facilities	4,591.13
Roads / CWB	1,867.50
Flood Mitigation Works	777.38
Sub Total	11,170.14
Reserves Contributions **	
Example based on \$150,000 Land Valuation	12,656.25
TOTAL	23,826.39

PARAPARAUMU / RAUMATI URBAN SERVICES AREA	
<ul style="list-style-type: none"> • Development Impact Fees: 1 July 2010 - 30 September 2010. • All Fees Include GST of 12.5% 	
Development Contributions	\$
Water Supply	4,326.75
Sewage	2,061.00
Community Facilities	4,370.63
Roads / CWB	1,867.50
Flood Mitigation Works	2,358.00
Sub Total	14,938.25
Reserves Contributions **	
Example based on \$150,000 Land Valuation	12,656.25
TOTAL	27,640.13

RURAL NORTH	
<ul style="list-style-type: none"> • Development Impact Fees: 1 July 2010 – 30 September 2010. • All Fees Include GST of 12.5% 	
Development Contributions	\$
Community Facilities	3,327.75
Roads / CWB	1,867.50
Reserves Contributions **	2,320.31
TOTAL	7,515.56

RURAL SOUTH	
<ul style="list-style-type: none"> • Development Impact Fees: 1 July 2010 - 30 September 2010. • All Fees Include GST of 12.5% 	
Development Contributions	\$
Community Facilities	4,367.25
Roads / CWB	1,867.50
Reserves Contributions **	2,320.31
TOTAL	8,555.06

PAEKAKARIKI URBAN	
<ul style="list-style-type: none"> • Development Impact Fees: 1 July 2010 - 30 September 2010. • All Fees Include GST of 12.5% 	
Financial Contributions	\$
Water Supply	788.94
Community Facilities	505.83
Reserves **	12,656.25
Example based on \$150,000 Land Valuation	
TOTAL	13,951.02

Where Council services are available and will be used in the rural area, the Development Impact Fee relating to that Council service will apply.

***Notes on non-residential buildings:**

For Development Contributions (not Reserves Contributions), in addition to the fees payable at subdivision stage, new or expanded non-residential buildings will be charged at a rate of .002 times the per-unit Development Contributions listed in this table for each m2 of gross floor area that exceeds 500m2 per lot, or for each m2 of gross floor area where no contribution has been paid at subdivision stage.

**** Notes on reserves contributions:**

Where non-rural land is subdivided, reserve contributions are set at a percentage of the market value of each additional lot created + GST, with land value capped at \$150,000 per lot. These percentages are 7.5% for residential and open space zones and 10% for other zones.

For second or subsequent dwelling units on a lot, the reserves contribution will be \$4,640.61 per unit (except in rural areas where it is \$2,320.31 per unit for the first and subsequent units).

For second or subsequent commercial or industrial buildings on a lot, or for first commercial or industrial buildings on a lot where no contribution has been made as part of subdivision, the contribution is \$12.37 per square metre of gross floor area.

Second Period: 1 October 2010 to 30 June 2011

- **Development Impact Fees from 1 October 2010 through 30 June 2011**
- **All Fees Include GST of 15%**

OTAKI URBAN SERVICES AREA	
<ul style="list-style-type: none"> • Development Impact Fees: 1 October 2010 - 30 June 2011. • All Fees Include GST of 15% 	
Development Contributions	\$
Water Supply	1,227.05
Sewage	112.70
Community Facilities	3,401.70
Flood Mitigation	1,873.35
Roads / CWB	1,909.00
Sub Total	8,523.80
Reserves Contributions **	
Example based on \$100,000 Land Valuation	8,625.00
TOTAL	17,148.80

WAIKANAE URBAN SERVICES AREA	
<ul style="list-style-type: none"> • Development Impact Fees: 1 October 2010 - 30 June 2011. • All Fees Include GST of 15% 	
Development Contributions	\$
Water Supply (includes Peka Peka)	2,784.15
Sewage	1,237.40
Community Facilities	4,693.15
Roads / CWB	1,909.00
Flood Mitigation Works	794.65
Sub Total	11,418.35
Reserves Contributions **	
Example based on \$150,000 Land Valuation	12,937.50
TOTAL	24,355.85

PARAPARAUMU/RAUMATI URBAN SERVICES AREA	
<ul style="list-style-type: none"> • Development Impact Fees: 1 October 2010 - 30 June 2011. • All Fees Include GST of 15% 	
Development Contributions	\$
Water Supply	4,422.90
Sewage	2,106.80
Community Facilities	4,467.75
Roads / CWB	1,909.00
Flood Mitigation Works	2,410.40
Sub Total	15,316.85
Reserves Contributions **	
Example based on \$150,000 Land Valuation	12,937.50
TOTAL	28,254.35

RURAL NORTH	
<ul style="list-style-type: none"> • Development Impact Fees: 1 October 2010 - 30 June 2011. • All Fees Include GST of 15% 	
Development Contributions	\$
Community Facilities	3,401.70
Roads / CWB	1,909.00
Reserves Contributions **	2,371.87
TOTAL	7,682.57

RURAL SOUTH	
<ul style="list-style-type: none"> • Development Impact Fees: 1 October 2010 - 30 June 2011. • All Fees Include GST of 15% 	
Development Contributions	\$
Community Facilities	4,464.30
Roads / CWB	1,909.00
Reserves Contributions **	2,371.87
TOTAL	8,745.17

PAEKAKARIKI URBAN	
<ul style="list-style-type: none"> • Development Impact Fees: 1 October 2010 - 30 June 2011. • All Fees Include GST of 15% 	
Financial Contributions	\$
Water Supply	806.47
Community Facilities	517.07
Reserves **	12,937.50
Example based on \$150,000 Land Valuation	
TOTAL	14,261.04

Where Council services are available and will be used in the rural area, the Development Impact Fee relating to that Council service will apply.

*** Notes on non-residential buildings:**

For Development Contributions (not Reserves Contributions), in addition to the fees payable at subdivision stage, new or expanded non-residential buildings will be charged at a rate of .002 times the per-unit Development Contributions listed in this table for each m2 of gross floor area that exceeds 500m2 per lot, or for each m2 of gross floor area where no contribution has been paid at subdivision stage.

**** Notes on reserves contributions:**

Where non-rural land is subdivided, reserve contributions are set at a percentage of the market value of each additional lot created + GST, with land value capped at \$150,000 per lot. These percentages are 7.5% for residential and open space zones and 10% for other zones.

For second or subsequent dwelling units on a lot, the reserves contribution will be \$4,743.74 per unit (except in rural areas where it is \$2,371.87 per unit for the first and subsequent units).

For second or subsequent commercial or industrial buildings on a lot, or for first commercial or industrial buildings on a lot where no contribution has been made as part of subdivision, the contribution is \$12.65 per square metre of gross floor area.

Glossary of Terms

Term	Definition
Activity	Groups of related services, projects or goods provided by, or on behalf of the Council are combined into this activity. These activities are then grouped into Community Outcomes.
Annual Plan	The Annual Plan is produced in the intervening years between Long Term Council Community Plans. It explains the variations from the activities and/or budgets in the Long Term Council Community Plan and confirms arrangements for raising revenue for the financial year.
Annual Report	The Annual Report comments on the performance of the Council against the community outcomes, objectives, policies, activities, performance measures (effectiveness measures, key actions/outputs and service standards), indicative costs, and sources of funds outlined in the Long Term Council Community Plan and the Annual Plan.
Asset	Something of value that the Council owns on behalf of the Kāpiti Coast District Community such as roads.
Asset Management Plan	A long term planning document for managing the Council's infrastructural assets that ensures that capacity to provide a service is maintained, and that costs over the life of the assets are kept to a minimum.
Capital Expenditure	Cost of purchasing, constructing or improving an asset.
Census (2006 Census of Population and Dwellings)	Statistics New Zealand provide statistical information gathered from the 2006 Census of Population and Dwellings. The statistics provide information on the size and makeup of the New Zealand population by age, gender and ethnicity.
Community Outcomes	A set of statements owned and developed by the community with Kāpiti Coast District Council assistance, found in the <i>Kāpiti Coast: Choosing Futures - Community Outcomes</i> document. They exist to guide decisions made by the Council and to engage with other agencies about how they will invest in the community's future.
Cost of Capital	Opportunity cost of (assets less related net loan).
Council-controlled Organisation	An organisation in which one or more local authorities control 50% or more of the voting rights or appoint 50% or more of the directors.
Cross-outcome Links	Common themes that weave across each Community Outcome area.
Cultural Wellbeing	Includes: <ul style="list-style-type: none"> an understanding of the history of cultural traditions;

Term	Definition
	<ul style="list-style-type: none"> • mutual respect for those traditions and values; • a willingness to seek and work with common features and values; • a reflection of those values in the present physical and social environment; • confidence that decisions about change take these principles and values into account; • a sense of control over decisions affecting what is valued by the community.
Current Assets	Any asset which can be readily converted to cash or will be used up within the financial year.
Current Portion of Public Debt	Council debt that matures in less than 12 months.
Current Liabilities	Creditors and other liabilities due for settlement within the next 12 months, i.e. the next financial year. All other liabilities are non-current.
Debt Servicing	Interest cost on loans.
Depreciation	An accounting concept to describe the wearing out, consumption or other loss of value of an asset over its useful life.
District Plan	A plan under the Resource Management Act 1991 that manages the adverse impact of land uses on the environment of the District.
Economic Wellbeing	<p>Includes:</p> <ul style="list-style-type: none"> • economic activity that is within the capacity of natural systems to absorb effects; • local benefit; • employment, including local employment; • a local economy that can adapt to change and pressures; • having people who understand and are willing to take economic risks to establish viable businesses; • skills and the opportunity to use them; • the ability to add value and to think what local resources may offer.
Environmental Wellbeing	<p>Includes:</p> <ul style="list-style-type: none"> • the effect of actions on the environment; • the capacity of natural systems to absorb change; • community aspirations to restore the quality of natural systems; • the ability to harvest natural systems without harm to them.
External Revenue	Income (other than Rates) from external sources.
Fixed Assets	These consist of land and buildings and infrastructural assets (utilities such as roads, stormwater and wastewater networks).
Loan Repayment Provisions	Annual loan repayment provisions have replaced annual sinking funds provisions on all new loans.

Term	Definition
Local Government Act 2002	The Local Government Act 2002 is the primary legislation that governs the Council's operations and actions.
Long Term Council Community Plan	<p>A plan which:</p> <ul style="list-style-type: none"> describes the Council's responsibilities and contributions to the Community Outcomes developed by the Kāpiti Coast community; sets out the Council's leadership vision; describes how the Council wishes to work with the community; sets out the suggested investment priorities for the next 20 years; identifies partners with a commitment to the well-being of the Kāpiti Coast community; provides a long-term programme and budget and funding choices.
Long Term Investments	Investments that have a maturity date of 12 months or longer.
Operating Costs	Costs of maintaining assets plus the allocation of overhead costs.
Non-current Portion of Public Debt	Council debt that has a maturity date of 12 months or longer.
Public Benefit Entities -	Reporting entities whose primary objective is to provide goods and services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for a financial return to equity holders (as defined in New Zealand equivalents to International Financial Reporting Standards).
Public Equity	Council's net worth (i.e. total assets less total liabilities).
Restricted Assets	Parks and Reserves which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.
SCADA	Supervisory control and data acquisition.
Short Term Investments	Investments that mature in less than 12 months.
Significance Policy	A policy which explains how the Council determines how significant a project or decisions are and the subsequent amount of consultation and analysis required.
Sinking Funds	An annual provision made towards the final repayment of loans. The sinking fund provision is calculated so that when a loan matures there are sufficient funds set aside to fully repay the loan. Sinking funds are separately invested and interest accrues each year on an annual basis. Sinking funds are no longer required on new loans raised after 1 July 1998.
Social Wellbeing	<p>Includes:</p> <ul style="list-style-type: none"> the ability of all to participate in and use what the District

Term	Definition
	<p>offers;</p> <ul style="list-style-type: none"> • respect and support for people and groups that sustain and help; • the ability of individuals to see a future and feel that they might achieve it; • basic levels of physical and mental health or wellness; • personal safety and freedom from fear; • a sense of control over individual and community futures; • affordability: ability of people to pay for basic survival (food, shelter etc) and to have enough disposable income to allow participation in local community life.
Structure Plans	<p>A structure plan is a comprehensive indicative development plan for a large area which identifies such things as bush to be protected, roads, sections, stormwater etc. It allows a more integrated sustainable development approach which weaves together urban and environmental matters. A structure plan has a legal status in the District Plan and is used in the formal resource consent process to guide particular decisions.</p>
Sustainable Development Principles	<p>A general definition is: ‘development which meets the needs of the present without compromising the ability of future generations to meet their needs’ (<i>Central Government - Sustainable Development: Programme for Action – published January 2003.</i>) This general statement provides some guidance for action and decision-making but does require further detail to assist with complex issues. The Local Government Act 2002 provides guidance on some principles, as does the Programme for Action cited above.</p> <p>The Kāpiti Coast District Council has developed fourteen principles to guide decision-making, based on the Local Government Act requirements, the Programme for Action and a review of principles developed by other local, regional and national governments, in New Zealand and elsewhere. These principles have been formally adopted and can be found in Section 1, Part 1 <i>Kāpiti Coast: Choosing Futures – Community Plan 2009</i></p>
SWAPS	<p>A financial instrument or contract which turns fixed interest rate debt into floating rate debt or vice versa.</p>
Targeted Rates	<p>A rate that a local authority sets for a specified function or functions.</p>
Wellbeing	<p>Consists of four connected components - social, cultural, environmental and economic – that actively support the well being or “health” of a community.</p>

CONTACT INFORMATION FOR ELECTED MEMBERS

TRIENNium 2007-2010

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This document can be viewed on the Council's website at: <http://www.kapiticoast.govt.nz/planning> Additional copies are also available from the Kāpiti Coast District Council on request. The Annual Plan consists of this Part Two document and a Part One document which provides a more descriptive overview of the programme.

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