



ANNUAL PLAN

2011/12

**This is Part Two of the
Kāpiti Coast: Choosing
Futures – Annual Plan
2011/12.**

**It contains the detailed
financial and policy
information of how the
programme for the third
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 2011/12 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 2011/12 work programme to deliver year three 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 2009 LTCCP.
- The Council decided that from 1 July 2014 all potable water costs will be fully funded from water meter charges. This is part of Council's overall strategy to reduce consumption to 400 litres per person per day peak demand. It should be noted that this initiative sits alongside the continued implementation of the water supply project from Waikanae, Paraparaumu and Raumati.

Further detail is provided in a separate document titled: 2011 Amendment: 2009 Long Term Council Community Plan.

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	Roger Booth (Deputy Mayor), Diane Ammundsen Mike Cardiff Ross Church Peter Ellis
Ōtaki Ward	Penny Gaylor
Waikanae Ward	Tony Lloyd
Paraparaumu Ward	Krisnasamy Gurunathan Tony Lester
Paekākāriki-Raumati Ward	Hilary Wooding
Community Board Members Ōtaki Community Board	Don Moselen (Chair) James Cootes (Deputy Chair) Colin Pearce Marilyn Stevens
Waikanae Community Board	Michael Scott (Chair) Eric Gregory (Deputy Chair) Jocelyn Prvanov Harold Thomas
Paraparaumu/Raumati Community Board	Louella Jensen (Chair) Jonny Best (Deputy Chair) Trevor Daniell Will Scollay
Paekākāriki Community Board	Adrian Webster (Chair) Janet Holborow (Deputy Chair) Steve Eckett Helen Keivom

This governance structure was established in April 2010 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 9 October 2010.

Partnership Framework

These delegations are for the Standing Committees, Subcommittees, and Community Boards and Hearing Commissioners established by the Kāpiti Coast District Council for the 2010-2013 triennium.

They establish a governance partnership base and associated delegations for the achievement of the Long Term Council Community Plan (LTCCP).

The partnership approach 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 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 the above principles Committees, Subcommittees and Community Boards will convey advice and recommendations to the Council as they relate to the development of policies and programmes affecting their community. As far as is practicable and appropriate, issues should be referred to Community Boards for consideration and comment/recommendations before decisions are made. The Committee, Subcommittee and Community Board advice and recommendations will reference the LTCCP and in particular the framework established around the community's vision, Council's leadership, priorities for investment and service delivery, and the 14 sustainable development principles in the LTCCP.

Central to this Delegations Framework is the partnership between the Elected Members and the tāngata whenua of the District – namely, the Confederation of iwi and hapū of Te Ati Awa, Ngati Raukawa and Ngati Toa Rangatira (A.R.T). Council and Te Whakaminenga o Kāpiti will also engage with taurahere (other resident Māori) over the 2010-2013 triennium.

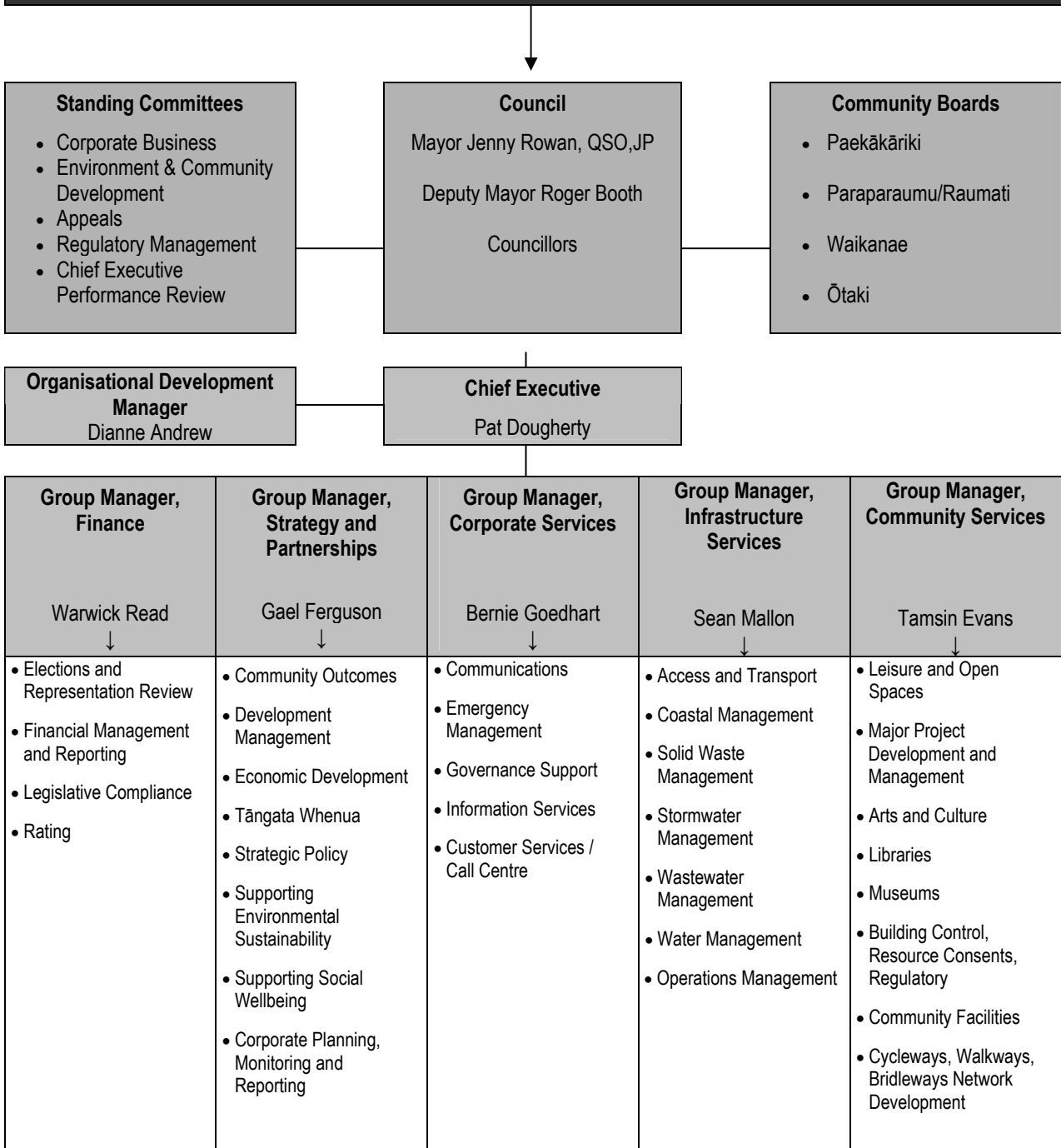
The partnership approach is also reflected in the Council involvement and commitment to the four areas of wellbeing of the community: social, cultural, economic and environmental. It is important to state as part of these delegations the absolute link to the LTCCP commitment to advocacy, support and development of partnerships around the four well-beings referenced in the Local Government Act 2002 (social, cultural, economic and environmental well-beings).

The partners to this Delegations Policy will develop local authority/ central Government / iwi / community partnerships in accordance with any LTCCP projects adopted by the Council.

A Framework of this type requires some statements around good work practices. The following comments describe how the Governance arm of Council will be supported:

- The Chief Executive is responsible for providing advice to the Council, the Standing Committees and Subcommittees, and the Community Boards;
- These delegations will align with, but stand separately from, the delegation from the Council to the Chief Executive;
- Committees, Subcommittees, and Community Boards will ordinarily assist the Council in carrying out its governance job by undertaking their delegated roles.
- In the event that a Committee or Community Board recommendation is not accepted by the Council, the issue will be returned via the Chief Executive, to the Committee or Community Board for further review. In the event that a Subcommittee recommendation is not accepted by the Committee, the issue will be returned via the Chief Executive, to the Subcommittee for further review;
- The Chief Executive is responsible for servicing and providing support to the Committees, Subcommittees and Community Boards in the completion of its duties and responsibilities. The Chief Executive will appoint a senior manager to provide these functions on his behalf. That manager will be responsible for meeting with the Chairperson and the Deputy Chairperson of that Committee, Subcommittee or Community Board prior to any scheduled meeting;
- The Chief Executive will ensure that where appropriate a senior manager will attend meetings of each Committee, Subcommittee, and Community Board;
- The Chief Executive, in conjunction with the senior manager appointed by the Chief Executive for each Committee, Subcommittee and Community Board, will provide a democratic support service to assist the Elected Members in their work. This support will be at both strategic and administrative levels.

CITIZENS OF THE KĀPITI COAST



Staff as at 1 July 2011 = 262.5 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 June 2011

	\$000	%
Rural	1,120,000	21.08
Urban	4,192,600	78.92
Total	5,313,546	100.00

Number of Rateable Properties at June 2011

	Rateable Properties	%
Rural	2,752	11.29
Urban	21,628	88.71
Total	24,380	100.00

Net Rates to be Levied for 2011/12

	\$000	%
Rural	3,095	6.80
Urban	42,352	92.20
Total	45,447	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% (\$1.99 million in the 2011/12 year) of its annual budget for that year;
 - incur capital expenditure exceeding 1% (\$8.63 million in the 2011/12 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 different 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 2011/12 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 2011/12 due dates for payment and penalty dates are as follows:

Due Dates		Penalty Dates ⁽¹⁾
Instalment One	8 September 2011	9 September 2011
Instalment Two	1 December 2011	2 December 2011
Instalment Three	1 March 2012	2 March 2012
Instalment Four	5 June 2012	6 June 2012

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 2011 which remain unpaid on 8 July 2011.

FINANCIAL INFORMATION

Introduction

The Council has provided the following forecast financial statements for the 2011/12 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 \$46.702 million of capital works for the 2011/12 financial year.

The capital works programme includes \$36.329 million of new capital expenditure and \$10.373 million of asset renewal work.

Over the 2011/12 financial year, gross debt levels are projected to increase to \$121 million while the net debt/equity ratio is 15.1%, 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

The 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 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 made a relatively minor amendment to what was approved in the 2009 LTCCP during the 2010/11 Annual Plan process. The Council made an amendment to the period and level of non-funding of depreciation and the period over which it is repaid.

The level of non-funding of depreciation will reduce at a slower pace, compared to what was proposed in the 2009 LTCCP. This would reduce the impact on the level of rates increase in each year (non-funding depreciation reduces to zero after the 2015/16 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 6 to 13 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 17 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 nine 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	0	1	2	3	4	5	6	7	8	9	10	11	12	13			
Proposed																	
	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Depreciation	9,744	10,392	10,809	11,671	12,853	13,607	15,864	17,840	18,702	19,928	20,050	21,455	22,313	23,206	24,134	25,099	26,103
Depreciation Funded	8,844	8,892	8,709	9,871	11,053	12,207	14,764	17,040	18,202	19,928	20,050	21,455	22,313	23,206	24,134	25,099	26,103
Non Funded Depreciation	900	1,500	2,100	1,800	1,800	1,400	1,100	800	500	0	0	0	0	0	0	0	0
Recovery of Non Funded Depreciation (Rates Funded)	0	0	0	0	0	0	0	0	0	300	600	1,100	1,600	2,050	2,050	2,100	2,100

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

2010/11		2011/12	2011/12
Annual		Community	Annual
Plan		Plan	Plan
\$000		\$000	\$000
	Operating Revenue		
42,391	Rates	48,028	45,447
13,531	Other Revenue	14,413	16,359
5,580	Subsidised Capital (Western Link)	26,458	-
61,502	Total Operating Revenue	88,899	61,806
	Operating Expenditure		
37,739	Expenditure	38,850	39,705
6,710	Finance Costs	9,259	7,721
11,579	Depreciation/Amortisation	13,055	12,805
56,028	Total Operating Expenditure	61,164	60,231
5,474	Net Surplus *	27,735	1,575
	Other Comprehensive Income		
42,482	Revaluation of Assets	-	-
42,482	Total Other Comprehensive Income	-	-
47,956	Total Comprehensive Income	27,735	1,575

* The reported Net Surplus includes ...

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

Development Contributions. These are the contributions that have been charged to developers to cover the increased capacity requirements of the development on Council Infrastructure and Community Facilities. Under GAAP development contributions received are treated as a Council liability until they are committed to be spent on Council Infrastructure. The budgetted revenue of \$3.89m is the budgetted Development Contributions that will be used to assist with funding of related infrastructure in the 2011/12 year.

Forecast Statement of Movement in Equity

2010/11		2011/12	2011/12
Annual		Community	Annual
Plan		Plan	Plan
\$000		\$000	\$000
678,293	Equity at beginning of year	762,795	726,249
47,956	Total Comprehensive Income	27,735	1,575
726,249	Equity at end of year	790,530	727,824

Forecast Statement of Financial Position

2010/11 Annual Plan \$000		2011/12 Community Plan \$000	2011/12 Annual Plan \$000
Assets			
Current Assets			
11,751	Cash & Cash Equivalents	2,575	9,922
5,046	Trade & Other Receivables	5,084	5,300
311	Inventories	311	240
1,274	Other Financial Assets	4,125	-
18,382	Total Current Assets	12,095	15,462
Non-Current Assets			
816,166	Property, Plant and Equipment	920,077	845,432
250	Forestry Assets	250	350
45	Intangible Assets	45	350
1,417	Derivative Financial Instruments	1,417	400
1,500	Other Financial Assets	1,375	100
819,378	Total Non-Current Assets	923,164	846,632
837,760	Total Assets	935,259	862,094
Liabilities & Public Equity			
Public Equity			
578,759	Retained Earnings	643,974	580,733
143,491	Revaluation Reserve	143,491	143,491
2,705	Reserves & Special Funds	2,500	3,600
1,294	Sinking Funds	565	-
726,249	Total Public Equity	790,530	727,824
Current Liabilities			
10,812	Trade & Other Payables	11,472	10,400
976	Employee Benefit Liabilities	976	1,500
1,498	Deposits	1,498	1,100
142	Derivative Financial Instruments		
9,118	Public Debt	12,677	12,011
5,225	Development Contributions	3,527	682
27,771	Total Current Liabilities	30,150	25,693
Non Current Liabilities			
82,059	Public Debt	114,096	108,094
1,275	Derivative Financial Instruments		
369	Employee Benefit Liabilities	445	445
37	Provisions	38	38
83,740	Total Non Current Liabilities	114,579	108,577
111,511	Total Liabilities	144,729	134,270
837,760	Total Liabilities & Equity	935,259	862,094

Forecast Statement of Cash Flows

2010/11 Annual Plan \$000		2011/12 Community Plan \$000	2011/12 Annual Plan \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was provided from:			
42,306	Rates - Kāpiti Coast District Council	47,970	45,392
6,778	Rates - Greater Wellington Regional Council	7,117	7,400
3,342	Government Subsidies & Grants	2,517	2,600
10,189	Charges and Fees	11,636	13,759
62,615	Totals	69,240	69,151
Cash was applied to:			
21,533	Payments to Suppliers	21,949	22,505
16,206	Payments to Employees	16,343	17,200
6,710	Interest Paid on Public Debt	8,759	7,221
6,778	Rates Paid Greater Wellington Regional Council	7,117	7,400
51,227	Totals	54,168	54,326
11,388	Net cash inflows from operating activities	15,072	14,825
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
200	Sale of Property, Plant & Equipment	200	120
5,580	NZTA Capital Subsidy (Western Link)	26,458	-
500	Proceeds from Sinking Funds Maturities	500	-
6,280		27,158	120
Cash was applied to:			
37,048	Purchase of Property, Plant & Equipment	57,576	45,702
37,048		57,576	45,702
(30,768)	Net cash outflow from investing activities	(30,418)	(45,582)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash was provided from:			
25,266	Long Term Borrowing Raised	24,128	36,585
Cash was applied to:			
5,608	Debt Principle Repayment	6,857	7,657
5,608		6,857	7,657
19,658	Net cash inflows (outflows) from financing activities :	17,271	28,928
278	NET INCREASE / (DECREASE) IN CASH	1,925	(1,829)
11,473	Add Total Cash and Cash Equivalents	650	11,751
11,751	CLOSING CASH AND CASH EQUIVALENTS	2,575	9,922

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
ACCESS & TRANSPORT				
WESTERN LINK				
WL STAGE 1 LAND PURCHASE	6,200	1	0	0
WL STAGE 1 CONSTRUCTION	0	0	26,725	0
WL STAGE THREE	0	0	1,069	0
IHAKARA STREET EXTENSION	0	0	1,604	0
Total Western Link Expenditure	6,200	1	29,398	0
WL SUBSIDY - LAND PURCHASE	-5,580	0	0	0
WL SUBSIDY - CONSTRUCTION	0	0	-26,458	0
Total Western Link Subsidy	-5,580	0	-26,458	0
TOTAL Western Link	620	1	2,940	0
New Assets				
NZTA CWB CAPITAL	229	229	227	227
NZTA STRATEGIC PROPERTY PURCHASES	339	339	179	179
SEAL EXTENSION	47	47	46	0
NZTA ROAD RECONSTRUCTION KĀPITI ROAD	731	681	894	899
NZTA PAVEMENT REHABILITATION	76	5	75	75
PUBLIC TRANSPORT INFRASTRUCTURE	12	12	11	0
TRAFFIC MODELLING	33	33	32	34
NEW BENCH SEATING - DISTRICTWIDE	32	32	30	32
NZTA MINOR IMPROVEMENTS	359	100	353	355
SCHOOL TRAVEL PLANS IMPLEMENTATION	65	37	64	100
SEAL WIDENING	54	54	53	0
STREET LIGHTING UPGRADE	19	19	19	20
STORMWATER QUALITY IMPROVEMENT	0	0	60	60
PUBLIC BENCH SEATING RENEWALS	0	0	6	6
ROAD UPGRADING - RESIDENTIAL	642	642	415	415
ROAD UPGRADING - COMMERCIAL	433	433	385	404
ROAD UPGRADING - COMMERCIAL RATA RD	300	300	0	0
TRAFFIC CALMING - URBAN	53	3	50	0
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	200	0
TOTAL New Assets	3,424	2,966	3,099	2,806
Asset Renewal				
CAR PARK RESEALS	30	30	30	30
NZTA DRAINAGE RENEWALS	16	40	0	7
NZTA ENVIRONMENTAL RENEWALS	58	58	0	58
FOOTPATH UPGRADE	381	381	374	393
NZTA MAJOR BRIDGE REPAIRS	292	50	287	287
MAJOR DRAINAGE CONTROL	0	0	119	119
ROAD SIGN RENEWAL	152	1	171	0
NZTA SEALED ROAD RESURFACING	1,525	1,525	1,604	1,330
NZTA STREET LIGHT ASSET RENEWAL	58	58	160	160
NZTA STUDIES	27	27	27	27
NZTA TRAFFIC SERVICES RENEWALS	325	325	319	339
TRANSPORT INFRASTRUCTURE RENEWAL	12	12	11	12
UNSEALED ROAD METALLING	35	15	0	0
TOTAL Asset Renewal	2,911	2,522	3,102	2,762
TOTAL Access & Transport	6,955	5,489	9,141	5,568
COASTAL MANAGEMENT				
New Assets				
COASTAL MONITORING CAPEX	56	56	56	56
MANAGED RETREAT PROJECTS	0	0	264	127
COASTAL RESTORATION	0	0	0	50
COASTAL PROTECTION WORK	155	55	0	100
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	50	0
TOTAL New Assets	211	111	370	333
Asset Renewal				
BEACH ACCESSWAYS UPGRADE	44	44	42	42
COASTAL PLANTING	30	30	30	31
COASTAL PROTECTION PĀEKĀRIKI	738	1,388	750	136
COASTAL SIGNAGE	6	9	6	6
DISTRICT PLAN REVIEW	83	83	0	0
MARINE PARADE ALTERNATIVE	0	0	0	0
TOTAL Asset Renewal	901	1,554	828	215
TOTAL Coastal Management	1,112	1,665	1,198	548

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
COMMUNITY FACILITIES				
HOUSING FOR THE ELDERLY				
Asset Renewal				
ŌTAKI HOUSING RENEWAL	30	30	35	35
PARAPARAUMU HOUSING RENEWALS	35	35	35	35
WAIKANAĒ HOUSING RENEWALS	2	2	2	2
Total Asset Renewal	67	67	72	72
PUBLIC TOILETS				
New Assets				
PARAPARAUMU - PUBLIC TOILET - TE ATIWA PARK	240	240	0	0
WAIKANAĒ NEW TOILETS	0	0	79	79
Total New Assets	240	240	79	79
Asset Renewal				
PARAPARAUMU/RAUMATI - PUBLIC TOILET RENEWALS	3	3	3	3
DISTRICT WIDE TOILETS PLANNED RENEWALS	8	8	0	0
WAIKANAĒ - PUBLIC TOILET RENEWALS	10	10	6	6
ŌTAKI - PUBLIC TOILET RENEWALS	14	14	12	12
Total Asset Renewal	35	35	21	21
CEMETERIES				
New Assets				
PARAPARAUMU/RAUMATI - NEW CEMETERY - NATURAL BURIALS	10	10	10	10
WAIKANAĒ - PICKET FENCE	0	0	0	0
Total New Assets	10	10	10	10
Asset Renewal				
PARAPARAUMU/RAUMATI - LANDSCAPING/PLANTING	6	6	6	6
PARAPARAUMU/RAUMATI - BEAMS/SEATING - AWA TAPU	10	10	11	11
WAIKANAĒ - ASHES GARDEN DEVELOPMENT	2	2	2	2
WAIKANAĒ - NEW CONCRETE BEAMS	10	10	11	11
ŌTAKI - IMPROVEMENTS - PLANTING	2	2	2	2
ŌTAKI - IMPROVEMENTS - NEW BEAM/SEATING	6	6	6	6
ŌTAKI - IMPROVEMENTS - ASHES GARDEN	5	5	5	5
Total Asset Renewal	41	41	43	43
SWIMMING POOLS				
New Assets				
NEW AQUATIC FACILITY	1,000	1,000	2,000	8,740
NEW AQUATIC FACILITY (TRUST FUNDED)	0	0	0	2,448
RAUMATI - POOL NEW ROOF	175	175	0	0
RAUMATI - ROOF REPLACEMENT	50	0	0	0
WAIKANAĒ - CONCRETE SURROUNDS POOL	0	0	52	0
WAIKANAĒ - NON SKID SURFACE	30	15	0	0
WAIKANAĒ - SUN SHELTER STRUCTURE	0	0	0	0
Total New Assets	1,255	1,190	2,052	11,188
Asset Renewals				
ŌTAKI - POOL PLANT REPLACEMENT	21	21	0	0
ŌTAKI - PLANNED RENEWALS	4	4	15	15
WAIKANAĒ PLANNED RENEWALS	0	0	5	5
ŌTAKI - SOLAR PANELS	0	172	0	0
Total Asset Renewal	25	197	20	20

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
PUBLIC HALLS				
Asset Renewals				
ST PETERS HALL CONTRIBUTION	18	26	0	0
ŌTAKI HALL PLANNED RENEWALS	8	8	0	0
PAEKĀKĀRIKI - HALL FURNITURE RENEWALS	5	5	5	5
PAEKĀKĀRIKI - HALL PLANNED RENEWALS	5	5	0	0
PAEKĀKĀRIKI - HALL UPGRADING	0	0	0	0
PARAPARAUMU/RAUMATI - PLANNED RENEWALS	5	5	0	0
PARAPARAUMU/RAUMATI - COMMUNITY CENTRE ENTRY REFURBISHMENT	23	23	10	10
PARAPARAUMU - MEMORIAL HALL RENEWALS	3	3	0	0
RAUMATI - POOLSIDE RESTAURANT	15	26	0	0
PARAPARAUMU - SPORTS HALL FLOOR REPLACEMENT	13	13	5	5
WAIKANAE - BEACH HALL PLANNED RENEWALS	4	4	7	7
REIKORANGI HALL PLANNED RENEWALS	0	0	8	7
ŌTAKI HALL PLANNED RENEWALS	0	0	7	7
WAIKANAE - HALL RENEWALS	3	3	3	3
Total Asset Renewal	102	121	45	44
COUNCIL CHAMBERS AND OFFICES				
New Assets				
MAPLE BUILDING	70	96	0	0
CIVIC BUILDING UPGRADE	1,550	300	1,584	3,723
Total New Assets	1,620	396	1,584	3,723
Asset Renewals				
FURNITURE & FITTINGS	20	20	20	20
OLD ŌTAKI SER CENTRE - ROOFING	0	0	20	20
Total Asset Renewals	20	20	40	40
TOTAL Council Chambers and Offices	1,640	416	1,624	3,763
TOTAL Community Facilities	3,415	2,317	3,966	15,240
DEVELOPMENT MANAGEMENT				
New Assets				
ŌTAKI MAIN STREET UPGRADE	1,495	817	0	678
RAUMATI TOWN CENTRE	200	83	0	1,117
TOWN CENTRES BUDGET	0	0	1,000	0
TOTAL Town Centres	1,695	900	1,000	1,795
DISTRICTWIDE LAND PURCHASE				
STRATEGIC LAND PURCHASE	2,000	0	0	3,841
TOTAL Districtwide Land Purchase	2,000	0	0	3,841
TOTAL Development Management	3,695	900	1,000	5,636
ECONOMIC DEVELOPMENT				
New Assets				
PARAPARAUMU INFORMATION CENTRE	0	27	0	0
GATEWAY VISITOR CENTRES	0	0	370	0
Total New Assets	0	27	370	0
TOTAL Economic Development	0	27	370	0
EMERGENCY MANAGEMENT & ENVIRONMENTAL PROTECTION				
New Assets				
UPGRADE COMMUNICATIONS EQUIPMENT	0	0	10	10
Total New Assets	0	0	10	10
Asset Renewals				
CIVIL DEFENCE & WELFARE CENTRES	8	8	8	8
CD COMMUNICATIONS EQUIPMENT	52	10	11	41
Total Asset Renewals	60	18	19	49
TOTAL Emergency Management	60	18	29	59
TOTAL Emergency Management & Environmental Protection	60	18	29	59

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
GOVERNANCE AND TANGATA WHENUA				
ADMINISTRATION				
New Assets				
RECORDS MANAGEMENT CAPEX	83	83	0	0
TOTAL Records Management	83	83	0	0
INFORMATION TECHNOLOGY				
New Assets				
SOFTWARE	11	11	12	0
DISASTER RECOVERY PLAN	48	48	49	48
DISTRICT COMMUNICATIONS PROJECT	103	103	106	106
SURVEILLANCE CAMERA'S	15	15	16	16
Total New Assets	177	177	183	170
Asset Renewals				
COUNCIL SOFTWARE SYSTEMS	0	0	158	158
HARDWARE UPGRADES PC	211	211	220	220
ASSET REPLACEMENT	122	122	21	21
HARDWARE UPGRADES SERVERS	232	232	42	42
NETWORK UPGRADE	88	88	14	14
WEBSITE DEVELOPMENT	16	0	14	32
HARDWARE UPGRADE - PCs	0	0	0	0
ASSET REPLACEMENT	0	0	0	0
BROADBAND PROJECT	0	0	0	0
SURVEILLANCE CAMERA'S	0	0	0	0
HARDWARE UPGRADE - SERVERS	0	0	0	0
SOFTWARE UPGRADES	50	50	50	50
NETWORK UPGRADE	0	0	0	0
OFFICE EQUIPMENT REPLACEMENT	3	3	3	3
DISASTER RECOVERY PLAN	0	0	0	0
Total Asset Renewals	722	706	522	540
TOTAL Information Technology	899	883	705	710
COUNCIL DEPOTS				
Asset Renewals				
CAPITAL EXPENDITURE DEPOT	11	11	12	12
DEPOT IMPROVEMENTS	0	0	0	0
PARAPARAUMU DEPOT PLANNED RENEWALS	2	2	0	0
PARAPARAUMU DEPOT ROOF RENEWAL	0	0	0	0
ŌTAKI DEPOT PLANNED RENEWALS	7	7	0	0
SECURITY FENCE	2	2	0	0
SEAL YARD DEPOT	0	0	21	21
WAIKANAĒ DEPOT PLANNED RENEWALS	5	5	5	5
TOTAL Council Depots	27	27	38	38
LABORATORY				
EQUIPMENT RENEWALS	6	6	6	6
TOTAL Laboratory	6	6	6	6
RENTAL PROPERTIES				
RENTAL PROPERTIES RENEWALS	21	16	0	0
TOTAL Rental Properties	21	16	0	0
TOTAL Governance and Tangata Whenua	1,036	1,015	749	754
LIBRARIES, ARTS AND MUSEUMS				
New Assets				
MAHARA GALLERY UPGRADE	60	60	0	0
NEW BUILDING PROJECTS	5	5	5	5
PAEKĀKĀRIKI LIBRARY CAPEX	90	90	0	0
PUBLIC ART ACQUISITIONS DISTRICTWIDE	31	4	21	48
SYSTEM UPGRADE	17	15	0	0
WAIKANAĒ LIBRARY BUILDING RENEWALS	10	10	11	11
Total New Assets	213	184	37	64
Asset Renewals				
COMPUTER EQUIPMENT & SOFTWARE	33	33	34	34
FURNITURE REPLACEMENTS	17	17	18	18
MATERIALS ADDITIONS	412	412	422	422
WAIKANAĒ LIBRARY BUILDING UPGRADE	60	60	0	700
ŌTAKI BUILDING RENEWALS	7	7	7	7
PHOTOCOPIERS/OFFICE EQUIPMENT	9	9	9	9
BUILDING MAINTENANCE - WAIK	0	0	0	0
PLANNED RENEWALS - PARAPARAUMU	0	0	0	0
Total Asset Renewals	538	538	490	1,190
TOTAL Libraries, Arts and Museums	751	722	527	1,254

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
PARKS & OPEN SPACE				
New Assets				
ŌTAKI - AŌTAKI STREET SEATS	5	9	0	0
ŌTAKI - DEVELOPMENT OF HARUATAI PARK	28	28	24	24
ŌTAKI - HARUATAI PARK CHILDRENS PLAYGROUND	15	15	0	0
ŌTAKI - HARUATAI PARK CRICKET FACILITIES	30	30	0	90
ŌTAKI - NEW BRIDGE - PAREOMATANGI	0	0	0	0
ŌTAKI - DOMAIN STORMWATER	0	0	0	0
ŌTAKI - SKATEBOARD PARK - TOILET	0	0	0	0
ŌTAKI BEACH - ACCESS RAMP	15	15	0	0
ŌTAKI DOMAIN - BORE	35	35	0	0
ŌTAKI DOMAIN - SHOWERS & CHANGING ROOMS	60	60	0	0
PAEKĀKĀRIKI - TENNIS CLUB - COURT OVERLAY	50	60	0	0
PAEKĀKĀRIKI - LOOKOUT	0	0	0	75
PARAPARAUMU - KAITAWA RESERVE TOILET BLOCK	0	0	0	0
PARAPARAUMU/RAUMATI - MULTI SPORT CHANGING ROOMS	250	100	0	400
PARAPARAUMU/RAUMATI - KOTUKU NEW DEVELOPMENT	125	0	53	0
PARAPARAUMU/RAUMATI - MACLEAN PARK POND ENVIRONS	290	290	0	0
PARAPARAUMU/RAUMATI - SHI ESCARPMENT RE-VEGETATION	62	62	53	53
PARAPARAUMU/RAUMATI - ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	150	0
PARAPARAUMU/RAUMATI - DEVELOPMENT RESERVES	117	117	102	102
PARAPARAUMU/RAUMATI - LAND PURCHASE	239	0	117	242
PARAPARAUMU/RAUMATI - LAND PURCHASE CARRY OVER	520	0	0	520
TE HAPUA RESERVE	8	8	0	0
TE HORO - BOLLARDS/BARRIERS	5	5	0	0
MARINE GARDENS UPGRADE	0	0	544	662
AWATEA DEVELOPMENT	0	0	32	39
PHARAZYN CARPARK	0	0	52	52
PHARAZYN - NEW TOILET	0	0	79	79
SPORT EQUIP ŌTAKI BEACH	5	5	0	0
INTERPRETIVE SIGNS TE HORO	5	5	0	0
MAIN ST UPGRADE MEMORIAL PARK	0	0	267	267
MAIN ST UPGRADE LIBRARY PARK	0	0	160	160
ŌTAKI - EDUCATIONAL SIGNS	0	0	0	2
TOILET HARUATAI PARK	0	0	0	75
ŌTAKI DOMAIN - NETBALL PARK	0	0	0	150
ŌTAKI DOMAIN - COURT LIGHTING	0	0	0	30
AOTAKI SKATE PARK SHADE STRUCTURE	0	0	0	30
AOTAKI SKATE PARK PLAYGROUND	0	0	0	30
TE HORO PARK FURNITURE	0	0	0	5
ŌTAKI BEACH PLAYGROUND	0	0	0	60
TE HORO GAWLER RESERVE IMPROVE	0	0	0	5
WAIKANAE - MANAGEMENT PLANS & DEVELOPMENT	28	28	24	24
WAIKANAE - PHARAZYN RESERVE DEVELOPMENT	62	62	53	53
WAIKANAE - RIVER WALKWAY	14	14	12	12
WAIKANAE - PARK EQUESTRIAN TOILETS	0	0	0	0
Total New Assets	1,968	948	1,722	3,241
Asset Renewals				
ŌTAKI - MATAI STREET BASKETBALL CT REPLACEMENT	0	0	0	0
ŌTAKI - PLAYGROUND RENEWALS	7	7	6	6
ŌTAKI - TASMAN RD PLAYGROUND REPLACE	7	7	0	0
ŌTAKI - TE HORO PLAYGROUND REPLACEMENT	0	0	0	0
PAEKĀKĀRIKI - CAMPBELL PARK STONE WALL	0	0	0	0
PAEKĀKĀRIKI - TENNIS CLUB - FENCE	16	19	0	0
PARAPARAUMU/RAUMATI - TE ATIWA EMBANKMENT	0	0	0	0
PARAPARAUMU/RAUMATI - MARINE GARDENS	50	0	0	50
PARAPARAUMU/RAUMATI - PARKS - FENCING REPLACEMENT	19	19	16	16
PARAPARAUMU/RAUMATI - REPLACE PLAYGROUNDS	94	94	80	80
PARAPARAUMU/RAUMATI - RESERVE DRAINAGE PROGRAMME	87	87	75	74
WAIKANAE - WAR MEMORIAL REPLACEMENT PERGOLA	7	7	0	0
WAIKANAE - PLAYGROUND RENEWALS	14	14	12	12
WAIKANAE - REPLACEMENT PLAYGROUNDS	49	49	42	42
WAIKANAE - WAIMANU BRIDGE REPLACEMENT	55	10	0	0
WAIKANAE - WAIMANU LAGOON - UPGRADE CARPARK	0	0	0	0
WAIKANAE - WAIMEA DOMAIN REPLACE FENCING	4	4	0	0
PAEKĀKĀRIKI - TENNIS CLUB - BLDG RENEWALS	0	0	13	13
WAIKANAE PARK REPLACE FENCING	0	0	46	46
Total Asset Renewals	409	317	290	339
TOTAL Parks and Open Space	2,377	1,265	2,012	3,580

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
SOLID WASTE				
New Assets				
LANDFILL CLOSURE	50	55	130	130
TOTAL Solid Waste	50	55	130	130
STORMWATER MANAGEMENT				
Districtwide				
New Assets				
REACTIVE SOLUTIONS CAPEX	125	60	125	30
STRATEGIC LAND PURCHASE	125	125	125	0
STRATEGIC MODELLING CLIMATE CHANGE	53	53	0	0
Total New Assets	303	238	250	30
Asset Renewal				
WAIKAKARIKI GRAVEL EXTRACTION	413	13	0	400
Total Asset Renewal	413	13	0	400
Packākāriki				
New Assets				
FLOOD MAPS	106	56	0	0
OCEAN ROAD STORMWATER	59	59	475	475
Total New Assets	165	115	475	475
Asset Renewal				
ASSET RENEWALS	0	0	106	106
Total Asset Renewal	0	0	106	106
Paraparaumu				
New Assets				
PRIORITISATION - NEW ASSETS	0	0	148	148
FLOOD MAPS PARAPARAUMU	60	60	0	0
MATATUA ROAD BRIDGE	0	9	0	0
MAZENGARB MAPS/PROJECTS	140	60	0	80
RAUMATI BEACH CBD STORMWATER UPGRADE	2,748	490	988	2,769
WHAREMAUKU PROJECTS	0	2	0	0
WHAREMAUKU ROCK ARMOURY	140	140	0	0
Total New Assets	3,088	761	1,136	2,997
Asset Renewals				
KĀPITI ROAD CCTV REPAIRS	109	109	0	0
PARAPARAUMU/RAUMATI - PRIORITISATION - NEW ASSETS	0	0	690	690
Total Asset Renewals	109	109	690	690
Waikanae				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	100	0
FLOOD PLAIN STUDY	213	113	0	0
PRIORITISATION - NEW ASSETS	213	213	325	425
WAIKANA E FLOOD MAPS/DESIGN	0	7	0	0
Total New Assets	426	333	425	425
Asset Renewals				
WAIKANA E - PRIORITISATION - RENEWALS	0	0	0	0
Total Asset Renewals	0	0	0	0
Ōtaki				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	50	0
DESIGNS & ESTIMATES	113	113	0	0
DUNSTAN STREET UPGRADE STAGE 2	0	0	0	0
HINAU ST SOAKAGE	0	0	0	0
PRIORITISATION - RENEWALS	459	0	297	806
UPGRADE SCOPING & INVESTIGATION	0	0	0	0
Total New Assets	572	113	347	806
Asset Renewals				
ŌTAKI - PRIORITISATION - RENEWALS	0	0	373	373
Total Assets Renewals	0	0	373	373
TOTAL Stormwater	5,076	1,682	3,802	6,302

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
WASTEWATER MANAGEMENT				
Paraparaumu Reticulation				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	100	0
Total New Assets	0	0	100	0
Asset Renewals				
PLANNED NETWORK RENEWALS	77	77	0	0
PIPEWORK REFURBISHMENT	12	12	10	10
UNSCHEDULED RENEWALS	38	20	31	34
MILNE DRIVE WASTEWATER REPLACEMENT	0	0	255	255
LAY PARALLEL SEWER PSM2259	0	0	23	23
PARALLEL RISING MAIN RATA RD	0	0	128	139
HINEMOA ST INVESTIGATION AND UPGRADE	0	0	628	685
SCHEDULED RENEWALS	145	75	193	210
PUMP STATION RENEWALS	29	29	24	26
RENEWAL CAPITAL EXPENDITURE	113	113	93	101
Total Asset Renewals	414	326	1,385	1,483
Waikanae Reticulation				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	24	0
BALANCE TANKS WAIKANA-E-RAUPARAHA	812	151	0	662
Total New Assets	812	151	24	662
Asset Renewals				
PUMP CONTROLS	2	2	2	3
PUMP REPLACEMENT EXPENDITURE	6	6	5	9
UNSCHEDULED RENEWALS	13	19	119	204
RAUPARAHA MAJOR PUMP STATION	53	53	213	213
REFURBISH METALWORK PUMP CHAMBER	2	2	2	3
SCHEDULED RENEWALS	13	13	12	20
INCREASE BUFFER STORAGE	0	0	216	216
WASTEWATER PIPE RENEWAL	0	0	0	0
Total Asset Renewals	89	95	569	668
Paraparaumu/Waikanae Wastewater Treatment				
New Assets				
WOOD BURNER/BOILER	300	426	0	0
Total New Assets	300	426	0	0
Asset Renewals				
TREATMENT PLANT RENEWALS	85	85	71	71
Total Asset Renewals	85	85	71	71
Ōtaki Reticulation				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	50	0
ŌTAKI RESOURCE CONSENT	0	0	0	50
SLUDGE TREATMENT UPGRADE	481	682	0	0
Total New Assets	481	682	50	50

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
Asset Renewals				
EADIR REFURBISHMENT	60	89	0	0
PIPEWORK REFURBISHMENT	6	6	6	9
PUMP REPLACEMENT EXPENDITURE	11	11	10	16
UNSCHEDULED RENEWALS	37	37	12	18
SCHEDULED RENEWALS	60	60	60	89
TREATMENT PLANT RENEWAL	437	324	0	0
TREATMENT PLANT RENEWALS	15	15	14	22
UPGRADE LAND DISPOSAL ŌTAKI	60	4	0	0
Total Asset Renewals	686	546	102	154
TOTAL Wastewater	2,867	2,311	2,301	3,088
WATER MANAGEMENT				
Paekākāriki				
New Assets				
MINOR UNPROGRAMMED NEW WORKS	12	12	12	12
NEW BORE & PIPELINE	171	0	0	171
Total New Assets	183	12	12	183
Asset Renewal				
COMMERCIAL METER REPLACEMENTS	6	0	5	5
RETICULATION RENEWAL	59	34	56	56
RETICULATION WATER QUALITY MONITORING	25	25	23	23
TREATMENT RENEWAL	6	6	5	5
Total Asset Renewals	96	65	89	89
Paraparaumu Water Reticulation				
New Assets				
MILNE DRIVE TO KIWI ROAD PIPELINE	250	242	0	0
MINOR UNPROGRAMMED NEW CAPEX	29	15	30	30
RIWAI HIGH LEVEL AUTO SHUT OFF VALVE	32	32	0	0
Total New Assets	311	289	30	30
Asset Renewals				
BACKFLOW PREVENTION	11	11	11	11
OTAIHANGA RESERVOIR RENEWAL	104	112	0	0
RETICULATION RENEWALS - PARAPARAUMU	103	103	95	95
RIWAI ST DUTY PUMP	13	13	0	0
Total Asset Renewals	231	239	106	106
Waikanae Water Reticulation				
New Assets				
MINOR UNPROGRAMMED NEW CAPEX	31	31	29	29
Total New Assets	31	31	29	29
Asset Renewals				
INCREASE TUI HIGH LEVEL RESERVOIR	120	120	0	0
RETICULATION RENEWALS - WAIKANAĒ	57	57	53	53
Total Asset Renewals	177	177	53	53
Paraparaumu and Waikanae Joint Water				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	150	0
NEW GRADE CONTROL STRUCTURES	0	0	78	0
MINOR UNPROGRAMMED NEW CAPEX	25	25	23	23
TUI AUTO SHUT-OFF VALVE	0	20	0	0
WATER METERS	0	0	0	200
PRESSURE VALVES	25	17	0	25
RESIDENTIAL MONITORING	34	15	0	53
WATER SUPPLY OPTIONS	1,275	1,725	850	2,425
ZONE METERS	42	50	0	42
Total New Assets	1,401	1,852	1,101	2,768

FORECAST STATEMENT OF CAPITAL EXPENDITURE				
	2010/11	2010/11	2011/12	2011/12
	Annual Plan	Projection	Community Plan	Annual Plan
Asset Renewals				
MINOR TREATMENT PLANT RENEWALS	37	37	35	168
BUILDING RENEWALS	0	0	4	20
REINFORCE BEACH RETICULATION	297	297	0	0
TREATMENT PLANT RENEWAL	395	395	209	264
Total Asset Renewals	729	729	248	452
Ōtaki				
New Assets				
ASSET MANAGEMENT PLAN IMPROVEMENTS	0	0	50	0
LAYING RIDER MAINS	31	31	31	0
BOOSTER - PLATEAU	0	0	12	14
MINOR UNPROGRAMMED NEW CAPEX	17	17	16	18
ŌTAKI WATER RESERVOIR	733	150	4,752	450
Total New Assets	781	198	4,861	482
Asset Renewal				
BORES RENEWAL	0	0	191	222
RENEWAL CAPITAL EXPENDITURE	56	56	53	61
TREATMENT PLANT RENEWAL	5	5	5	6
Total Assets Renewals	61	61	249	289
Hautere				
New Assets				
MINOR UNPROGRAMMED NEW CAPEX	2	2	2	2
Total New Assets	2	2	2	2
Asset Renewal				
PUMP REPLACEMENT EXPENDITURE	11	14	0	0
RENEWAL CAPITAL EXPENDITURE	4	4	4	4
REPLACE RESTRICTORS	4	0	4	4
TREATMENT PLANT RENEWAL	0	0	0	0
Total Asset Renewals	19	18	8	8
Water and Wastewater Services				
Asset Renewal				
DATRAN ASSET RENEWAL	51	51	52	52
Total Asset Renewals	51	51	52	52
TOTAL Water	4,073	3,724	6,840	4,543
Total	31,467	21,190	32,065	46,702

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 2012. The prospective financial statements were authorised for issue by Council 17 March 2011.

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.

Under NZ IFRS Public Benefit Entities have certain options and exemptions. The following public benefit entity exemptions have been applied:

- The Council has elected to apply the exemption from the requirements of paragraph 39 of the NZ IAS 15 Property, Plant and Equipment. The Council therefore accounts for revaluations of property, plant and equipment on a class of asset basis;
- The Council has elected to apply the exemption from the requirements of paragraph 77(e) of NZ IAS 16: Plant, Property and Equipment. The Council does not disclose, for each revalued class of property, plant and equipment the carrying amount would have been recognised had the assets been carried under the cost model.

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.

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 Report include a Prospective Statement of Comprehensive Income, a Prospective Statement of Financial Position, a Prospective Statement of Cashflow and a Prospective Statement of Changes in Equity with supporting notes, encompassing all activities of the Council.

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

2. Revenue Recognition

Revenue is measured at the fair value of consideration received. Rates revenue is recognised when levied. Water billing revenue is recognised on an accrual basis. Land Transport New Zealand 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

The previous Annual Plan 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 and loss, held-to-maturity investments, loans and receivables or available for sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and revalues this designation at every reporting date.

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

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

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

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

This category has two sub-categories: financial assets held for trading, and those designated at fair value through profit or loss at inception. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance sheet date.

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

Financial assets in this category include interest rate swaps.

- ***Loans and receivables***

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

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

- ***Held to maturity investments***

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 Prospective Statement of Comprehensive Income.

Investments in this category include sinking funds.

- ***Available for sale financial assets***

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

- Loans and receivables – if the financial assets has fixed or determinable payments, are not quoted in an active market and contain no features which could cause the holder to recover substantially all of its investment except through credit deterioration, and the intention is to hold them for the foreseeable future;
- Held for maturity – if the intention is to hold them to maturity and only in rare circumstances;
- Available for sale – only in rare circumstances.

Rare circumstances arise from a single event that is unusual and unlikely to recur in the near term.

For financial assets that have been reclassified out of the fair value through profit or loss category, the Council assess on the date of the transfer

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

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

Impairment of financial assets

At each balance sheet date Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Prospective Statement of Comprehensive Income.

Accounting for derivative financial instruments and hedging activities

Kāpiti Coast District Council uses derivative financial instruments to mitigate the risk 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 to fair value with fair value being recognised in Profit and Loss.

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

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 Prospective Statement of Comprehensive Income. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Subsequent costs

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

Revaluation

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

Land occupied by Infrastructural Assets, with the exception of roads, has not been included under Infrastructural Assets but has been included with other Council owned land under Operational Assets. Improvements and additions to Infrastructural and Operational Assets are capitalised at cost. Maintenance of Infrastructural and Operational Assets is expensed.

In prior years the roads and bridges valuation was made up of two parts:

- Road network land value;
- 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/Watertable, Riprap seawall protection (rocks) and Stopbanks. The reason for their non-depreciable status is that there is no decline in service potential and therefore these assets have an unlimited life. Other assets are depreciated at rates which will writeoff the cost (or valuation) of the assets over their useful lives. Motor vehicles purchased after 30 June 2001 have been given a residual value of 30% of original cost and are depreciated to this residual value. The estimated useful lives of resource consents, management plans and investigations are determined by their period of validity. Depreciation rates and the estimated useful lives are as follows:

Asset Category	Depreciation Rates %	Estimated Useful Life (Years)
Operational assets		
Buildings	1.0 – 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 Prospective Statement of Comprehensive Income.

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

- Computer software 3 – 5 years

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 Prospective Statement of Comprehensive Income.

The costs to maintain the forestry assets are included in the Prospective 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 its remaining future economic benefits or service potential. The value in use for cash generating assets is the present value of expected future cash flows.

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

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

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

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

11. Landfill Post Closure Costs

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

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

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

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

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	Method used
Accommodation	Area utilised
Chief Executive’s Office	Governance and Tangata Whenua Activity
Communication (Public Relations)	Estimate of time spent per Activity
Corporate Services	Estimate of time spent on direct reporting lines
Customer Services	Estimate of time spent
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 / Information Management	Hardware utilised
Community Services	Estimate of time spent on direct reporting lines
Infrastructural services	40% to capital projects Balance allocated on expenditure per activity (including 50% of Access and Transport)

Basis of Allocation of Overheads	Method used
Rates Management	Funds required from rates levied
Strategy and Partnerships Management	Estimate of time spent (strategic requirements to activities and direct reporting lines)
Districtwide Services	Operating expenditure – Water, Wastewater and Stormwater Activities
Council Depots	Number of staff

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 Prospective Statement of Comprehensive Income.

17. Trade and Other Receivables

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

18. 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.

19. Borrowing

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

20. 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% 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 employee.

Superannuation schemes

Defined contribution schemes

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

Defined benefit schemes

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.

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

21. 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.

22. Leases

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are recognised as expenses and income is recognised as revenue in the Prospective Statement of Comprehensive Income in the periods in which they are incurred.

23. Cost of Activity Statements

The cost of activity statements, as provided in the Cost of Activity Summary, 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.

24. Critical Accounting Estimates and Assumptions

In preparing these prospective 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.

Infrastructural assets

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- estimating any obsolescence or surplus capacity of an asset; and

- estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Kāpiti Coast District Council could be over or under estimating the annual depreciation charge recognised as an expense in the Prospective Statement of Comprehensive Income. To minimise this risk 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.

25. 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 2012.

26. Standards, amendments, and interpretations issued that are not yet effective and have not been early adopted.

There are no standards, amendments and interpretations issued that are not yet effective and have not been adopted, which are relevant to the Council.

Forecast Funding Impact Statement

2010/11		2011/12	2011/12
Annual		Community	Annual
Plan		Plan	Plan
\$000		\$000	\$000
	Revenue		
13,531	External Revenue	14,413	16,359
13,531	Total Revenue	14,413	16,359
200	Sale of Assets	200	120
13,731	Total Income	14,613	16,479
	Operating Expenses		
37,739	Operating Costs	38,850	39,705
6,710	Debt Servicing	9,259	7,721
11,579	Depreciation	13,055	12,805
56,028	Total Operating Expenses	61,164	60,231
	CAPITAL		
37,048	Capital Expenditure	58,576	46,702
(5,580)	Less Subsidy (Western Link)	(26,458)	-
31,468	Council's share of Capital Expenditure	32,118	46,702
5,608	Loan Repayments	6,857	7,657
1,000	Sinking Funds	1,000	-
38,076	Total Capital	39,975	54,359
1,101	To Separate Funds	1,108	3,951
1,500	Donated Assets (Developers)	2,000	1,000
82,974	Net Cost of Activities	89,634	103,062
	Funded By:		
42,391	Rates	48,028	45,447
20,102	Loans	24,128	29,059
5,164	Loans - Carried Forward	-	7,526
2,922	Development and Reserve Contributions	988	3,889
1,083	Other Balances Utilised	1,209	1,958
-	Aquatic Centre - Trust Funded	-	2,448
9,112	Depreciation Funds	13,381	10,465
2,200	Depreciation - Non Funded	1,900	2,270
82,974	Total Sources of Funds	89,634	103,062

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 decided to introduce Districtwide funding of water 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 decided to introduce Districtwide funding of wastewater 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 decided to introduce Districtwide funding of stormwater 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.
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 \$52,576 will be paid in 2011/12 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 third 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 2011/12 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 2011/12

\$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	10,592
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	4,376
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	Fixed charge based on each separately used or inhabited part of a rating unit.	11,441
All Rating Units (but excluding multiple occupied properties, motels, hotels, hostels and lodges).		
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.	6,080
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	56

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).	2,020

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).	683

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).	342

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).	108

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.		37
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 \$23 per rating unit.	18

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:		272
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.	12

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	94
Of Paraparaumu/Raumati rural rating area:		
• R1	38% of urban rate in \$ of land value	
• R2	22% of urban rate in \$ of land value	
• R3	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:		4,300
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).	

15. Funding Mechanism continued		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
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).		374
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.	

16. Funding Mechanism continued		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
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.		500
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).	

17. Funding Mechanism continued		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
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.	181

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.		4,438
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.		1,394
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.		120
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.		1,522
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).	

22. Funding Mechanism continued		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
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.		730
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).	

23. Funding Mechanism continued		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
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.	37

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.		236
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.		1,132
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).	

26. Funding Mechanism continued		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
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
Otaki 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.		
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).	121
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).	

27. Funding Mechanism continued		
Categories - Rating Areas	Rating Basis	Revenue Sought \$000 (GST inclusive)
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.		868
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).	

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.	19

30. Funding Mechanism: TARGETED RATE Ōtaki 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.		157
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.	117

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.	187

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 \$10.00 per rating unit.	47

TOTAL (GST inclusive)	\$52,611
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Analysis of Total Rates for 2011/12

	Excl. GST \$000	Incl. GST \$000
Rates	45,447	52,264
Extraordinary Water Rates (for commercial water users)	302	347
	45,749	52,611

Fixed Charges

Set out below are the Fixed Charges for 2011/12 compared to the 2009 LTCCP.

	2009 LTCCP	Annual Plan
Fixed Charges Districtwide	2011/12 \$	2011/12 \$
Community Facilities	426	433
Roading	270	230
WATER by Community	2011/12 \$	2011/12 \$
Paraparaumu/Raumati	330	299
Waikanae	330	299
Ōtaki	337	305
Paekākāriki	358	330.50
SEWER by Community	2011/12 \$	2011/12 \$
Paraparaumu/Raumati	365	387
Waikanae	376	371
Ōtaki	351	344.50
Paekākāriki	-	-

User Charges and Fees

This 2011/12 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.

Fees and Charges less than \$2 have not been indexed since the 2009 LTCCP process. An adjustment will be made in 2011/12 over and above the Consumer Price Index movement for that year.

Over and above these index parameters some of these charges require adjustment for the 2011/12 financial year. These changes are in order to meet the funding requirements of the Revenue and Financing Policy.

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.

KĀPITI COAST DISTRICT COUNCIL Building Consent Fees			
No.	Classification	Project	Total Fee Effective 1 July 2011 (incl. GST) <u>Excluding</u> BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)
Minor Work			
1		Solid Fuel Heater	\$176
1.1		Solid Fuel Heater with Wetback	\$279
1.2		Minor Building Work < \$1,000	\$222
1.3		Solar Water Heating	\$327
2		Plumbing Work	\$327
3		Drainage Work	\$327
4		Sheds/Retaining Walls/Carports	\$582
4.1		Pools (minor < \$5,000)	\$222
5		Decks/Swimming / Spa Pools / Conservatories/Pergolas and Other Minor Works	\$582
6		Minor Farm Buildings <\$10,000	\$752
7		Farm Buildings >\$10,000	\$1,286
8		Proprietary Garages, Standard	\$975
9		Proprietary Garages, with Firewall	\$1,113
10		Garages, Custom Design	\$1,186
11		Proprietary Garages Containing Habitable Areas	\$1,670
Residential New Dwellings			
12		Family Flats <50m ² (>50m ² as per dwelling fees)	\$2,227
13		Single Story Brick Veneer	\$2,394
13		Single Story Weatherboard	\$2,394
14		Single Story Specific Design Claddings	\$2,862
15		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$3,007
16		Multi Story Brick Veneer	\$3,452

16		Multi Story Weatherboard	\$3,452
17		Double Story Specific Design Claddings	\$3,559
18		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$3,731
Additions & Alterations (Residential)			
19		Minor Residential Additions/Alterations <\$5,000	\$613
20		Internal Alterations \$5,000– \$15, 000	\$1,225
20		Internal Alterations with Plumbing / Drainage	\$1,398
21		Single Story Brick Veneer	\$1,499
22		Single Story Brick Veneer with Plumbing / Drainage	\$1,614
23		Single Story Weatherboard	\$1,754
24		Single Story Weatherboard with Plumbing / Drainage	\$1,977
25		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$1,999
26		Single Story Stucco/Texture/Coating/Ply/Steel/Block with Plumbing / Drainage	\$2,210
27		Multi Story Brick Veneer	\$1,841
28		Multi Story Brick Veneer with Plumbing / Drainage	\$2,038
29		Multi Story Weatherboard	\$2,038
30		Multi Story Weatherboard with Plumbing / Drainage	\$2,339
31		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$2,200
32		Multi Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing / Drainage	\$2,450
33	Relocated Residential Dwellings	<i>Note. If Relocation Includes Alterations/Additions <u>add</u> Alteration and Addition rate above</i>	\$1,410
	Relocated garage/ shed		\$650

Commercial Industrial			
34		Minor Commercial Work e.g. Signs/Shop Fronts/Minor fit outs	\$812
35		Single Story Shop fit outs	\$1,033
36		Multi Story Shop fit outs	\$1,508
37		Single Story Multi Unit Apartments/Motels	\$1,787 plus \$240 per unit
38		Multi Story Multi Unit Apartments/Motels	\$2,433 plus \$350 per unit
38		Commercial/Offices/Retail Buildings \$0,000-\$20,000	\$1,486

38		Commercial/Offices/Retail Buildings \$20,001 - \$40,000	\$2,501
38		Commercial/Offices/Retail Buildings \$40,001-\$50,000	\$3,674
39		Commercial/Offices/Retail Buildings \$50,001-\$90,000	\$4,532
40		Commercial/Offices/Retail Buildings \$90,001-\$150,000	\$4,736
41		Commercial/ Offices/Retail Buildings \$150,001-\$250,000	\$5,387
42		Commercial/ Offices/Retail Buildings \$250,001-\$350,000	\$6,000
43		Commercial/ Offices/Retail Buildings \$350,001-\$500,000	\$6,489
44		Commercial/ Offices/Retail Buildings \$500,001-\$1,000,000	\$6,980
45		Commercial/ Offices/Retail Buildings >\$1,000,001	\$6,980 plus \$365 per additional \$100,000 value
46		Residential Demolition	\$406 plus \$508 refundable deposit
47		Commercial Demolition	\$1,133 plus \$1,005 refundable deposit

Civil Construction			
48	Minor culverts/Foot bridges/ Retaining Structures <\$100,000	Nil	\$752
49	Major Civil works including Bridges/Roading support features >\$100,000	Nil	\$752 up to \$100,000 plus \$365 for each additional \$100,000

Building Consent Fees

KĀPITI COAST DISTRICT COUNCIL Project Information Memorandum (PIM) Fees

Please note that:

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

No.	Classification	Project	Charges Effective 1 July 2011 (incl. GST) P.I.M. Portion of Consent
Minor Work			
1		Solid Fuel Heater	\$59
1.1		Solid Fuel Heater with Wetback	\$59
1.2		Minor Building Work < \$1,000	\$59
1.3		Solar Water Heating	\$109
2		Plumbing Work	\$109
3		Drainage Work	\$109
4		Sheds/Retaining Walls/Carports	\$208
4.1		Pools (minor < \$5,000)	\$59
5		Decks/Swimming / Spa Pools / Conservatories/Pergolas and Other Minor Works	\$208
6		Minor Farm Buildings <\$10,000	\$245
7		Farm Buildings >\$10,000	\$245
8		Proprietary Garages, Standard	\$245
9		Proprietary Garages, with Firewall	\$245
10		Garages, Custom Design	\$245
11		Proprietary Garages Containing Habitable Areas	\$245

Residential New Dwellings			
12		Family Flats <50m ² (>50m ² as per dwelling fees)	\$338
13		Single Story Brick Veneer	\$338
13.1		Single Story Weatherboard	\$338
14		Single Story Specific Design Claddings	\$338
15		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$338
16		Multi Story Brick Veneer	\$338
16.1		Multi Story Weatherboard	\$338
17		Double Story Specific Design Claddings	\$338
18		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$338

Additions and Alterations (Residential)			
19		Minor Residential Additions/Alterations <\$5,000	\$245
20		Internal Alterations \$5,000– \$15, 000	\$338
20.1		Internal Alterations with Plumbing / Drainage	\$338
21		Single Story Brick Veneer	\$338
22		Single Story Brick Veneer with Plumbing / Drainage	\$338
23		Single Story Weatherboard	\$338
24		Single Story Weatherboard with Plumbing / Drainage	\$338
25		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$338
26		Single Story Stucco/Texture/Coating/Ply/Steel/Block with Plumbing / Drainage	\$338
27		Multi Story Brick Veneer	\$338
28		Multi Story Brick Veneer with Plumbing / Drainage	\$338
29		Multi Story Weatherboard	\$338
30		Multi Story Weatherboard with Plumbing / Drainage	\$338
31		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$338
32		Multi Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing / Drainage	\$338
33	Relocated Residential Dwellings	<i>Note. If Relocation Includes Alterations/Additions <u>add</u> Alteration and Addition rate above</i>	\$338
	Relocated Garage/ Shed		\$211

Commercial Industrial			
34		Minor Commercial Work e.g. Signs/Shop Fronts/Minor fit outs	\$110
35		Single Story Shop fit outs	\$110
36		Multi Story Shop fit outs	\$110
37		Single Story Multi Unit Apartments/Motels	\$338
38		Multi Story Multi Unit Apartments/Motels	\$387
38.1		Commercial/Offices/Retail Buildings \$0,000-\$20,000	\$110
38.2		Commercial/Offices/Retail Buildings \$20,001 - \$40,000	\$438
38.3		Commercial/Offices/Retail Buildings \$40,001-\$50,000	\$438
39		Commercial/Offices/Retail Buildings \$50,001-\$90,000	\$438
40		Commercial/Offices/Retail Buildings \$90,001-\$150,000	\$438

41		Commercial/ Offices/Retail Buildings \$150,001-\$250,000	\$613
42		Commercial/ Offices/Retail Buildings \$250,001-\$350,000	\$613
43		Commercial/ Offices/Retail Buildings \$350,001-\$500,000	\$788
44		Commercial/ Offices/Retail Buildings \$500,001-\$1,000,000	\$788
45		Commercial/ Offices/Retail Buildings >\$1,000,001	\$788
46		Residential Demolition	\$59
47		Commercial Demolition	\$208

Civil Construction			
48	Minor Culverts/ Foot Bridges/ Retaining Structures <\$100,000	Nil	\$109
49	Major Civil Works including Bridges/Roading Support Features >\$100,000	Nil	\$613

Building Consent Fees

KĀPITI COAST DISTRICT COUNCIL Multi Proof Consents

Please note that: <ul style="list-style-type: none"> • Applicants are required to pay the full fee for the consent at the time of application. • Under some conditions 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 Effective 1 July 2011 (incl. GST) <u>Excluding: BRANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (See Below)</u>
Classification	Project	
N4	Sheds/Carports	\$436
N6	Minor Farm Buildings <\$10,000	\$564
N7	Farm Buildings >\$10,000	\$965
N8	Proprietary Garages, Standard	\$732
N11	Proprietary Garages containing habitable areas	\$1,254
Residential New Dwellings		
N12	Family Flats <50m ² (>50m ² as per dwelling fees)	\$1,671
N13	Single Story Brick Veneer	\$1,795
N13.1	Single Story Weatherboard	\$1,795
N14	Single Story Specific Design Claddings	\$2,146
N15	Single Story Stucco/Texture Coating/Ply/Steel/Block	\$2,256
N16	Multi Story Brick Veneer	\$2,589
N16.1	Multi Story Weatherboard	\$2,589
N17	Double Story Specific Design Claddings	\$2,669
N18	Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$2,798

KĀPITI COAST DISTRICT COUNCIL Building Consent Fees - Other Charges		Charges Effective 1 July 2011 (incl. 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		\$112 per hour
Unscheduled Building, Plumbing and Drainage Inspections		\$112
Warrant of Fitness Audit Inspections		\$112
Inspection fees associated with a Notice to Fix		\$112 per inspection
Engineering Technical Assessment/Peer Review		Cost plus 10%
New Zealand Fire Service Design Review		Cost plus 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		\$278
Registration of section 75 Certificate		\$278
Registration of section 77(1) Certificate		\$195
New Compliance Schedule		\$121
Application for Code Compliance Certificate		\$58
Application for Amendment to Compliance Schedule		\$285
Certificate of Public Use		\$273
Application for Certificate of Acceptance		\$273 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		\$40 per consent additional to above consent fees
Land Information Memorandum		\$271 payable on application
Land Information Memorandum with Building Plans		\$286 payable on application
Land Information Memorandum with Certificate of Title		\$297 payable on application
Land Information Memorandum with Building Plans and Certificate of Title		\$314 payable on application
Reassessment Fee (amended plans)		\$199 lodgment fee (includes ½ hour assessment) plus \$112 per hour over and above first ½ hour
Alternative design /details applications		\$112 per hour
Environmental Health –Plan vetting		\$112 per hour
<i>Residential Damage deposit of \$496 may be applicable increasing to \$864 if a new vehicle crossing is required.</i>		
<i>Commercial Damage deposit of \$983 may be applicable</i>		
Application for Exemption under section 6 of the Fencing of Swimming Pools Act 1987		\$236 payable on application

Charges for Access to Building Files (GST inclusive) 2011/12	
Email aerial maps or existing electronic building files or burn to CD	\$6.20
Scan hard copy building file for viewing	\$12.30
All copying/printing is extra to the above services	Black & White: \$2 minimum up to 10 pages, then 20c/page
	Colour: A4 \$5.10/page; A3 \$10.30/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.

KĀPITI COAST DISTRICT COUNCIL
Resource Management Fees

<p>Please note that:</p> <ul style="list-style-type: none"> • Fees are as set under Section 36 of the Resource Management Act Fees are payable at time of application • Applicants are required to pay the full fee for the consent at the time of application. • Fees are inclusive of GST 	
Application Type	Charges Effective 1 July 2011 (incl. 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>
Limited Notified Applications	\$2,000 Deposit <i>(Balance to be charged on time and material basis)</i>
Non-Notified Land Use Applications	
Controlled Activities	\$501 (covers first 5 hours of processing time \$128 per additional hour thereafter)
Restricted Discretionary Activities	\$612 (covers first 5 hours of processing time \$128 per additional hour thereafter)
Discretionary Activities	\$723 (covers first 8 hours of processing time \$128 per additional hour thereafter)
Non-Complying Activities	\$945 (covers first 8 hours of processing time \$128 per additional hour thereafter)
Certificate of Compliance	\$501 (covers first 5 hours of processing time \$128 per additional hour thereafter)

Existing Use Rights Certificate	\$723 (covers first 8 hours of processing time \$128 per additional hour thereafter)
Extensions on Time Limits	\$501 (fixed charge)
Surrender of Consent in Whole or in Part	\$250 (fixed charge)
Change or Cancellation of Conditions	\$945 (covers first 8 hours of processing time \$128 per additional hour thereafter)
Outline Plan	\$723 (covers first 5 hours of processing time \$128 per additional hour thereafter)
Notice of Requirement	\$945 (covers first 5 hours of processing time \$128 per additional hour thereafter)

Application Type	Charges Effective 1 July 2011(incl. GST)
Temporary Events	
Permitted Activities	No charge
Controlled Activities	\$501 (covers first 5 hours of processing time \$128 per additional hour thereafter)
Discretionary/Restricted Discretionary	\$723 (covers first 5 hours of processing time \$128 per additional hour thereafter)
Non-Complying Activities	\$945 (covers first 8 hours of processing time \$128 per additional hour thereafter)
	<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>

Application Type	Charges Effective 1 July 2011 (incl. GST)
Limited Notified Applications	\$2,000 Deposit. <i>(Balance to be charged on time & material basis)</i>
Non-Notified Subdivision Applications	
1-2 Lots Created	\$1,556 (covers first 5 hours of processing time. \$128 per additional hour thereafter)
3-100 Lots Created	\$1,556 <i>plus</i> \$38 <i>per additional lot created</i> (covers first 8 hours of processing time. \$128 per additional hour thereafter)
101 or Greater Lots Created	\$5,447 (covers first 10 hours of processing time. \$128 per additional hour thereafter)
Minor Boundary Adjustment (<i>as defined by District Plan</i>)	\$501 (fixed charge)
Major Boundary Adjustment (<i>as defined by District Plan</i>)	\$945 (fixed charge)
Update Existing Cross Lease	\$501 (covers first 5 hours of processing time. \$128 per additional hour thereafter)
Extensions on Time Limits	\$501 (fixed charge)
Change or Cancellation of Conditions/Consent Notice	\$945 (covers first 8 hours of processing time. \$128 per additional hour thereafter)
Subdivision Certifications	
s.223 Certificate	\$501 (fixed charge)
s.224(c) Certificate including other certificates	\$945 (fixed charge)
s.224(f)	\$250 (fixed charge)
s.5(1)g	\$250 (fixed charge)
s.221 Consent Notice	\$250 (fixed charge)
s.226 Certificate	\$501 (fixed charge)
Miscellaneous Applications / Certificates	
Surrender of Consent in Whole or in Part	\$250 (fixed charge)
Revocation of Easements	\$250 (fixed charge)
Right of Way Approval	\$723 (fixed charge)
s348 (Local Government Act) Certificate	\$501 (fixed charge)

Application Type	Charges Effective 1 July 2011(incl. GST)
Re-Issue Certificate (<i>All Types</i>)	\$168 (fixed charge)
Transfer Instruments & Other Miscellaneous Documents	\$250 (fixed charge)
Other	
Private Plan Change	\$5,000 Deposit <i>(balance to be charged on time and material basis)</i>
Notices of Requirements for Designation	\$2,500 <i>(balance to be charged on time and material bases including advertising)</i>
Alteration to Designation (non notified)	\$925
Transfer of Resource Consent	\$245
Land Information Memorandum (LIM)	\$264
Project Information Memorandum (PIM)	\$264
Encroachment License (Buildings/structures only)	\$723 (fixed charge)
Re-issue Encroachment License (new owner)	\$168 (fixed charge)
Lift Building Line Restriction	\$501 (fixed charge)
Hourly Charge Out Rates and Disbursements	
Planning Staff	\$128 per hour
Administration Staff	\$88 per hour
Councillors	\$128 per hour
Postage and Stationery	At cost
Consultant's fees (The use of consultants will be undertaken in consultation with the applicant)	At cost

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

**KĀPITI COAST DISTRICT COUNCIL
Engineering Fees**

		Charges Effective 1 July 2011 (incl. GST)
Land Use Consents		
Non-Notified	Application fee per application	\$216
	Consent monitoring fee per consent	\$216
	Additional time per hour	\$108
Notified	Application fee per application	\$863
	Consent monitoring fee per consent	\$216
	Additional time per hour	\$108
Subdivisions		
Fee Simple	Application fee	\$486 plus \$28 per lot.
	Consent monitoring fee	\$539 plus \$324 per lot.
	Additional time: per hour	\$108
Unit Title	Application fee: - Up to 6 unit titles	\$539 per application.
	- 7 or more unit titles	\$755 per application
	Consent monitoring fee	\$539
	Additional time	\$108 per hour
Notified Subdivisions		
Up to 6 lots	The subdivision application fee	Application fee plus \$863
or unit titles	Additional time	\$108 per hour
7 to 12 lots	The subdivision application fee	Application fee plus \$1,079
or unit titles	Additional time	\$108 per hour
13 to 20 lots	The subdivision application fee	Application fee plus \$1,295
or unit titles	Additional time	\$108 per hour
21 or more lots or unit titles	The subdivision application fee	Application fee plus \$1,511
	Additional time	\$108 per hour
Other Subdivisions		
Boundary adjustments (including cross lease variation)	Application fee: per application	\$216
	Consent monitoring fee per consent	\$216
	Additional time	\$108 per hour
Second stage cross lease or conversion of cross lease to freehold.	Application fee per application	\$216
	Consent monitoring fee per lot	\$97
	Additional time	\$108 per hour
Right-of-way Applications	Application fee per application.	\$216
	Consent monitoring fee per consent	\$216
	Additional time	\$108 per hour

Other		Fees (incl. GST)
Objection to Decision		\$108 per hour
Variation to Consent Conditions		\$108 per hour
Encroachment Licenses		\$108 per hour
Plan change applications		\$108 per hour
Easement – New/Cancellation	Application Fee per application	\$216
	Additional time	\$108 per hour
Earthworks Bylaws Applications	Application fee	\$216
	Additional time	\$108 per hour
Specialist Consultants	Consultants invoiced costs	

**KĀPITI COAST DISTRICT COUNCIL
Animal Control Registration Fees**

Class of Dog		Entire Dog Registration Fee (pro-rated) 1 July 2011 (incl. GST)	Fee (including penalty) if paid after 5pm 5 Aug 2011 (incl. GST)
A	Seeing Eye /	Nil	Nil
	Hearing Ear Dog		
B	Working Dog	\$59	\$89
	Working Dogs (3 rd and subsequent)	\$33	\$50
C	Standard Dog	\$160	\$240
D	Approved Owner	\$138	\$207
G	Owner Current Member of New Zealand Kennel Club	\$133	\$200
Class of Dog		Neuter / Spay Dog Registration Fee (pro-rated) 1 July 2011 (incl. GST)	Fee (including penalty) if paid after 5pm 5 Aug 2011 (incl. GST)
A	Seeing Eye /	Nil	Nil
	Hearing Ear Dog		
B	Working Dog	\$59	\$89
	Working Dogs (3 rd and subsequent)	\$33	\$50
E	Standard Dog	\$81	\$122
F	Approved Owner	\$59	\$89
H	Dogs Classified as Dangerous Dogs	\$238	\$357

KĀPITI COAST DISTRICT COUNCIL
Animal Control Impoundment Charges
Effective from 1 July 2011

Please note that:

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

Item	First Offence Fee (Registered) 2011/12 (incl. GST)	Seizure & First Impound (Not Registered) 2011/12 (incl. GST)	Second Impound in any Two Year Period 2011/12 (incl. GST)	Third & Subsequent Impound in any Two Year Period 2011/12 (incl. GST)
Impounded – Dog. Must be registered and microchipped to release	\$33	\$59	\$119	\$216
Seizure – Dog. Must be registered and microchipped to release	\$33	\$59	\$119	\$216
Sustenance – Dog (per day)	\$11	\$11	\$11	\$11
Microchipping – Dog	n/a	\$43	\$43	\$43
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	\$81	\$81	\$81	\$81
Impounding – Sheep & Goats	n/a	\$28 per head plus any costs incurred in transporting stock	\$54 per head plus any costs incurred in transporting stock	\$108 per head plus any costs incurred in transporting stock
Impounding - Cattle and Horses	n/a	\$54 per head plus any costs incurred in transporting stock	\$108 per head plus any costs incurred in transporting stock	\$216 per head plus any costs incurred in transporting stock

Officer Charges relating to Impounding of Stock		\$54 per hour between 0800-1700 hours and \$81 per hour between 1701-0759 hours	\$54 per hour between 0800-1700 hours and \$81 per hour between 1701-0759 hours	\$54 per hour between 0800-1700 hours and \$81 per hour between 1701-0759 hours
Sustenance – Sheep and Goats (per day)	n/a	\$5.10 per day	\$5.10 per day	\$5.10 per day
Sustenance – Cattle and Horses (per day)	n/a	\$10.30 per day	\$10.30 per day	\$10.30 per day

Other Animal Control Charges Effective 1 July 2011 (incl. GST)				
Replacement Tag	\$5.10 for first replacement		\$10.30 for any subsequent replacement	
Euthanasia			\$54	
	Owner Current Member of NZ Kennel Club	Working	Standard	Approved Owner
Special License	\$54	\$54	\$54	\$54
Approved Owner Application	n/a	n/a	\$33	\$33

KĀPITI COAST DISTRICT COUNCIL
Environment Health Fees
Food Premises – Fees

Inspection Rating	Number of Inspections	Grade	Charges Effective 1 July 2011 (incl. GST)			
			A	B	C	D
Risk Factor			A	B	C	D
			\$	\$	\$	\$
17-20	1	A	277	384	482	821
12-16	2	B	392	499	597	936
6-11	3	D	506	615	711	1,050
1-5	4+	E	621	730	827	1,165
unknown	2	New Owner	392	499	597	936

Fee Structure

The fee structure for food premises in the 2011/12 financial year is weighted towards premises achieving an A Grade. It reflects the Council goal to get all premises on an A Grade for the betterment of the Kāpiti Coast District, to achieve the highest standards and to strive towards a more sustainable food safety future.

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

A Grade premises: pay \$482.00 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 \$597.00 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 \$711.00 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 \$827.00. 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 \$597.00 for registration plus an Establishment Fee.

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

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

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

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

KĀPITI COAST DISTRICT COUNCIL Other Fees Related to Food Activity	
Please note that: <ul style="list-style-type: none"> • These fees relate to additional staff time required above the routine activities related to registration. 	
Activity	Charges Effective 1 July 2011 (incl. GST)
Additional Inspection	\$115
Additional Grading Inspection	\$115
Environmental Health Staff Charge Out	\$115
Establishment Fee	\$258
Transfer of ownership	\$126
Rest Home Fee Transfer	\$126

KĀPITI COAST DISTRICT COUNCIL Other Food Activities – Rest Homes Fees	
Rest Home Fee Code	Charges Effective 1 July 2011 (incl. GST)
Rest Home	\$482
Please note that: <ul style="list-style-type: none"> • Rest home premises are not required to be registered under the Food Hygiene Regulations 1974, yet are required to comply with the requirements of the Regulations. To ensure compliance an inspection is required and costs are charged. • All rest homes are required to meet the same standards as the High Street food premises. The fee is in line with a Risk Factor C Grade A food premises and takes into account that the time taken to establish compliance does not differ with the size of complex, all these operations will require to additional health education to ensure a smooth transition to the NZFSA regulatory food framework. 	

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

Premise Type	Charges Effective 1 July 2011 (incl. GST)
Hairdressers (home occupation)	\$181
Hairdressers (commercial premises)	\$216
Funeral Directors	\$281
Camping Grounds	\$281
Itinerant Trader	\$140

KĀPITI COAST DISTRICT COUNCIL
Liquor Licensing Fees

Please note that:

- These fees are set by the Liquor Licensing Authority not the Council. There is no increase, set by the Authority to occur from 1st July.
- Fees are inclusive of GST

	Charges Effective 1 July 2011 (incl. GST)
Application for new On, Off or Club License	\$793.24
Application for renewal of On, Off or Club License	\$793.24
Application for new or renewal of Managers Certificates (Club Manager or General Manager)	\$134.93
Application for Special License	\$64.90
Application for Temporary Authority	\$134.93
Application for BYO only License	\$134.93
Application for Caterers or Auctioneers Off License	\$134.93

KĀPITI COAST DISTRICT COUNCIL
Trade Waste Consent Fees

Trade Waste Consents	Charges Effective 1 July 2011 (incl. GST)
Discharge less than 1,245m ³ (registered) consent fee	No Charge
Discharge less than 1,245m ³ (permitted) consent fee	\$151
Discharge less than 1,245m ³ (permitted) re-inspection fee for non-compliance	\$76
Discharge greater than 1,245m ³ (conditional) consent fee	\$302
Discharge greater than 1,245m ³ (conditional) re-inspection fee for non-compliance	\$76

KĀPITI COAST DISTRICT COUNCIL
General Compliance Fees

	Charges Effective 1 July 2011 (incl. GST)
Fire Permits (Urban)	\$20.50
Swimming Pool Fencing Inspections	No Charge for first inspection \$84 each subsequent inspection
Extraordinary Activities – Bylaw Permits	\$169 for first inspection (additional inspection fee \$84)
Noise Control – seizure fine (stereo equipment)	\$201 plus \$27.70 each additional callout
Encroachment Licences – sandwich boards	\$20.50

KĀPITI COAST DISTRICT COUNCIL
Districtwide Cemetery Charges

<p>Please note that:</p> <ul style="list-style-type: none"> Cemetery charges will be reviewed regularly to ensure that they are consistent with Council's Revenue and Financing Policy. It is intended that charges will reach a level sufficient to achieve Policy goals within three years. 	<p>Charges Effective 1 July 2011 (incl GST)</p>
<i>Purchase of Right for Burial</i>	
Services Burial Plot	No charge
Services Cremation Plot	No charge
Monumental and Lawn Area Plots	\$1,471
Cremation Garden and Beam Plots	\$817
Infant Plots	\$654
<i>Interment Fees</i>	
Burial Fee	\$941
Burial Fee (Saturday)	\$1,635
Burial Fee Infants (1 year or under)	No charge
Ashes Interment	\$125
RSA Cremation Interment	No charge
<i>Extra Charges</i>	
Monumental Permit	\$130
Hire of Lowering Device	\$91
Hire of Grass Mats	\$91
Burial Disinterment Fee	\$1,144
Cremation Disinterment Fee	\$139
<i>Out of District Charges</i> (applies to all plot purchases where the deceased was living outside the district).	
Services Burial Plot	No charge
Services Cremation Plot	No charge
Monumental and Lawn Area Plots	\$3,106
Cremation Garden and Beam Plots	\$2,370
Infant Plots	\$654
<i>Interment Fees</i>	
Burial Fee	\$941
Burial Fee (Saturday)	\$1,635
Burial Fee Infants (1 year or under)	No charge
Ashes Interment	\$125
RSA Cremation Interment	No charge
<i>Extra Charges</i>	
Monumental Permit	\$130
Hire of Lowering Device	\$91
Hire of Grass Mats	\$91
Burial Disinterment Fee	\$1,144
Cremation Disinterment Fee	\$139
<i>Natural Burials</i>	
Plot Fee	\$1,735
Interment Fee	\$941

Housing for Older Persons

KĀPITI COAST DISTRICT COUNCIL Housing for Older Persons Rental Charges		
Accommodation Category	Address	Rent Effective 1 July 2011
Category A Single bedroom unit (built pre 1960)	Tahuna Complex A, Corner Aotaki / Kirk Street, Ōtaki	\$64
Category B Single bedroom unit or a double bedroom unit (built pre 1970)	Kainga Complex, Aotaki Street, Ōtaki	\$70
	Donovan Road, Paraparaumu	\$71
	Arnold Grove, Paraparaumu	\$71
	Oakley Court, Complex A, Eatwell Avenue, Paraparaumu	\$72
	Wellington Road, Paekākāriki	\$70
Category C Double bedroom unit (except those built pre 1970)	Paterson Court, Ōtaki	\$92
	Tahuna Complex C, Corner Aotaki / Kirk Street, Ōtaki	\$92
	Hadfield Court, Te Rauparaha Street, Ōtaki	\$92
	Repo Street, Paraparaumu	\$94
	Oakley Court Complex C, Eatwell Avenue, Paraparaumu	\$93
Category D Superior single bedroom units (Waikanae)	Belvedere Avenue, Waikanae	\$86

Swimming Pools Charges

KĀPITI COAST DISTRICT COUNCIL Swimming Pools Charges	
	Charges Effective 1 July 2011 (incl GST)
Adult Per Swim	\$4.10
Child Per Swim	\$2
Preschoolers Per Swim	\$1
Spectators	\$1
Community Services Cardholder Per Swim	\$2
10 Trip	
Adult	\$35
Child	\$13.50
Community Services Cardholder	\$21.50
Child 30 Trip	\$33
Adult Season Pass	
3 months	\$107.50
6 months	\$216.50
School Hire	\$51.25 per hour
Private Hire	\$51.25 per hour
Swimming Club	\$51.25 per hour

Sports Grounds Charges

Sports Grounds Charges Per Season	
Sports Activity	Charges Effective 1 July 2011 (incl. GST)
Cricket	\$429 (minor grade) to \$970 (1st grade) per block
Croquet	\$754 per court
Hockey	\$429 per field
Netball	\$1457 per complex
Rugby	\$487 per field
Rugby League	\$487 per field
Soccer	\$487 per field
Softball	\$487 per field
Tennis	\$970 per complex
Touch	\$241 per field

Hall Hire Charges

Hall Hire Charges	
	Charges Effective 1 July 2011 (incl. GST)
Bond – all Halls	\$271 (\$528 for 21st parties)
Paekākāriki Memorial Hall ⁽¹⁾	\$10.30 per hour \$34 per 4 hours \$66 per 8 hours
Raumati South Memorial Hall ⁽¹⁾	\$9.20-\$14.40 per hour \$38-\$53 per 4 hours \$77-\$108 per 8 hours
Paraparaumu Memorial Hall ⁽¹⁾	\$9.20-\$17.40 per hour \$38-\$72 per 4 hours \$77-\$127 per 8 hours
Waikanae Memorial Hall ⁽¹⁾	\$19.50-\$119 ½ day, mezzanine floor, small hall, main hall
Waikanae Senior Citizens Hall ⁽²⁾	\$35 per hour
Waikanae Beach Community Hall ⁽¹⁾	\$8.20 per hour \$25 per 4 hours \$47 per 8 hours
Reikorangi Community Hall ⁽¹⁾	\$8.20 per hour \$18 per 4 hours \$42 per 8 hours
Ōtaki Memorial Hall ⁽¹⁾	\$9.20-\$17.40 per hour \$38-\$72 per 4 hours \$77-\$127 per 8 hours
Mazengarb Sports Complex	\$11.30 per hour
Paraparaumu College Gymnasium Hall	\$26 per hour week days \$12 per hour weekends

Note:

- ⁽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 2011 (incl. GST)
<i>Lending</i>	
Best Seller Books*	\$4.10
Best Seller Magazines*	\$2.00
CDs*	\$2.00
DVDs*	\$3.10
Jigsaws	No Charge
Talking Books	\$3.10 (free to print disabled)
Videos	No Charge
Childrens CD's and Talking Books	No Charge
<i>Loans/Reserves</i>	
Interloans	\$5.10 for reciprocal, \$8.20 for non-reciprocal
International Interloans	\$27
Reserves*	\$2.00 (non refundable)
<i>Other Services</i>	
Book Covering	\$5.10
Faxes & Scanning – local/national	\$1.00 for first page 50c for each subsequent page
Faxes & Scanning – international	\$1.50 for first page 70c for each subsequent page
Internet	No Charge
Historic Photo Service	\$8.20 per scanned image, \$2.00 service charge per order, \$2.00 for disk supply
Laminating	\$3.10 for A4 and \$5.10 for A3
Membership cards (replacement)*	\$3.10
Print outs	20c for A4
Photocopying – Black and White	20c charge per A4 sheet 30c charge per A3 sheet.
– Colour	\$2.00 charge per A4 sheet \$3.10 charge per A3 sheet.
Library Bags (while stocks last)	\$3.10
<i>Extended Loan Charges</i>	
Books, magazines, jigsaws, CDs and Videos	40 cents per day
Children's books and videos	10 cents per day
Best Sellers and DVDs	\$1.00 a day

Paraparaumu Library Meeting Room Hire	Charges Effective 1 July 2011 (incl. GST)
<i>Community Groups</i>	
Evening	\$38.00
Half day	\$33.00
Full Day	\$59.00
Half day + Evening	\$65.00
Full day + Evening	\$86.00
<i>Commercial Groups</i>	
Evening **	\$76.00
Half day **	\$65.00
Full Day **	\$119.00
Half day + Evening **	\$130.00
Full day + Evening **	\$173.00
Waikanae Library Meeting Room Hire	
<i>Community Groups</i>	
Half day	\$10.30
Full Day	\$20.50
<i>Commercial Groups **</i>	
Half day **	\$20.50
Full Day **	\$42.00

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

** Note: the commercial rate is double the rate for Community Groups.

Solid Waste Charges

Greenwaste	
Greenwaste Charges - Category	Charges Effective 1 July 2011 (incl. GST)
Per Bag	\$2.90
Car Boot	\$8.20
Full Car	\$10.80
Station Wagon/4WD	\$14.00
Utes/Vans	\$16.00
Small Trailer (Waikanae only)	\$16.00
Large Trailer (Waikanae only)	\$34.50
Trucks and Trailers (Ōtaki and Otaihanga) < 250 kg = minimum charge	\$73 per tonne –minimum charge \$16

Other Charges	
Charges	Charges Effective 1 July 2011 (incl. GST)
Cleanfill	\$6.15 minimum charge less than 350kg \$10.30 per tonne
Special Waste (Offal/Asbestos)	\$189 minimum charge \$209 per tonne

Ōtaki Transfer Station	
Category	2011 Inc Waste Levy (incl. GST)
Bags (Excludes Official Council Bag)	\$3.70
Car Boot	\$14.50
Full Car	\$20.00
Station Wagon/4WD	\$30.00
Utes/Vans	\$35.00
Trucks and Trailers < 350 kg = minimum charge	\$129 per tonne –minimum charge \$35
Clean Car Bodies	\$22.00
Other Car Bodies	\$70.00
Clean Fill	Not accepted
Hazardous Waste	Not accepted
Car Tyres	\$4.70 per tyre
Truck/tractor Tyres	\$11.30 per tyre
Bulk Tyres	\$340.00 per tonne
Fridge/Freezers Disposal	\$25.00 per item

Council Rubbish Bags

	Charges Effective 1 July 2011 (incl. GST)
Plastic and Paper Bags – each unit	\$3.40 (RRP \$3.50)
Plastic Bags - Box of 500	\$1,700.00
Paper Bags - Bundle of 100	\$340.00

Solid Waste

	Charges Effective 1 July 2011 (incl. GST)
License Fee	\$147.00 annually

Council Recycling Bins

	Charges Effective 1 July 2011 (incl. GST)
Bins	\$16.00

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

Charges For LGOIMA Requests ⁽¹⁾	
	Charges Effective 1 July 2011 (incl. GST)
Note: Charges are 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 will be charged per hour (chargeable in 30 minute increments after the first two hours).	\$60.00 Per Hour
2 For all black & white copying A4 (the first 20 copies free) then charge per sheet.	10c
3 For all black & white copying per sheet for A3. (Specialty copying will be done at cost).	20c

⁽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

Access and Roding

Road Opening	
Road Opening Notice Fee	\$240.00
Roding Engineer	\$130.00 per hour

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.

Term	Definition
Cultural Wellbeing	Includes: <ul style="list-style-type: none"> • an understanding of the history of cultural traditions; • 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	Includes: <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	Includes: <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).

Term	Definition
Loan Repayment Provisions	Annual loan repayment provisions have replaced annual sinking funds provisions on all new loans.
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	A plan which: <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.

Term	Definition
Social Wellbeing	<p>Includes:</p> <ul style="list-style-type: none"> • the ability of all to participate in and use what the District offers; • 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>

ELECTED MEMBERS CONTACT DETAILS 2010-2013

COUNCIL

Elected Member	Address	Phone	Email Address
Jenny Rowan (Mayor)	c/- Mayor's Office	04 296 4700 027 205 3600	jenny.rowan@kapiticoast.govt.nz
Roger Booth (Deputy Mayor)	53 Kiwi Road Raumati Beach	04 902 3421 027 640 4740	roger.booth@kapiti.govt.nz
Diane Ammundsen	23 Percival Road Paraparaumu	04 902 4736 027 241 7789	diane.ammundsen@kapiti.govt.nz
Mike Cardiff	16 Kereru Street Waikanae	04 293 4374 021 441 243	mike.cardiff@kapiti.govt.nz
Ross Church	386 Kapiti Road Paraparaumu	027 440 5840	ross.church@kapiti.govt.nz
Peter Ellis	4 Elder Grove Paraparaumu	04 297 0691 027 447 1883	peter.ellis@kapiti.govt.nz
Penny Gaylor (Ōtaki Ward)	145 Waitohu Road Ōtaki	06 364 7534 027 664 8869	penny.gaylor@kapiti.govt.nz
K (Guru) Gurunathan (Paraparaumu Ward)	3 Winton Street Paraparaumu	04 902 3921 021 023 13905	k.gurunathan@kapiti.govt.nz
Tony Lester (Paraparaumu Ward)	21 Merlin Court Paraparaumu	04 298 5466 027 235 6421	tony.lester@kapiti.govt.nz
Tony Lloyd (Waikanae Ward)	45 Rimu Street Waikanae	04 904 2966 021 177 6332	tony.lloyd@kapiti.govt.nz
Hilary Wooding (Paekākāriki – Raumati Ward)	30 Gavin Road Raumati South	04 297 9704 027 671 1189	hilary.wooding@kapiti.govt.nz

ŌTAKI COMMUNITY BOARD

Elected Member	Address	Phone	Email Address
Don Moselen (Chair)	22 Convent Road Ōtaki	06 364 6116 027 248 3532	don.moselen@kapiti.govt.nz
James Cootes (Deputy Chair)	128 South Manakau Road Ōtaki	06 362 6906 027 4572 346	james.cootes@kapiti.govt.nz
Colin Pearce	75 Freemans Road Ōtaki	06 364 6488	colin.pearce@kapiti.govt.nz
Marilyn Stevens	48 Old Hautere Road Te Horo	06 364 2261 021 225 5684	marilyn.stevens@kapiti.govt.nz

WAIKANAĒ COMMUNITY BOARD

Elected Member	Address	Phone	Email Address
Michael Scott (Chair)	14 Walton Grove Waikanae	027 448 4110	michael.scott@kapiti.govt.nz
Eric Gregory (Deputy Chair)	6A Rimu Street Waikanae	021 759 950	eric.gregory@kapiti.govt.nz
Jocelyn Prvanov	114 Rutherford Drive Waikanae	04 293 2677 021 111 0825	jocelyn.prvanov@kapiti.govt.nz
Harold Thomas	14 Karu Crescent Waikanae	027 555 8038	harold.thomas@kapiti.govt.nz

PARAPARAUMU-RAUMATI COMMUNITY BOARD

Elected Member	Address	Phone	Email Address
Louella Jensen (Chair)	20 Callendar Terrace Paraparaumu	04 298 2960 027 606 0809	louella.jensen@kapiti.govt.nz
Jonny Best (Deputy Chair)	86 Kiwi Road Raumati	027 480 0201	jonny.best@kapiti.govt.nz
Trevor Daniell	72 Leinster Avenue Raumati South	04 902 3669 027 779 1245	trevor.daniell@kapiti.govt.nz
Will Scollay	69 The Esplanade Raumati South	04 902 1463 021 420 213	will.scollay@kapiti.govt.nz

PAEKĀKĀRIKI COMMUNITY BOARD

Elected Member	Address	Phone	Email Address
Adrian Webster (Chair)	28 Ames Street Paekākāriki	04 905 8672 021 049 8812	adrian.webster@kapiti.govt.nz
Janet Holborow (Deputy Chair)	4 Ames Street Paekākāriki	04 905 7368	janet.holborow@kapiti.govt.nz
Steve Eckett	108 Wellington Road Paekākāriki	04 292 8505 027 485 2916	steve.eckett@kapiti.govt.nz
Helen Keivom	7B Wellington Road Paekākāriki	04 905 7178 027 258 4251	helen.keivom@kapiti.govt.nz

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.

Contact the Council for more information:

**Kāpiti Coast District Council
Private Bag 60601
PARAPARAUMU 5254**

Tel. (04) 296 4700

Toll free line: 0800 486 486

Fax: (04) 296 4830

Email: kapiti.council@kapiticoast.govt.nz

