

Part Two:

Annual Plan 2008/09

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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 2008/09 as published in the Council's 2006-26 Long Term Council Community Plan, *Kapiti Coast Choosing Futures-Community Plan*.

The Long Term Council Community Plan

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

In the first year of a Community Plan, the financial and service level information in the Community Plan is by law, the Annual Plan. The Council adopted its audited 2006-26 Long Term Council Community Plan on 22 June 2006. This Annual Plan, adopted 26 June 2008 describes the 2008/09 work programme to deliver year three of the 2006-26 Community Plan. No significant changes can be made through the Annual Plan process, unless there is an amendment to the Community Plan. However, any amendment to the Community Plan and the Annual Plan can be consulted on and adopted concurrently.

The following extract from Section 3 - Activities of the *Kapiti Coast: Choosing Futures-Community Plan* provides a brief description of the Council's functions under each area of activity.

For detailed information about specific objectives and performance measures for each of the Council's functions and services that are listed below, please refer to the Council's Long Term Council Community Plan.

Copies of the Long Term Council Community Plan, *Kapiti Coast: Choosing Futures Community Plan* and *Community Outcomes* are available from the Kapiti Coast District Council service centres and libraries or on the Council's website at:
<http://www.kapiticoast.govt.nz/Council/Community+ Plan.htm>

Access, Roading and Transport

This activity area includes the following services and programmes:

- management of existing assets and new assets acquired via subdivision: roads, footpaths, street lighting, road signage, street furniture, walkways and cycleways;
- delivery of road safety improvement projects in conjunction with Land Transport New Zealand; NZ Police, and other road safety partners. These include:
 - minor road safety projects;
 - improvements to existing roads and continued sealing of rural roads;
 - development of cycleways, walkways and bridleways;
- advocacy for public transport services;
- planning and design, linked to wider District Development Projects.

For further information regarding this activity, please refer to pages 50-53 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Building Control and Resource Consents

This activity area includes the following services and programmes:

- processing of building consent applications under the Building Act 2004;
- associated building advice to applicants on options/systems and opportunities for energy and water conservation;
- processing of resource consent applications under the Resource Management Act 1991;
- associated advice to applicants on opportunities for innovation, good design, links to the wider community vision around the environment, walkways, water quality, etc.

For further information regarding this activity, please refer to pages 54-55 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Coastal Management

This activity area includes the following services and programmes:

- maintenance of existing community owned sea walls;
- beach protection projects such as beach renourishment and planting to prevent erosion;
- beach accessways;
- beach patrols;
- signage.

For further information regarding this activity, please refer to pages 56-57 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Community Facilities

This activity area includes the following services and programmes:

- civic buildings (other than libraries);
- public halls;
- cemeteries including urupa support;
- public toilets;
- swimming pools;
- housing for older people;
- other major recreation facilities (not including sports fields etc.).

For further information regarding this activity, please refer to pages 58-61 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

District Strategic Development

This activity area includes the following services and programmes:

- urban management strategies;
- district development projects;
- District Plan;
- Regional Strategy.

For further information regarding this activity, please refer to pages 62-65 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Economic Development Projects

This activity area includes the following services and programmes:

- business advice and support;
- tourism support, including funding for visitor information;
- events support - economic development focus;
- general strategy development.

For further information regarding this activity, please refer to pages 66-67 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Environmental Protection

This activity area includes the following services and programmes:

- noise control - enforcement of District Plan standards under the Resource Management Act 1991;
- inspection of food premises (Health Act 1956);
- inspection of swimming pools (Fencing of Swimming Pools Act 1987);
- liquor licensing including monitoring of gambling machines (Sale of Liquor Act 1989 and the Gambling Act 2003);
- managing the location and advertising of brothels (Prostitution Act 2003);
- animal control (Dog Control Act 2003);
- enforcement of bylaws – e.g. coastal access, parking , trade waste;
- emergency management and rural fire.

For further information regarding this activity, please refer to pages 68-69 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Facilitation, Partnerships and Social Wellbeing

This activity area includes the following services and programmes:

- general community group support and development;
- development of formal partnerships with central and regional government agencies which have a significant role in the District;
- youth support coordination;
- working with the Positive Ageing Group on their implementation programme;
- management of community grants;
- management of contracts with organisations contribution to/or delivering social/cultural services.

For further information regarding this activity, please refer to pages 70-71 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Governance and Tangata Whenua

This activity area includes the following services and programmes:

- elected member salaries and expenses;
- management of electoral processes;
- management of formal Council and committee processes;
- delivery of Community Plan processes under the Local Government Act 2002;
- Tangata whenua relationships;
- district general expenses - e.g. legal and insurance costs.

For further information regarding this activity, please refer to pages 72-73 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Libraries

This activity area includes the following services and programmes:

- all projects, programmes and services relating to the District's libraries. There are library buildings at Paraparaumu Town Centre (main library administration centre); Waikanae Town Centre and Otaki. Support is also provided for the Paekakariki community library.
- arts and museum coordination;

For further information regarding this activity, please refer to pages 74-75 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Parks and Reserves

This activity area includes the following services and programmes:

- parks maintenance;
- maintenance of sports fields, playgrounds and active recreation facilities (other than swimming pools);
- support for community planting and restoration projects;
- land acquisition for reserves purposes;
- general parks upgrades (capital expenditure);
- links to the Cycleway, Walkway and Bridleway (CWB) Programme.

For further information regarding this activity, please refer to pages 76-77 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Solid Waste

This activity area includes the following services and programmes:

- landfill management;
- "drop-off" waste recycling stations at Paraparaumu Town Centre, Waikanae, Otaihanga and Otaki;
- contracted waste collection;
- greenwaste recycling at Waikanae (collection) and Otaihanga (processing).

For further information regarding this activity, please refer to pages 78-79 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Stormwater Management

This activity area includes the following services and programmes:

- identifying flood prone areas and/or reviewing known trouble spots;
- identifying and designing possible solutions;
- setting priorities for works - based on greatest benefit for least cost;
- maintenance of the existing stormwater system - pipes, streams and storage facilities;
- undertaking capital works projects - increasing the size of the existing system or building new systems.

For further information regarding this activity, please refer to pages 80-81 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Wastewater Management

This activity area includes the following services and programmes:

- managing maintenance of the existing wastewater system - transportation and treatment facilities;
- managing the nature and impacts of any discharges into the environment - water and land;
- undertaking capital works projects - increasing the size of the existing system or development of new systems.

For further information regarding this activity, please refer to pages 82-83 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

Water Management

This activity area includes the following services and programmes:

- management of water reticulation and treatment assets;
- promotion of responsible water use to meet specified standards;
- monitoring of the quality of on-site supply systems.

For further information regarding this activity, please refer to pages 84-86 of Part One the *Kapiti Coast: Choosing Futures-Community Plan*.

GOVERNANCE STRUCTURE

The Kapiti Coast District Council is made up of a Mayor and 10 elected Councillors from each of the four Wards of the Kapiti Coast District. They are:

Mayor: Jenny Rowan

Councillors:

Districtwide Peter Ellis, Anne Molineux, David Scott, Tony Jack, Hilary Wooding

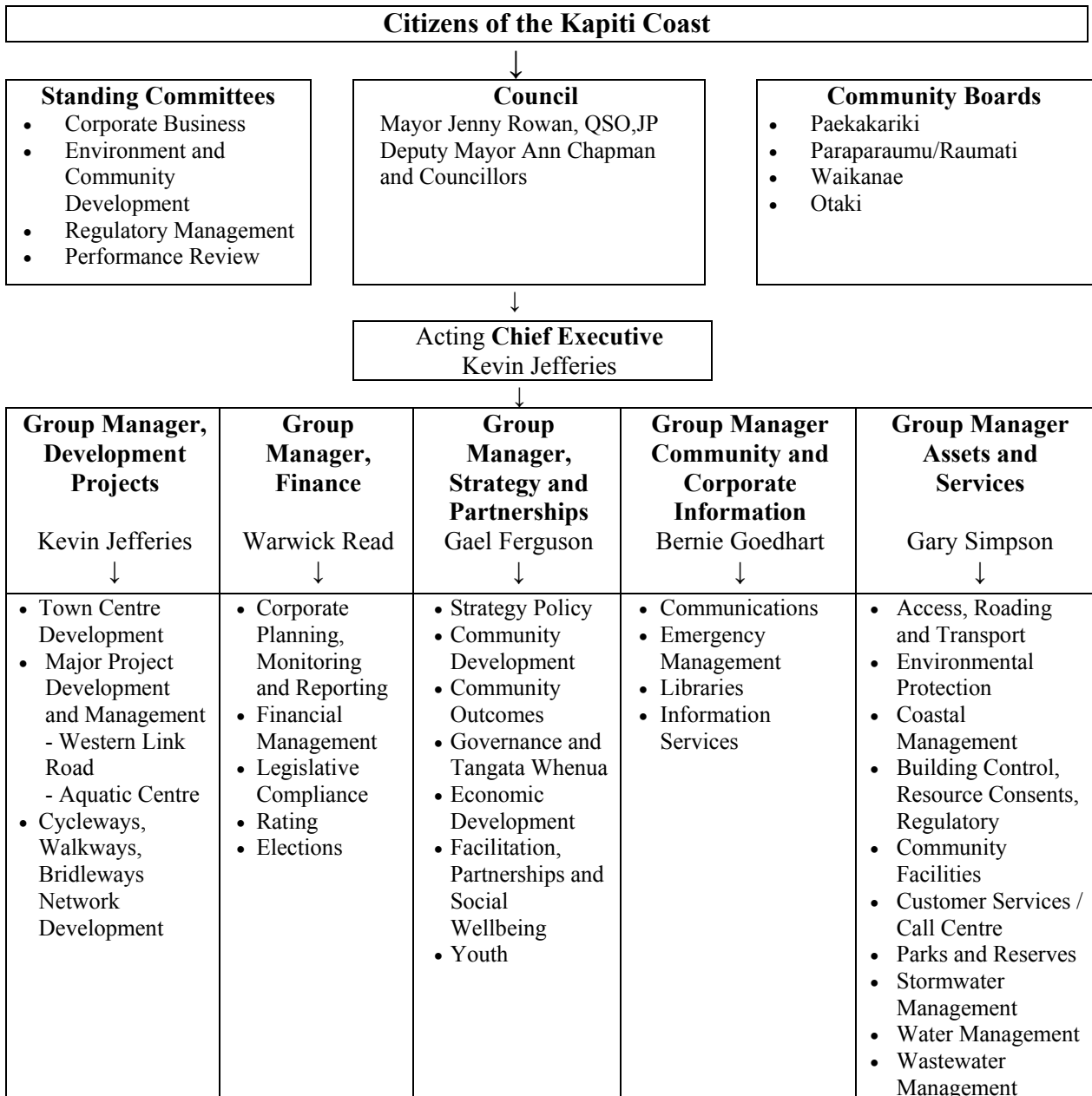
Otaki Ward Ann Chapman (Deputy Mayor)

Waikanae Ward Sandra K Patton

Paraparaumu Ward Diane Ammundsen, Peter Daniel

Paekakariki-Raumati Ward Lyndy McIntyre

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



Partnership Framework

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

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

- Delegated authorities should focus on specific work streams or in respect of Community Boards on local matters.
- Local decisions are best made closest to local people and by local people in response to local needs.
- Wherever possible committees of 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 Long Term Council Community Plan/Annual Plan, and any existing Council policy.

In support of those principles it was agreed that both Committees and Community Boards will convey advice, guidance and recommendations to the Council as they relate to the development of policies and programmes affecting their community. Particular emphasis is placed on the value of Community Board local perspectives. This emphasis is recognised by making a commitment to, as far as is practicable; refer issues first to Community Boards for consideration and comment/recommendations before decisions are made. This Committee and Community Board advice, consideration, comment and recommendations references the Long Term Council Community Plan and in particular the framework established in Part One on pages 13-19 of the following three agreed strategic areas of action and change: Leadership, Style of Council and Investment Priorities.

Central to this Delegations Policy is the strong and effective partnership between the Elected Members and the Tangata Whenua of the District – namely, the Confederation of iwi and hapu of Te Ati Awa, Ngati Raukawa and Ngati Toa Rangatira (A.R.T). Council and Te Whakaminenga o Kapiti also engage with Taurahere (other resident iwi).

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

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 Long Term Council Community Plan commitment to advocacy, support and development of partnerships around the four wellbeings for the Kapiti Coast District – social, cultural, economic, and environmental. More detail on the four well-beings can be found on page six in Part One of the 2006-26 Community Plan.

The partners, in establishing this Framework also committed to carrying out their role in a manner that works with the 14 sustainable development principles outlined on page seven of Part One of the 2006-26 Community Plan. They also undertook to develop local authority/ central Government / iwi / community partnerships in accordance with any community plan projects adopted by the Council.

In establishing the Partnership Framework, the Elected Members recognised the need to make 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 the Community Boards.
- The Chief Executive will work with Elected Members to ensure that Standing Committee and Community Board delegations will be used in a way that reinforces the wholeness of the Council's job at all levels. The delegations will fit, but stand separately from, the delegation from the Council to the Chief Executive.
- Standing Committees and Community Boards will ordinarily assist the Council in carrying out its governance job by undertaking their delegated roles. Unless specifically delegated authority to do so, Standing Committees and Community Boards will not extend their work into staff operational areas.
- In the event that a Standing Committee or Community Board recommendation is not accepted by the Council, the issue will be returned via the Chief Executive, to the Standing Committee or Community Board for further review.
- The Chief Executive is responsible for servicing and providing support to the Standing Committees and Community Boards in the completion of its duties and responsibilities. The Chief Executive will generally appoint a senior manager to provide these functions on his behalf.
- The Chief Executive will ensure that a senior manager attends all meetings of each Standing Committee and Community Boards.
- The Chief Executive, in conjunction with the senior manager appointed by the Chief Executive for each Standing Committee and Community Board, will provide a democratic support service to assist the Elected Members in their work. This support will be at both a strategic level, providing linkages in recognition that governance issues and associated requirements on the Elected Body are not always predictive, as well as at an administrative level.

Meeting Schedule

Council meetings are scheduled six weekly, with extraordinary meetings held when required. Council meetings normally commence at 9.00am during the year. The meetings are advertised in the local news media and via the Council's website: www.kapiticoast.govt.nz

2007-10 Triennium- Standing Committees and Community Boards

Full **Council** manages the development of the Long Term Council Community Plan and associated processes, strategies and high-level policies. The Council provides overall strategic direction and oversees strategic planning, monitoring and reporting.

To assist the Council discharge its other duties it has Standing Committees which generally met every six weeks, with each Committee having its own terms of reference and certain powers delegated to it by the Council. Those responsibilities are carried out in accordance with the partnership framework detailed above.

The **Environment and Community Development Committee** develops policies and strategies for the Council on behalf of the community for the social, economic, environmental and cultural wellbeing of the District. The members of this Committee are the full Council with Councillor Wooding appointed as Chairperson.

The **Corporate Business Committee** manages the financial affairs of the Council including risk management issues within the overall long term financial programme and financial management parameters set out in the Long Term Council Community Plan. It also acts as the owner of the Council assets. The members of this Committee are the full Council with Councillor Jack appointed as Chairperson.

The **Regulatory Management Committee** controls a range of regulatory activities such as animal control, building control, bylaws, environmental matters, parks and reserves, resource management, District Plan changes, subdivision and land use consents, public safety, traffic, and also acts as the District Licensing Agency (liquor) and as Hearing Commissioners. The members of this Committee are the full Council with Councillor Ammundsen appointed as Chairperson.

The **Community Boards** role is to work alongside each other and the three standing committees of Council to provide a governance partnership base for the achievement of the Long Term Council Community Plan.

They represent, and act as an advocate for, the interests of its community. The Boards have the responsibility of establishing a Local Outcome Document for their community. These documents articulate in the form of a detailed statement what the local community wants in respect of Community Outcomes and as such will drive the policy making of the Council within the framework of the Long Term Council Community Plan and the District Plan.

The advocacy role of the Community Boards also extends to monitoring the achievement of Community Outcomes within the local area. The Community Boards also have the responsibility to listen, articulate, advise and act on any matter of interest or concern to the local community. They undertake this role over a range of issues, but in particular over the local desired levels of service for Council services and assets across the 15 activity categories detailed in the Long Term Council Community Plan. The specific delegated roles and responsibilities of Standing Committees and Community Boards are available by contacting the Democratic Services Coordinator.

They generally meet every six weeks. The Community Boards and their members are as follows:

Otaki Community Board	Andre Baker (Chair), Don Moselen, James Cootes, Penny Gaylor and Cr Anne Chapman
Waikanae Community Board	Michael Scott (Chair), Eric Gregory, Jocelyn Prvanov, Harold Thomas and Cr Sandra Patton
Paraparaumu/Raumati Community Board	John Haxton (Chair), Louella Jensen, Dale Evans, William (Will) Scollay and Cr Peter Daniel
Paekakariki Community Board	Adrian Webster (Chair), Helen Keivom, Betty Perkins, Janet Holborow, and Cr Lyndy McIntyre

Voting System

The Single Transferable Vote (STV) system was used for the last local authority election which was held on 13 October 2007.

KAPITI COAST DISTRICT STATISTICS

Kapiti Coast District Population

			%
2006 Census	Rural	3,639	8
	Urban	42,561	92
Total		46,200	100

Area

	Hectares	%
Rural	69,862	95.8
Urban	3,038	4.2
Total	72,900	100

Rateable Land Value as at 30 June 2008

	\$000	%
Rural	831,191	21.8
Urban	2,976,990	78.2
Total	3,808,181	100

Number of Rateable Properties as at 30 June 2008

		%
Rural	2,584	10.9
Urban	21,074	89.1
Total	23,658	100

Net Rates to be Levied for 2008/09

	\$000	%
Rural	2,215	6.1
Urban	34,351	93.9
Total	36,566	100

FINANCIAL POLICIES

The Council is required under the Local Government Act 2002 to establish a range of policies to support its delivery of the Long Term Council Community Plan. Detail of these can be found on pages 21-124 of Part Two of the Council's 2006-26 Community Plan, *Kapiti Coast: Choosing Futures-Community Plan*.

Those policies include:

Revenue and Financing Policy

The policy sets out how the Council will fund its activities. Amendments to this policy were consulted on in conjunction with the 2007/08 Annual Plan. The changes can be found in the 2007 Addendum to the 2006 Community Plan.

Treasury Management Policy

The purpose of this policy is to outline approved policies and procedures in respect of all treasury activities to be undertaken by the Council.

Development Contributions Policy

The Local Government Act 2002 allows Councils to consider the use of Development Contributions for the costs of community facilities expected as the District grows. A draft Development Contributions Policy was developed and consulted on in April 2006 as part of the consultation process for the draft Long Term Council Community Plan. The final policy was adopted on 22 June 2006 as part of the Council's 2006-26 Community Plan. Financial Contributions are currently being levied under the Resource Management Act 1991 and any changes must be adopted as variations to the District Plan. Amendments to this policy were consulted on in conjunction with the 2007/08 Annual Plan. The changes can be found in the 2007 Addendum to the 2006 Community Plan.

Significance Policy

The Council adopted its Significance Policy on 22 June 2006. This policy outlines the general approach of the Council to determine the significance of issues, proposals, decisions, and other matters, and includes thresholds, criteria and procedures that the Council will use in assessing which issues, proposals, decisions and other matters are deemed to be significant. It also provides a list of assets which the Council considers to be strategic assets.

Amendments to this policy were consulted on in conjunction with the 2007/08 Annual Plan. The purpose of those amendments was to more accurately reflect the process that Council undertakes in deciding what issues are considered significant. The changes, especially to the criteria to be considered, provide the Council with greater flexibility in their decision-making process when considering whether or not an issue/matter is significant. Two of the thresholds have been revised as they replicate the statutory requirement. The list of criteria

includes the provision for Council to judge the extent to which some of the criteria affects groups of ratepayers or the outcome of the decision.

The approved final version adopted 22 June 2007 follows:

Significance Policy

Significance is a key concept under the Local Government Act 2002 (LGA). It is the primary consideration guiding Kapiti Coast District Council in determining the required standard of compliance with decision-making obligations under the Act. 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).

Definitions

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

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

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

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

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

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

General Approach

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

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

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

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

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

Thresholds

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

- issues, proposals, decisions, assets, or other matters for which the Council will:
 - incur operational expenditure exceeding 5% (\$2.2million in the 2007/08 year) of its annual budget for that year;
 - incur capital expenditure exceeding 1% (\$6.4million in the 2007/08 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 long-term council community plan, 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 Kapiti 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 District's resources are used wisely;
- 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 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 heritage collections;
- (7) Includes all land, buildings and structures.

RATING POLICIES AND INFORMATION

Rates Remission Policies

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

The following policies, as published in pages 99-119 of Part Two of the 2006-26 Community Plan will remain in place for the 2008/09 year:

- 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 Late Payment Penalty Remission;
- Policy for Rates Remission and Rates Postponement on Māori Freehold Land;
- Policy for Rate Postponement for Farmland Located in the Urban Rating Areas of the Kapiti Coast District;
- Policy for Rates Postponement due to Extreme Financial Hardship;
- Policy for Rates Remissions for Land Protected for Natural or Cultural Conservation Purposes.
- Policy for Optional Rates Postponement
- Policy for Rates Relief for Residential Rating Units Containing Two Separately Habitable Units

Rates Payment Dates

Rates are paid every quarter. The 2008/09 due dates for payment and penalty dates are as follows:

Due Dates		Penalty Dates ⁽¹⁾
Instalment One	10 September 2008	11 September 2008
Instalment Two	3 December 2008	4 December 2008
Instalment Three	4 March 2009	5 March 2009
Instalment Four	3 June 2009	4 June 2009

⁽¹⁾ All payments made will be receipted against the earliest outstanding rate amounts in accordance with recognised accounting procedures. There will be a charge of 10% on so much of any rates levied before 1 July 2008 which remain unpaid on 8 July 2008.

FINANCIAL INFORMATION

Introduction

The Council has provided the following forecast financial statements for the 2008/09 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 prospective 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 \$24.6million of capital works for the 2008/09 financial year.

The capital works programme includes \$16.3million of new capital expenditure and \$8.3million of asset renewal work. Primarily as a result of this capital expenditure, annual operating costs will rise from the budgeted level of \$45.8million in 2007/08 to \$48.4million in 2008/09. The major contributing factors are those relating to the capital expenditure programme being loan interest, depreciation and increased operating costs relating to the new infrastructure.

Over the 2008/09 financial year, debt levels are projected to increase to \$88million which equates to a debt equity ratio of 15%, which is well 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.

This prospective financial information will be updated following the consultation and hearings process for the 2008/09 Annual Plan.

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.

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
- service levels
- asset management plans
- inflation rates
- borrowing and interest rates
- loans
- depreciation funds
- investment interest rates
- population
- growth in households
- growth in the rating base
- other financial parameters.

Detail of these assumptions can be found on pages 128-131 of Part Two the 2006 Community Plan.

PROSPECTIVE STATEMENT OF FINANCIAL PERFORMANCE

2007/08 Annual Plan \$000		2008/09 Community Plan \$000	2008/09 Annual Plan \$000
Revenue			
Rates Levied			
5,414	General rates	5,676	6,270
3,928	Roading rates and charges	4,820	4,561
2,175	Regulatory services rates	2,232	2,340
7,567	Community facilities rates	7,741	7,135
699	Community separate rates	695	719
6,580	Wastewater rates and charges	7,759	6,827
5,571	Water rates and charges	6,601	6,109
2,160	Stormwater rates	2,460	2,551
59	Waikanae community services charge	59	-
45	Otaki community services charge	45	45
34,233	TOTAL RATES	38,088	36,566
Revenue from Activities			
240	Rates penalty	250	250
30	Agency grants	30	30
2,139	Land Transport NZ Subsidy	2,139	2,190
6,727	Charges and fees	7,588	6,263
215	Petrol tax	220	220
1,500	Financial contributions	1,500	1,500
500	Interest	500	500
250	Interest on depreciation reserves	250	250
2,000	Vested assets	2,000	2,000
-	Gain (loss) on Revaluation of Interest Rate Swaps	-	-
13,601		14,477	13,203
47,834	TOTAL OPERATING REVENUE	52,565	49,769

PROSPECTIVE STATEMENT OF FINANCIAL PERFORMANCE (CONTINUED)

Expenditure			
8,198	Access, Roading and Transport	9,616	9,133
2,581	Building Control and Resource Consents	2,500	2,875
516	Coastal Management	850	512
3,419	Community Facilities	3,363	3,213
1,314	District Strategic Development	1,180	1,668
684	Economic Development Projects	825	796
1,797	Environmental Protection	1,852	1,993
1,064	Facilitation, Partnerships and Social Wellbeing	970	1,207
2,758	Governance and Tangata Whenua	2,285	3,377
3,014	Libraries	2,947	3,358
2,573	Parks and Reserves	2,861	2,733
2,186	Solid Waste	3,800	1,586
2,347	Stormwater Management	2,627	2,684
7,159	Wastewater Management	7,885	7,201
6,224	Water Management	7,111	6,556
45,834	TOTAL OPERATING EXPENDITURE*	50,672	48,891
2,000	NET SURPLUS	1,893	878

* Total Operating Expenditure includes these components:

6,748	Loan Servicing	8,144	7,343
10,022	Depreciation	11,090	10,326

PROSPECTIVE STATEMENT OF MOVEMENTS IN EQUITY

2007/08 Annual Plan \$000		2008/09 Community Plan \$000	2008/09 Annual Plan \$000
552,129	Equity at beginning of year	579,625	562,048
2,000	Net surplus	1,893	878
554,129	Equity at end of year	581,518	562,926

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

2007/08 Annual Plan \$000		2008/09 Community Plan \$000	2008/09 Annual Plan \$000
	Current Assets		
4,321	Cash and cash equivalents	5,130	1,888
263	Other financial assets	369	424
302	Inventories	350	343
3,451	Trade and other Receivables	5,578	6,822
8,336	Total Current Assets	11,427	9,477
	Non-Current Assets		
643,068	Property, Plant and Equipment	685,150	668,284
190	Forestry Assets	200	193
30	Intangible Assets	30	32
788	Other financial assets	1,107	1,272
-	Derivative financial assets	-	2,451
644,076	Total Non-Current Assets	686,487	672,232
652,412	TOTAL ASSETS	697,914	685,432
	Liabilities and Public Equity		
	Current Liabilities		
10,247	Trade and other payables	14,017	8,272
-	Employee benefit liabilities	-	947
1,000	Deposits	1,000	1,000
10,302	Public debt	3,500	3,500
1,500	Development contributions	1,500	1,500
23,049	Total Current Liabilities	20,017	15,219
	Non-Current Liabilities		
71,480	Public debt	91,741	77,574
	Employee benefit liabilities	-	424
100	Provision for environmental obligations	100	38
71,580	Total Non-Current Liabilities	91,841	78,036
94,629	TOTAL LIABILITIES	111,858	93,255
	Public Equity		
554,129	Retained earnings	581,518	562,926
-	Revaluation Reserves	-	25,000
2,496	Reserves and special funds	3,062	2,555
1,158	Sinking funds	1,476	1,696
557,783	TOTAL PUBLIC EQUITY	586,056	592,177
652,412	TOTAL LIABILITIES & PUBLIC EQUITY	697,914	685,432

PROSPECTIVE STATEMENT OF CASHFLOWS

2007/08 Annual Plan \$000		2008/09 Community Plan \$000	2008/09 Annual Plan \$000
CASHFLOWS FROM OPERATING ACTIVITIES			
Cash was provided from:			
34,233	Rates – Kapiti Coast District Council	38,088	36,566
5,800	Rates – Greater Wellington Regional Council	6,000	6,148
2,204	Government subsidies and grants	2,259	2,259
9,342	Other income	10,148	8,863
51,579	Total	56,495	53,836
Cash was applied to:			
17,187	Payments to suppliers	17,661	17,853
10,956	Payments to employees	12,950	13,353
5,800	Rates – Greater Wellington Regional Council	6,000	6,148
6,748	Interest	8,144	7,349
40,691	Total	44,755	44,713
10,888	Net Cashflows from Operating Activities	11,740	9,123
CASHFLOWS FROM INVESTING ACTIVITIES			
Cash was provided from:			
100	Sale of property, plant and equipment	100	100
1,000	Proceeds from sinking funds	1,000	1,000
1,100	Total	1,100	1,100
Cash was applied to:			
35,842	Construction and purchase of property, plant and equipment	25,669	36,378
1,000	Sinking funds paid	1,000	1,000
36,842	Total	26,669	37,378
(35,742)	Net Cashflows from Investing Activities	(25,569)	(36,278)
CASHFLOWS FROM FINANCING ACTIVITIES			
Cash was provided from:			
28,498	Proceeds of long term borrowing	19,795	26,940
Cash was applied to:			
4,739	Debt principal repayments	5,809	5,539
23,759	Net Cash Inflows from Financing Activities	13,986	21,401
(1,095)	NET DECREASE IN CASH	157	(5,754)
5,416	Add Opening Cash and cash equivalents	4,973	7,642
4,321	CLOSING CASH AND CASH EQUIVALENTS	5,130	1,888

PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Access, Roading and Transport				
Western Link Road				
Design	1,708	1,708	650	650
Investigation	290	290	145	145
Construction	1,000	200	27,310	27,310
Property Purchases	12,311	2,311	7,799	7,799
Property Purchases carry over	10,000	-	-	10,000
Total Western Link Road - Expenditure	25,309	4,509	35,904	45,904
Subsidy – Investigations and Design	-	-	-	(585)
Subsidy – Construction	(900)	(900)	(24,579)	(24,579)
Subsidy – Property	(11,080)	(2,080)	(7,019)	(7,019)
Subsidy - Property carry over	(9,000)	-	-	(9,000)
Total Western Link Road - Subsidy	(20,980)	(2,980)	(31,598)	(41,183)
Total Western Link Road	4,329	1,529	4,306	4,721
New Assets – Other				
Walkways/Cycleways	254	254	208	350
Land Transport NZ Subsidy on Walkways/Cycleways	(101)	(101)	-	(102)
Strategic Property Purchases	154	9	158	303
Jim Cook Park Footbridge	-	-	-	193
Seal Extension	41	41	42	42
Road Reconstruction	616	160	630	630
School Travel Plans	-	-	-	55
Public Transport Infrastructure	10	10	11	11
Traffic Modelling	82	2	26	96
New Bench Seating	10	10	11	11
Seal Widening	103	103	105	-
Street Lighting Upgrade	164	4	168	328
Road Upgrading – Residential	357	357	365	365
Road Upgrading – Commercial	679	30	678	677
Arterial Road Projects	-	-	500	200
Asset Management Plan Improvements	200	200	200	200
Total New Assets – Other	2,569	1,079	3,102	3,359
Asset Renewal				
Major Drainage Control	154	154	105	105
Reseals	1,193	1,193	1,232	1,232
Shape Correction	205	205	215	215
Stormwater Quality Improvement	51	51	53	53
Minor Safety (Other)	305	305	305	305
Studies (Subsidised)	71	71	75	75
Major Bridge Repairs	1,862	200	158	2,058
Footpath Upgrade	641	441	656	856
Car Park Reseals	26	26	26	26

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Transport Infrastructure Renewals	10	10	11	11
Reseal Preparation Work	251	251	263	263
Road Sign Renewal	185	186	189	186
Street Light Asset Renewal	113	0	116	216
Otaihanga Footbridge	-	150	-	-
Total Asset Renewal	5,067	3,243	3,404	5,601
Total Access, Roading and Transport	11,965	5,851	10,812	13,681
Building and Resource Consents				
New Assets				
Portable data capture project	20	20	-	-
Total Building and Resource Consents	20	20	-	-
Environmental				
New Assets				
Te Hapua Monitoring Equipment	-	-	-	25
Total Environmental	-	-	-	25
Coastal Protection				
New Assets				
Asset Management Plan Improvements	100	100	100	100
Total New Assets	100	100	100	100
Asset Renewal				
District Plan Change - Coastal Strategy	135	45	100	150
Raumati South	50	50	-	50
Raumati South – The Esplanade	250	3	-	240
Raumati North Seawall	50	-	-	50
Coastal Protection Restoration	52	2	-	50
Coastal Planting	-	-	-	27
Beach Accessways Upgrade	-	-	-	38
Marine Parade (Extension)	-	-	267	-
Marine Parade	250	120	250	130
Total Asset Renewal	787	220	617	735
Total Coastal Management	887	320	717	835
Community Facilities				
Major Items				
New Aquatic Facility	5,250	250	5,250	2,750
New Civic Building Investigation	100	60	200	240
Energy Efficiency				
Swimming Pools – Woodburning Heating	-	-	-	900
Housing for the Elderly – Solar Hot Water and Insulation	-	-	-	450

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Community Eco-bulbs	-	-	-	80
Total Items	5,350	310	5,450	4,420
Housing for the Elderly Renewals				
Paraparaumu	11	11	24	24
Otaki	20	20	16	56
Waikanae	4	4	4	4
Rental Properties Renewals	8	8	-	-
Total Housing for the Elderly	43	43	44	84
Swimming Pools				
Asset Renewals				
Pool Plant Replacement: Waikanae	-	-	3	3
Replace Plant Room Roof: Waikanae	-	-	-	10
Replace Hevac Switch Board: Waikanae	-	-	-	10
Pool Plant Replacement - Otaki	20	-	-	20
Replace Flooring - Otaki	-	-	11	11
Total Asset Renewals	20	-	14	54
New Assets				
Otaki Pool Improvements	-	-	-	50
Total New Assets	-	-	-	50
Total Swimming Pools	20	-	14	104
Public Toilets				
Asset Renewals				
	32	32	30	30
New Assets				
New Toilet – Raumati Shops	60	60	-	-
New Toilet – Paekakariki	-	-	74	74
New Toilets - Otaki	-	-	75	150
New Toilets - Waikanae	130	134	-	-
Total New Assets	190	194	149	224
Total Public Toilets	222	226	179	254
Public Halls				
Asset Renewals				
Hall Furniture Renewals	5	5	5	5
Paekakariki Hall Planned Maintenance	7	7	4	4
Paekakariki Hall Upgrading	-	-	3	3
Community Centre Planned Maintenance	3	4	2	2
Paraparaumu Memorial Hall Renewals	-	-	11	11
Raumati Hall Planned Maintenance	11	14	-	-
Raumati Hall Renewals	-	-	5	5
Waikanae Memorial Hall – Small Projects	20	24	-	-
Beach Hall Waikanae Planned	2	2	-	-

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Maintenance				
Reikorangi Hall Planned Maintenance	5	5	-	-
Waikanae Hall Renewals	-	-	23	23
Waikanae Museum Planned Maintenance	9	9	-	-
Otaki Hall – Planned Maintenance	10	10	16	16
Surveillance Cameras	10	10	-	10
Total Public Halls	82	90	69	79
Cemeteries				
New Assets				
Lower Area Site Development – Paraparaumu	-	-	-	10
Roading Improvements Otaki	-	-	-	70
Total Cemeteries	-	-	-	80
Other				
Te Horo Hall Contribution	30	30	-	-
Waikanae Capital Improvements	59	59	59	20
Bodhi Sculpture				7
St Peter's Hall (Paekakariki) Contribution	85	10	-	75
Asset Management Plan Improvements	200	200	100	100
Total Other	374	299	159	202
Total Community Facilities	6,083	968	5,915	5,223
District Strategic Development				
New Assets				
Upgrades of Town Centres	715	715	529	400
Paraparaumu Beach	-	-	-	500
Surveillance Cameras – Otaki	70	70	-	-
Total District Strategic Development	785	785	529	900
Economic Development				
New Assets				
Gateway Visitor Centre	300	-	319	50
Paraparaumu Information Centre	100	10	-	90
Total Economic Development	400	10	319	140
Environmental Protection				
Emergency Management				
Emergency Operations Centre	380	418	-	-
Civil Defence and Welfare Centres	15	5	16	16

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Communications Equipment	9	9	10	10
Total Emergency Management	404	432	26	26
New Dog Pound: Paraparamu Depot	240	40	-	200
Total Environmental Protection	644	472	26	226
Governance				
Administration				
New Assets				
Records Management Capex				80
New Archive Building – Investigation	10	10	10	20
Total Administration	10	10	10	100
Information Technology				
New Assets				
Broadband Wireless Project	150	50	-	100
Records Management	77	2	-	-
Photocopier Replacements	-	-	80	80
Total New Assets	227	52	80	180
Asset Renewal				
Hardware Upgrade – PC's	52	32	53	73
Asset Replacement	21	21	21	21
Datran Asset Renewal	46	46	48	48
Hardware – Operations	10	10	11	11
Laboratory Equipment	5	5	5	5
Hardware Upgrade – Servers	281	243	32	62
Software Upgrades	26	12	27	47
Image Software				20
Network Upgrade	5	5	5	5
Disaster Recovery Plan	10	18	11	11
Office Equipment Replacement	8	-	8	8
Total Asset Renewal	464	392	221	311
Total Information Technology	691	444	301	491
GIS				
Asset Renewal				
Hardware	-	-	10	10
Software	10	10	11	11
Total GIS	10	10	21	21
Council Chamber and Offices				
Asset Renewal				
Exterior Maintenance	10	11	11	11
Replace Council Chamber Furniture	11	11	-	-
Carpeting	-	-	21	21
Total Council Chambers & Offices	21	22	32	32
Council Depots				
Asset Renewal				

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Waikanae Depot planned Maintenance	2	2	2	2
Otaki Depot Planned Renewals	4	4	-	-
Paraparaumu Depot Planned Renewals	3	3	2	2
Security Fence	-	-	3	3
Total Council Depots	9	9	7	7
Total Governance	741	495	371	651
Libraries				
Materials Additions	320	320	330	330
Building Renewals – Waikanae	12	12	5	5
Building Renewals – Paraparaumu	3	5	-	-
Building Renewals - Otaki	15	15	-	-
Building Upgrade – Waikanae Library	-	-	-	120
New Building Projects	-	-	-	20
Computer Equipment and Software	41	44	42	42
Office Equipment	8	5	8	8
System Upgrade	15	5	-	10
Furniture and Fittings	5	5	5	5
Total Libraries	419	411	390	540
Parks and Reserves				
Paraparaumu/Raumati				
New Assets				
Kaitawa Reserve Tracks	8	8	8	8
Kaitawa Reserve Toilet Block	-	-	-	50
Marine Gardens Upgrade	52	52	531	-
Paraparaumu/Raumati Development	41	42	42	43
Artificial Hockey Turf Contribution	430	300	200	330
SHI Escarpment Re-vegetation	-	-	125	125
Kotuku New Development	-	-	74	74
Maclean Park Pond Environs	-	-	-	200
Te Atiawa Park BMX Area Upgrade	15	19	-	-
Asset Renewal				
Playground Bark Replacement	26	26	26	27
Larch Grove Fence Replacement	-	-	4	4
Manawa Ave Fence Replacement	-	-	4	4
Tennis Court Road – Fencing Replacement	-	-	6	6
Total Paraparaumu/Raumati	572	447	1,020	871
Waikanae				
New Assets				
Waikanae Park Equestrian	72	72	-	-
Pharazyn Reserve Development	60	51	64	64

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Waikanae Memorial Park Landscape	10	10	-	-
Waikanae Management Plans and Development	21	21	21	21
Jim Cooke Park Extension	30	30	-	-
Jim Cooke Irrigation Bore	-	-	-	30
Asset Renewal				
Replacement Park Equipment Waikanae	10	10	-	-
Waikanae Playground Bark	10	11	11	11
Waimanu Lagoon Replace Furniture	-	-	5	5
Total Waikanae	213	205	101	131
Otaki				
New Assets				
Management Plan Development	21	21	21	21
Asset Renewal				
Otaki Playground Bark	5	5	5	5
Haruatai Tennis Court Reseal	-	-	159	159
Total Otaki	26	26	185	185
Asset Management Plan Improvements	200	200	200	200
Land Purchase	103	178	106	106
Land Purchase Carry-over	400	199	200	524
Total Parks and Reserves	1,514	1,255	1,812	2,017
Solid Waste				
New Assets				
Resource Recovery facility	2,200	700	-	1,500
Total Solid Waste	2,200	700	-	1,500
Stormwater Management				
Districtwide				
New Assets				
Chrystalls Bend Contribution	426	426	-	-
Strategic Land Purchase	197	7	112	302
Reactive Solutions	107	7	112	213
Strategic Modelling: Climate Change	100	100	100	100
Total New Assets	830	540	324	615
Asset Renewal				
Waikakariki Gravel Extraction	470	5	-	465
Total Districtwide	1,300	545	324	1,080
Paekakariki				
Prioritised New Assets	295	-	76	10

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Ocean Road Stormwater Upgrade	31	-	33	10
Total Paekakariki	326	-	109	20
Paraparaumu				
Prioritisation – New Assets	1,883	-	1,167	1,200
Kew Grove Stormwater	-	-28	-	-
Matatua Road Bridge	-	200-	-	1,000
Amohia Street RSA/South	-	-12	-	-
Paraparaumu Beach Town Centre Works	-	-	-	290
Raumati CBD Stormwater Upgrade	-	19-	-	-
Asset Renewal				
Bunding Ihakara Street Properties	-	710	-	-
Upgrade Vauclose Avenue	-	8	-	-
Kapiti Road – CCTV Repairs	-	-	-	400
Prioritisation – Renewals	477	477	500	100
Total Paraparaumu	2,360	1,454	1,667	2,990
Waikanae				
New Assets				
Prioritisation – New Assets	250	150	265	-
Asset Management Plan Improvements	100	100	100	100
William Street Upgrade	-	-	-	250
Asset Renewal				
Prioritisation – Renewals	94	64	99	100
42 Te Moana Road Pipeline	-	-	-	-
Soak Pit Replacement	13	3	14	24
Total Waikanae	457	317	478	474
Otaki				
New Assets				
Prioritisation – New Assets	410	150	793	-
Otaki Railway Carpark	-	130	-	-
Hydraulic Modelling (Otaki Reference Group)	-	-	-	100
Designs and Estimates	16	16	17	17
Dunstan Street	-	159	-	-
Dunstan Street Stage 2	-	-	-	50
Asset Management Plan Improvements	100	50	100	100
Flood Management Modelling	-	-8	-	-
Asset Renewal				
Prioritisation – Renewals	33	33	340	50
Total Otaki	559	546	1,250	317
Total Stormwater	5,002	2,862	3,828	4,881

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Wastewater Management				
Paraparaumu Reticulation				
New Assets				
Pump Station & Riser Coleman Street	-	-	1,101	-
Milne to Kiwi – Pumping Main	13	13	56	56
Toru Alternative Rising Main	400	-	-	-
Sewer Augment	-	-	226	-
Parallel Sewer Investigation	57	57	-	-
Parallel Rising Main Rata Road	1,021	-	-	-
Decommission Sludge Lagoons	25	25	-	80
Asset Management Plan Improvements	100	100	100	100
Total New Assets	1,616	195	1,483	236
Asset Renewal				
Renewal Capital Expenditure	82	82	85	85
Pump Replacement Expenditure	27	27	29	29
Pump Station Pump Renewal	88	88	70	70
Pump Station Renewals	10	10	11	11
Sub-catchment Management Work	57	-	-	60
Total Asset Renewal	264	207	195	255
Total Paraparaumu	1,880	402	1,678	491
Paraparaumu/Waikanae Wastewater Treatment				
New Assets				
Bunded Storage Area	65	65	-	-
Woodburner/Boiler	-	-	-	1,430
Total New Assets	65	65	-	1,430
Asset Renewal				
Treatment Plant Renewal	-	-	6	6
Renewal Capital Expenditure	62	62	64	63
Total Asset Renewal	62	62	70	69
Total Joint Treatment	127	127	70	1,499
Waikanae Reticulation				
New Assets				
Major Pump Station	52	52	246	246
Balance Tanks Waikanae	124	123	948	149
Increase Buffer Storage WTPS	-	-	203	203
Asset Management Plan Improvements	100	100	100	100
Total New Assets	276	275	1,497	698
Asset Renewal				
Pump Station Pump Renewal	11	11	-	-
Renewal Capital Expenditure	10	10	11	10
Pump Replacement Expenditure	5	5	5	5
Sylvan Avenue Infiltration	270	-	-	-

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Total Asset Renewal	296	26	16	15
Net Wastewater – Waikanae	572	301	1,513	713
Otaki				
New Assets				
Asset Management Plan Improvements	-	50	-	50
Total New Assets	-	50	-	50
Asset Renewal				
Pump Station Pump Renewal	-	3	11	11
Pipework Refurbishment	5	4	5	5
Renewal Capital Expenditure	41	33	44	44
Pump Replacement Expenditure	9	9	10	10
Treatment Plant Renewal	-	-	6	6
Treatment Renewal	13	13	13	13
Total Asset Renewal	68	62	89	89
Net Wastewater – Otaki	68	112	89	139
Total Wastewater	2,647	942	3,350	2,842
Water Management				
Paekakariki				
New Assets				
Universal Metering	-	-	175	-
Reticulation Upgrades	10	10	11	11
Drinking Water Standards Compliance	10	10	-	-
Total New Assets	20	20	186	11
Asset Renewal				
Renewal Capital Expenditure	46	46	48	47
Meter Replacements	-	-	7	7
Total Asset Renewal	46	46	55	54
Total Paekakariki	66	66	241	65
Paraparaumu Water Reticulation				
New Assets				
Kapiti Road Reinforcement	67	67	-	-
Milne to Kiwi Pipeline	7	7	53	53
WLR Water Main Options	-	-	53	53
Universal Metering	-	-	1,253	-
Riwai Reservoir Auto Shut Off Valve	105	25	-	80
Supply Crosslease Resolution	21	21	-	-
Reticulation Upgrades	27	27	28	28
Total New Assets	227	147	1,387	214
Asset Renewal				
Backflow Prevention	26	26	27	27
Renewal Capital Expenditure	10	80	11	80
Reticulation Renewal	2	2	59	59
Total Asset Renewal	38	108	97	166

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Total Paraparaumu	265	255	1,484	380
Waikanae Water Reticulation				
New Assets				
Tui Auto Shut Off Valve	-	-	108	108
Universal Metering	-	-	616	-
Supply Cross Lease Resolution	10	10	-	-
Reticulation Upgrades	26	26	27	27
Total New Assets	36	36	751	135
Asset Renewal				
Renewal Capital Expenditure	15	52	16	50
Reticulation Renewal	-	-	7	7
Reinforce Beach Reticulation	247	-	-	-
Increase Tui High Level Area	120	-	-	120
Total Asset Renewal	382	52	23	177
Total Waikanae	418	88	774	312
Paraparaumu/Waikanae Water Treatment				
New Assets				
Waikanae River Bed Upgrade	250	250	-	-
Pac Bulk Storage	-	-	55	55
Caustic Bulk Storage	-	-	27	27
Reticulation Upgrades	21	21	21	21
Drinking Water Standards Compliance (UV)	516	115	-	400
Water System Augmentation	-	-	-	250
Asset Management Plan Improvements	200	200	200	200
Total New Assets	987	586	303	953
Asset Renewal				
Renewal Capital Expenditure	31	31	32	32
Building Maintenance	-	-	8	8
Replace Control Valves & Filter		34		
Treatment Plant Renewal	150	150	-	-
Refurbish High Level Pumps	46	46	48	48
Total Asset Renewal	227	261	88	88
Total Joint Treatment	1,214	847	391	1,041
Otaki				
New Assets				
Universal Metering	-	-	690	-
Drinking Standards - Reservoir	500	300	1,100	899
Supply Cross Lease Resolution	10	10	-	-
Laying Rider mains	26	26	27	27
Reticulation Upgrades	13	13	14	14
Asset Management Plan Improvements	50	50	50	50
Total New Assets	599	399	1,881	990

	Community Plan Year No			
	2	2	3	3
	Annual Plan	Projection	Community Plan	Annual Plan
	2007/08 \$000	2007/08 \$000	2008/09 \$000	2008/09 \$000
Asset Renewal				
Bores Renewal	50	50	-	100
Copper Rider Replacement Main Street	26	26	-	-
Renewal Capital Expenditure	15	16	16	16
Treatment Plant Renewal	-	-	-	30
Total Asset Renewal	91	92	16	146
Total Otaki	690	491	1,897	1,136
Hautere				
Drinking Water Standards Compliance	10	10	-	-
Total Assets	10	10	-	-
Asset Renewal				
Treatment Plant Renewal	30	30	-	-
Renewal Capital Expenditure	3	3	3	3
Replace Restrictors	6	6	6	6
Total Asset Renewal	39	39	9	9
Total Hautere	49	49	9	9
Total Water	2,702	1,796	4,796	2,943
Total New Assets	26,399	11,205	26,129	27,017
Total Asset Renewal	9,610	5,682	6,736	9,387
TOTAL CAPITAL EXPENDITURE	<u>36,009</u>	<u>16,887</u>	<u>32,865</u>	<u>36,404</u>

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Kapiti 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, Kapiti 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 Kapiti Coast District Council are for the year ended 30 June 2009. The prospective financial statements were authorised for issue by Council on 12 March 2008.

Basis of Preparation

These prospective financial statements have been prepared in accordance with Section 98 of the Local Government Act 2002, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP). They comply with NZ IFRS and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

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

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

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

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

Specific Accounting Policies

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

1. Financial Statements presented

The financial statements presented in this Annual Plan include a Prospective Statement of Financial Performance, a Prospective Statement of Financial Position and Cashflow, encompassing all activities of the Council.

In order to meet its obligations of public accountability, the Council has also included for each significant activity a separate 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 and Community Plan Figures

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

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

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the statement of financial performance.

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

The four categories of financial assets are:

• ***Financial assets at fair value through profit or loss***

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

After initial recognition they are measured at their fair values. Gains or losses on remeasurement are recognised in the statement of financial performance.

Financial assets in this category include interest rate swaps.

• ***Loans and receivables***

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

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the statement of financial performance. Loans and receivables are classified as “trade and other receivables” in the statement of financial position.

• ***Held to maturity investments***

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

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the statement of financial performance.

Investments in this category include sinking funds

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

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

This category encompasses:

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

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

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

On derecognition the cumulative gain or loss previously recognised in equity is recognised in the statement of financial performance.

Impairment of financial assets

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

Accounting for derivative financial instruments and hedging activities

Kapiti Coast District Council uses derivative financial instruments to hedge exposure to interest rate risks arising from financing activities. In accordance with its Treasury Management Policy, Kapiti Coast District Council does not hold or issue derivative financial instruments for trading purposes.

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

Council's derivative financial instruments are not designated as hedging instruments for accounting purposes. Accordingly, derivative financial instruments are reported as financial instruments at fair value through profit or loss.

7. **Property, Plant and Equipment**

Property, plant and equipment consists of:

- *Infrastructure Assets* – Infrastructure assets are the fixed utility systems owned by the Council. Each asset type includes all items that are required for the network to function, for example, wastewater reticulation includes reticulation piping and wastewater pump stations.
- *Operational Assets* – These include land, buildings, improvements, library books, plant and equipment, and motor vehicles.
- *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 Kapiti Coast District Council and the cost of the item can be measured reliably. In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

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

Subsequent costs

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

Valuation of Property, Plant and Equipment

All assets are recorded at depreciated historical costs except for the following assets classes, which are revalued on a three year cycle on the basis described below:

Description	Method of Revaluation	Valuation Performed By	Next Revaluation Date
<u>Operational Assets</u>			
Buildings and Improvements	Fair Value 30 June 2005	Quotable Value <u>Kerry Stewart</u> <i>Val Prof Urb</i> <i>PG Dip Env Audit MBA</i> <i>ANZIV SNZPI</i> <u>Vanesa Hutcheson</u> <i>B Com VPM</i>	30 June 2008
Land	Fair Value 30 June 2005	Quotable Value <u>Kerry Stewart</u> <i>Val Prof Urb</i> <i>PG Dip Env Audit</i> <i>MBA ANZIV SNZPI</i> <u>Vanesa Hutcheson</u> <i>B Com VPM</i>	30 June 2008
<u>Infrastructural Assets</u>			
River Control	Depreciated Replacement Cost 30 June 2005	Maunsell Limited <u>Graeme Hughson</u> <i>BE, MIPENZ</i>	30 June 2008
Roads and Bridges	Depreciated Replacement Cost 30 June 2004	Duffill Watts and Tse Ltd (Consulting Engineers) <u>Ken Tonks</u> <i>SPINZI</i>	30 June 2008
Seawalls	Depreciated Replacement Cost 30 June 2005	Maunsell Limited <u>Graeme Hughson</u> <i>BE, MIPENZ</i>	30 June 2008
Stormwater	Depreciated Replacement Cost 30 June 2005	Maunsell Limited <u>Graeme Hughson</u> <i>BE, MIPENZ</i>	30 June 2008
Wastewater	Depreciated Replacement Cost 30 June 2005	Maunsell Limited <u>Graeme Hughson</u> <i>BE, MIPENZ</i>	30 June 2008
Water	Depreciated Replacement Cost 30 June 2005	Maunsell Limited <u>Graeme Hughson</u> <i>BE, MIPENZ</i>	30 June 2008

All valuations are carried out or reviewed by independent qualified valuers.

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 Financial Performance. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the Statement of Financial Performance will be recognised first in the Statement of Financial Performance 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

With the roading revaluation carried out at 30 June 2005, the land under roads was 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, Sewerage and Stormwater Treatment and Reticulation systems were valued at Depreciated Replacement Value as at 30 June 2005 by Maunsell Limited. The depreciated replacements cost figures were found by determining the current replacement costs of the assets involved and applying a depreciation factor based on the age and expected life of each asset.

Depreciation

Depreciation is provided on a straight line basis on all assets other than land, and certain parts of roading, river control and seawalls.

The roading, river control and seawall assets that are considered to be non-depreciable assets are Basecourse (80% non-depreciable content), Berms/Crossings/Earthworks/Formation/ Land, Sub base/Watertable, Riprap seawall protection (rocks) and Stopbanks. The reason for their non-depreciable status is that there is no decline in service potential and therefore these assets have an unlimited life.

Other assets are depreciated at rates which will write-off the cost (or valuation) of the assets over their useful lives. Motor vehicles purchased after 30 June 2001 have been given a residual value of 20% of original cost and are depreciated to this residual value. The estimated useful lives of resource consents, management plans and investigations are determined by their period of validity.

Depreciation rates and the estimated useful lives are as follows:

ASSET CATEGORY	DEPRECIATION RATES %	ESTIMATED USEFUL LIFE (YEARS)
Operational Assets		
Buildings	0.5 – 2.5	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	6.67 – 7.14	14 – 15
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

ASSET CATEGORY	DEPRECIATION RATES %	ESTIMATED USEFUL LIFE (YEARS)
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 Land Transport NZ (and its predecessors). The Council has adopted its policy on the basis that replacement of such assets will continue to be financed by Land Transport NZ 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 9.

Borrowing Costs

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

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 Kapiti Coast District Council, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

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

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 on the basis below

Method of Revaluation	Valuation Performed By	Next Revaluation Date
Fair Value 30 June 2007	<u>Tim Hunt</u> Forestry Valuer	30 June 2012

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

The costs to maintain the forestry assets are included in the statement of financial performance.

10. Impairment of Non-Financial Assets

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

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

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

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

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

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

For assets not carried at a revalued amount the reversal of an impairment loss is recognised in the statement of financial performance

11. Landfill Post-Closure Costs

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

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

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

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

12. Council Controlled Trading Organisations

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

13. Cost Allocation Policy

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

Criteria for Direct and Indirect Costs

“Direct Costs” are those costs directly attributable to a significant activity.

“Indirect Costs” are those costs which cannot be identified in an economically feasible manner, with a specific significant activity.

Cost Drivers for Allocation of Indirect Costs

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

Basis of Allocation of Overheads

Accommodation	Area utilised
Chief Executive's Office	Governance
Communication (Public Relations)	Estimate of time spent per Group
Community and Corporate Information Management	Estimate of time spent on direct reporting lines
Customer Services	Estimate of time spent
Development Projects Management	Charged to project budgets based on time spent
Environmental Protection Management	Estimate of time spent on direct reporting lines
Finance	Number of transactions and total expenditure
Human Resources	Number of staff
Information Technology / G.I.S.	Hardware utilized
Assets and Services Management	Estimate of time spent on direct reporting lines
Planning and Risk Management	70% to capital projects Balance allocated on expenditure per activity (including 50% of Access , Roding and Transport)
Rates Management	Funds required from rates
Strategy and Partnerships Management	Estimate of time spent (strategic requirements to activities and direct reporting lines)
Districtwide Services	Operating expenditure – water, wastewater and stormwater
Council Depots	Number of staff

14. Allocation of Overheads

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

15. Cash and Cash Equivalents

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

16. Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost and current replacement cost.

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

The write down from cost to current replacement cost is recognised in the statement of financial performance.

17. Trade and Other Receivables

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

18. Investments

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

19. Sinking Funds

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

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

20. Goods and Services Tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

21. Borrowing

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

22. Employee Benefits

Short-term benefits

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

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

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

Long-term benefits

Long service leave and retirement leave

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

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- the present value of the estimated future cash flows. A discount rate of 4.90% and an inflation factor of 3.00% were used. The discount rate is based on the

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

Superannuation schemes

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the statement of financial performance as incurred.

Defined benefit schemes

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

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

23. Provisions

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

Provisions are not recognised for future operating losses.

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

Financial guarantee contracts

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

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

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation, however if Council assesses that it is probable that

expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value of the future expenditure.

24. Non-current Assets held for Sale

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

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

25. Leases

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

26. Cost of Activity Statements

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

27. Critical Accounting Estimates and Assumptions

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

Landfill aftercare provision

The long term nature of the liability means there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and is discounted using a discount rate of 8%.

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 Kapiti Coast District Council could be over or under estimating the annual depreciation charge recognised as an expense in the statement of financial performance. To minimise this risk Kapiti 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 Kapiti Coast District Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

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

28. Critical Judgments 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 2009.

PROSPECTIVE FUNDING IMPACT STATEMENT

2007/08 Annual Plan		2008/09 Community Plan	2008/09 Annual Plan
\$000		\$000	\$000
	Revenue		
10,101	External Revenue	8,977	9,703
1,500	Development Levies	1,500	1,500
2,000	Vested Assets	2,000	2,000
<u>13,601</u>	Total Revenue	<u>14,477</u>	<u>13,203</u>
100	Sale of Assets	100	100
<u>13,701</u>	TOTAL INCOME	<u>14,577</u>	<u>13,303</u>
	Operating Expenses		
29,064	Operating Costs	31,437	31,216
6,748	Debt Servicing	8,144	7,349
10,022	Depreciation	11,090	10,326
<u>45,834</u>	TOTAL OPERATING EXPENSES	<u>50,672</u>	<u>48,891</u>
	Capital		
35,842	Capital Expenditure	25,669	36,378
3,919	Loan Repayments	4,774	4,539
1,000	Sinking Funds	1,000	1,000
<u>40,761</u>	TOTAL CAPITAL	<u>31,443</u>	<u>41,917</u>
100	To Separate Funds	272	-
2,000	Donated Assets (Developers)	2,000	2,000
<u>74,994</u>	NET COST OF ACTIVITIES	<u>69,810</u>	<u>79,505</u>
	Funded By:		
34,233	Rates	38,088	36,566
28,298	Loans	19,645	26,940
2,186	Reserve Funds/Development Levies	2,326	1,500
9,377	Depreciation Funds	8,251	9,690
900	Depreciation – Non Funded	1,500	1,757
<u>74,994</u>	TOTAL SOURCES OF FUNDS	<u>69,810</u>	<u>79,505</u>

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 at its meeting on 21 June 2000 it adopted the following urban and rural rating areas as shown in area maps dated 21 June 2000.

Rate Code/Category

U1	Urban Rating Areas of the District	
	Paekakariki Urban Area	
	Paraparaumu/Raumati Urban Area	
	Waikanae Urban Area	
Otaki Urban Area		
R1, R2*	Of the Rural Rating Areas of the District	
	Paekakariki Rural Rating Area	
	Paraparaumu/Raumati Rural Rating Area	
	Waikanae Rural Rating Area	
	Otaki Rural Rating Area	
*R1	Rural Rating Units less than 50 hectares	
*R2	Rural Rating Units 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).	

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 50hectares	33%
R2	Rural Rating Units greater than 50 hectares plus (Rating Units less than 50hectares where a combination of these properties total greater than 50hectares and form part of one farming operation)	19%

These differentials will be applied to the General Rate, the Regulatory Services Rate and Community 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.

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.

Serviceable

For Wastewater Serviceable – where a rating unit is within 30 metres of a sewer main and is capable of being connected to the wastewater reticulation system.

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.

Stormwater Rate Differential Categories

For the purposes of stormwater rates the following differential categories apply.

- "General" means all rating units other than rating units in the "Large Scale Commercial/Residential" category.
- "Large Scale commercial/residential" means rating units used for large scale commercial/residential purposes as characterised by ten or more separately used or inhabited parts of a property.

Notes:

- The Council does not assess a Uniform Annual General Charge.
- This is the third year of the Long Term Council Community Plan, which was adopted on 22 June 2006 and the 2007 amendments to the Community Plan included the definition of separately used or inhabited part of a rating unit and the change to the sewerage rates for motels.
- The funding mechanisms as specified for the 2008/09 financial year will continue for future years, unless 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 2008/09

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
Rates			
<u>Districtwide General</u>	Whole District	Rate in \$ of Land Value	7,185
	U1 (refer definitions on previous page)		
	R1 (refer definitions on previous page)	33% of Urban Rate in \$ of land value	
	R2 (refer definitions on previous page)	19% of Urban Rate in \$ of land value	
	<u>Purposes Applied:</u> Districtwide General Expenses including civic services, civil defence, public toilets and cemeteries. Also community facilitation and partnerships, District strategic development projects, Districtwide coastal protection of the Council's infrastructure and Districtwide strategic flood protection.		
Targeted Rate			
<u>Regulatory Services</u>	Whole District	Rate in \$ of Land Value	2,731
	U1		
	R1	33% of Urban Rate in \$ of Land Value	
	R2	19% of Urban Rate in \$ of Land Value	
	<u>Purposes Applied:</u> Public contribution towards the following Regulatory Services which are not met by user charges: Resource Consents, Building Consents, District Plan, Environmental Health, Liquor Licensing, Hazardous Substances Environmental Monitoring and Animal Control.		
Targeted Rate			
<u>Community Facilities Rate</u>	Whole District		7,928
	All Rating Units (but excluding multiple occupied properties, motels, hotels, hostels and lodges)	Fixed Charge Base per Rating Unit	
	Motels/camping grounds	30% Base Charge per Separately Used or Inhabited Part of a Rating Unit	
	Hotels, hostels and lodges	200% Base Charge per Rating Unit	
	All Rating Units which are multiple occupied (but excluding motels, camping grounds, hotels, hostels and lodges)	80% of Base Charge per Separately Used or Inhabited Part of a Rating Unit (This transitional provision	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
		increases by 20% per year to 100% full charges by 2009/10)	
	<u>Purposes Applied:</u> Libraries, Parks and Reserves, Swimming Pools, Public Halls and Community Centres.		
Targeted Rate <u>Districtwide Rooding</u> <u>Rate</u>	Whole District		5,158
	All Rating Units (but excluding multiple occupied properties, motels, hotels, hostels and lodges)	Fixed Charge Base per Rating Unit	
	Motels/camping grounds	30% Base Charge per Separately Used or Inhabited Part of a Rating Unit	
	Hotels, hostels and lodges	200% Base Charge per Rating Unit	
	Rating Units which are multiple occupied (but excluding motels, camping grounds, hotels, hostels and lodges)	80% Base Charge per Separately Used or Inhabited Part of a Rating (This transitional provision increases by 20% per year to 100% full charges by 2009/10)	
<u>Districtwide Rooding</u> <u>Land Value Rate</u>	<u>Whole District</u>	Rate in \$ of Land Value	
	<u>Purposes Applied:</u> All Rooding Expenditure except for historic debt servicing costs.		
Targeted Rate <u>Paraparaumu/Raumat</u> <u>Stormwater</u>			1,796
	Paraparaumu/Raumat stormwater drainage area (excluding Rating Units with large scale commercial/ residential operations having 10 or more units)	Rate in \$ of Capital Value (Base Rate)	
	All Rating Units in the Paraparaumu/Raumat stormwater drainage area used for large scale commercial or residential operations characterised by having 10 or more units	80% of Base Rate in \$ of Capital Value (This transitional provision increases by 20% per year to 100% full Capital Value by 2009/10)	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)	
	<u>Purposes Applied:</u> Operating Costs and Loan Servicing of Stormwater in the Stormwater Drainage area			
Targeted Rate	<u>Waikanae Stormwater</u>	Waikanae stormwater drainage area (excluding Rating Units with large scale commercial/ residential operations having 10 or more units)	Rate in \$ of Capital Value (Base Rate)	511
	All Rating Units in the Waikanae stormwater drainage area used for large scale commercial or residential operations characterised by having 10 or more units	80% of Base Rate in \$ of Capital Value (This transitional provision increases by 20% per year to 100% full Capital Value by 2009/10)		
	<u>Purposes Applied:</u> Operating Costs and Loan Servicing of Stormwater in the Stormwater Drainage area			
Targeted Rate	<u>Otaki Stormwater</u>	Otaki stormwater drainage area (excluding Rating Units with large scale commercial/ residential operations having 10 or more units)	Rate in \$ of Capital Value (Base Rate)	286
	All Rating Units in the Otaki stormwater drainage area used for large scale commercial or residential operations characterised by having 10 or more units	80% of Base Rate in \$ of Capital Value (This transitional provision increases by 20% per year to 100% full Capital Value by 2009/10)		
	<u>Purposes Applied:</u> Operating Costs and Loan Servicing of Stormwater in the Stormwater Drainage area			
Targeted Rate	<u>Paekakariki Stormwater</u>	Paekakariki stormwater drainage area (excluding Rating Units with large scale commercial/ residential operations having 10 or more units)	Rate in \$ of Capital Value (Base Rate)	56
	All Rating Units in the Paekakariki stormwater drainage area used for large scale commercial or residential operations characterised by having 10 or more units	80% of Base Rate in \$ of Capital Value This transitional provision increases by 20% per year to 100% full Capital Value by 2009/10		
	<u>Purposes Applied:</u> Operating Costs and Loan Servicing of Stormwater in the Stormwater Drainage area			
Targeted Rate	<u>Paekakariki</u>	Paekakariki Community Board		42

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
<u>Community Rate</u>	Area		
	Paekakariki urban rating area	Rate in \$ of Land Value	
	Of Paekakariki rural rating area:		
	R1	33% of Urban Rate in \$ of Land Value	
	R2	19% of Urban Rate in \$ of Land Value	
	<u>Purposes Applied:</u> Community Board expenses and historic servicing costs of roading, stormwater and coastal protection.		
Targeted Rate <u>Paekakariki Community Services Charge</u>	Rating Units in Paekakariki Community Board Area	Fixed charge of \$13 per Rating Unit	11
	<u>Purposes Applied:</u> Loan Servicing costs on a loan to the Paekakariki Community Trust to assist with the refurbishment of St Peters Hall		
Targeted Rate <u>Paekakariki Water Supply Rate</u>	Connected to Paekakariki Water Scheme:		266
	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	
	Recreational, sporting, other community organisations and Council community properties	50% charge per separately used or inhabited part of a rating unit	
	Motels/camping grounds/hostels/lodges	200% charge per rating unit (plus water by meter charges)	
	Not connected to the Paekakariki water scheme but within 100 metres of water main	50% of Fixed Charge per Rating Unit	
	<u>Purposes Applied:</u> Water Supply System		
Targeted Rate <u>Paekakariki Water Extraordinary Supply</u>	Those Rating Units that receive an extraordinary supply of water by meter from the Paekakariki Water Supply	Fixed Charge per m ³ of water supplied in excess of 350m ³ per annum for each fixed charge of the Paekakariki Water Supply Rate	7

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
Targeted Rate <u>Paraparaumu/Raumati Community Rate</u>	Rating units in Paraparaumu/Raumati urban rating area:	Rate in \$ of Land Value	614
	Of Paraparaumu/Raumati rural rating area:		
	R1	33% of Urban Rate in \$ of Land Value	
	R2	19% of Urban Rate in \$ of Land Value	
	<u>Purposes Applied:</u> Historic Debt Servicing Costs of roading and stormwater activities, coastal protection and Paraparaumu/Raumati Community Board expenses		
Targeted Rate <u>Paraparaumu/Raumati Wastewater Maintenance Rate</u>	Paraparaumu and Paekakariki/Raumati Wards (excluding the Paekakariki Community Board area) connected to Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant:		2,872
	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	
	Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal	
	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	
	Recreational, sporting and other community organisations, Council community properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	Not connected to the Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit.	
	All Rating Units with large scale commercial/residential operations characterised 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	
	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.		
	<u>Purposes Applied:</u> Wastewater system		
Targeted Rate <u>Paraparaumu/Raumati Wastewater Loan Rate</u>	Paraparaumu and Paekakariki/Raumati Wards (excluding the Paekakariki Community Board area) connected to Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant in the area of benefit as defined in Section 3(7) of the Kapiti Borough Council (Rates and Charges, Validation and Empowering Act 1989).		520
	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	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	houses), early childhood centres, recreational, sporting and other community organisations, Council community properties)		
	Motel	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal	
	Recreational, sporting and other community organisations, Council Community Properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system	
	Not connected to the Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit.	
	All Rating Units with large scale commercial/residential operations characterised 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.		
	<u>Purposes Applied:</u> Loan Servicing		
Targeted Rate <u>Paraparaumu/Raumati Wastewater Upgrading Loan Rate</u>	Paraparaumu and Paekakariki/Raumati Wards (excluding the Paekakariki Community Board area) connected to Paraparaumu/Raumati/ Waikanae Wastewater Treatment Plant All Rating Units (excluding	Fixed Charge per water	1,159

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	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)	closet or urinal up to a maximum of 5 toilets/urinals	
	Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal	
	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	
	Recreational, sporting and other community organisations and Council community properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system	
	Not connected to the Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit.	
	All Rating Units with large scale commercial/residential operations characterised 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		

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	<p>to have not more than one water closet or urinal.</p> <p><u>Purposes Applied:</u> Minor Capital Works and Loan Servicing</p>		
Targeted Rate <u>Paraparaumu Water</u> <u>Supply Loan Rate</u>	<p>Paraparaumu and Paekakariki/Raumati Wards (excluding the Paekakariki Community Board area) connected to the Paraparaumu Water Supply within Area of Benefit as defined in Section 2 of the Kapiti Borough Council (Rates and Charges Validation and Empowering Act 1989):</p> <p>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)</p> <p>Recreational, sporting, other community organisations and Council community properties</p> <p>Motels/camping grounds/hotels /hostels/lodges</p> <p>Paraparaumu and Paekakariki/Raumati Wards (excluding the Paekakariki Community Board area) not connected to the Paraparaumu Water Supply, but can be supplied (being a Rating Unit within 100 metres from any part of the Waterworks) within Area of Benefit as defined in Section 2 of the Kapiti Borough Council (Rates and Charges Validation and Empowering Act 1989)</p> <p><u>Purposes Applied:</u> Loan Servicing</p>	<p>100% fixed charge per separately used or inhabited part of a rating unit</p> <p>50% charge per separately used or inhabited part of a rating unit</p> <p>200% charge per rating unit (plus water by meter charges)</p> <p>50% of Fixed Charge per Rating Unit</p>	7
Targeted Rate <u>Paraparaumu/</u> <u>Raumati Water</u> <u>Extraordinary Supply</u>	<p>Those Rating Units that receive an extraordinary supply of water by meter from the Paraparaumu/Raumati/Waikanae Water Supply</p>	<p>Fixed Charge per m³ of water supplied in excess of 350 m³ per annum for each fixed charge of the Paraparaumu/Raumati Water Upgrading Loan Rate</p>	170

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
Targeted Rate <u>Paraparaumu/Raumati/ Waikanae Water Maintenance Rate</u>	Waikanae, Paraparaumu and Paekakariki/Raumati Wards (excluding Paekakariki Community Board area) connected to Joint Paraparaumu/ Waikanae Water Supply:	All Rating Units (excluding motels, camping grounds, hotels, hostels, lodges, recreational sporting and other community organisations, Council community properties)	3,106
	Recreational, sporting, other community organisations and Council community properties	100% fixed charge per separately used or inhabited part of a rating unit	
	Motels/camping grounds/hotels/hostels/lodges	50% charge per separately used or inhabited part of a rating unit	
	Waikanae, Paraparaumu and Paekakariki/Raumati Wards (excluding Paekakariki Community Board area) not connected to the Joint/Paraparaumu /Waikanae Water Supply, but within 100 metres of a water main and is serviceable	200% charge per rating unit (plus water by meter charges)	
	<u>Purposes Applied:</u> Water Supply System Maintenance	50% of Fixed Charge per Rating Unit	
Targeted Rate <u>Paraparaumu/ Waikanae Water Upgrading Loan Rate</u>	Waikanae, Paraparaumu and Paekakariki/Raumati Wards (excluding Paekakariki Community Board area) connected to Joint Paraparaumu/ Waikanae Water Supply:	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)	2,177
	Recreational, sporting, other community organisations and Council community properties	100% Fixed Charge per separately used or inhabited part of a rating unit	
	Motels/camping grounds/	50% charge per separately used or inhabited part of a rating unit	
		200% charge per rating unit	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	hotels/hostels/lodges	(plus water by meter charges)	
	Waikanae, Paraparaumu and Paekakariki/Raumati Wards (excluding Paekakariki Community Board area) not connected but within 100 metres of a water main and is serviceable	50% of Fixed Charge per Rating Unit	
	<u>Purposes Applied:</u> Minor Capital Works and Loan Servicing		
Targeted Rate	Waikanae Ward		98
<u>Waikanae Community Rate</u>	Rating units in Waikanae urban rating area	Rate in \$ of Land Value	
	Of Waikanae rural rating area:		
	R1	33% of Urban Rate in \$ of Land Value	
	R2	19% of Urban Rate in \$ of Land Value	
	<u>Purposes Applied:</u> Historic Debt Servicing Costs of roading and stormwater activities and Waikanae Community Board expenses		
Targeted Rate	<u>Waikanae Ward</u>		1,327
<u>Waikanae Wastewater Maintenance Rate</u>	All Rating Units connected to Paraparaumu/Raumati/ Waikanae Wastewater Treatment Plant		
	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	
	Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	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	
	Recreational, sporting and other community organisations, Council community properties	25% Fixed Charge for every water closet or urinal connected to the wastewater system	
	Not connected to the Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit.	
	All Rating Units with large scale commercial/residential operations characterised 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 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.	50% Fixed Charge on all toilets/urinals after the first 1	
	<u>Purposes Applied:</u> Wastewater System		
Targeted Rate <u>Waikanae Wastewater</u> <u>Upgrading Loan Rate</u>	<u>Waikanae Ward</u> All Rating Units connected to Paraparaumu/Raumati/Waikanae Wastewater Treatment Plant		909
	Rating Units (excluding motels, places of religious worship and	Fixed Charge per water closet or urinal up to a	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	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)	maximum of 5 toilets/urinals	
	Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal	
	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	
	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	50% of Fixed Charge per rating unit.	
	Treatment Plant but within 30 metres of a sewer main and is serviceable		
	All Rating Units with large scale commercial/residential operations characterised 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		

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	closet or urinal.		
	<u>Purposes Applied:</u> Minor Capital Works and Loan Servicing		
Targeted Rate <u>Waikanae Water</u> <u>Supply Loan Rate</u>	All Rating Units within Waikanae District Community of the former Horowhenua County (excluding schools (with the exception of school houses), early childhood centres, children's health camps)	Rate in \$ of Land Value	5
	<u>Purposes Applied:</u> Loan Servicing		
Targeted Rate <u>Waikanae Water</u> <u>Extraordinary Supply</u>	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	34
Targeted Rate <u>Peka Peka Water</u> <u>Supply Charge</u>	All rating units in the Peka Peka Water Supply Special Rating Area	Fixed Charge per Rating Unit	33
	<u>Purposes Applied:</u> Peka Peka Water Supply		
Targeted Rate <u>Otaki Community Rate</u>	Otaki Ward		177
	All rating units in the Otaki urban rating area	Rate in \$ of Land Value	
	Of Otaki rural rating area:		
	R1	33% of Urban Rate in \$ of Land Value	
	R2	19% of Urban Rate in \$ of Land Value	
	<u>Purposes Applied:</u> Historic Debt Servicing Costs for roading and stormwater activities, Community Board expenses, local grants and property expenses		
Targeted Rate <u>Otaki Wastewater</u> <u>Maintenance Rate</u>	<u>Otaki Ward</u> All Rating Units connected to Otaki Wastewater Scheme		792
	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	Fixed Charge per water closet or urinal up to a maximum of 5 toilets/urinals	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	maintenance or relief, schools (with the exception of school houses), early childhood centres, recreational, sporting and other community organisations, Council community properties)		
	Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal	
	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	
	Recreational, sporting and other community organisations, Council community properties	25% Charge for every water closet or urinal connected to the wastewater system	
	Not connected to Otaki Wastewater Scheme but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit.	
	All Rating Units with large scale commercial/residential operations characterised 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.		
	<u>Purposes Applied:</u> Wastewater system		

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
Targeted Rate <u>Otaki Wastewater</u> <u>Loan Rate</u>	Every Rating Unit within the Area of the former Otaki Borough Council	Rate in \$ of Land Value	97
	<u>Purposes Applied:</u> Loan Servicing		
Targeted Rate <u>Otaki Wastewater</u> <u>Upgrading Loan Rate</u>	<u>Otaki Ward</u> All Rating Units connected to Otaki Wastewater Scheme		142
	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	
	Motels	Fixed Charge per water closet or urinal up to a maximum of 1 toilet/urinal	
	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	
	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 Otaki Wastewater Scheme but within 30 metres of a sewer main and is serviceable	50% of Fixed Charge per rating unit.	
	All Rating Units with large scale commercial/residential operations characterised 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),	50% Fixed Charge on all toilets/urinals after the first 5	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	early childhood centres, recreational, sporting and other community organisations, Council community properties)		
	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.		
	<u>Purposes Applied:</u> Minor Capital Works and Loan Servicing		
Targeted Rate <u>Otaki Water</u> <u>Maintenance Rate</u>	Connected to Otaki Water Supply Scheme		681
	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	
	Recreational, sporting, other community organisations and Council community properties	50% charge per separately used or inhabited part of a rating unit	
	Motels/camping grounds/hotels/hostels/lodges	200% charge per rating unit (plus water by meter charges)	
	Not connected to Otaki Water Supply Scheme and within 100 metres of a water main	50% of Fixed Charge per Rating Unit	
	<u>Purposes Applied:</u> Water Supply System		
Targeted Rate <u>Otaki Water Upgrading</u> <u>Loan Rate</u>	Rating Units within Area of former Otaki Borough Council which elected not to make a lump sum contribution towards the Otaki Water Supply Upgrading Scheme	Fixed Charge per Rating Unit	43
	<u>Purposes Applied:</u> Loan Servicing		
Targeted Rate <u>Otaki Water</u> <u>Improvements Rate</u>	Connected to Otaki Water Supply Scheme		208
	All Rating Units (excluding motels, camping grounds, hotels, hostels, lodges recreational	100% Fixed Charge per separately used or inhabited part of a rating unit	

Funding Mechanism	Categories - Rating Areas	Rating Basis	Revenue Sought 2008/09 Year \$000 (GST inclusive)
	sporting and other community organisations, schools (with the exception of school houses), early childhood centres, children's health camps, Council community properties)		
	Recreational, sporting, other community organisations and Council community properties	50% charge per separately used or inhabited part of a rating unit	
	Motels/camping grounds/hotels/hostels/lodges	200% charge per rating unit (plus water by meter charges)	
	Not connected to Otaki Water Supply Scheme, but within 100 metres of a water main <u>Purposes Applied:</u> Minor Capital Works and Loan Servicing	50% of Fixed Charge per Rating Unit	
Targeted Rate <u>Otaki Water</u> <u>Extraordinary Supply</u>	Those Rating Units that receive an extraordinary supply of water by meter from the Otaki Water Supply	Fixed Charge per m ³ of water supplied in excess of 350m ³ per annum for each fixed charge of the Otaki Water Improvement Rate	104
Targeted Rate <u>Hautere Te Horo</u> <u>Water Supply Rate</u>	Rating units connected to Hautere Te Horo Water Supply <u>Purposes Applied:</u> Water Supply System	Fixed Charge per Unit of Water Annual provision of 1 Unit = 1m ³ per day	146
Targeted Rate <u>Otaki Community</u> <u>Services Charge</u>	Rating units in Otaki Ward <u>Purposes Applied:</u> Support community initiatives of significance to the Otaki community, such as grants to the Otaki Heritage Bank Preservation Trust to assist with the funding of the Museum activities.	Fixed charge of \$11.25 per Rating Unit	54
TOTAL (GST inclusive)			\$41,452

Analysis of Total Rates

Rates	<u>\$000, Excl GST</u>	<u>\$000, Incl GST</u>
Extraordinary Water Rates	36,566	41,137
	280	315
	<u>36,846</u>	<u>41,452</u>

User Charges

The 2006 Community Plan adopted on 22 June 2006 included 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 on pages 128 to 131 of Part Two of the 2006 Community Plan.

Over and above these index parameters some of these charges require adjustment for the 2008/09 financial year. These changes are in order to meet the funding requirements of the Revenue and Financing Policy as published on pages 25 – 43 of Part Two of the 2006 Community Plan.

Building Consent Fees 2008/09

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

Note Under some conditions applicants may be required to pay Additional Fees when processing is completed. This will include Fees for Development Levies, Additional Inspections, and Other Fees Required under the Building Act 2004. If the number of inspections has been over estimated a refund will be made

Building Consent Fees (GST Inclusive)				
	Classification	Project	P.I.M. Portion of Consent	Total Fee Excluding RANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)
1	Minor Work	Solid Fuel Heater	Nil	\$158
1.1		Solid Fuel Heater with wetback	Nil	\$250
1.2		Minor building work < \$1,000	Nil	\$200
1.3		Solar Water heating	\$98	\$294
2		Plumbing Work	\$98	\$294
3		Drainage Work	\$98	\$294
4		Sheds/Retaining Walls/Carports	\$187	\$523
4.1		Pools (minor < \$5,000)	Nil	\$200
5		Decks/Swimming / Spa Pools Conservatories/Pergolas and Other Minor Works	\$187	\$523
6		Minor Farm Buildings <\$10,000	\$220	\$675
7		Farm Buildings >\$10,000	\$220	\$1155
8		Proprietary Garages, Standard	\$220	\$875
9		Proprietary Garages, with Firewall	\$220	\$999
10		Garages, Custom Design	\$220	\$1,065
11		Proprietary Garages containing habitable areas	\$220	\$1,500
	Residential New Dwellings			
12		Family flats <50m ² (>50m ² as per dwelling fees)	\$304	\$2,000
13		Single Story Brick Veneer	\$304	\$2,150
13.1		Single Story Weatherboard	\$304	\$2,150
14		Single Story Specific Design Claddings	\$304	\$2,570
15		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$304	\$2,700
16		Multi Story Brick Veneer	\$304	\$3,100

Building Consent Fees (GST Inclusive)				
	Classification	Project	P.I.M. Portion of Consent	Total Fee Excluding RANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)
16.1		Multi Story Weatherboard	\$304	\$3,100
17		Double Story Specific Design Claddings	\$304	\$3,196
18		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$304	\$3,350
	Additions & Alterations (Residential)			
19		Minor residential additions/alterations <\$5,000	\$220	\$550
20		Internal Alterations \$5,000– \$15, 000	\$304	\$1,100
20.1		Internal Alterations with Plumbing / Drainage	\$304	\$1,255
21		Single Story Brick Veneer	\$304	\$1,345
22		Single Story Brick Veneer with Plumbing / Drainage	\$304	\$1,450
23		Single Story Weatherboard	\$304	\$1,575
24		Single Story Weatherboard with Plumbing / Drainage	\$304	\$1,775
25		Single Story Stucco/Texture Coating/Ply/Steel/Block	\$304	\$1,795
26		Single Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing / Drainage	\$304	\$1,985
27		Multi Story Brick Veneer	\$304	\$1,653
28		Multi Story Brick Veneer with Plumbing / Drainage	\$304	\$1,830
29		Multi Story Weatherboard	\$304	\$1,850
30		Multi Story Weatherboard with Plumbing / Drainage	\$304	\$2,100
31		Multi Story Stucco/Texture Coating/Ply/Steel/Block	\$304	\$1,975
32		Multi Story Stucco/Texture Coating/Ply/Steel/Block with Plumbing / Drainage	\$304	\$2,200

Building Consent Fees (GST Inclusive)				
	Classification	Project	P.I.M. Portion of Consent	Total Fee Excluding RANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)

33	Relocated Residential Dwellings	<i>Note. If Relocation Includes Alterations/Additions <u>add</u> Alteration and Addition rate above</i>	\$304	\$1,267
	Relocated garage/shed		\$190	\$583
	Commercial Industrial			
34		Minor Commercial Work e.g. Signs/Shop Fronts/Minor fit outs	\$99	\$729
35		Single Story Shop fit outs	\$99	\$927
36		Multi Story Shop fit outs	\$99	\$1,354
37		Single Story Multi Unit Apartments/Motels	\$304	\$1,604 plus \$215 per unit
38		Multi Story Multi Unit Apartments/Motels	\$348	\$2,184 plus \$314 per unit
38.1		Commercial/Offices/Retail Buildings \$0,000-\$20,000	\$99	\$1,334
38.2		Commercial/Offices/Retail Buildings \$20,001 - \$40,000	\$393	\$2,246
38.3		Commercial/Offices/Retail Buildings \$40001-\$50000	\$393	\$3,299
39		Commercial/Offices/Retail Buildings \$50,001-\$90,000	\$393	\$4,069
40		Commercial/Offices/Retail Buildings \$90,001-\$150,000	\$393	\$4,252
41		Commercial/ Offices/Retail Buildings \$150,001-\$250,000	\$550	\$4,838
42		Commercial/ Offices/Retail Buildings \$250,001-\$350,000	\$550	\$5,388
43		Commercial/ Offices/Retail Buildings \$350,001-\$500,000	\$707	\$5,827
44		Commercial/ Offices/Retail Buildings \$500,001-\$1,000,000	\$707	\$6,268
45		Commercial/ Offices/Retail Buildings >\$1,000,001	\$707	\$6,268 plus \$328 per additional \$100,000 value

Building Consent Fees (GST Inclusive)				
	Classification	Project	P.I.M. Portion of Consent	Total Fee Excluding RANZ, DBH Levies, Refundable Deposits & Digital Storage Charge (see below)
46		Residential Demolition		\$364 plus \$455 refundable deposit
47		Commercial Demolition		\$1,018 plus \$900 refundable deposit
	Civil Construction			
48		Minor culverts/Foot bridges/Retaining Structures <\$100,000		\$675
49		Major Civil works including Bridges/Roading support features >\$100,000		\$675 up to \$100,000 plus \$328 for each additional \$100,000

Other Charges (GST inclusive)	
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	
Plan Vetting	\$101 per hour
Unscheduled Building, Plumbing and Drainage Inspections	\$93
Warrant of Fitness Audit inspections	\$93
Inspection fees associated with a Notice to Fix	per inspection \$93
Engineering Technical Assessment/Peer Review	Cost + 10%
New Zealand Fire Service Design Review	Cost + 10%
<i>The Building Consent fee does not include the cost of any structural engineer assessment which may be required.</i>	
Registration of section 73 Certificate	\$109
Registration of section 77(1) Certificate	\$175
New Compliance Schedule	\$109
Application for Code Compliance Certificate	\$52
Application for Amendment to Compliance schedule	\$256
Certificate of public use	\$245
Application for Certificate of Acceptance	\$245 plus Building Consent fees applicable to project

Other Charges (GST inclusive)	
<i>The Building Consent fee does not include the cost of any structural engineer assessment which may be required.</i>	
Digital Storage Charge	\$36 per consent additional to above consent fees
Land Information Memorandum	\$220 payable on application
Land Information Memorandum with building plans	\$235 payable on application
Land Information Memorandum with Certificate of Title	\$245 payable on application
Land Information Memorandum with building plans and Certificate of Title	\$260 payable on application
Reassessment fee (amended plans)	\$178 lodgment fee (includes ½ hour assessment) plus \$101 per hour over and above first ½ hour
Certificate of Acceptance (sign off)	\$60
Risk Assessment	\$60
Alternative design /details applications	\$101 per hour
Environmental Health –Plan vetting	\$101 per hour
Residential Damage deposit of \$455 may be applicable increasing to \$797 if a new vehicle crossing is required.	
Commercial Damage deposit of \$900 may be applicable	
Application for Exemption under section 6 of the Fencing of Swimming Pools Act 1987	\$207 payable on application

Charges for Access to Building Files (GST inclusive)	
Email aerial maps or existing electronic building files or burn to CD	\$5
Scan hard copy building file for viewing	\$10
All copying/printing is extra to the above services	Black & White: \$2 minimum up to 10 pages, then 20c/page Colour: A4 \$5/page; A3 \$10/page
Notes:	
<ul style="list-style-type: none"> • Current owners (in person) of the property pay only for copying/printing/emailing/CD • Services information (e.g. as-built drainage plan) is available free 	

Resource Management Fees 2008/2009

As set under Section 36 of the Resource Management Act 1991

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

Application Type	2008/09 Activity Fee (inclusive of 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	\$450
Restricted Discretionary Activities	\$550
Discretionary Activities	\$650
Non-Complying Activities	\$850
Certificate of Compliance	\$450
Existing Use Rights Certificate	\$650
Extensions on Time Limits	\$450
Surrender of Consent in Whole or in Part	\$225
Change or Cancellation of Conditions	\$850
Outline Plan	\$650
Temporary Events	
Permitted Activities	No charge
Controlled Activities	\$450
Discretionary/Restricted Discretionary	\$650
Non-Complying Activities	\$850
	<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>
Limited Notified Applications	\$2,000 Deposit. <i>(Balance to be charged on time & material basis).</i>
Non-Notified Subdivision Applications	
1-2 Lots Created	\$1,400
3-100 Lots Created	\$1,400 <i>plus \$35 per additional lot created</i>
101 or Greater Lots Created	\$4,900

Application Type	2008/09 Activity Fee (inclusive of GST)
Minor Boundary Adjustment (<i>as defined by District Plan</i>)	\$450
Major Boundary Adjustment (<i>as defined by District Plan</i>)	\$850
Update Existing Cross Lease	\$450
Extensions on Time Limits	\$450
Change or Cancellation of Conditions/Consent Notice	\$850
Subdivision Certifications	
s.223 Certificate	\$450
s.224(c) Certificate including other certificates	\$850
s.224(f)	\$225
s.5(1)g	\$225
s.221 Consent Notice	\$225
s.226 Certificate	\$450
Miscellaneous Applications / Certificates	
Surrender of Consent in Whole or in Part	\$225
Revocation of Easements	\$225
Right of Way Approval	\$650
s348 (Local Government Act) Certificate	\$450
Re-Issue Certificate (<i>All Types</i>)	\$150
Transfer Instruments & Other Miscellaneous Documents	\$225
Other	
Private Plan Change	\$2,500 Deposit. (<i>Balance to be charged on time and material basis</i>)
Land Information Memorandum (LIM)	\$250
Project Information Memorandum (PIM)	\$250
Hourly Charge Out Rates and Disbursements	
Planning Staff	\$115 per hour
Administration Staff	\$80 per hour
Councillors	\$115 per hour
Postage & Stationery	At cost
Photocopying	25 cents per A4 sheet
Consultant's fees (The use of consultants will be undertaken in consultation with the applicant)	At cost
Note: Under Section 36(5) of the Resource Management Act 1991, Council may in its discretion remit the whole or any part of any charge above.	

Engineering Fees 2008/09

Engineering Fees 2008/09		
Land Use Consents		Fees (GST Inclusive)
Non-Notified	Application fee per application	\$200
	Consent monitoring fee per consent	\$200
	Additional time per hour	\$100
Notified	Application fee per application	\$800
	Consent monitoring fee per consent	\$200
	Additional time per hour	\$100
Subdivisions		Fees (GST Inclusive)
Fee Simple	Application fee	\$450 plus \$25.00 per lot.
	Consent monitoring fee	\$500 plus \$300 per lot.
	Additional time: per hour	\$100
Unit Title	Application fee: - Up to 6 unit titles	\$500 per application.
	- 7 or more unit titles	\$700 per application
	Consent monitoring fee	\$500
	Additional time	\$100 per hour
Notified Subdivisions		Fees (GST Inclusive)
Up to 6 lots or unit titles	The subdivision application fee	Application fee plus \$800
	Additional time	\$100 per hour
7 to 12 lots or unit titles	The subdivision application fee	Application fee plus \$1,000
	Additional time	\$100 per hour
13 to 20 lots or unit titles	The subdivision application fee	Application fee plus \$1,200
	Additional time	\$100 per hour
21 or more lots or unit titles	The subdivision application fee	Application fee plus \$1,400
	Additional time	\$100 per hour

Other Subdivisions		Fees (GST Inclusive)
Boundary adjustments (including cross lease variation)	Application fee: per application	\$200
	Consent monitoring fee per consent	\$200
	Additional time	\$100 per hour
Second stage cross lease or conversion of cross lease to freehold.	Application fee per application	\$200
	Consent monitoring fee per lot	\$90
	Additional time	\$100 per hour
Right-of-way Applications	Application fee per application.	\$200
	Consent monitoring fee per consent	\$200
	Additional time	\$100 per hour
Other		Fees (GST Inclusive)
Objection to Decision		\$100 per hour
Variation to consent conditions		\$100 per hour
Encroachment Licences		\$100 per hour
Plan change applications		\$100 per hour
Easement – New/ Cancellation	Application Fee per application	\$200
	Additional time	\$100 per hour
Earthworks Bylaws Applications	Application fee	\$200
	Additional time	\$100 per hour
Specialist Consultants	Consultants invoiced costs	

Animal Control Registration Fees 2008/09

Animal Control Registration Fees 2008/09 (GST inclusive)			
Class of Dog		Entire Dog Registration Fee	Fee (including penalty) if paid after 5pm Friday 8 August 2008
A	Seeing Eye / Hearing Ear Dog	Nil	Nil
B	Working Dog	\$55	\$80
	Working Dogs (3 rd and subsequent)	\$30	\$45
C	Standard Dog	\$148	\$220
D	Approved Owner	\$128	\$220
G	Owner Current Member of New Zealand Kennel Club	\$123	\$220
Class of Dog		Neuter / Spey Dog Full Fee	Fee (including penalty) If paid after 5pm 8 August 2008
A	Seeing Eye / Hearing Ear Dog	Nil	Nil
B	Working Dog	\$55	\$80
	Working Dogs (3 rd and subsequent)	\$30	\$45
E	Standard Dog	\$75	\$110
F	Approved Owner	\$55	\$110
	Dogs Classified as Dangerous Dogs	\$220	\$330

Animal Control Impoundment Charges 2008/09 (GST inclusive)					
Item	Registration Status	First Offence Fee (Registered Dog)	Seizure & First Impound (Not Registered)	Second Impound in any Two Year Period	Third & Subsequent Impound in any Two Year Period
Impounded - Dog	Must be registered & microchipped to release	\$30	\$55	\$110	\$200

Animal Control Impoundment Charges 2008/09 (GST inclusive)					
Item	Registration Status	First Offence Fee (Registered Dog)	Seizure & First Impound (Not Registered)	Second Impound in any Two Year Period	Third & Subsequent Impound in any Two Year Period
Seizure - Dog	Must be registered & microchipped to release	\$55	\$55	\$55	\$55
Sustenance – Dog (per day)		\$10	\$10	\$10	\$10
Microchipping - Dog		n/a	\$40	\$40	\$40
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		\$75	\$75	\$75	\$75
Impounding – Sheep & Goats		n/a	\$25 per head plus any costs incurred in transporting stock	\$50 per head plus any costs incurred in transporting stock	\$100 per head plus any costs incurred in transporting stock
Impounding - Cattle and Horses		n/a	\$50 per head plus any costs incurred in transporting stock	\$100 per head plus any costs incurred in transporting stock	\$200 per head plus any costs incurred in transporting stock
Officer Charges relating to Impounding of Stock			\$50 per hour between 0800-1700 hours & \$75 between 1701-0759 hours	\$50 per hour between 0800-1700 hours & \$75 between 1701-0759 hours	\$50 per hour between 0800-1700 hours & \$75 between 1701-0759 hours
Sustenance – Sheep and Goats (per day)		n/a	\$5 per day	\$5 per day	\$5 per day
Sustenance – Cattle and Horses (per day)		n/a	\$10 per day	\$10 per day	\$10 per day

Notes:

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

Other Animal Control Charges 2008/09 (GST inclusive)					
	Replacement Tag	\$5 for first replacement	\$10 for any subsequent replacement		
	Euthanasia	\$50			
		Owner Current Member of New Zealand Kennel Club	Working	Standard	Approved Owner
	Special License	\$50	\$50	\$50	\$50
	Approved Owner Application	n/a	n/a	\$30	\$30

Environment Health Fees 2008/09

Food Premises - Fees 2008/09 (GST inclusive)						
Inspection Rating	Number of Inspections	Grade	Risk Factor			
			A	B	C	D
			\$	\$	\$	\$
17-20	1	A	256.50	356.50	446.50	760.50
12-16	2	B	363.00	463.00	553.00	867.00
6-11	3	D	469.50	569.50	659.50	973.50
1-5	4+	E	576.00	676.00	766.00	1,080.00
unknown	2	New Owner	363.00	463.00	553.00	867.00

Fee structure

The fee structure for food premises in the 2008/09 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 Kapiti Coast District, to achieve the highest standards and to strive towards a more sustainable food safety future.

A Grade premises: pay \$446.50 for registration. This grading includes (at no additional cost from last year) 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 zero fee change essentially rewards an operator for achieving the **A Grade** rating under the Kapiti Coast District Council Food Safety Bylaw 2006.

B Grade premises pay \$553.00 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 Kapiti Coast District Council Food Safety Bylaw 2006.

D Grade premises pay \$659.50 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 Kapiti Coast District Council Food Safety Bylaw 2006 has this category available and the fee is \$766.00. 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 Kapiti 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 \$553.00 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 Kapiti Coast District Council Food Safety Bylaw 2006 grading of new premises occurs at two months after opening.

Other Fees Related to Food Activity - 2008/09		
These fees relate to additional staff time required above the routine activities related to registration		
Activity		Fees (GST inclusive)
Additional Inspection		\$106.50
Additional Grading Inspection		\$106.50
Establishment Fee		\$240.00
Transfer of ownership		\$116.05
Rest Home Fee Code	Less than 20 Beds	\$446.50
	Greater than 20 Beds	\$446.50

Other Food Activities - Rest Homes Fees 2008/09		
Rest Home Fee Code		Fees (GST inclusive)
Rest Home Less than 20 Beds		\$446.50
Rest Home Greater than 20 Beds		\$446.50

Note:

Rest home premises are not required to be registered under the Food Hygiene Regulations 1974, yet are required to comply with the requirements of the Regulations. To ensure compliance an inspection is required and costs are charged.

All rest homes are required to meet the same standards as the High Street food premises. The fee is in line with a Risk Factor C Grade A food premises and takes into account that the time taken to establish compliance does not differ with the size of complex, all these operations will require to additional health education to ensure a smooth transition to the NZFSA regulatory food framework.

Premises Required to be Registered under the Health Act 1956 and associated Regulations – Fees 2008/09	
Premises type	Fees (GST inclusive)
Hairdressers (home occupation)	\$168
Hairdressers (commercial premises)	\$200
Funeral Directors	\$260
Camping Grounds	\$260

Trade Waste Consent Fees 2008/2009

Trade Waste Consent Fees 2008/2009	
Trade Waste Consents	Fees (GST inclusive)
Discharge less than 1,245m ³ (registered) consent fee	No Charge
Discharge less than 1,245m ³ (permitted) consent fee	\$140
Discharge less than 1,245m ³ (permitted) re-inspection fee for non-compliance	\$70
Discharge greater than 1,245m ³ (conditional) consent fee	\$280
Discharge greater than 1,245m ³ (conditional) re-inspection fee for non-compliance	\$70

Districtwide Cemetery Charges 2008/09

Districtwide Cemetery Charges 2008/09	
Purchase of Right of Burial	Fees (GST inclusive)
Services Burial Plot	No Charge
Services Cremation Plot	No charge
Monumental and Lawn Area Plots	\$715
Cremation Garden and Beam Plots	\$270
Infant Plots	\$270
Out of District Monumental and Lawn Area Plots	\$1,000
Out of District Cremation Beam Plots	\$450
Out of District Cremation Garden Plots	\$450
Interment Fees	
Burial Fee	\$575
Burial Fee (Saturday)	\$1,000
Cremation	\$85
Infants	\$85
RSA Cremation Interment	No charge
Extra Charges	
Monumental Permit	\$80
Use of Lowering Device	\$55
Use of Grass Mats	\$55
Burial Dis-interment Fee	\$700
Cremation Dis-interment Fee	\$85

Housing for Older Persons –Rents

Housing for Older Persons Rental Charges 2008/09		
Accommodation Category	Address	Rent
Category A Single bedroom unit built pre 1960	Tahuna Complex A, Corner Aotaki / Kirk Street, Otaki	\$60
Category B Single bedroom unit or a double bedroom unit built prior to 1970	Kainga Complex, Aotaki Street, Otaki	\$64
	Donovan Road, Paraparaumu	\$65
	Arnold Grove, Paraparaumu	\$65
	Oakley Court, Complex A, Eatwell Avenue, Paraparaumu	\$66
	Wellington Road, Paekakariki	\$64
Category C Double bedroom unit (except those built pre 1970)	Paterson Court, Otaki	\$85
	Tahuna Complex C, Corner Aotaki / Kirk Street, Otaki	\$85
	Hadfield Court, Te Rauparaha Street, Otaki	\$85
	Repo Street, Paraparaumu	\$87
	Oakley Court Complex C , Eatwell Avenue, Paraparaumu	\$86
Category D Superior single bedroom units (Waikanae)	Belvedere Avenue, Waikanae	\$80

Library Fees and Charges 2008/09

Library Fees and Charges 2008/09	
Library Charges	Fees (GST inclusive)
Best Seller Books	\$4
Best Seller Magazines	\$2
Book Covering	\$5
CDs	\$2
DVDs	\$3
Faxes – local/national	\$1.00 for first page 50c for each subsequent page
Faxes – international	\$1.50 for first page 70c for each subsequent page
Interloans	\$8
International Interloans	\$25
Internet use by Library Members	Free for Library Members
Internet use by non -Library Members	\$1.50 per 15 minutes
Jigsaws	Free (No Charge)
Laminating	\$3 for A4 and \$5 for A3
Membership cards (replacement)	\$3
Print outs	20c for A4
Photocopying	20c for A4 and A3
Colour photocopying	\$1 for A4 and \$2 for A3
Reserves	\$2 (non refundable)
Talking Books	\$3 (free to print disabled)
Videos	\$2
Extended Loan Charges	
Adult books, magazines, jigsaws, and CDs	40 cents per day
Children's books	10 cents per day
Videos	40 cents a day
Best Sellers and DVDs	\$1 a day

Solid Waste Charges 2008/09

The following schedule of charges based on \$85 per tonne for general waste charges; and \$55 per tonne for greenwaste charges.

Solid Waste Charges 2008/09		
	General Waste Charges *	Greenwaste Charges *
Per Bag	-	\$2.00
Car Boot	\$12.00	\$6.00
Full Car	\$15.00	\$8.00
Station Wagon/4WD	\$22.00	\$10.00
Utes/Vans	\$25.00	\$12.00
Small Trailer	\$25.00	\$12.00
Large Trailer	\$25.00 plus \$85.00 per tonne over 800kg	\$25.00
Commercial trucks and trailers	\$85.00 per tonne	\$55.00 per tonne – minimum charge \$20.00
Clean car bodies	\$10.00	
Other car bodies	\$40.00	
Clean fill/topsoil	No charge – accepted when required	
Hazardous waste	Not accepted	
Car tyres	\$4.00 per tyre	
Truck/tractor tyres	\$10.00 per tyre	
Bulk tyres	\$300 per tonne	
Council Paper and Plastic Rubbish Bags where used for refuse collection purposes.	Paper and Plastic: \$2.85 per bag (Recommended Retail Price) (Note: The price reflects the cost of Council's share of the Kerbside Recycling Collection Service)	

NOTE:

* The General Waste and Greenwaste charges will remain at the 2007/08 levels during the 2008/09 year, until the Otaihangā Landfill is closed for refuse disposal and/or the Resource Recovery Refuse Transfer Station begins operation at Otaihangā Landfill. The Greenwaste charges will be reviewed by Council when the Resource Recovery Transfer Station begins operation.

When the Resource Recovery Refuse Transfer Station begins operation (expected date November/December 2008) the General Waste disposal fees will be set by the operator of the station, Midwest Disposal Ltd, in consultation with the Council but will no longer be a Council charge.

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 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 Community Plan and the Annual Plan.
Asset	Something of value that the Council owns on behalf of the Kapiti 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 provides 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 Kapiti Coast District Council assistance, found in the <i>Kapiti 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.
Community Plan (sometimes referenced as the Long Term Council Community Plan)	<p>A Plan which:</p> <ul style="list-style-type: none"> ○ describes the Council's responsibilities and contributions to the community outcomes developed by the Kapiti Coast community during 2003; ○ sets out the Council's leadership vision; ○ how it wishes to work with the community; ○ the suggested investment priorities for the next 20 years; ○ identifies partners with a commitment to the well-being

	<ul style="list-style-type: none"> o of the Kapiti Coast community; o provides a long-term programme and budget and funding choices.
Cost of Capital	Opportunity cost of (Assets less related net loan).
Council-Controlled Organisation	An organisation in which one or more local authorities control 50% or more of the voting rights or appoint 50% or more of the directors.
Cross-Outcome Links	Common themes that weave across each community outcome area.
Cultural Wellbeing	<p>Includes:</p> <ul style="list-style-type: none"> o an understanding of the history of cultural traditions; o mutual respect for those traditions and values; o a willingness to seek and work with common features and values; o a reflection of those values in the present physical and social environment; o confidence that decisions about change take these principles and values into account; o a sense of control over decisions affecting what is valued by the community.
Current Assets	Any asset which can be readily converted into 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 repayment within the financial year.
Debt Servicing	Interest cost on loans.
Depreciation	An accounting concept to describe the wearing out, consumption or other loss of value of an asset over its useful life.
District Plan	A plan under the resource management act 1991 that manages the adverse impact of land uses on the environment of the District.
Economic Wellbeing	<p>Includes:</p> <ul style="list-style-type: none"> o economic activity that is within the capacity of natural systems to absorb effects; o local benefit; o employment, including local employment; o a local economy that can adapt to change and pressures;

	<ul style="list-style-type: none"> ○ having people who understand and are willing to take economic risks to establish viable businesses; ○ skills and the opportunity to use them; ○ the ability to add value and to think what local resources may offer.
Environmental Wellbeing	<p>Includes:</p> <ul style="list-style-type: none"> ○ the effect of actions on the environment; ○ the capacity of natural systems to absorb change; ○ community aspirations to restore the quality of natural systems; ○ the ability to harvest natural systems without harm to them.
External Revenue	Income (other than rates) from external sources.
Fixed Assets	These consist of land and buildings and infrastructural assets (utilities such as roads, stormwater and wastewater networks).
Loan Repayment Provisions	Annual loan repayment provisions have replaced annual sinking funds provisions on all new loans.
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 (sometimes referenced as the Community Plan)	<p>A Plan which:</p> <ul style="list-style-type: none"> ○ describes the Council's responsibilities and contributions to the community outcomes developed by the Kapiti Coast community during 2003; ○ sets out the Council's leadership vision; ○ how it wishes to work with the community; ○ the suggested investment priorities for the next 20 years; ○ identifies partners with a commitment to the well-being of the Kapiti 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).

Property, Plant and Equipment	These consist of land and buildings and infrastructural assets (utilities such as roads, stormwater and wastewater networks) and other operational assets.
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.
Short Term Investments	Investments that mature in less than 12 months.
Significance Policy	A policy which explains how the Council determines how significant a project or decisions are and the subsequent amount of consultation and analysis required.
Sinking Funds	An annual provision made towards the final repayment of loans. The sinking fund provision is calculated so that when a loan matures there are sufficient funds set aside to fully repay the loan. Sinking funds are separately invested and interest accrues each year on an annual basis. Sinking funds are no longer required on new loans raised after 1 July 1998.
Social Wellbeing	Includes: <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	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.
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’ (Central Government - Sustainable Development: Programme for Action – published January 2003). 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 Kapiti Coast District Council has developed fourteen principles to guide decision-making, based on the Local Government Act 2002 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 on Page 7 of Part One of the 2006 Community Plan.</p>
Swaps	A financial instrument or contract which turns fixed interest rate debt into floating rate debt or vice versa.
Targeted Rates	A rate that a local authority sets for a specified function or functions.
Variation	Variations are where there is a difference from the costs and/or works that were adopted in the 2006 Community Plan for the 2008/09 year.
Wellbeing	Consists of four connected components - social, cultural, environmental and economic – that actively support the well being or “health” of a community.

CONTACT INFORMATION FOR COUNCIL

Main Office	<u>Street Address</u> 175 Rimu Road Paraparaumu	<u>Postal Address</u> Private Bag 601 Paraparaumu
	Phone (including after hours)	04 296 4700
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	Fax	04 296 4830
	Email Website	kapiti.council@kapiticoast.govt.nz www.kapiticoast.govt.nz
Waikanae Service Centre	Phone	04 296 4761
	Fax	04 296 4762
Otaki Service Centre	Phone	06 364 9317
	Fax	06 364 9303
Public Libraries	Paraparaumu	04 296 4889
	Waikanae	04 296 4760
	Otaki	06 364 9300
Visitor Information Centres	Paraparaumu	04 298 8195
	Waikanae	04 296 4768
	Otaki	06 364 7620
Swimming Pools	Raumati	04 297 9630
	Waikanae	04 296 4789
	Otaki	06 364 5542
After Hours Emergencies	0800 486 486	

CONTACT INFORMATION FOR ELECTED MEMBERS TRIENNium 2007-2010

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