



Manawatu District Council

2014/15

Draft Annual Plan

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Part One

Introduction

About This Plan

This is Manawatu District Council's Draft Plan for delivering services during the 2014/2015 financial year – the third year of the Council's Long Term Plan 2012–2022 (LTP).

LTPs are prepared every three years, setting out proposed projects, services and activities Council will focus on over a 10-year period. They also detail how these services will be funded. Annual Plans are produced for every year in between. They provide an opportunity to review the information for the coming year and consulting the community on any proposed changes from the LTP.

Your feedback is important to us. It helps the Council make decisions on what is undertaken in the year ahead. Please take this opportunity to understand what is being proposed, what this means and then have your say.

Message from the Mayor and Chief Executive

Connected, vibrant and thriving Manawatu – the best rural lifestyle in New Zealand. This is our vision for the Manawatu District and has been since the adoption of the Long Term Plan 2012-2022 (LTP) two years ago.

The environment we work in has gone through, and will continue to go through, much change. A review of the Local Government Act introduced enhanced mayoral powers, new ministerial interventions and a change to the local government purpose statement. Five new councillors were also elected to the governance team at the October 2013 triennial elections.

Nevertheless, through all the change our vision remains the same. It will continue to guide decision-making at the Council table and out in our communities.

This year's Draft Annual Plan is another step toward our vision. It ensures we focus on the priorities set out in the LTP and provides the resources Council needs to achieve them.

Affordability remains at the forefront of our minds. We are committed to ensuring we deliver quality services in the most cost-effective way. This year we propose an overall rates increase of 4.4%, which is in line with that proposed in the LTP. This excludes increased levels of service.

Following are some of the key issues and major projects for the coming year:

Rongotea Water Scheme

Work continues on the \$2.5m Rongotea Water System, of which \$1.7m is a government subsidy. Construction of the bore is complete. Reticulation work – construction of the pipework necessary to bring water to householders – will be finished by June. And final stages of the project – construction of a reservoir and water treatment plant – are due to be completed by the end of the year. This means households in Rongotea should be able to connect to the system at the beginning of 2015.

Economic Development Review

Last year, the Council signalled, via the 2013/14 Annual Plan, that it would review its economic development activities, including services currently provided by Vision Manawatu, Destination Manawatu, Sport Manawatu and Feilding Promotion. This review is expected to be completed by the end of 2014, in time to help shape decisions for the next Long Term Plan in 2015.

Leisure and Recreation Plan

Council is also developing a Leisure and Recreation Plan. The purpose of the plan is to outline the Council's vision for the development of leisure and recreation in the district and act as a guide for decision-making and future resource allocation. The plan will also include indicative costs.

Makino Aquatic Centre

Following completion of final design drawings, and subject to meeting the third party funding target identified, Council is likely to begin work on the Makino Aquatic upgrade towards the end of the 2014/15 financial year.

Further Changes to the Local Government Act

Further changes are proposed to the Local Government Act this year. Some of these include streamlining consultation processes, requirements to adopt a Significance and Engagement Policy and a 30-year Infrastructure Strategy. We will keep the community informed of any change and the effects.

We urge you to take some time to read this draft plan, understand the proposals for the coming year and have your say. Submission forms are available on pages 12-14. We look forward to hearing from you.



Margaret Kouvelis
Manawatu District Mayor



Lorraine Vincent
Chief Executive

Variations from the Long Term Plan

Cemeteries

Feilding Cemetery Expansion

Council needs to increase the size of the Feilding Cemetery to meet the demand for burials. Additional land has recently been purchased, the land now requires development. The developments were scheduled for 2013/14, however, due to delays this has not occurred. Council wants to stage these developments over the following year so proposes carrying over the \$200,000 set aside for this to 2014/15. As the loan has already been accounted for in the LTP there will be no interest to pay, and therefore no affect on rates.

Makino Aquatic Centre

Makino Aquatic Centre Redevelopment

Council has been developing plans for the redevelopment of the Makino Aquatic Centre over the last few years. The redevelopment includes a new learners' pool, an indoor wet play area, the upgrade of changing rooms and improvements to car parking. The original budget for this was \$3.2m. This was adopted as part of the 2012-2022 Long Term Plan.

Council has now completed a developed design. This has resulted in the identification of seismic and other upgrade work, which has increased the projected cost from \$3.2m to \$4.5m. Council therefore proposes to increase the overall project budget from \$3.2m to \$4.5m. The additional budget also incorporates the completion of the detailed construction design and the tendering process.

In light of the revised budget, Council also proposes to increase the third party funding target of the project, from \$1m to \$1.8m. Council may seek more grant funding than this, depending on circumstances. The project will commence towards the end of the 2014/15 financial year, and will continue into 2015/16. For 2014/15 Council proposes committing \$650,000. Council proposes committing the remainder of the budget – \$3,550,000 – for 2015/16.

The retiming of the Makino Aquatic Centre redevelopment also means lower depreciation costs during 2014/15. This is because depreciation will not be charged until the project is up and running. Depreciation represents the charge to the current ratepayers for the use of the asset during each year.

BCP Generator

A Business Continuity Plan assists Council to continue operating during an emergency or unexpected disruption. As part of this planning Council set aside \$31,000 for a backup generator at the Makino Aquatic Centre. In the event of a power outage the generator will provide electricity to the Makino Aquatic Centre and enable it to continue operating. Council has delayed purchasing the generator until the redevelopment plans have been confirmed, ensuring the generator is incorporated into the plans. Therefore, Council proposes carrying this funding over to 2014/15.

Parks and Reserves

Makino Park

Over a number of years, Council has developed plans for the redevelopment of Makino Park. These plans, which include a skate park and new playground, compliment the Makino Aquatic Centre redevelopment. Council is proposing to carry over the budgeted funding of \$102,000 for Makino Park. It also proposes postponing any work to ensure a coordinated approach is taken to the development of the Makino Aquatic Centre and Makino Park.

Himatangi Beach Walkway

Council would like to acknowledge the contribution made by Palmerston North City Council, Horizons Regional Council, the Lotteries Commission and many other organisations in relation to the development of the Palmerston North Surf Life Saving Club. Further development in Himatangi Beach will now focus on a new walkway that Council proposes building. The current access road to the beach is shared by vehicles and pedestrians. During the busy summer months the road becomes dangerous because there are a lot of vehicles and pedestrians sharing the same space. The new walkway will be clearly marked as a 'pedestrian only' route to the beach. The walkway will run adjacent to the existing road and then turn to the right, and will go between the dune and the surf life saving club. It will stop where it meets the end of the existing reserve-beach track, between the stream and the surf club.

Work includes reshaping and replanting of sand dunes, building a retaining wall, signage and formation of the walkway. Council proposes adding \$100,000 of new funding to complete this new project, to be funded by a combination of loans (\$20,000) and reserves (\$80,000).

Johnston/Timona Park

As part of the 2012-2022 Long Term Plan Council set aside \$511,000 for the development of Johnston and Timona Parks. Council has subsequently initiated a leisure and recreation review. The purpose of the review is to outline Council's vision for the development of leisure and recreation in the district and act as a guide for decision-making and future resource allocation. The development of Johnston and Timona Parks is on hold until the review is complete. Therefore Council proposes carrying over the funding for this project and adding it to the 2015-2025 Long Term Plan.

Upgrade of Vinegar Hill Toilets

The Vinegar Hill toilets do not meet demand or standards for public toilets. Toilets are scheduled for refurbishment in 2014/15. However further investigation has shown the toilets also need a new septic system/effluent bed and relocation as they are situated too close to the river. Therefore, Council proposes adding \$150,000 to the existing budget of \$27,000 in order to undertake this additional work.

Property

Bunnythorpe Hall

Council has committed \$240,000 in support of a new hall in Bunnythorpe. This commitment pre-dates the boundary change, which saw Bunnythorpe become part of the Palmerston North City Council. As such, and in accordance with the boundary change agreement between Palmerston North City and Manawatu District Councils, Council will continue to carry this funding over until the hall society has determined a site for the new hall, which is when Council will pay the grant.

Earthquake Strengthening Work

As part of the 2012-2022 Long Term Plan, Council set aside \$515,000 for earthquake strengthening work at the Feilding Civic Centre, Feilding Community Centre and Feilding Little Theatre. However, detailed assessments, which have subsequently been undertaken, show the costs to be greater than originally estimated. The total revised cost for the strengthening of the three buildings is now \$916,000, an increase of \$401,000. This is broken down as follows:

- The Feilding Civic Centre is now \$420,000. This includes additional costs associated with the removal of asbestos in the roof space. Work at the Feilding Civic Centre is currently underway and will be completed in the 2013/14 financial year.
- The Feilding Little Theatre is now \$267,000
- The Feilding Community Centre is now \$229,000.

Work on the Feilding Little Theatre and the Feilding Community Centre is due to take place in the 2014/15 financial year.

In order to meet the costs of earthquake strengthening at the Feilding Little Theatre and the Feilding Community Centre Council proposes carrying any unspent funds not used for the Feilding Civic Centre strengthening project over from 2013/14 to 2014/15. This is likely to be around \$95,000. Council also proposes increasing the budget by \$401,000. This brings total funding for 2014/15 to \$496,000. Details on the three earthquake strengthening projects are below.

Feilding Civic Centre

Strengthening work has begun but the cost is higher than previously budgeted due to the extent of asbestos in the roof. The asbestos is wide-spread and needs to be removed. Council will use contingency funding for this – funding built into a budget for unexpected problems. However, due to the magnitude of the problem it seems unlikely contingency funding will be enough to cover work required. Because of this Council proposes increasing the Feilding Civic Centre portion of the budget by \$65,000. This brings funding for the Feilding Civic Centre to \$420,000 (from \$355,000).

Feilding Community Centre and the Feilding Little Theatre

Strengthening work on these buildings will begin in 2014/15. Council will work with Te Manawa Services (in relation to the Feilding Community Centre) and Feilding Little Theatre in terms of timing, as both organisations may have to temporarily relocate. The estimated cost for this work is \$496,000: \$229,000 for the Feilding Community Centre and \$267,000 for the Feilding Little Theatre.

Feilding Little Theatre: New Roof

The roof at the Feilding Little Theatre needs to be replaced. Council originally planned to do this in 2012/13. However, the Little Theatre is also earthquake prone. Structural strengthening is required before the roof can be replaced. Council is likely to begin structural work in 2014/15. In the meantime Council proposes carrying the \$20,463 roof-replacement budget over to 2014/15.

Public Toilets

New toilets at Kimbolton

Council proposes setting aside \$80,000 for new toilets in Kimbolton. The Kimbolton community made this requests as part of the community planning programme. The current toilets do not meet national standards or customer demand. Currently Council is working with the Kimbolton community to determine a new site for the toilets.

District Development Economic Development

Feilding Promotion

As part of the 2013/14 Annual Plan Council approved additional funding for Feilding Promotion of \$60,000. This increase was for two years: 2013/14 and 2014/15. This is the second year of additional funding.

Environmental Management Animal Control

Animal Control Vehicles

Secure caging is required for the new animal control vehicles to make them fit for purpose. The cages fit onto the back of the utes and are used to safely contain animals. The existing cages are a health and safety issue, and Council is required to replace them with the new, purpose designed cages. Council proposes adding \$36,000 to the budget for this, to come from reserves.

District Planning

District Plan Review

Council is currently undertaking a review of the District Plan. Reviewing the Plan is important as it informs how we use the natural environment, and how the built environment will look and feel.

Council would like to use funding of \$225,000, which was originally set aside for a future year, for the review. Council officers have checked the timeline and now believe the majority of work will be complete in 2014/15. However, because the review has been funded evenly over 10 years, there is no impact on rates.

Governance and Strategy Strategic Planning

Profile ID

Profile ID is a web-based software programme that will give Council and the community easy access to a wide array of statistical information. This information comes mainly from the 2013 Census. It includes the district population on Census night, population projections, statistical information about different groups related to average earnings, educational attainment and so forth.

This information is important for long term planning. Therefore, Council proposes purchasing the software for \$15,000.

Human Resources

Increase in Councillor Remuneration

Recently, the Remuneration Authority determined new pay rates for local authority Councillors. This determination has resulted in an increase of \$25,500 for the Councillor remuneration pool.

Infrastructure

Roading

Horsetail

Horsetail is a prolific weed, which is widespread throughout the region. Once established it is difficult, if not impossible, to eradicate. A regional approach is considered the most effective way of managing this problem. Council intends contributing \$20,000 to the Rangitikei Landcare Group. This group is made up of farmers, Horizons Regional Council, NZ Landcare Trust, Landcare Research, Rangitikei District Council, Rangitikei Aggregates, Ngati Apa, AgResearch and Ag Pro (an Agchemical retailer). The purpose of the group is assist landowners combat the weed. A particular focus for the group has been to secure funding for a biological control project. To date the group has received \$316,000 from the Sustainable Farming Fund.

Stormwater

Increase Operating Costs

Council proposes increasing the Feilding Stormwater budget by \$40,000. The increase relates to new identified reticulation work and costs associated with resource consent monitoring.

Wastewater

Desludging Ponds

Council originally set aside \$246,000 for the desludging of Halcombe, Sanson and Rongotea oxidation ponds. Desludging is the process of removing organic sludge that builds up at the bottom of oxidation ponds. However, recent quotes indicate that work will be more expensive than previously thought. Council cannot start work until there are sufficient funds. Therefore, it proposes carrying the current funding over to 2014/15 and adding \$240,000 to this project.

Feilding Wastewater Treatment Plant Upgrade

Over the past few years Council has been working to upgrade the Feilding Wastewater Treatment Plant. Much of the work is designed to improve processes to produce better quality treated effluent. Ongoing upgrade work at the Feilding Wastewater Treatment Plant has increased chemical costs (\$90,000) and electricity costs (\$100,000). In order to meet these costs Council proposes adding \$190,000 to the budget.

Himatangi Beach Wastewater Scheme

Over the past few years Council has developed a sewerage scheme for Himatangi Beach. The scheme is now complete, with 294 properties connected. There are, however, operational costs associated with the ongoing running of the scheme. To cover the operational costs Council proposes increasing this budget by \$44,000. Increased costs relate to the new treatment plant and pump station. When the budget was originally developed, it was not known exactly how much these items would cost.

Feilding Reticulation

Eight years ago Council investigated half the Feilding sewer pipe system, to check for stormwater infiltration. Investigating the network highlights areas of weakness where stormwater could be infiltrating the system, for example, leaky pipes and drainage from private properties into the system. This work is important because if too much stormwater infiltrates the sewer system it will dramatically increase flows to the Wastewater Treatment Plant, potentially breaching consent conditions. Council has been unable to complete the entire network investigation and would like to continue in 2014/15. Therefore, Council proposes carrying over \$100,000 to 2014/15.

Water Supply

Rongotea Water Scheme

In 2009, Council proposed a new water scheme for Rongotea, subject to Ministry of Health funding. Following the successful funding negotiations with the Ministry of Health, Council has begun scheme construction. However, due to the fact negotiations took a little longer than originally planned the timing of construction has been delayed. Council is therefore proposing to carry over funding to 2014/15. As the scheme is not yet operating there has been a decrease of \$56,000 in the operating costs budget.

New Bore at Himatangi Beach

To ensure Himatangi Beach has an alternative 'back up' source of water, an additional bore is required. Council was originally scheduled to do this work in 2014/15. However, more urgent renewal works have been identified which have needed to be attended to first. These works include the replacement of the chlorine plant and pressure pump controls, and replacement of the reservoir.

In the meantime, Council proposes carrying over the \$218,000 funding for this project to 2015/16 for the installation of the bore.

Almadale Water Treatment Plant

In order to deal with algae at the Almadale Water Treatment Plant, Council needs to install new activated carbon dosing. It is important to address algae problems as it affects the taste and smell of the water. In order to deal with this, Council proposes adding \$200,000 to the budget.

Increased Costs at Almadale Water Treatment Plant

The increased costs at Almadale Water Treatment Plant relate to a number of different items. The main ones are: cleaning related costs (\$5,000); increased building maintenance costs (\$8,000); and vehicle costs (26,000).

Renewal Expenditure

Council proposes adding \$290,000 to the Water Supply renewal budget. The bulk of this (\$280,000) is for Himatangi Beach. This is for the replacement of the chlorine plant and pressure pump controls and replacement of the reservoir.

General

Change in Inflation

BERL – a firm of economists – provides economic research and analysis. For a number of years it has provided inflation adjustors for Councils around the country. Inflation adjustors assist Councils to estimate how much inflation to apply, year-on-year, to their activities when preparing the Long Term Plan. As part of preparing the 2012-2022 Long Term Plan, Council used these adjustors to estimate inflation rates for 2014/15. The BERL rates are updated annually and the most recent rates for 2014/15 are lower than those forecast in the Long Term Plan. As such, Council has reduced budgets accordingly.

We want to hear from you

What do you think about the Council's proposals?

The Council will consider all submissions before making any final decisions, and submitters will be given the opportunity to be heard if they wish.

Timetable

The timetable for the Draft Annual Plan is:

| | |
|--|--------------------------------|
| Monday 7 April | Submissions open |
| Wednesday 7 May | Submissions close |
| Monday 19 May to Wednesday 21 May | Hearings |
| By 30 June | 2014/15 Annual Plan adopted |

Get a Plan

Copies of the Draft Annual Plan and Summary are available (free of charge) from the:

- Manawatu District Council offices, Manchester Street, Feilding
- Feilding Public Library, corner of Bowen and Stafford Streets
- Makino Aquatic Centre, Council Place, Feilding
- Manawatu District Council website (www.mdc.govt.nz)
- Ph 323 0000 and we will post you one!

Submissions

Please give us your views by completing the submission form enclosed on the next few pages, and send your submission to:

**Draft Annual Plan Submission
Manawatu District Council
Private Bag 10 001
Feilding 4743**

Or email annualplan@mdc.govt.nz

Please indicate whether you wish to speak in support of your submissions and include contact details.

Council contacts regarding the Draft Annual Plan are:

Phone 323 0000
Address Private Bag 10 001, Feilding 4743
Email annualplan@mdc.govt.nz
Website www.mdc.govt.nz

Submission Form

Please use this form for your submission.

Your submission will only be used for assisting the Council when it considers its final plans. Please note that your submission will be available to other members of the public to view.

Closing date for submissions:

Wednesday, 7 May 2014

Address your submission to:

Draft Annual Plan Submission
Manawatu District Council
Private Bag 10 001
Feilding 4743

Fax: (06) 323 0822

Email: annualplan@mdc.govt.nz

Organisation (if any):

Name or Contact Person:

Postal Address:

Telephone: (Work)

(Home):

Email address:

Public Hearings

Please indicate below whether you wish to be heard in support of your submission at a meeting of Councillors. Remember to include your contact details

- I do not wish to speak about my submission
- I wish to be heard in support of my submission

Monday 19 May

- Morning
- Afternoon
- Evening

Tuesday 20 May

- Morning
- Afternoon

Wednesday 21 May

- Morning

As required by the Local Government Official Information and Meetings Act 1987, all submissions will be regarded as being publicly available unless the submitter requests directly that their identity be regarded as confidential. If you want your name and contact details withheld please tick the box.

- Withhold my details**

Part Two

Groups of Activities

Community Facilities

Cemeteries

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|--|--|
| Cemeteries provide a high quality service | <p>90% Funeral Director satisfaction with cemeteries from quarterly meetings</p> <p>No more than 10 complaints per year about the standard of cemeteries</p> <p>No more than five complaints per year about out of date cemetery records</p> <p>Adequate land available to meet five years projected demand at all times</p> <p>100% compliance with the Burial Act 1964</p> |

Major Projects for 2014/15

| Project | Budget |
|---|-----------|
| Infrastructure works at Halcombe Cemetery | \$43,000 |
| Feilding Cemetery Extension – see variations | \$254,000 |

Variations from the LTP

| Project | Explanation |
|------------------------------------|--|
| Feilding Cemetery Extension | <p>Council needs to increase the size of the Feilding Cemetery to meet the demand for burials. Additional land has recently been purchased, the land now requires development. The developments were scheduled for 2013/14, however, due to delays this has not occurred. Council wants to stage these developments over the following year so proposes carrying over the \$200,000 set aside for this to 2014/15. As the loan has already been accounted for in the LTP there will be no interest to pay, and therefore no affect on rates.</p> |

District Libraries

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|---|
| Library service that provides residents of the district free access to information and lifelong learning opportunities | Issues per head of population relative to six peer libraries - among top 30% Active library membership exceeds 9,000 96% satisfaction, as measured by Library Survey of users |
| Increase literacy among the district's children | Amount spent on children's and young person's collection exceeds 25% of annual spend |

Makino Aquatic Centre

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|--|---|
| An affordable range of services and activities is available that meets community aquatic recreational needs | 90% user satisfaction with facilities provided, as measured by MAC survey |
| A safe and enjoyable aquatic experience is provided | 85% user satisfaction with MAC staff, as measured by MAC survey Meet New Zealand water quality standard NZ5826/2010 (MAC records) 100% compliance with pool safe New Zealand - Best Practice Standard New Zealand Six Lifeguard internal training sessions per year 90% customer satisfaction with swimming lessons |

Major Projects for 2014/15

| Project | Budget |
|-------------------------------------|-----------|
| MAC Upgrade – see variations | \$650,000 |

Variations from the LTP

| Project | Explanation |
|---------------------------|---|
| <p>MAC Upgrade</p> | <p>Council has been developing plans for the redevelopment of the Makino Aquatic Centre over the last few years. The redevelopment includes a new learners' pool, an indoor wet play area, the upgrade of changing rooms and improvements to car parking. The original budget for this was \$3.2m. This was adopted as part of the 2012-2022 Long Term Plan.</p> <p>Council has now completed a developed design. This has resulted in the identification of seismic and other upgrade work, which has increased the projected cost from \$3.2m to \$4.5m. Council therefore proposes to increase the overall project budget from \$3.2m to \$4.5m. The additional budget also incorporates the completion of the detailed construction design and the tendering process.</p> <p>In light of the revised budget, Council also proposes to increase the third party funding target of the project, from \$1m to \$1.8m. Council may seek more grant funding than this, depending on circumstances. The project will commence towards the end of the 2014/15 financial year, and will continue into 2015/16. For 2014/15 Council proposes committing \$650,000. Council proposes committing the remainder of the budget – \$3,550,000 – for 2015/16.</p> <p>The retiming of the Makino Aquatic Centre redevelopment also means lower depreciation costs during 2014/15. This is because depreciation will not be charged until the project is up and running. Depreciation represents the charge to the current ratepayers for the use of the asset during each year.</p> |

Parks and Reserves

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|---|
| <p>An affordable range of venues and facilities that meet community recreational needs</p> | <p>100% compliance with NZ recreational standards</p> |

| Level of Service | Key Performance Indicator and Target |
|---|---|
| A diverse range of public landscapes and natural environments are protected and preserved. | 85% community satisfaction with the range and affordability of facilities provided (Email Panel). Complies with the requirements of the Reserve Management Act |
| Safe and accessible parks, reserves and sportsgrounds. | 100% compliance with the Building Act Promoted to the community annual and district wide - ongoing |

Major Projects for 2014/15

| Project | Budget |
|--|-----------|
| Annual maintenance of Kitchener Park | \$54,477 |
| Mountain bike track: Mount Lees | \$33,000 |
| New signage for parks and reserves | \$13,000 |
| Rangiwahia walkway upgrade | \$5,000 |
| Replacement of CBD park benches | \$22,000 |
| Makino Park upgrade – see variations | \$102,000 |
| Himatangi Beach Walkway – see variations | \$100,000 |
| Upgrade of Vinegar Hill toilets – see variations | \$177,000 |

Variations from the LTP

| Project | Explanation |
|----------------------------|--|
| Makino Park upgrade | Over a number of years, Council has developed plans for the redevelopment of Makino Park. These plans, which include a skate park and new playground, compliment the Makino Aquatic Centre redevelopment. Council is proposing to carry over the budgeted funding for Makino Park. It also proposes postponing any work to ensure a coordinated approach is taken to the development of the Makino Aquatic Centre and Makino Park. |

| Project | Explanation |
|--|---|
| Johnston/Timona Park | <p>As part of the 2012-2022 Long Term Plan Council set aside \$511,000 for the development of Johnston and Timona Parks. Council has subsequently initiated a leisure and recreation review. The purpose of the review is to outline Council's vision for the development of leisure and recreation in the district and act as a guide for decision-making and future resource allocation. The development of Johnston and Timona Parks is on hold until the review is complete. Therefore Council proposes carrying over the funding for this project and adding it to the 2015-2025 Long Term Plan.</p> |
| Himatangi Beach Walkway | <p>Council would like to acknowledge the contribution made by Palmerston North City Council, Horizons Regional Council, the Lotteries Commission and many other organisations in relation to the development of the Palmerston North Surf Life Saving Club. Further development in Himatangi Beach will now focus on a new walkway that Council proposes building. The current access road to the beach is shared by vehicles and pedestrians. During the busy summer months the road becomes dangerous because there are a lot of vehicles and pedestrians sharing the same space. The new walkway will be clearly marked as a 'pedestrian only' route to the beach. The walkway will run adjacent to the existing road and then turn to the right, and will go between the dune and the surf life saving club. It will stop where it meets the end of the existing reserve-beach track, between the stream and the surf club.</p> <p>Work includes reshaping and replanting of sand dunes, building a retaining wall, signage and formation of the walkway. Council proposes adding \$100,000 of new funding to complete this new project, to be funded by a combination of loans (\$20,000) and reserves (\$80,000).</p> |
| Upgrade of Vinegar Hill toilets | <p>The Vinegar Hill toilets do not meet demand or standards for public toilets. Toilets are scheduled for refurbishment in 2014/15. However further investigation has shown the toilets also need a new septic system/effluent bed and relocation as they are situated too close to the river. Therefore, Council proposes adding \$150,000 to the existing budget of \$27,000 in order to undertake this additional work.</p> |

Property

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|--|--|
| Quality Local Halls and Recreation Complexes are provided that meet community needs | <p>90% user satisfaction with halls and recreation complexes (Email Panel)</p> <p>All halls meet their Warrant of Fitness requirements</p> <p>Annual halls reports completed and liaison meetings held.</p> <p>All low use halls evaluated on an annual basis to assess their future viability. (Low use is defined as less than three times per year)</p> <p>Less than 10 requests for maintenance per year</p> |

Major Projects for 2014/15

| Project | Budget |
|---|-----------|
| Earthquake prone work – see variations | \$496,000 |
| Feilding Little Theatre: new roof – see variations | \$20,000 |

Variations from the LTP

| Project | Explanation |
|------------------------------|--|
| Earthquake prone work | <p>As part of the 2012-2022 Long Term Plan, Council set aside \$515,000 for earthquake strengthening work at the Feilding Civic Centre, Feilding Community Centre and Feilding Little Theatre. However, detailed assessments, which have subsequently been undertaken, show the costs to be greater than originally estimated. The total revised cost for the strengthening of the three buildings is now \$916,000, an increase of \$401,000. This is broken down as follows:</p> <ul style="list-style-type: none"> The Feilding Civic Centre is now \$420,000. This includes additional costs associated with the removal of asbestos in the roof space. Work at the Feilding Civic Centre is currently underway and will be completed in the 2013/14 financial year. The Feilding Little Theatre is now \$267,000 The Feilding Community Centre is now \$229,000. |

| Project | Explanation |
|---|--|
| | <p>Work on the Feilding Little Theatre and the Feilding Community Centre is due to take place in the 2014/15 financial year.</p> <p>In order to meet the costs of earthquake strengthening at the Feilding Little Theatre and the Feilding Community Centre Council proposes carrying any unspent funds not used for the Feilding Civic Centre strengthening project over from 2013/14 to 2014/15. This is likely to be around \$95,000. Council also proposes increasing the budget by \$401,000. This brings total funding for 2014/15 to \$496,000. Details on the three earthquake strengthening projects are below.</p> <p>Feilding Civic Centre</p> <p>Strengthening work has begun but the cost is higher than previously budgeted due to the extent of asbestos in the roof. The asbestos is wide-spread and needs to be removed. Council will use contingency funding for this – funding built into a budget for unexpected problems. However, due to the magnitude of the problem it seems unlikely contingency funding will be enough to cover work required. Because of this Council proposes increasing the Feilding Civic Centre portion of the budget by \$65,000. This brings funding for the Feilding Civic Centre to \$420,000 (from \$355,000).</p> <p>Feilding Community Centre and the Feilding Little Theatre</p> <p>Strengthening work on these buildings will begin in 2014/15. Council will work with Te Manawa Services (in relation to the Feilding Community Centre) and Feilding Little Theatre in terms of timing, as both organisations may have to temporarily relocate. The estimated cost for this work is \$496,000: \$229,000 for the Feilding Community Centre and \$267,000 for the Feilding Little Theatre.</p> |
| <p>Feilding Little Theatre: new roof</p> | <p>The roof at the Feilding Little Theatre needs to be replaced. Council originally planned to do this in 2012/13. However, the Little Theatre is also earthquake prone. Structural strengthening is required before the roof can be replaced. Council is likely to begin structural work in 2014/15. In the meantime Council proposes carrying the \$20,463 roof-replacement budget over to 2014/15.</p> |

Property (Civic and Community Buildings)

What has Council achieved in 2012/2013?

| Level of Service | Key Performance Indicator and Target |
|--|--|
| Safe, reliable and accessible civic and community buildings meeting community needs | 90% user satisfaction with buildings, measured by community feedback |
| | Less than 10 requests for maintenance per year |
| | All buildings meet their Warrant of Fitness requirements |

Public Conveniences

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|---|
| Adequate public conveniences at an acceptable standard | Less than 10 complaints per year about the condition or provision of toilets |
| | 95% of maintenance and cleaning requests and customer complaints regarding high-use toilets (Sanson and Feilding CBD) are actioned within two hours |

Major Projects for 2014/15

| Project | Budget |
|--|----------|
| New toilets at Kimbolton – see variations | \$80,000 |

Variations from the LTP

| Project | Explanation |
|---------------------------------|---|
| New toilets at Kimbolton | Council proposes setting aside \$80,000 for new toilets in Kimbolton. The Kimbolton community made this requests as part of the community planning programme. The current toilets do not meet national standards or customer demand. Currently Council is working with the Kimbolton community to determine a new site for the toilets. |

Funding Impact Statement Community Facilities

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 228 | 250 | 486 | 236 |
| Targeted rates (other than a targeted rate for water supply) | 4,777 | 5,184 | 4,919 | (265) |
| Subsidies and grants for operating purposes | 2 | 2 | 2 | 0 |
| Fees, charges and targeted rates for water supply | 1,098 | 1,200 | 1,194 | (6) |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 2 | 2 | 9 | 7 |
| Total operating funding | 6,106 | 6,637 | 6,610 | (28) |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 4,428 | 4,252 | 4,464 | 308 |
| Finance costs | 656 | 630 | 960 | 330 |
| Internal charges and overheads applied | 831 | 1,051 | 874 | (273) |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 5,914 | 5,933 | 6,297 | 364 |
| Surplus (deficit) of operating funding | 192 | 704 | 313 | (392) |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 1,000 | 0 | 0 | 0 |
| Development and financial contributions | 138 | 142 | 85 | (57) |
| Increase (decrease) in debt | 3,098 | (802) | 160 | 962 |
| Gross proceeds from sale of assets | 1,500 | 1,500 | 1,500 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 5,735 | 840 | 1,746 | 906 |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 0 | 0 | 0 | 0 |
| - to improve the level of service | 5,983 | 358 | 1,893 | 1,535 |
| - to replace existing assets | 476 | 261 | 511 | 250 |
| Increase (decrease) in reserves | (532) | 926 | (346) | (1,272) |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | 5,927 | 1,545 | 2,059 | 514 |
| Surplus (deficit) of capital funding | (192) | (704) | (313) | 392 |
| Funding balance | 0 | 0 | 0 | 0 |

District Development

Community Funding and Development

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|--|
| Council funds and supports key community organisations in order to build district capability | <p>All organisations that receive a grant reports back to Council to a satisfactory standard every six months, identifying progress towards outcomes</p> <p>Social and cultural strength of the community is evaluated on an annual basis</p> <p>Key partnership relationships - Destination Manawatu, Vision Manawatu, Sport Manawatu and Feilding Promotion - are identified and evaluated six-monthly for contribution to Council outcomes and collaborative endeavours</p> <p>Community funding policy reviewed alongside LTP in triennial cycle</p> |
| Lead a community planning process in partnership with communities | <p>Communities are actively engaged and involved in the process</p> <p>Two community planning programmes per year</p> |

Major Projects for 2014/15

| Project | Budget |
|--|-----------|
| Community Planning | \$120,000 |
| Manfeild Park: Community Investment | \$150,000 |

Economic Development

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|---|
| Council contracts external organisations to: | |
| Retain, attract and grow businesses and jobs | Four sustainable business programmes per year Positive employment trend year on year - from economic update reports Positive business growth trend year on year - from economic update reports Positive wealth trend, year on year |
| Attract and retain residents | Sense of place campaign undertaken |
| Attract visitors | Number of events - to be confirmed |
| Council contracts organisations to promote the District and operate an information service | Increasing number of visitors to Feilding Website year on year Increasing number of visitors to the information centre |

Funding Impact Statement District Development

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 2,030 | 2,092 | 2,108 | 16 |
| Targeted rates (other than a targeted rate for water supply) | 61 | 63 | 62 | (1) |
| Subsidies and grants for operating purposes | 32 | 33 | 24 | (9) |
| Fees, charges and targeted rates for water supply | 0 | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 38 | 108 | 134 | 26 |
| Total operating funding | 2,161 | 2,296 | 2,328 | 32 |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 1,968 | 1,851 | 1,887 | 36 |
| Finance costs | 219 | 236 | 288 | 52 |
| Internal charges and overheads applied | 204 | 288 | 238 | (50) |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 2,390 | 2,375 | 2,413 | 38 |
| Surplus (deficit) of operating funding | (229) | (78) | (85) | (6) |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | 2,411 | (96) | (96) | 0 |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 2,411 | (96) | (96) | 0 |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 0 | 0 | 0 | 0 |
| - to improve the level of service | 0 | 0 | 0 | 0 |
| - to replace existing assets | 0 | 0 | 0 | 0 |
| Increase (decrease) in reserves | (319) | (174) | (75) | 100 |
| Increase (decrease) of investments | 2,500 | 0 | (106) | (106) |
| Total application of capital funding | 2,181 | (174) | (181) | (6) |
| Surplus (deficit) of capital funding | 229 | 78 | 85 | 6 |
| Funding balance | 0 | 0 | 0 | 0 |

Emergency Management

Civil Defence

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|---|
| Council provides an Emergency Operating Centre and trained personnel (including Council staff and volunteers) to deal with civil defence emergencies | Emergency Management Officers are available 24 hours a day, seven days a week The Emergency Operating Centre will be staffed and operative within one hour of activation |
| Council provides public education | 20 public education initiatives per year |

Rural Fire

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|---|
| Provide proactive and accurate rural fire service to the community, reducing the risks of fire incidents | Community awareness of rural fire service increases year on year, measured by the Email Panel Annual audit of Rural Fire equipment and facilities against agreed check list |
| Provide a co-ordinated and appropriate response and recovery to incidents | Less than eight complaints per year about unpermitted fires during restricted fire seasons Annual meetings with district welfare groups and community committee have taken place No loss of life due to rural fires |

Funding Impact Statement Emergency Management

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 195 | 139 | 196 | 57 |
| Targeted rates (other than a targeted rate for water supply) | 152 | 190 | 149 | (41) |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 |
| Fees, charges and targeted rates for water supply | 0 | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 4 | 4 | 4 | 0 |
| Total operating funding | 350 | 333 | 349 | 16 |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 306 | 316 | 302 | (14) |
| Finance costs | 0 | 0 | 0 | 0 |
| Internal charges and overheads applied | 41 | 14 | 41 | 27 |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 347 | 330 | 342 | 12 |
| Surplus (deficit) of operating funding | 3 | 3 | 7 | 4 |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | 0 | 0 | 0 | 0 |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 0 | 0 | 0 | 0 |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 0 | 0 | 0 | 0 |
| - to improve the level of service | 0 | 0 | 0 | 0 |
| - to replace existing assets | 0 | 0 | 0 | 0 |
| Increase (decrease) in reserves | 3 | 3 | 7 | 4 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | 3 | 3 | 7 | 4 |
| Surplus (deficit) of capital funding | (3) | (3) | (7) | (4) |
| Funding balance | 0 | 0 | 0 | 0 |

Environmental and Regulatory Management

Animal Control

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|--|--|
| Animal Control complaints are resolved in a timely manner - response being defined as responding to the call centre and where required the complainant, and informing them of the intended action | <p>Animal control service is available for 24 hours a day, seven days a week for priority one issues</p> <p>96% of priority one callouts (dog attacks, secured dogs and wandering stock) responded to within 15 minutes. Note: priority one is defined as a dog attack on a person or livestock, secured dog or at animal control officer's discretion aggressive roaming dog, and stock on road. Priority two is everything else.</p> <p>95% of priority two complaints are responded to within one working day</p> <p>20% of all properties and dwellings, within a five-yearly cycle, are visited to check for unregistered dogs.</p> |
| Promoting responsible dog ownership through public education | Three education programmes provided to schools |
| Provide a quality Animal Control Service | Comply with requirements of the Dog Control Act 1996, Impounding Act 1955 and Council bylaws |

Major Projects for 2014/15

| Project | Budget |
|--|----------|
| Purpose Designed Cages – see variations | \$36,000 |

Variations from the LTP

| Project | Explanation |
|--|--|
| <p>Purpose Designed Cages for Animal Control Vehicles</p> | <p>Secure caging is required for the new animal control vehicles to make them fit for purpose. The cages fit onto the back of the utes and are used to safely contain animals. The existing cages are a health and safety issue, and Council is required to replace them with the new, purpose designed cages. Council proposes adding \$36,000 to the budget for this, to come from reserves.</p> |

Building Control

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|--|--|
| <p>Building records and general information is available at all times</p> | <p>Building records are available at all times</p> <p>All inspections are carried out within four working days</p> |
| <p>A responsive and accurate building control service is provided</p> | <p>All consents are processed within statutory timeframes</p> <p>5% of buildings with building warrants of fitnesses are audited each year</p> <p>95% of Building Service complaints are investigated and resolution attempted within 10 working days of receipt - note: some complaints take a while to resolve due to the complexity of some building projects</p> |
| <p>Ensure that the built environment is safe</p> | <p>All dangerous and insanitary building issues are resolved within two working days. Note: resolved meaning investigated and notice issued if required</p> <p>No commercial/public buildings in the district are known to have been assessed as earthquake prone after 10 years</p> <p>All known properties with swimming pools and/or spa fencing inspected on schedule and for compliance - the current procedure is for an inspection every five years</p> |

Environmental Health

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|--|---|
| Protect public health by regulating the sale of food, funeral parlours, offensive trades, hairdressing salons and camping grounds | <p>All applications processed within statutory timeframes</p> <p>All high risk premises inspected twice a years - defined as premises requiring temperature control for unwrapped product</p> <p>All low risk premises inspected annually - defined as all other licences including fruit and vegetable hairdressers, funeral parlours, camping grounds etc.</p> <p>All voluntary food control plans are verified to MAF requirements</p> |
| Environmental complaints are investigated to minimise public nuisance | <p>95% of complaints are responded to within one working day</p> <p>95% of noise complaints are responded to within one hour</p> |

District Planning

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|--|
| District Planning services are provided to ensure the sustainable management of natural and physical resources by managing/controlling development | <p>Meeting statutory timeframes for processing resource consents</p> <p>Notified and Limited Notified consents requiring a hearing - 70 working days</p> <p>Non-notified resource consents - 20 working days</p> <p>Notified and Limited Notified resource consents not requiring a hearing - 50 working days</p> <p>The District Plan complies with legislative requirements and Council outcomes</p> <p>Current District Plan provisions are available online 95% of the time</p> <p>90% of complaints are investigated and responded to within three months of being received</p> <p>All consents are monitored within one month of monitoring date</p> |

| Level of Service | Key Performance Indicator and Target |
|--|---|
| An accessible District Planning service | All Plan changes are updated online within five working days Advice from a Planner is available during office hours, 95% of the time |

Major Projects for 2014/15

| Project | Budget |
|--|-----------|
| District Plan Review – see variations | \$225,000 |

Variations from the LTP

| Project | Explanation |
|-----------------------------|---|
| District Plan Review | <p>Council is currently undertaking a review of the District Plan. Reviewing the Plan is important as it informs how we use the natural environment, and how the built environment will look and feel.</p> <p>Council would like to use funding of \$225,000, which was originally set aside for a future year, for the review. Council officers have checked the timeline and now believe the majority of work will be complete in 2014/15. However, because the review has been funded evenly over 10 years, there is no impact on rates.</p> |

Liquor Licensing

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|--|
| Protect public health by regulating the sale of liquor | All liquor licence applications are processed and issued within five working days (where complete information provided) All liquor licence outlets are inspected annually |

Funding Impact Statement Environmental and Regulatory

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 457 | 481 | 471 | (10) |
| Targeted rates (other than a targeted rate for water supply) | 1,767 | 1,811 | 1,767 | (44) |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 |
| Fees, charges and targeted rates for water supply | 1,506 | 1,550 | 1,599 | 49 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 7 | 8 | 26 | 18 |
| Total operating funding | 3,737 | 3,850 | 3,863 | 13 |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 2,904 | 2,324 | 2,703 | 379 |
| Finance costs | 0 | 0 | 0 | 0 |
| Internal charges and overheads applied | 1,070 | 1,412 | 1,260 | (152) |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 3,973 | 3,737 | 3,963 | 227 |
| Surplus (deficit) of operating funding | (236) | 113 | (100) | (214) |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | 0 | 0 | 0 | 0 |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 0 | 0 | 0 | 0 |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 0 | 0 | 0 | 0 |
| - to improve the level of service | 0 | 0 | 36 | 36 |
| - to replace existing assets | 0 | 0 | 3 | 3 |
| Increase (decrease) in reserves | (236) | 113 | (139) | (252) |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | (236) | 113 | (100) | (214) |
| Surplus (deficit) of capital funding | 236 | (113) | 100 | 214 |
| Funding balance | 0 | 0 | 0 | 0 |

Governance and Strategy

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|--|
| Provide opportunities for community input into decision making | Eight Email Panel surveys per year on important Council projects/decisions 65% of residents feel that they understand Council's decision making process (Email Panel) |

Major Projects for 2014/15

| Project | Budget |
|--------------------|----------|
| Email Panel | \$20,000 |

Funding Impact Statement Governance and Strategy

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 0 | 0 | 0 | 0 |
| Targeted rates (other than a targeted rate for water supply) | 1,322 | 1,324 | 1,462 | 138 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 |
| Fees, charges and targeted rates for water supply | 0 | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 69 | 0 | 0 | 0 |
| Total operating funding | 1,390 | 1,324 | 1,462 | 138 |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 591 | 500 | 536 | 36 |
| Finance costs | 0 | 0 | 0 | 0 |
| Internal charges and overheads applied | 799 | 824 | 926 | 102 |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 1,390 | 1,324 | 1,462 | 138 |
| Surplus (deficit) of operating funding | 0 | 0 | 0 | 0 |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | 0 | 0 | 0 | 0 |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 0 | 0 | 0 | 0 |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 0 | 0 | 0 | 0 |
| - to improve the level of service | 0 | 0 | 0 | 0 |
| - to replace existing assets | 3 | 11 | 35 | 24 |
| Increase (decrease) in reserves | (3) | (11) | (35) | (24) |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | 0 | 0 | 0 | 0 |
| Surplus (deficit) of capital funding | 0 | 0 | 0 | 0 |
| Funding balance | 0 | 0 | 0 | 0 |

Roading

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|--|---|
| <p>Quality roading network provided that meets current and future demands, i.e. residents’ needs and increased demands from agriculture</p> | <p>80% satisfaction with the roading network (Email Panel)</p> |
| <p>Adequate parking provided, parking controls appropriately implemented and enforced</p> | <p>95% satisfaction with the provision of parking</p> |
| <p>The services are managed at the lowest possible cost for the required level of service</p> | <p>The roading network is managed within budget, to within plus or minus 5%</p> |
| <p>All-weather access is available throughout the formed road network (urban and rural)</p> | <p>80% of weather events (floods and slips, or emergency incidents) responded to within 30 minutes of initial call to Council</p> <p>There are less than 5% of properties that have experienced interruption to road access for more than 12 hours per year</p> |
| <p>There is a quick response to customer requests for service</p> | <p>All customer requests for service are attended to within agreed timeframes</p> |
| <p>The roads feels safe to use and are regarded as safe in comparison to other similar networks</p> | <p>Less than 10% of reported injury accidents cite road design as a factor</p> <p>All curves are compatible with the speed environment</p> |
| <p>Footpaths and cycle facilities are in good condition and are ‘fit for purpose’</p> | <p>98% of urban streets provided with a footpath on at least one side of the road</p> <p>75% resident satisfaction with quality and comfort of footpaths (Email Panel)</p> <p>96% are within acceptable defect levels, for example, cracking, breaks, high lips, trip hazards etc.</p> <p>All roads within the network are inspected on a monthly basis for condition defects</p> <p>All design standard meet current NZTA, Austroad or other adopted standards and guidelines.</p> |

Major Projects for 2014/15

| Project | Budget |
|--|---------------|
| Sealed Road Maintenance | \$1,096,000 |
| Unsealed Road Maintenance | \$210,000 |
| Environmental Maintenance | \$630,000 |
| Non-Subsidised Environmental Maintenance – see variations | \$183,000 |
| Drainage Maintenance | \$190,000 |
| Structure Maintenance | \$280,000 |
| Traffic Services | \$595,000 |
| Network and Asset Management | \$595,000 |
| Pavement Rehabilitation | \$2,686,000 |
| Resurfacing Sealed Roads | \$2,172,000 |
| Footpath Renewals – see variations | \$81,000 |
| New Footpaths | \$107,000 |
| Minor Improvements | \$521,000 |
| CBD Redevelopment – Fergusson Street (Aorangi Street to Stafford Street) | \$109,000 |

Funding Impact Statement Roading Network

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 0 | 0 | 0 | 0 |
| Targeted rates (other than a targeted rate for water supply) | 5,857 | 6,135 | 5,995 | (140) |
| Subsidies and grants for operating purposes | 2,045 | 1,750 | 1,890 | 140 |
| Fees, charges and targeted rates for water supply | 0 | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 216 | 223 | 195 | (28) |
| Total operating funding | 8,118 | 8,109 | 8,080 | (28) |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 4,234 | 3,872 | 3,942 | 290 |
| Finance costs | 193 | 223 | 199 | (24) |
| Internal charges and overheads applied | (36) | (96) | 256 | 132 |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 4,391 | 3,999 | 4,397 | 398 |
| Surplus (deficit) of operating funding | 3,727 | 4,109 | 3,684 | (425) |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 3,472 | 4,044 | 3,440 | (604) |
| Development and financial contributions | 308 | 318 | 128 | (190) |
| Increase (decrease) in debt | 427 | (74) | 36 | 110 |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 4,208 | 4,288 | 3,604 | (684) |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 919 | 908 | 890 | (18) |
| - to improve the level of service | 654 | 415 | 380 | (35) |
| - to replace existing assets | 7,173 | 8,201 | 7,077 | (1,124) |
| Increase (decrease) in reserves | (812) | (1,126) | (1,060) | 66 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | 7,935 | 8,398 | 7,288 | (1,110) |
| Surplus (deficit) of capital funding | (3,727) | (4,109) | (3,684) | 425 |
| Funding balance | 0 | 0 | 0 | 0 |

Solid Waste

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|--|---|
| Provision of recycling facilities and regular kerbside collection to encourage recycling and waste reduction | 5% year on year decrease in waste tonnage taken to landfill 5% year on year increase in tonnage of recyclables |
| Convenient and accessible waste management services are available to the community | 90% of residents are within 10km of a transfer station or drop-off point |
| Education on best waste practices are provided to the community and businesses | 85% satisfaction with education programmes (Participant survey) 15 education programmes provided |
| Feilding Transfer Station is accessible | Opening hours: 8am to 4pm, Monday to Friday. 9am to 5pm weekends |

Major Projects 2014/15

| Project | Budget |
|---|----------|
| District-wide Waste Education Strategy | \$46,000 |

Funding Impact Statement Solid Waste

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 0 | 0 | 0 | 0 |
| Targeted rates (other than a targeted rate for water supply) | 1,213 | 1,148 | 1,346 | 198 |
| Subsidies and grants for operating purposes | 95 | 98 | 98 | 0 |
| Fees, charges and targeted rates for water supply | 709 | 454 | 665 | 211 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 0 | 0 | 0 | 0 |
| Total operating funding | 2,017 | 1,699 | 2,109 | 409 |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 1,737 | 1,506 | 1,789 | 283 |
| Finance costs | 29 | 3 | 75 | 72 |
| Internal charges and overheads applied | 154 | 132 | 145 | 13 |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 1,919 | 1,641 | 2,008 | 367 |
| Surplus (deficit) of operating funding | 98 | 59 | 101 | 42 |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | (42) | 0 | (49) | (49) |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | (42) | 0 | (49) | (49) |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 0 | 0 | 0 | 0 |
| - to improve the level of service | 7 | 0 | 7 | 7 |
| - to replace existing assets | 0 | 0 | 0 | 0 |
| Increase (decrease) in reserves | 49 | 59 | 45 | (14) |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | 57 | 59 | 51 | (8) |
| Surplus (deficit) of capital funding | (98) | (59) | (101) | (42) |
| Funding balance | 0 | 0 | 0 | 0 |

Stormwater

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|---|
| People and property are protected from the impacts of flooding | No more than one injury per year is attributed to poorly designed or maintained drains or pipes |
| Reliable Stormwater system | No residential dwellings are flooded in a one-year event No urban roads are closed by flooding during a one-year event |

Major Projects for 2014/15

| Project | Budget |
|---------------------------------|-------------|
| Renewal of ageing assets | \$39,000 |
| New Reticulation Work | \$1,139,000 |

Funding Impact Statement Stormwater

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 186 | 192 | 171 | (21) |
| Targeted rates (other than a targeted rate for water supply) | 616 | 626 | 601 | (25) |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 |
| Fees, charges and targeted rates for water supply | 0 | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 0 | 0 | 0 | 0 |
| Total operating funding | 801 | 818 | 772 | (46) |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 275 | 288 | 316 | 28 |
| Finance costs | 189 | 221 | 287 | 66 |
| Internal charges and overheads applied | 63 | 58 | 60 | 2 |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 526 | 567 | 663 | 96 |
| Surplus (deficit) of operating funding | 275 | 250 | 109 | (141) |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 |
| Development and financial contributions | 59 | 61 | 53 | (8) |
| Increase (decrease) in debt | 704 | 872 | 1,085 | 213 |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 763 | 933 | 1,138 | 205 |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 741 | 1,186 | 1,139 | (47) |
| - to improve the level of service | 91 | 94 | 90 | (4) |
| - to replace existing assets | 47 | 39 | 39 | 0 |
| Increase (decrease) in reserves | 159 | (135) | (21) | 114 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | 1,038 | 1,183 | 1,247 | 64 |
| Surplus (deficit) of capital funding | (275) | (250) | (109) | 141 |
| Funding balance | 0 | 0 | 0 | 0 |

Wastewater

What has Council achieved in 2012/2013?

| Level of Service | Key Performance Indicator and Target |
|---|--|
| Wastewater services meet user needs | 96% of customers are satisfied with their wastewater services (Email Panel) |
| Wastewater services are available for urban residences | 95% of urban residences are within connection distance of a sewer lateral (GIS and Huefner Records) |
| Wastewater services are provided at the agreed level of service for the lowest possible cost | The harmonised household charge is comparable to a peer group of similar districts: within plus or minus 20% |
| A reliable wastewater service is provided | No more than one unplanned event which disrupts the availability of wastewater services (Customer Service and contractor records) All affected users are given 24 hours notice of planned shut downs 90% of complaints or issues are responded to within two hours |
| Wastewater systems have minimal impact on the environment | All resource consent conditions are met |

Major Projects for 2014/15

| Project | Budget |
|--|-----------|
| Feilding Pipe Renewals | \$436,000 |
| Desludging Ponds – see variations | \$486,000 |
| Feilding Reticulation – see variations | \$100,000 |

Variations from the LTP

| Project | Explanation |
|------------------------------|--|
| Desludging Ponds | Council originally set aside \$246,000 for the desludging of Halcombe, Sanson and Rongotea oxidation ponds. Desludging is the process of removing organic sludge that builds up at the bottom of oxidation ponds. However, recent quotes indicate that work will be more expensive than previously thought. Council cannot start work until there are sufficient funds. Therefore, it proposes carrying the current funding over to 2014/15 and adding \$240,000 to this project. |
| Feilding Reticulation | Eight years ago Council investigated half the Feilding sewer pipe system, to check for stormwater infiltration. Investigating the network highlights areas of weakness where stormwater could be infiltrating the system, for example, leaky pipes and drainage from private properties into the system. This work is important because if too much stormwater infiltrates the sewer system it will dramatically increase flows to the Wastewater Treatment Plant, potentially breaching consent conditions. Council has been unable to complete the entire network investigation and would like to continue in 2014/15. Therefore, Council proposes carrying over \$100,000 to 2014/15. |

Funding Impact Statement

Wastewater

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 0 | 0 | 0 | 0 |
| Targeted rates (other than a targeted rate for water supply) | 3,476 | 3,331 | 4,450 | 1,005 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 |
| Fees, charges and targeted rates for water supply | 665 | 681 | 657 | (24) |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 69 | 0 | 0 | 0 |
| Total operating funding | 4,209 | 4,012 | 5,107 | 982 |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 2,489 | 2,370 | 2,680 | 310 |
| Finance costs | 971 | 790 | 1,345 | 555 |
| Internal charges and overheads applied | (112) | 125 | (119) | (244) |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 3,347 | 3,285 | 3,905 | 620 |
| Surplus (deficit) of operating funding | 862 | 728 | 1,202 | 361 |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 2,321 | 0 | 0 | 0 |
| Development and financial contributions | 391 | 424 | 352 | (72) |
| Increase (decrease) in debt | 5,517 | 152 | (606) | (758) |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 8,229 | 577 | (254) | (830) |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 1,542 | 44 | 42 | (2) |
| - to improve the level of service | 7,171 | 563 | 174 | (389) |
| - to replace existing assets | 1,270 | 636 | 1,184 | 548 |
| Increase (decrease) in reserves | (892) | 61 | (452) | (627) |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | 9,091 | 1,304 | 948 | (470) |
| Surplus (deficit) of capital funding | (862) | (728) | (1,202) | (361) |
| Funding balance | 0 | 0 | 0 | 0 |

Water Supply

How Will Council Measure the Service Provided?

| Level of Service | Key Performance Indicator and Target |
|---|---|
| Reliable water supply service | <p>There are no unexpected disruptions to service</p> <p>Customers are no more than eight hours without water</p> <p>Customers are provided with at least 24 hours notice prior to planned shut downs</p> <p>All urgent requests for service are responded to within one day - dirty, cloudy, smelly, bad tasting water, or no water at all</p> <p>The Feilding water supply complies with New Zealand Fire Service Fire Fighting Water Supplies Code of Practice</p> |
| Water supply extraction has minimal environmental impact | All water extraction meets or exceeds resource consent requirements |
| Safe drinking water supply | Meets Drinking Water Standards 2005 |

Major Projects for 2014/15

| Project | Budget |
|---|-------------|
| Renewal of Ageing Assets | \$2,104,000 |
| Metering and backflow protection | \$38,000 |
| Rongotea new water supply – see variations | \$1,520,000 |

Variations from the LTP

| Project | Explanation |
|--|---|
| Installation of a standby bore at Himatangi Beach | <p>To ensure Himatangi Beach has an alternative 'back up' source of water, an additional bore is required. Council was originally scheduled to do this work in 2014/15. However, more urgent renewal works have been identified which have needed to be attended to first. These works include the replacement of the chlorine plant and pressure pump controls, and replacement of the reservoir.</p> <p>In the meantime, Council proposes carrying over the \$218,000 funding for this project to 2015/16 for the installation of the bore.</p> |
| Rongotea new water supply | <p>In 2009, Council proposed a new water scheme for Rongotea, subject to Ministry of Health funding. Following the successful funding negotiations with the Ministry of Health, Council has begun scheme construction. However, due to the fact negotiations took a little longer than originally planned the timing of construction has been delayed. Council is therefore proposing to carry over funding to 2014/15. As the scheme is not yet operating there has been a decrease of \$56,000 in the operating costs budget.</p> |

Funding Impact Statement Water Supply

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | |
| General rates, uniform annual general charges and rates penalties | 0 | 0 | 0 | 0 |
| Targeted rates (other than a targeted rate for water supply) | 2,955 | 3,299 | 2,610 | (574) |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 |
| Fees, charges and targeted rates for water supply | 424 | 218 | 708 | 490 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 0 | 0 | 0 | 0 |
| Total operating funding | 3,379 | 3,517 | 3,318 | (84) |
| Applications of operating funding | | | | |
| Payments to staff and suppliers | 1,696 | 1,932 | 1,753 | (179) |
| Finance costs | 300 | 509 | 419 | (90) |
| Internal charges and overheads applied | 160 | 136 | 162 | 26 |
| Other operating funding applications | 0 | 0 | 0 | 0 |
| Total applications of operating funding | 2,156 | 2,577 | 2,334 | (243) |
| Surplus (deficit) of operating funding | 1,223 | 940 | 1,099 | 159 |
| Sources of capital funding | | | | |
| Subsidies and grants for capital expenditure | 1,143 | 0 | 1,602 | 1,602 |
| Development and financial contributions | 129 | 170 | 138 | (32) |
| Increase (decrease) in debt | 1,023 | 2,344 | 2,310 | (34) |
| Gross proceeds from sale of assets | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 |
| Total sources of capital funding | 2,296 | 2,513 | 4,051 | 1,537 |
| Applications of capital funding | | | | |
| Capital expenditure | | | | |
| - to meet additional demand | 103 | 2,379 | 2,285 | (94) |
| - to improve the level of service | 2,415 | 321 | 1,869 | 1,548 |
| - to replace existing assets | 2,961 | 1,805 | 2,104 | 298 |
| Increase (decrease) in reserves | (1,961) | (1,052) | (1,222) | (55) |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 |
| Total application of capital funding | 3,518 | 3,453 | 5,150 | 1,697 |
| Surplus (deficit) of capital funding | (1,223) | (940) | (1,099) | (160) |
| Funding balance | 0 | 0 | 0 | 0 |

Part Three

Policies

Funding Impact Statement

Overall

| | Annual Plan 2014 \$000 | Note | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|------|----------------------|---------------------------------|-------------------|
| Sources of operating funding | | | | | |
| General rates, uniform annual general charges and rates penalties | 3,360 | | 3,426 | 3,704 | 278 |
| Targeted rates (other than a targeted rate for water supply) | 22,194 | | 23,112 | 23,361 | 249 |
| Subsidies and grants for operating purposes | 2,174 | | 1,883 | 2,014 | 131 |
| Fees, charges and targeted rates for water supply | 4,388 | | 4,088 | 4,832 | 744 |
| Interest and dividends from investments | 635 | | 657 | 359 | (298) |
| Local authorities fuel tax, fines, infringement fees and other receipts | 3,568 | | 3,488 | 3,702 | 214 |
| Total operating funding | 36,319 | 1 | 36,654 | 37,973 | 1,319 |
| Applications of operating funding | | | | | |
| Payments to staff and suppliers | 27,364 | | 26,415 | 27,936 | 1,521 |
| Finance costs | 2,190 | | 2,657 | 3,053 | 396 |
| Other operating funding applications | 0 | | 0 | 0 | 0 |
| Total applications of operating funding | 29,554 | 1 | 29,072 | 30,988 | 1,916 |
| Surplus (deficit) of operating funding | 6,765 | 5 | 7,582 | 6,985 | (597) |
| Sources of capital funding | | | | | |
| Subsidies and grants for capital expenditure | 7,936 | | 4,044 | 5,043 | 999 |
| Development and financial contributions | 1,025 | | 1,115 | 756 | (359) |
| Increase (decrease) in debt | 13,278 | | 2,195 | 2,539 | 344 |
| Gross proceeds from sale of assets | 1,500 | | 1,500 | 1,500 | 0 |
| Lump sum contributions | 0 | | 0 | 0 | 0 |
| Total sources of capital funding | 23,739 | | 8,854 | 9,837 | 983 |
| Applications of capital funding | | | | | |
| Capital expenditure | | | | | |
| - to meet additional demand | 3,306 | | 4,516 | 4,357 | (159) |
| - to improve the level of service | 16,735 | | 2,110 | 4,471 | 2,361 |
| - to replace existing assets | 12,630 | | 10,988 | 11,381 | 393 |
| Increase (decrease) in reserves | (4,589) | | (1,094) | (3,209) | (2,115) |
| Increase (decrease) of investments | 2,422 | | (84) | (176) | (92) |
| Total application of capital funding | 30,504 | | 16,436 | 16,823 | 387 |
| Surplus (deficit) of capital funding | (6,765) | 5 | (7,582) | (6,985) | 596 |
| Funding balance | 0 | | 0 | 0 | 0 |

Rating System

The Local Government (Rating) Act 2002 provides local authorities with flexible powers to set assess and collect rates to fund local government activities.

Rating Objectives:

Council's rating objectives:

- easily understood method of setting rates
- set rates in a manner that is fair and equitable
- to ensure that all ratepayers contribute to the cost of providing District services
- to foster the sense of a single community

Rating Mechanisms Explanation:

- **General rates** fund those services where the council believes there is a public benefit. It typically funds "public good" for which there is no practical method of charging individual users as the benefit is wider than just specific users. General rates fund a range of services which are used by individual ratepayers to varying extents.
- **Targeted rates** are used to fund community benefits and wider public goods. A targeted rate means a rate to be used exclusively to pay for a specific activity. It is used in circumstances where the Council believes that the benefits from the services are such that the principles of a general rate approach (noted above) are not sufficient and that they should be targeted to a particular group that receive direct benefit from the service provided. It is also used where the Council considers that the level of charge is outside council's control and the extent of the impact should be clear to the community.

Council's Revenue and Financing Policy gives detailed information on how the sources of funding for each activity have been selected. The Funding Impact Statement outlines the mix of mechanisms to be used in each year over the period of the Long Term Plan. More detail on each of the rates is provided below. (It should be noted that all figures below are GST inclusive.)

General Rate, Roothing Network Targeted Rate and Parks and Reserves Targeted Rate

Council used the following differential categories for setting the general rate, the roading network targeted rate and the parks and reserves targeted rates. These categories have been determined using the following matters (as appropriate) under Schedule two of the Local Government (rating) Act 2002:

- The use to which the land is put
- The activities that are permitted, controlled, or discretionary for the area in which the land is situated, and the rules to which the land is subject under an operative district plan or regional plan under the Resource Management Act 1991.
- Where the land is situated.

| Differential Category | Description |
|-------------------------------------|--|
| 1. Feilding Residential | Being all rating units situated within the 2009 Feilding differential rating area used solely or principally for residential or farming purposes or is vacant, but excluding those rating units included in Category 2 and 3. |
| 2. Feilding Rural | Being all rating units situated within the Feilding differential rating area being properties zoned Rural 1, Rural 2 or Flood Channel 2 under the Manawatu District Plan. |
| 3. Feilding CBD | Being all rating units situated within the 2009 Feilding Central Business differential rating area, not used solely or principally for residential purposes. |
| 4. Rural | Being all rating units situated outside the 2009 Feilding differential rating area excluding those rating units included in Category 5 and 6. |
| 5. Industrial and Commercial | Being all rating units zoned Industrial under the Manawatu District Plan and used solely or principally for commercial or industrial purposes excluding those rating units included in Category 3. OR all rating units in the Feilding differential rating area used solely or principally for conducting a business but excluding those rating units in Category 3. |
| 6. Utilities | Being all rating units situated within the Manawatu District that have been identified by the Valuer General as infrastructure utility networks. |

General Rate, Roothing Network Targeted Rate and Parks and Reserves Targeted Rate

Note: The types or groups of property for differential rating within the district (as outlined in the above table) are defined as:

- “Feilding differential rating area” as delineated on a plan filed in the office of the Council marked “Feilding Differential Rating Area 2009”
- “Feilding Central Business District differential rating area” means the Feilding Central Business District differential rating area as delineated on a plan filed in the office of the Council marked “Feilding Central Business District Differential Rating Area 2009”

General Rate

The general rate funds those Council activities not funded by targeted rates. These include all or a portion of the following activities: CBD security, community funding and development, environmental and regulatory management, economic development, property, rural fire, and urban stormwater.

Council will set a general rate based on the capital value of each rating unit within the district. The general rate is to be set differentially using the following categories.

| General Rate Differential Category | Basis | Differential | Cents in the \$ | Estimated Revenue |
|------------------------------------|-------|--------------|-----------------|-------------------|
| 1. Feilding Residential | CV | 1.00 | 0.09876 | \$1,350,210 |
| 2. Feilding Rural | CV | 0.50 | 0.04938 | \$128,538 |
| 3. Feilding CBD | CV | 2.25 | 0.22221 | \$264,334 |
| 4. Rural | CV | 0.40 | 0.03950 | \$1,889,717 |
| 5. Industrial and Commercial | CV | 1.60 | 0.15801 | \$195,553 |
| 6. Utilities | CV | 1.60 | 0.15801 | \$118,500 |

Total revenue to be generated 2014/15 \$3,946,852 (based on capital values as at 1 August 2013)

Parks and Reserves Targeted Rate

Council will set a targeted rate to fund a portion of the costs of Manawatu District's parks, reserves and sports grounds.

Total revenue required for parks and reserves is \$2,198,176.

The parks and reserves targeted rate is a combination of two rates

- a differentiated rate based on the capital value of a rating unit as detailed below.
- a uniform targeted rate of \$25 per separately used and inhabited part of a rating. This detailed with the other uniform targeted rates.

The parks and reserves targeted rate will be assessed on a differential basis (as described in the table below) being expressed as a fixed cents in the dollar amount of capital value of the rating unit.

| General Rate Differential Category | Basis | Differential | Cents in the \$ | Estimated Revenue |
|------------------------------------|-------|--------------|-----------------|-------------------|
| 1. Feilding Residential | CV | 1.00 | 0.05339 | \$729,960 |
| 2. Feilding Rural | CV | 0.30 | 0.01602 | \$41,695 |
| 3. Feilding CBD | CV | 2.75 | 0.14683 | \$174,663 |
| 4. Rural | CV | 0.30 | 0.01602 | \$766,225 |
| 5. Industrial and Commercial | CV | 1.50 | 0.08009 | \$99,113 |
| 6. Utilities | CV | 1.75 | 0.09344 | \$70,070 |

Total revenue to be generated 2014/15 \$1,881,726 (based on capital values as at 1 August 2013)

Roading Network Targeted Rate

A targeted rate to fund costs of the Manawatu District roading network will be set.

Total revenue required for roading activity is \$6,582,660

The roading network targeted rate is a combination of two rates

- a differentiated rate based on the capital value of a rating unit as detailed below.
- a uniform targeted rate of \$100 per separately used and inhabited part of a rating. This is detailed with the other uniform targeted rates.

The roading network targeted rate will be assessed on a differential basis (as described in the table below) being expressed as a fixed cents in the dollar amount of capital value of the rating unit.

| General Rate Differential Category | Basis | Differential | Cents in the \$ | Estimated Revenue |
|------------------------------------|-------|--------------|-----------------|-------------------|
| 1. Feilding Residential | CV | 1.00 | 0.10051 | \$1,374,180 |
| 2. Feilding Rural | CV | 0.65 | 0.06533 | \$170,066 |
| 3. Feilding CBD | CV | 2.75 | 0.27641 | \$328,810 |
| 4. Rural | CV | 0.65 | 0.06533 | \$3,125,309 |
| 5. Industrial and Commercial | CV | 1.50 | 0.15077 | \$186,585 |
| 6. Utilities | CV | 1.75 | 0.17590 | \$131,910 |

Total revenue to be generated 2014/15 \$5,316,860 (based on capital values as at 1 August 2013)

Makino Aquatic Centre and Library Targeted Rate

Council will set a differentiated targeted rate for funding the Makino Aquatic Centre and Library, on every separately used or inhabited parts of a rating unit dependent on where in the district the rating unit is situated i.e. either within the 2009 Feilding Differential Rating Area or outside the 2009 Feilding Differential Rating Area .

| | |
|---|-------------|
| Feilding Differential Rating Area | \$229 |
| Outside the Feilding Differential Rating Area | \$154 |
| Total revenue to be generated 2014/15 | \$2,423,749 |

Feilding CBD Redevelopment Targeted Rate

Council will set a targeted rate for the Feilding Central Business District [CBD] Redevelopment of:

- 0.26706 cents in the dollar of capital value (based on capital values as at 1 August 2013) on all rating units situated within the 2009 Feilding Central Business differential rating area, not used solely or principally for residential purposes.

Total revenue to be generated 2014/15 \$311,924

Feilding CBD Security Targeted Rate

Council will set a targeted rate to fund the costs of the Feilding CBD security per separately used or inhabited part of a rating unit situated within the 2009 Feilding Central Business differential rating area, not used solely or principally for residential purposes.

Feilding CBD Security \$269
 Total revenue to be generated 2014/15 \$71,174

Kerbside Recycling Targeted Rate

Council will set a targeted rate to fund the kerbside recycling collection service per separately used or inhabited part of a rating unit to which the kerbside recycling collection service is available.

Rating units where the service is not available will not be liable for this rate.

Kerbside Recycling \$120
 Total revenue to be generated 2014/15 \$776,573

Uniform Targeted Rates

The following uniform targeted rates will be set for all rateable land in the Manawatu district. These targeted rates apply to every separately used or inhabited part of a rating unit.

Each of these rates will fund all or a portion of the stated activities. For more information on these activities, please refer to the Revenue and Financing Policy.

The uniform targeted rates are:

| Category | Uniform Targeted Rate 2014/15 | Estimated Revenue to be collected 2014/15 |
|---------------------------------------|-------------------------------|---|
| Animal Control | \$22 | \$282,724 |
| Cemeteries | \$22 | \$283,040 |
| Civil Defence | \$14 | \$171,444 |
| Governance & Strategy | \$133 | \$1,681,440 |
| Environmental & Regulatory Management | \$138 | \$1,749,357 |
| Local Halls and Recreation Complexes | \$37 | \$467,324 |
| Parks and Reserves | \$25 | \$316,450 |

| Category | Uniform Targeted Rate 2014/15 | Estimated Revenue to be collected 2014/15 |
|------------------------|-------------------------------|---|
| Public Conveniences | \$31 | \$397,437 |
| Recycling | \$12 | \$148,546 |
| Roading | \$100 | \$1,265,800 |
| Solid Waste Collection | \$19 | \$240,788 |
| Solid Waste Disposal | \$30 | \$382,022 |

Rural Drainage Targeted Rates

Council will set a targeted rate to fund the maintenance and development of land drainage schemes, based on land value, differentiated in accordance to where in the district the land is situated.

Total revenue to be generated 2014/15 \$75,500

| Category | Cents in \$ | Estimated Revenue |
|-----------------------------------|-------------|-------------------|
| Bainesse drainage district | | \$6,687 |
| Bainesse Class A | 0.03987 | |
| Bainesse Class B | 0.02155 | |
| Bainesse Class C | 0.01694 | |
| Makowhai drainage district | | \$6,805 |
| Makowhai Class A | 0.02461 | |
| Makowhai Class B | 0.01809 | |
| Makowhai Class C | 0.00338 | |
| Maire drainage district | | \$3,635 |
| Maire Class A | 0.02684 | |
| Maire Class B | 0.00927 | |
| Maire Class C | 0.01311 | |
| Maire Class D | 0.01022 | |

| Category | Cents in \$ | Estimated Revenue |
|-------------------------------|-------------|-------------------|
| Oroua Downs drainage district | | \$58,373 |
| Oroua Downs Class A | 0.08330 | |
| Oroua Downs Class B | 0.03899 | |
| Oroua Downs Class C | 0.02365 | |

Stormwater Targeted Rates

Council will set a targeted rate to fund the reticulation of stormwater drainage per rating unit that is connected, either directly or indirectly, through a private drain to a public drain situated within the areas below:

| Category | Targeted Rate |
|---|---------------|
| 2009 Feilding Differential Rating area* | \$93 |
| Rongotea urban area | \$94 |
| Sanson urban area | \$114 |
| Total revenue to be generated 2014/15 | \$615,597 |

Wastewater Disposal Targeted Rate

Council will set targeted rates to fund the reticulation, treatment and disposal of sewage and trade effluent.

Wastewater disposal targeted rates are set for each water closet or urinal that is connected, either directly or through a private drain to a Council operated wastewater scheme. Provided that every separately used or inhabited part of a rating unit is used exclusively or principally as the residence of not more than one household, the residence shall be deemed to have not more than one water closet or urinal.

This charge will be set on a differential basis, based on the availability of service.

“Connected” – Full charge for each water closet or urinal that is connected either directly or through a private drain to a Council operated wastewater scheme, excluding those classified as restricted.

“Serviceable” – Half charge for each separately used or inhabited part that are capable of being effectively connected to the Council wastewater scheme, or the reticulation runs past the rating unit.

"Restricted" – 80% of the full rates will apply per separately used or inhabited parts of a rating unit that is connected to a Council operated water supply, but a restricted service is received. This includes Mount Taylor.

Rating units that are not serviceable or those that have opted for wastewater volumetric charging will not be liable for this rate.

| Category | Targeted Rate |
|--|---------------|
| Wastewater disposal* - connected | \$610 |
| Wastewater disposal - serviceable | \$305 |
| *Restricted service - connected | \$488 |
| Total revenue to be generated 2014/15 | \$4,892,609 |

Water Supply Targeted Rates – Urban

Council will set a targeted rate to fund the reticulation, treatment and supply of water, for properties that are not charged for water by meter. This is for each separately used or inhabited part of a rating unit, which is either connected to the water supply system or for which connection is available.

This charge will be set on a differential basis based on the availability of service.

"Connected" – Full charge per separately used or inhabited parts of a rating unit that is connected to Council operated water supply, excluding those receiving a restricted supply.

"Serviceable" – Half charge per separately used or inhabited parts of a rating unit that is capable of being effectively connected to a Council operated water reticulation system or the reticulation runs past the rating unit

"Restricted" – 80% of the full rates will apply per separately used or inhabited parts of a rating unit that is connected to a Council operated water supply, but a restricted service is received. This includes Sanson and Mount Taylor.

Rating units that are not serviceable will not be liable for this rate.

| Category | Targeted Rate |
|--------------------------------------|---------------|
| Water Supply - connected* | \$395 |
| Water Supply - serviceable | \$197 |
| Restricted Supply - connected | \$316 |

Total revenue to be generated 2014/15 \$2,440,006

Rating units that have opted for water volumetric charging and extraordinary users of water schemes under Council's bylaws have their water consumption metered. These users will be charged the a annual charged per water meter. This charge provides for normal water usage of 95 cubic metres per quarter (three months). Should consumption exceed the normal usage, additional consumption will be charged at \$1.25 per cubic metre.

Water Supply Targeted Rates - Rural

Council will set a targeted rate for rural water supply to fund the treatment, reticulation and supply of water per unit allocated or supplied to each participating property in the following schemes.

| Category | Targeted Rate |
|---|---------------|
| Stanway/Halcombe rural water supply area | \$199 |
| Waituna West rural water supply area | \$427 |
| Total revenue to be generated 2014/15 | \$561,449 |

| Category | Targeted Rate |
|---|---------------|
| Oroua Rural Water Supply Area. | TBC* |
| Kiwitea Rural Water Supply Area | TBC* |
| Kiwitea Rural Water Supply Area per unit of water supplied over and above the allocated entitlement. | TBC* |

*This will be available when the scheme managers set the rate

This is for each separately used or inhabited part of a rating unit, which is either connected to the water supply system or for which connection is available.

Himatangi Beach Wastewater Supply – Capital Charges

Council will set a targeted rate where the ratepayer elected to pay their capital contribution over a set term for the Himatangi Beach Wastewater Scheme. This is based on the connection agreement signed by the ratepayer.

| Category | Targeted Rate |
|--|---------------|
| Three year term, 1 July 2013 to 30 June 2016 | \$3,725 |
| Five year term, 1 July 2013 to 30 June 2018 | \$2,384 |
| Ten year term, 1 July 2013 to 30 June 2023 | \$1,392 |
| Twenty year term, 1 July 2013 to 30 June 2033 | \$923 |

Definition of Separately Used or Inhabited Part of a Rating Unit

A separately used or inhabited part of a rating unit includes any part of a rating unit that can be used separately or inhabited by either 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. As 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 separate use.

Separately used or inhabited - for a residential rating unit. Includes a building or part of a building that is, intended to be used as, or is able to be used as, an independent residence with independent kitchen with connected cooking facilities, including flats and apartments and flats which share kitchen and bathroom facilities.

Separately used or inhabited - for a commercial rating unit. Means a building or part of a building that is, or intended to be, or is able to be, separately tenanted, leased or subleased for commercial purposes.

Not rated as separately used parts of a rating unit:

- A residential sleep-out or granny flat without independent kitchen facilities
- A hotel or motel room with or without kitchen facilities
- Individual storage garages/sheds/partitioned areas of a warehouse
- Individual offices/premises of partners in a partnership
- Bed and breakfast home stay
- Rooms in a residential hostel with a common kitchen

How to work out your rates

Populate the below table to give you an idea of your rates for the 2014/15 rating year.

| Property | | | |
|--|----------------------------|-----------------|-----|
| Write in your most recent Capital Value | | _____ | (a) |
| Write your general rate category cents in the dollar | | _____ | (b) |
| General rate | $(a) \times (b) / 100$ | _____ | (c) |
| Write your Parks and Reserves targeted rate category cents in the dollar | | _____ | (d) |
| Parks and Reserves Targeted Rate | $(a) \times (d) / 100 =$ | _____ | (e) |
| Write your Rooding Network Targeted rate category cents in the dollar | | _____ | (f) |
| Rooding Network targeted Rate | $(a) \times (f) / 100 =$ | _____ | (g) |
| Uniform Targeted Rate (per separately used or inhabited part) | \$583 | _____ | (h) |
| Community facilities (MAC and Library) (per separately used or inhabited part) | | _____ | |
| | Feilding \$229 | _____ | (i) |
| | Rural \$154 | _____ | (j) |
| Feilding CBD redevelopment (if applicable) | $(a) \times 0.26706 / 100$ | _____ | (k) |
| Feilding CBD security (if applicable) | \$269 | _____ | (l) |
| Feilding kerbside (if within the serviced area) | \$120 | _____ | (m) |
| Water supply or Rural Water supply | | _____ | (n) |
| Wastewater disposal (per pan or urinal) | | _____ | (p) |
| Stormwater and Drainage Schemes | | _____ | (q) |
| | Total | \$ _____ | |

Rating Property Examples

| Rating Category | CV (at 1 August 2013) | 2013/14 Total Rates (GST incl) | 2014/15 Total Rates (GST incl) | Percentage Change |
|-------------------------------------|-----------------------------|--------------------------------------|--------------------------------------|----------------------|
| Feilding Residential | \$295,000 | \$2,671 | \$2,776 | 3.9% |
| Feilding Residential | \$600,000 | \$3,399 | \$3,547 | 4.4% |
| Feilding Residential (multi-unit) | \$1,850,000 | \$26,519* | \$27,715* | 4.5% |
| Feilding Rural | \$430,000 | \$2,269 | \$2,396 | 5.6% |
| Feilding Rural | \$600,000 | \$1,737 | \$1,810 | 4.2% |
| Feilding CBD | \$310,000** | \$7,785 | \$6,959 | -10.6% |
| Feilding CBD | \$510,000** | \$8,013 | \$7,564 | -5.6% |
| Rural with wastewater | \$240,000 | \$1,496 | \$1,638 | 9.5% |
| Rural with Farming as one remission | \$960,000 | \$1,102 | \$1,160 | 5.3% |
| Rural with Farming | \$4,550,000 | \$7,422 | \$7,789 | 4.9% |
| Industrial/Commercial | \$1,260,000 | \$6,093 | \$6,536 | 7.3% |
| Industrial/Commercial | \$7,732,000 | \$28,282 | \$29,916 | 5.8% |

* Has opted for volumetric water and sewerage charges.

** Valuation decreased significantly as a result of the 2013 revaluation

2014/15 rates are also available online at www.mdc.govt.nz through the Property and Rates search.

Due instalment and penalty dates

All rates are to be set for the year commencing 1 July 2014 and ending 30 June 2015.

Rates will be payable in four instalments and must be paid as detailed below.

Should a ratepayer fail to pay the invoiced rates by the due date a 10 per cent penalty will be added as per section 57 of the Local Government (Rating) Act 2002.

A further 10 per cent penalty will be added to unpaid rates from previous financial years which remain unpaid on 1 July 2014 and 1 January 2015.

The following are the due dates for payment for the 2014/15 rates:

| | Instalment One | Instalment Two | Instalment Three | Instalment Four |
|-------------------------|---------------------------|---------------------------|-----------------------------|----------------------------|
| Invoice Date | 1 August 2014 | 1 November 2014 | 1 February 2015 | 1 May 2015 |
| Due Date | 29 August 2014 | 28 November 2014 | 27 February 2015 | 29 May 2015 |
| Penalty Date | 1 September 2014 | 1 December 2014* | 2 March 2015 | 2 June 2015 |

*Instalment one penalty will be reversed if the full payment of the annual rates is made by 28 November 2014.

Part Four

Prospective Financial Information

Prospective Statement of Comprehensive Revenue and Expense

| | Annual Plan 2014 \$000 | Note | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|--|---------------------------------|------|----------------------|---------------------------------|-------------------|
| Revenue | | | | | |
| Rates revenue (excluding water rates) | 25,554 | | 26,538 | 27,066 | 528 |
| Financial income | 635 | | 657 | 359 | (298) |
| Subsidies and grants | 10,110 | | 5,927 | 7,056 | 1,129 |
| Development contributions | 610 | | 630 | 345 | (285) |
| Other revenue | 8,371 | | 8,061 | 8,945 | 884 |
| Other gains/(losses) | 0 | | 1,453 | 1,082 | (371) |
| Total revenue | 45,280 | 1 | 43,266 | 44,854 | 1,588 |
| Expenditure | | | | | |
| Personnel costs | 8,387 | | 8,438 | 8,824 | 386 |
| Depreciation and amortisation | 12,270 | 2 | 13,133 | 12,229 | (904) |
| Finance costs | 2,190 | | 2,657 | 3,053 | 396 |
| Other operating expenses | 18,978 | | 17,977 | 19,112 | 1,135 |
| Total operating expenditure | 41,824 | 1 | 42,205 | 43,217 | 1,012 |
| Operating surplus/(deficit) before tax | 3,456 | | 1,061 | 1,637 | 576 |
| Income tax expense | 0 | | 0 | 0 | 0 |
| Net surplus/(deficit) after tax | 3,456 | 3 | 1,061 | 1,637 | 576 |
| Other comprehensive revenue and expense | | | | | |
| Increase on the revaluation of property, plant and equipment | 21,970 | | 18,982 | 9,441 | (9,541) |
| Total other comprehensive revenue and expense | 21,970 | | 18,982 | 9,441 | (9,541) |
| Total comprehensive revenue and expense for the year | 25,426 | | 20,043 | 11,078 | (8,965) |

Prospective Statement of Changes in Equity

| | Annual Plan 2014 \$000 | Note | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|--|---------------------------------|------|-----------------------|---------------------------------|------------------------|
| Opening Equity Balance | 544,416 | 4 | 609,678 | 550,514 | (59,164) |
| Total comprehensive revenue and expense for the year | 25,426 | | 20,043 | 11,078 | (8,965) |
| Closing equity Balance | <u><u>569,842</u></u> | | <u><u>629,721</u></u> | <u><u>561,592</u></u> | <u><u>(68,129)</u></u> |

Prospective Statement of Financial Position

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Assets | | | | |
| Current assets | | | | |
| Cash and cash equivalents | 1,686 | 334 | 601 | 267 |
| Accounts receivable | 4,411 | 5,666 | 7,620 | 1,954 |
| Investment in Council Controlled Entities | 0 | 0 | 184 | 184 |
| Other financial assets | 150 | 225 | 81 | (144) |
| Non-current assets held for sale | 1,500 | 1,500 | 1,500 | 0 |
| Total current assets | 7,747 | 7,725 | 9,986 | 2,261 |
| Non-current assets | | | | |
| Property, plant and equipment | 601,908 | 665,956 | 596,581 | (69,375) |
| Intangible assets | 1,334 | 1,054 | 702 | (352) |
| Forestry assets | 108 | 112 | 29 | (83) |
| Non-current assets for sale | 2,506 | 691 | 2,299 | 1,608 |
| Investment in Council Controlled Entities | 3,172 | 3,041 | 3,393 | 352 |
| Other financial assets | 2,297 | 2,875 | 4,128 | 1,253 |
| Total non-current assets | 611,326 | 673,730 | 607,132 | (66,597) |
| Total assets | 619,072 | 681,455 | 617,118 | (64,337) |
| Liabilities | | | | |
| Current liabilities | | | | |
| Accounts payable | 5,255 | 7,000 | 7,551 | 551 |
| Provisions | 61 | 57 | 65 | 8 |
| Employee entitlements | 737 | 708 | 868 | 160 |
| Borrowings | 7,000 | 2,699 | 6,998 | 4,299 |
| Total current liabilities | 13,053 | 10,464 | 15,482 | 5,018 |
| Non-current liabilities | | | | |
| Provisions | 886 | 516 | 660 | 144 |
| Borrowings | 35,291 | 40,755 | 39,384 | (1,371) |
| Total non-current liabilities | 36,177 | 41,271 | 40,044 | (1,227) |
| Total liabilities | 49,230 | 51,735 | 55,526 | 3,791 |
| Equity | | | | |
| Retained earnings | 469,832 | 474,732 | 462,712 | (12,020) |
| Other reserves | 100,010 | 154,989 | 98,880 | (56,109) |
| Total equity | 569,842 | 629,721 | 561,592 | (68,129) |
| Total Liabilities and Equity | 619,072 | 681,455 | 617,118 | (64,337) |

Prospective Statement of Cash Flows

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|--|---------------------------------|----------------------|---------------------------------|-------------------|
| Cash flows from operating activities | | | | |
| Cash was provided from: | | | | |
| Receipts from rates revenue | 25,945 | 26,538 | 27,066 | 528 |
| Interest received | 622 | 653 | 342 | (311) |
| Dividend received | 12 | 4 | 12 | 8 |
| Receipts from other revenue | 19,091 | 14,618 | 16,347 | 1,729 |
| Cash was disbursed to: | | | | |
| Payments to suppliers and employees | (27,249) | (26,345) | (27,845) | (1,500) |
| Interest paid | (2,190) | (2,657) | (3,053) | (396) |
| Income tax paid | 0 | 0 | 0 | 0 |
| Goods and services tax (net) | 0 | 0 | 0 | 0 |
| Net cash from operating activities | 16,232 | 12,810 | 12,869 | 58 |
| Cash flows from investing activities | | | | |
| Cash was provided from: | | | | |
| Proceeds from sale of forestry | 126 | 100 | 90 | (10) |
| Proceeds from sale of property, plant and equipment | 1,500 | 1,500 | 1,500 | 0 |
| Cash was disbursed to: | | | | |
| Net acquisition of investments | (1,265) | 151 | (176) | (327) |
| Purchase of intangible assets | (364) | 0 | 0 | 0 |
| Purchase of property, plant and equipment | (32,307) | (17,614) | (20,209) | (2,595) |
| Net cash from investing activities | (32,310) | (15,863) | (18,795) | (2,933) |
| Cash flows from financing activities | | | | |
| Cash was provided from: | | | | |
| Proceeds from borrowing | 19,132 | 4,702 | 9,600 | 4,898 |
| Cash was disbursed to: | | | | |
| Repayment of borrowings | (5,854) | (2,507) | (7,061) | (4,554) |
| Net cash from financing activities | 13,278 | 2,195 | 2,539 | 344 |
| Net (decrease)/increase in cash, cash equivalents and bank overdrafts | (2,800) | (857) | (3,387) | (2,530) |
| Cash, cash equivalents and bank overdrafts at the beginning of the year | 4,486 | 1,192 | 3,988 | 2,796 |
| Cash, cash equivalents and bank overdrafts at the end of the year | 1,686 | 335 | 601 | 266 |

Statement of Accounting Policies

Reporting Entity

Manawatu District Council (the Council) is a territorial local authority governed by the Local Government Act 2002.

The economic entity consists of Manawatu District Council, which is the controlling entity and three controlled entities, The Feilding Civic Centre Trust, the Manawatu Community Trust and Heartland Contractors Ltd (100% owned). All controlled entities are incorporated and domiciled in New Zealand.

The primary objective of the Council is to provide goods or services for the community and social benefits, rather than making a financial return. Accordingly, the Council has designated itself and the economic entity as Public Benefit Entity (PBEs) as defined under Public Benefit Entities International Public Sector Accounting Policies (PBE IPSAS).

These prospective financial statements are for the Manawatu District Council as a separate legal entity. Consolidated prospective financial statements comprising the Council and its controlled entities and associates have not been prepared, because the differences to Council prospective financial statements are not material.

Statement of Compliance and Basis of Preparation

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

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

The reporting period for these prospective financial statements is the year ending 30 June 2015.

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements. These prospective financial statements have also been prepared on the basis of the assumptions stated.

The prospective financial statements have been prepared on a historical cost basis, except for assets and liabilities which are recorded at fair value. These are detailed in the specific policies below.

The prospective financial statements are presented in New Zealand dollars and values are rounded to the nearest thousand dollars (\$'000). The functional currency of the Council and its controlled entities is New Zealand dollars.

Controlled entities

A controlled entity is an entity where the Council has the power to control its financing and operating policies, so as to obtain benefits from the activities of that entity. This power exists where the Council controls the majority voting power on the governing body, or where such policies have been irreversibly predetermined by the Council, or where the determination of such policies is

unable to impact materially on the level of potential ownership benefits that arise from the activities of the controlled entity.

The Council's investment in its controlled entities are carried at cost in the Council's own "controlling entity" prospective financial statements.

Joint Ventures

A joint venture is a contractual arrangement whereby two or more parties undertake an economic activity that is subject to joint control. For jointly controlled operations the Council recognises in its prospective financial statements the assets it controls, the liabilities and expenses it incurs, and the share of income that it earns from the joint venture.

Revenue

Revenue is measured at the fair value of consideration received or receivable.

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

Exchange transactions

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

Non-exchange transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the Council either receives value from or gives value to another entity without directly giving or receiving approximately equal value in exchange.

An inflow of resources from a non-exchange transaction recognised as an asset, is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As Council satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

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

- Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised at the time the rates are invoiced.
- Water billing revenue is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year-end, is accrued on an average usage basis.
- Government grants and subsidies are recognised upon entitlement, which is when the conditions pertaining to eligible expenditure have been fulfilled. The most significant government grant is from Land Transport New Zealand, which subsidises part of the costs in maintaining the local roading infrastructure network.
- Revenue from other services is recognised when the service has been rendered to a third party.

- Sales of goods are recognised when the goods are delivered.
- Interest income is accrued on a time basis, by reference to the investment principle and the effective interest applicable.
- Dividends (net of imputation credits) are recognised when the right to receive payment has been established.
- Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Assets vested in the Council are recognised as revenue when control over the asset is obtained.
- Revenue derived through acting as an agent for another party is recognised as a commission or fee on the transaction.
- Development contributions are recognised as revenue when Council provides, or is able to provide, the services that gave rise to the charging of the contribution.

Borrowing Costs

In accordance with PBE IPSAS 5 Borrowing Costs, all borrowing costs are recognised as an expense in the period in which they are incurred.

Grant Expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets a specified criteria. Expenditure is recognised when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application. Expenditure is recognised when a successful applicant has been notified of the Council's decision.

Cost Allocation

Costs directly attributable to an activity are charged directly to that activity. Indirect costs are charged to activities using appropriate cost drivers such as; actual usage, staff numbers and floor area.

Foreign Currency

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 and from the translation at year end exchange rates of monetary assets and liabilities denomination in foreign currencies are recognised in the surplus or deficit.

Income Tax

Income tax expense includes current tax and deferred tax

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the prospective financial statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the economic entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable surpluses will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive income or directly in equity.

Goods and Service Tax (GST)

All items in the prospective financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as 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 balance sheet.

Commitments and contingencies are disclosed exclusive of GST.

Financial Instruments

The Council is party to financial instruments as part of its normal operations. These include bank accounts, investments, accounts receivable, accounts payables and borrowings. All financial instruments are recognised in the balance sheet and all revenues and expenses in relation to financial instruments are recognised in the statement of comprehensive revenue and expense.

Unless otherwise covered by a separate policy, all financial instruments are reported at their fair value.

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. All these deposits are reflected at their fair value.

Trade and Other Receivables

Trade and other receivables are initially recognised at fair value, and then subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

A provision for impairment is established when there is objective evidence, that the Council will not be able to collect all amounts due, according to the original terms of the agreements. The amount of the provision is the difference between the assets' carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account for receivables.

Financial Assets

Financial assets are categorised into the following four categories: financial assets at fair value through surplus or deficit; held-to-maturity investments; loans and receivables; and financial assets at fair value through other comprehensive income. The classification depends on the purpose for which each investment was acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

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

- **Financial Assets at Fair Value through Surplus or Deficit**

This category has two sub-categories: financial assets held for trading, and those designated at fair value through surplus or deficit 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. After initial recognition they are measured at their fair values. Gains or losses due to change in fair value are recognised in the surplus or deficit.

Currently, the Council does not hold any financial assets in this category.

- **Loans and Receivables**

These are initially recorded at fair value and are subsequently recognised at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Council has provided a number of loans or advances to community-based organisations that have specific conditions attached. In some circumstances these loans are only repayable should the community-based organisation cease to operate in accordance with the loan conditions. Those loans that are not expected to be repaid to Council in the foreseeable future are shown as a contingent asset.

Receivables are classified as "Accounts Receivables" in the balance sheet. Advances and loans are classified as "Other Financial Assets" in the balance sheet.

- **Held to Maturity Investments**

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the Council has the positive intention and ability to hold to maturity. e.g. Local Government Stock and Bonds.

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 surplus or deficit.

- **Financial Assets at Fair Value through Other Comprehensive Income**

Financial assets at fair value through other comprehensive income 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 the Council intends to hold long-term, but may be realised before maturity; and

Shareholdings held for strategic purposes (other than Council's investments in its controlled entity).

Gains and losses are recognised directly in other comprehensive income except for impairment losses, which are recognised in the surplus or deficit. In the event of impairment, any cumulative losses previously recognised in other comprehensive income will be removed from other comprehensive income and recognised in the surplus or deficit, even though the asset has not been derecognised. On derecognition the cumulative gain or loss previously recognised in other comprehensive income is recognised in the surplus or deficit.

Non-Current Assets Held for Sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal economic entity) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal economic entity classified as held for sale continue to be recognised.

Property, Plant and Equipment

Property, plant and equipment consists of:

- Operational assets: include land, buildings, library books, plant and equipment, and motor vehicles.
- Restricted assets: include parks, reserves and associated assets owned by the Council which provide a benefit or service to the community and cannot be disposed of because of legal or other Council restrictions.
- Infrastructure assets: are the fixed utility systems that provide a continuing service to the community and are generally regarded as non-tradable. Each asset class includes all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.

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

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that the asset will provide future economic benefits or service potential to the 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 surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

Work in Progress

All assets constructed by Council are initially recorded as work in progress. Work in progress is recognised at cost less impairment and it is not depreciated. Upon completion, these assets are transferred to their relevant asset class and depreciation commences.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land (which is not depreciated), at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The residual value and useful life of an asset is reviewed and adjusted, if applicable, at each financial year-end.

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

| Asset | Useful Life | Depreciation Rate |
|-------------------------------|-----------------|-------------------|
| Buildings | 40 to 80 years | (1%-2.5%) |
| Plant and equipment | 4 to 10 years | (10-20%) |
| Motor vehicles | 3 to 5 years | (20 to 33%) |
| Library books | 10 years | (10%) |
| Infrastructural assets | | |
| Roading network | | |
| Top surface (seal) | 5 to 18 years | (5.5%-20%) |
| Pavement (base course) | 67 years | (1.49%) |
| Sealed | 25 to 60 years | (1.6%-4%) |
| Unsealed | 5 to 15 years | (6.6%-20%) |
| Formation | - | (not depreciated) |
| Culverts | 50 to 100 years | (1 to 2%) |
| Footpaths | 25 to 70 years | (1.4 to 4%) |
| Kerbs | 50 to 100 years | (1 to 2%) |
| Signs | 13 years | (7.5%) |
| Streetlights | 50 to 70 years | (1.4 to 2%) |
| Bridges | 80 to 120 years | (1% to 1.25%) |
| Water system | | |
| Pipes | 60 years | (1.66%) |
| Valves, hydrants | 60 years | (1.66%) |
| Pump stations | 5 to 25 years | (4 to 25%) |
| Tanks | 50 to 100 years | (1 to 2%) |
| Sewerage system | | |
| Pipes | 60 to 100 years | (1 to 1.66%) |
| Manholes | 60 to 100 years | (1 to 1.66%) |

| Asset | Useful Life | Depreciation Rate |
|-------------------------|-----------------|-------------------|
| Treatment plant | 50 years | (2%) |
| Drainage network | | |
| Pipes | 60 to 100 years | (1 to 1.66%) |
| Manholes, cesspits | 60 to 100 years | (1 to 1.66%) |

Revaluation

Those asset classes that are revalued are valued on either a one-year or a three-yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value. If a material difference exists, a revaluation will be undertaken.

- **Operational and Restricted - Land and Buildings**

These assets are revalued to fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Quotable Value NZ as at 30 June 2011. Council's policy is to revalue land and buildings every three years.

- **Infrastructural Asset Classes: Water Reticulation, Sewerage Reticulation and Stormwater Systems**

These assets are revalued annually to fair value on a depreciated replacement cost basis as determined by an independent valuer. The valuation was performed internally by engineering staff and certified by C H Jenkins of SPM Consultants Ltd as at 1 July 2012.

All infrastructural asset classes carried at valuation were valued. Council's policy is to revalue these assets annually.

- **Infrastructural Asset Classes: Roads**

These assets are revalued annually to fair value on a depreciated replacement cost basis as determined by an independent valuer. The valuation was performed internally by engineering staff and certified by C H Jenkins of SPM Consultants Ltd as at 1 July 2012.

- **Land Under Roads**

Land under roads was valued based on fair value of adjacent land determined by Tony Jones of Quotable Value NZ, effective 1 July 2005. Under NZ IFRS, the Council has elected to use the fair value of land under roads as at 30 June 2005 as deemed cost. Land under roads is therefore no longer revalued.

- **Library Collections**

The library collections were initially valued at depreciated replacement cost in accordance with the guidelines released by the New Zealand Library Association and the National Library of NZ. This is considered deemed cost. All additions and disposals since that **valuation** are accounted for at cost.

Accounting for Revaluations

The Council accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to other comprehensive income and are accumulated in an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is recognised in the surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then credited to other comprehensive income.

Intangible Assets

Software Acquisition and Development

Acquired computer software licences 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 the Council are recognised as an intangible asset. Direct costs include the software development, employee costs and an appropriate portion of relevant overheads.

Software is amortised on a straight-line basis over the estimated useful of the asset (usually five years). The amortisation charge for each period is recognised in the surplus or deficit.

Easements

Easements are not valued.

Forestry Assets

The Gordon Kear Forest is a joint venture between the Council and the Palmerston North City Council, with the Council owning a 23.3% share of the forest crop.

The forestry crop is independently revalued to fair value by Alan Bell of Alan Bell & Associates on the 30 June annually. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate, less estimated point of sale costs. Gains or losses arising from a change in fair value less estimated point of sale costs are recognised in the surplus or deficit.

Costs of a capital nature are capitalised each year and the costs to maintain the forestry assets are included in **the surplus or deficit**.

Impairment of Assets

At each balance date the Council assesses whether there is any objective evidence that any asset has been impaired (unable to provide the intended level of service). Any impairment losses are recognised in the surplus or deficit.

Financial Liabilities

Financial liabilities (trade payables, income in advance, loans/borrowings, bonds and deposits) are initially recognised at their fair value. These are subsequently recorded at amortised cost.

Employee Entitlements

Short-Term Entitlements

Provision is made for employee entitlements accumulating as a result of services rendered. These include salaries and wages accrued up to balance date and annual leave earned to, but not yet taken at balance date. Annual leave has been calculated on an actual entitlement basis at current rates of pay. Sick leave has not been included, as the amount of accumulated sick leave that is anticipated to be taken in future periods is not considered to be material.

Long-Term Entitlements - Superannuation Schemes:

- **Defined Contribution Schemes**

Obligations for contributions to Defined Contribution Superannuation Schemes are recognised as an expense in the surplus or deficit as incurred.

- **Defined Benefit Schemes**

The 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.

Provisions – Landfill Closure and Aftercare Costs

As the previous operator of landfills, the Council has a legal obligation to rehabilitate landfill sites post-closure and to provide ongoing maintenance and monitoring services after closure. The costs to meet these post-closure landfill obligations are recognised within the provision.

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 the Council or economic entity to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value, even if a payment under the guarantee is not considered probable. If a guarantee contract was issued in a stand-alone arms length transaction to an unrelated party, its fair value at inception is equal to the consideration

received. When no consideration is received, a liability is recognised based on the probability that the Council or economic entity 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.

Leases

Finance Leases

A finance lease is a lease which transfers to the lessee substantially all the risks and benefits incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, the Council recognises the leased asset and corresponding liability in the balance sheet at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The asset is depreciated over the period the Council is expected to gain benefit from the use of the asset.

Operating Leases

An operating lease is a lease where the lessor effectively retains all the risks and benefits of ownership of an asset. Lease payments under an operating lease are charged as an expense in the period in which they are incurred.

Net Assets/Equity

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

The components of equity are:

- Retained Earnings
- Restricted and Council Created Reserves
- Asset Revaluation Reserves and
- Fair value through other comprehensive income reserve;

Restricted and Council Created Reserves

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

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

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

Asset Revaluation Reserves

This reserve relates to the revaluation of property, plant, and equipment to fair value.

Fair Value through Other Comprehensive Income Reserve

This reserve comprises the cumulative net change in the fair value of fair value through other comprehensive income assets.

Related Parties

Related parties arise where one entity has the ability to affect the financial and operating policies of another through the presence of control or significant influence. Related parties include controlled entities and key management personnel, including the Mayor and Elected members, the Chief Executive and members of the Executive team.

Critical Accounting Estimates, Assumptions and Estimates

All judgements, estimates and assumptions are included in the accounting policies. None is considered critical, with the exception of the following:

Properties that Receive Rent

Properties that receive rent have been classified as Property Plant and Equipment rather than Investment Properties, as these are held for strategic purpose rather than to earn rentals or for capital appreciation.

Landfill Aftercare Provision

Note 21 presents and analysis of the exposure of Manawatu District Council in relation to the estimates and uncertainties surrounding the landfill aftercare provision.

Infrastructural Assets

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

- The physical determination 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, storm water, wastewater and water supply pipes that are underground.

This risk is minimised by Council performing a combination of physical inspections and condition modelling assessment 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 Manawatu

District Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit.

To minimise this risk, Manawatu 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 Economic entity, and have been adjusted for local conditions based on experience.

Asset inspections, deterioration and condition modelling are also carried out regularly as part of the Manawatu District Council's asset management planning activities, which gives Manawatu District Council further assurance over its useful life estimates.

Experienced independent valuers and a certifier perform Councils infrastructural asset revaluations.

Comparatives

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

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

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

The Council has complied with PBE FRS 42 in the preparation of these prospective financial statements. In accordance with PBE FRS 42, the following information is provided:

i. Description of the nature of the entity's current operation and its principal activities

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

ii. Purpose for which the prospective financial statements are prepared

It is a requirement of the Local Government Act 2002 to present prospective financial statements that span 1 year and include them within the Annual Plan. This provides an opportunity for ratepayers and residents to review the projected financial results and position of the Council. Prospective financial statements are revised annually to reflect updated assumptions and costs.

iii. Bases for assumptions, risks and uncertainties

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

iv. Cautionary Note

The financial information is prospective. Actual results are likely to vary from the information

presented, and the variations may be material.

v. Other Disclosures

The prospective financial statements were authorised for issue on 20 March 2013 by Manawatu District Council. The Council is responsible for the prospective financial statements presented, including the assumptions underlying prospective financial statements and all other disclosures. The Annual Plan is prospective and as such contains no actual operating results.

Notes to the Prospective Financial Statements

Note 1

Reconciliation of Prospective Statement of Comprehensive Revenue and Expense to the Funding Impact Statement (FIS)

The Funding Impact Statements (FIS) throughout the document are prepared in accordance with the Local Government (Financial Reporting) Regulations 2011. They do not comply with the generally accepted accounting practices (GAAP). However, the core financial statements (prospective statement of comprehensive revenue and expense, prospective statement of changes in equity, prospective statement of financial position and the prospective statement of cash flows) are prepared in compliance with GAAP. The following is a reconciliation between the income and expenditure shown in the prospective statement of comprehensive revenue and expense and the Council's overall funding impact statement.

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|--|---------------------------|-------------------|---------------------------|-------------------|
| Operating Revenue in the FIS | 36,319 | 36,654 | 37,973 | 1,319 |
| Subsidies and grants for capital expenditure | 7,936 | 4,044 | 5,043 | 999 |
| Development and financial contributions | 1,025 | 1,115 | 756 | (359) |
| Net gain and losses not included in FIS | 0 | 1,453 | 1,082 | (371) |
| Total Revenue in the Statement of Comprehensive Revenue and Expense | 45,280 | 43,266 | 44,854 | 1,588 |
| Applications of Operating Funding in the FIS | 29,554 | 29,072 | 30,988 | 1,916 |
| Depreciation not included in the FIS | 12,270 | 13,133 | 12,229 | (904) |
| Total Operating Expenditure in the Statement of Comprehensive Revenue and Expense | 41,824 | 42,205 | 43,217 | 1,012 |

Note 2

Depreciation and Amortisation Expense per Group of Activities

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|--|---------------------------------|----------------------|---------------------------------|-------------------|
| Community Facilities | 1,298 | 1,508 | 1,408 | (100) |
| District Development | 0 | 0 | 0 | 0 |
| Emergency Management | 3 | 3 | 7 | 4 |
| Environmental and Regulatory | 9 | 7 | 12 | 5 |
| Governance and Strategy | 0 | 0 | 0 | 0 |
| Roading Network | 7,071 | 7,794 | 7,033 | (761) |
| Solid Waste | 59 | 0 | 60 | 60 |
| Stormwater and Drainage | 447 | 460 | 381 | (79) |
| Wastewater | 1,300 | 1,151 | 1,446 | 295 |
| Water Supply | 1,344 | 1,332 | 1,194 | (138) |
| Support Services | 739 | 877 | 687 | (190) |
| Total Depreciation and Amortisation | 12,270 | 13,132 | 12,229 | (903) |

Note 3

Explanation of Net Operating Surplus (Deficit) after tax

Section 100 of the Local Government Act 2002 requires Council to ensure projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. The table below details the make up of the net surplus/(deficit) as detailed in the Statement of Comprehensive Revenue and Expense.

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|---|---------------------------------|----------------------|---------------------------------|-------------------|
| Net surplus/(deficit) after tax | 3,456 | 1,061 | 1,637 | 576 |
| The surplus/(deficit) consists of the following | | | | |
| Roading subsidy received from NZ Transport Agency to fund capital expenditure | 3,472 | 4,044 | 3,440 | (604) |
| Subsidies and Grants for capital expenditure | 4,464 | 0 | 1,602 | 1,602 |
| Capital contributions and connection fees used to fund capital expenditure | 415 | 485 | 411 | (74) |
| Development Contributions recognised as revenue but used to fund past of future capital expenditure in relation to growth | 610 | 630 | 345 | (285) |
| Depreciation not funded | | | | |
| - Roothing (renewal funded by NZTA subsidy) | (3,410) | (3,759) | (3,392) | 367 |
| - Parks (only 50% of depreciation is funded) | (204) | (230) | (221) | 9 |
| - Halls (depreciation is only funded on recreation complexes) | (186) | (211) | (198) | 13 |
| Loans principal repayments funded from rates (CBD redevelopment) | | | | |
| - CBD Redevelopment Loans | 67 | 75 | 72 | (2) |
| Gain on Property recognised | 0 | 0 | 0 | 0 |
| Write back of the impairment of debt | 0 | 1,453 | 1,082 | (371) |
| Use of reserves and special funds | (1,771) | (1,425) | (1,505) | (80) |
| | 3,456 | 1,061 | 1,637 | 576 |

Note 4

Opening Balances

The opening balances for the 2015 financial year (1 July 2014) do not agree with the closing balances for the 2014 annual plan (30 June 2014). The annual plan is approved by the Council in June 2014 and the annual plan closing balances reflect the planned position at that time. Actual results for the 2013/14 financial year do not always reflect the position included in the plan. Potential changes include capital projects not progressing and therefore the associated funding is not uplifted, revaluations being different than planned, variances in cash requirements and the resulting impact on equity. To calculate the opening balances for the 2015 financial year we have forecasted the closing balances at 30 June 2014 to reflect known changes. The main items impacted include cash, investments, property plant and equipment, borrowing and equity.

Note 5

Funding Impact Statements - transfer between operational and capital activities

| | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|--|---------------------------------|----------------------|---------------------------------|-------------------|
| Surplus (deficit) of operating funding | 6,765 | 7,582 | 6,985 | (597) |
| Surplus (deficit) of capital funding | (6,765) | (7,582) | (6,985) | 597 |
| Funding Balance | 0 | 0 | 0 | 0 |
| Loan principal repayments funded by rates | 67 | 75 | 72 | (2) |
| Depreciation funded by rates but transferred to reserve to fund renewal (current and future years) | 8,470 | 8,932 | 8,418 | (514) |
| Operating items funded from the transfer of reserves included in the capital activities | (1,771) | (1,425) | (1,505) | (80) |
| | 6,765 | 7,582 | 6,985 | (597) |

Note 6

Reserve Fund Movements

Equity is made up of a number of reserves - refer to the Statement of Accounting Policies. Schedule 10, clause 16 requires the movement of these funds to be disclosed. The following is a summary of reserve funds for each class of funds.

| Accumulated Comprehensive Revenue and Expense | Annual Plan 2014 | LTP 2015 | Annual Plan 2015 | Variance |
|---|------------------|----------|------------------|----------|
| | \$000 | \$000 | \$000 | \$000 |

Accumulated Funds

Included in the Accumulated Funds in the balance sheet are two types of reserves. These are separate funds and growth funds detailed below.

Separate Funds

When Council has used targeted rates for a specified purpose, unspent funds are separately accounted for and applied to the specified activity in subsequent years.

| | | | | |
|-------------------------|------------|------------|----------------|----------------|
| Opening balances | 3,642 | 544 | (395) | (939) |
| Transfers to reserves | 2,257 | 1,958 | 1,738 | (220) |
| Transfers from reserves | (5,131) | (2,397) | (2,978) | (581) |
| Closing Balance | 768 | 105 | (1,635) | (1,740) |

Growth Funds

These funds are created from Development and Financial Contributions levied. They are used for growth related expenditure for the creation of community assets. These include roads, parks and reserves, stormwater, wastewater and water supply.

| | | | | |
|-------------------------|--------------|--------------|--------------|--------------|
| Opening balances | 448 | 513 | 452 | (61) |
| Transfers to reserves | 610 | 630 | 345 | (285) |
| Transfers from reserves | (1,323) | (1,719) | (1,554) | 165 |
| Closing Balance | (265) | (576) | (757) | (181) |

Depreciation Reserves

These funds are created from depreciation and amortisation funded through revenue sources. These funds are only applied to the renewal of existing assets and for principal repayments of loans.

| | | | | |
|-------------------------|--------------|--------------|--------------|--------------|
| Opening balances | 3,323 | 5,018 | 8,193 | 3,175 |
| Transfers to reserves | 8,470 | 8,932 | 8,418 | (514) |
| Transfers from reserves | (9,613) | (8,283) | (8,873) | (590) |
| Closing Balance | 2,180 | 5,667 | 7,739 | 2,072 |

| Other Reserves | Annual Plan 2014 \$000 | LTP 2015 \$000 | Annual Plan 2015 \$000 | Variance \$000 |
|----------------|---------------------------------|----------------------|---------------------------------|-------------------|
|----------------|---------------------------------|----------------------|---------------------------------|-------------------|

Trusts and Bequests

Funds have been gifted to Council for specific purposes, and in many cases have other restriction placed on the fund. The purpose of the fund may not be revised without reference to the Courts or a third party. These include the Hook Bequest, Trewin Bequest, Wakerill Trust, Robert Dickson Library Trust, PA Broad Memorial Trust, Historical Trust, Children's Welfare Trust, Robert Dickson Educational Trust, Museum Trust and the Feilding and District Relief Trust.

| | | | | |
|-------------------------|------------|------------|------------|-------------|
| Opening balances | 180 | 194 | 182 | (12) |
| Transfers to reserves | 11 | 11 | 11 | 0 |
| Transfers from reserves | (7) | (8) | (7) | 1 |
| Closing Balance | 184 | 197 | 186 | (11) |

Special Funds

These are funds set aside by Council. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council. They include the General Purpose Special Fund, Insurance Fund and the Land Subdivision Reserve Special Fund.

| | | | | |
|-------------------------|--------------|--------------|--------------|--------------|
| Opening balances | 2,025 | 1,901 | 1,539 | (362) |
| Transfers to reserves | (89) | 109 | 50 | (59) |
| Transfers from reserves | (338) | (374) | (441) | (67) |
| Closing Balance | 1,598 | 1,637 | 1,148 | (488) |

Revaluation Reserves

These reserves have been created from the revaluation movements of the property, plant and equipment. They follow the rules of the required accounting standards.

| | | | | |
|-------------------------|---------------|----------------|---------------|-----------------|
| Opening balances | 76,258 | 134,173 | 88,024 | (46,149) |
| Transfers to reserves | 21,970 | 18,982 | 9,441 | (9,541) |
| Transfers from reserves | 0 | 0 | 0 | 0 |
| Closing Balance | 98,228 | 153,155 | 97,465 | (55,690) |

Fair Value Through Other Comprehensive Revenue and Expense

| | | | | |
|--|----------|----------|-----------|-----------|
| | 0 | 0 | 82 | 82 |
| | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| | 0 | 0 | 82 | 82 |

| | | | | |
|-----------------------------|----------------|----------------|---------------|-----------------|
| Total Other Reserves | 100,010 | 154,989 | 98,880 | (56,109) |
|-----------------------------|----------------|----------------|---------------|-----------------|

Part Five

Fees and Charges

Animal Control

The animal control fees and charges stated below have been set by Council under the authority of the Dog Control Act 1996, the Impounding Act 1955 and Manawatu District Bylaws.

| Fee Description | | |
|---|--|--|
| Dog Registration Fees | Discounted fee if paid prior 1 August 2014 | Standard fee if paid after 1 August 2014 |
| General registration | \$94.00 | \$141.00 |
| Neutered / spayed | \$60.00 | \$90.00 |
| Working dogs / selected owners | \$30.00 | \$45.00 |
| Dangerous and Menacing dogs classified under the Dog Control Act 1996 | \$141.00 | \$211.50 |
| Disability Assist Registration | No Charge | |
| Note: Infringements will be issued for all outstanding registrations after 1 September 2014 | | |

| Fee Description | Standard Fee |
|--|---|
| Other Charges | |
| Replacement tag | \$4.00 |
| Application for selected owner status / multi dog permit | \$95.00 |
| Exemption for distance to boundary for kennels | \$95.00 |
| Exemption for dog use at special/public events in dog prohibited areas | \$300.00 |
| Impounding Fees (during business hours) | |
| Livestock | Actual costs – based on hourly rate per officer |
| Dogs first impound | \$195.00 |
| Dogs second impound | \$292.50 |

| Fee Description | Standard Fee |
|--|--|
| Dogs third impound | \$438.75 |
| Impounding Fees (after hours: Mon - Fri 5pm - 8am and weekends) | |
| Livestock | Actual costs – based on hourly rate per officer (including travel costs) |
| Dogs | Actual costs – based on hourly rate per officer (including travel costs) |
| Release fee (after hours: Mon - Fri 5pm - 8am and weekends) | |
| Livestock | Actual costs – based on hourly rate per officer (including travel costs) |
| Dogs | \$130.00 |
| Sustenance fees (per head, per day) | |
| Livestock (excluding pigs and calves) | \$5.00 |
| Pigs and calves | \$10.00 |
| Dogs | \$20.00 |
| Other charges | |
| Advertising | Actual Cost |
| Transport of stock to pound | Actual Cost |
| Microchip dogs | \$40.00 |
| Housing dog at other facilities | Actual Cost |

| Fee Description | Standard Fee |
|--------------------------------------|---------------------------------------|
| Barking dog collar hire | Bond \$100, hire charge \$15 per week |
| Animal Bylaw | |
| Application for more than 12 poultry | \$95.00 |
| Application for bees in urban areas | \$95.00 |
| Application for pigs in urban areas | \$95.00 |
| Hourly Officer Rates | |
| Animal Control Officer | \$130.00 |
| Senior Animal Control Officer | \$150.00 |

Fees determined by the Dog Control Act 1996
(Schedule 1: substituted, on 28 June 2006, by section 28 of the
Dog Control Amendment Act 2006 (2006 No 23))

| Offence specified as infringement offence | General description of offence | Infringement for offence |
|---|--|--------------------------|
| Section 18 | Wilful obstruction of dog control officer or ranger | \$750.00 |
| Section 19(2) | Failure or refusal to supply information or wilfully providing false particulars | \$750.00 |
| Section 19A(2) | Failure to supply information or wilfully providing false particulars about dog | \$750.00 |
| Section 20(5) | Failure to comply with any bylaw authorised by the section | \$300.00 |
| Section 23A(2) | Failure to undertake dog owner education programme or dog obedience course (or both) | \$300.00 |
| Section 24 | Failure to comply with obligations of probationary owner | \$750.00 |
| Section 28(5) | Failure to comply with effects of disqualification | \$750.00 |
| Section 32(2) | Failure to comply with effects of classification of dog as dangerous dog | \$300.00 |

| Offence specified as infringement offence | General description of offence | Infringement for offence |
|--|--|---------------------------------|
| Section 32(4) | Fraudulent sale or transfer of dangerous dog | \$500.00 |
| Section 33EC(1) | Failure to comply with effects of classification of dog as menacing dog | \$300.00 |
| Section 33F(3) | Failure to advise person of muzzle and leashing requirements | \$100.00 |
| Section 36A(6) | Failure to implant microchip transponder in dog | \$300.00 |
| Section 41 | False statement relating to dog registration | \$750.00 |
| Section 41A | Falsely notifying death of dog | \$750.00 |
| Section 42 | Failure to register dog | \$300.00 |
| Section 46(4) | Fraudulent procurement or attempt to procure replacement dog registration label or disc | \$500.00 |
| Section 48(3) | Failure to advise change of dog ownership | \$100.00 |
| Section 49(4) | Failure to advise change of address | \$100.00 |
| Section 51(1) | Removal, swapping, or counterfeiting of registration label or disc | \$500.00 |
| Section 52A | Failure to keep dog controlled or confined | \$200.00 |
| Section 53(1) | Failure to keep dog under control | \$200.00 |
| Section 54(2) | Failure to provide proper care and attention, to supply proper and sufficient food, water, and shelter, and to provide adequate exercise | \$300.00 |
| Section 54A | Failure to carry leash in public | \$100.00 |
| Section 55(7) | Failure to comply with barking dog abatement notice | \$200.00 |
| Section 62(4) | Allowing dog known to be dangerous to be at large unmuzzled or unleashed | \$300.00 |
| Section 62(5) | Failure to advise of muzzle and leashing requirements | \$100.00 |
| Section 72(2) | Releasing dog from custody | \$750.00 |

Cemeteries

Council provides pleasant, attractive cemeteries of which the community can be proud.

Administering cemeteries involves ensuring interments are carried out to an acceptable standard and that cemetery grounds are maintained and enhanced.

| Fee Description | Fee |
|---|--------------------------|
| Plot Fees | |
| Adult | \$950.00 |
| Child under 13 | \$470.00 |
| Ashes all sections | \$380.00 |
| Interment Fees | |
| Adult | \$925.00 |
| Child under 13 | \$460.00 |
| Still Born | \$155.00 |
| Ashes | \$155.00 |
| Other Cemetery Fees | |
| Extra Depth (more than one burial) | \$235.00 |
| Breaking Concrete | \$210.00 |
| Saturday Extra | \$410.00 |
| Out-of-district, per plot (additional to standard fee) | \$510.00 |
| Disinterment | \$870.00 |
| Disinterment of Ashes | \$250.00 |
| Re-interment | \$420.00 |
| Monumental Permit | \$70.00 |
| District-wide reservations (maximum of two adjoining plots) | 200% of current Plot fee |

Environmental Health

| Fee Description | Fee |
|---|----------|
| Registration of a new food premises | |
| Class A Premises¹ - High risk premises used for manufacture, preparation, heat treatment and sale of readily perishable foods on / off the premises (examples: restaurants, cafes, takeaways) includes Reg 5.7 premises, VIP, OTP premises) | \$400.00 |
| Class B Premises² - Medium - low risk food premises used for the sale / storage of pre-packaged foods, including frozen goods. No cooking is taking place. (example: dairy, service stations) | \$320.00 |
| Class C Premises³ - Premises used for the sale of sealed / wrapped goods only and food that is not readily perishable, at the discretion of Environmental Health Officer based on the risk and size of the premises | \$250.00 |
| Renewal fees for food premises | |
| Class A Premises¹ | |
| Grade A – Not more than three minor faults and no critical faults | \$385.00 |
| Grade B – Not more than five minor faults, no critical faults | \$470.00 |
| Grade C – Not more than 10 minor faults, some or all the criteria not up to standard. Minimal risk identified. | \$583.00 |
| Grade D – One or more critical faults are found | \$735.00 |
| Class B Premises² | |
| Grade A – Not more than three minor faults and no critical faults | \$295.00 |
| Grade B – Not more than five minor faults, no critical faults | \$335.00 |
| Grade C – Not more than 10 minor faults, some or all the criteria not up to standard. Minimal risk identified. | \$418.00 |
| Grade D – One or more critical faults are found | \$525.00 |
| Class C Premises³ | |
| Grade A – Not more than three minor faults and no critical faults | \$210.00 |

| Fee Description | Fee |
|--|----------|
| Grade B – Not more than five minor faults, no critical faults | \$260.00 |
| Grade C – Not more than 10 minor faults, some or all the criteria not up to standard. Minimal risk identified | \$325.00 |
| Grade D – One or more critical faults are found | \$400.00 |
| Application / request for Re-Grading | \$120.00 |
| Extra inspection fee for food premises | \$105.00 |
| Renewal fees for premises other than food and registrations under Health (Registrations of Premises) Regulations 1996 and bylaws | |
| Camping grounds | \$250.00 |
| Funeral Directors' / mortuary certificate | \$200.00 |
| Hairdresser premises | \$200.00 |
| Hawkers licence | \$35.00 |
| Mobile shops and stalls licence (vehicles and caravans selling or supplying food that is prepared, cooked or reheated on site (high risk). Meets the criteria of Class A premises and applicable grading) | \$385.00 |
| Mobile shops and stalls licence (vehicles, caravans and stalls selling food that is prepared, reheated on site (low risk), such as coffee carts, vegetable and fruit vans, etc. Meets the criteria of Class B premises and applicable grading) | \$295.00 |
| Mobile shops licence (other than those selling or supplying food) Grading does not apply. | \$140.00 |
| Event food stall inspection and licence | \$60.00 |
| Offensive trades licence | \$250.00 |
| Sale yards | \$250.00 |

| Fee Description | Fee |
|---|--|
| Voluntary Food Control Plans | |
| OTP/VIP – registration and processing application for voluntary food control plans | \$107.00 |
| OTP/VIP – verification and audit fees for voluntary food control plans of Class A premises. Based on a four hour audit and charged according to the premises grade. (Refer Class A premises renewal fees) | Class A premises Grade renewal fee plus time in excess of four hours is charged at \$156.00 per hour or part thereof |
| Other Fees | |
| Amusement devices inspection | \$11.50 |
| Applications under Gambling Venue Policy | \$400.00 |
| Clearing overgrown vegetation | Actual costs incurred |
| Fire permit | \$15.00 |
| Rubbish / fly tipping removal | Actual costs incurred |
| Removal of abandoned vehicle | Actual costs incurred |
| Street user permit (e.g. buskers, appeals, stalls). Registered charity | No Charge |
| Street user permit (egg buskers, appeals, stalls). All other organisations. | \$15.00 |
| Stock crossing permit | \$200.00 |
| Water chemical analysis | Actual costs incurred |
| Water testing – micro-biological (residential) | No charge |
| Issue of duplicate certificate/permit | \$22.00 |
| Change of ownership for a certificate of registration | \$70.00 |
| Application to claim seized equipment (RMA 1991,Sec 336) | \$110.00 |
| Application to claim seized skateboard | \$20.00 |

Liquor Licensing Fees

Fee are set by the Sale and supply of Alcohol (fees) regulations 2013, effective 18 December 2013.

The fees for the alcohol licensing system involves assessing the risk that an operation might create, including the type of premises, the hours of operation and any enforcement issues over the past 18 months.

Further details of the assessment criteria of risks can be obtained from the Ministry of Justice website. New fee system for alcohol licensing – Ministry of Justice, New Zealand

A premises' fee category (determines the application and annual fees that the licensee has to pay)

| Risk Fee Category | Application fee * (total amount payable by applicant) | Annual Fee (total amount payable by licensee) |
|-------------------|--|--|
| Very low | \$368.00 | \$161.00 |
| Low | \$609.50 | \$391.00 |
| Medium | \$816.50 | \$632.50 |
| High | \$1,023.50 | \$1,035.00 |
| Very high | \$1,207.50 | \$1,437.50 |

* applies to applications for new licences, renewals of licences and variations to licences (including a redefinition of licensed premises)

Fees payable for other applications

| Application type | Total amount payable |
|--|----------------------|
| Manager's certificate application | \$316.25 |
| Temporary authority | \$296.70 |
| Temporary licence | \$296.70 |
| Appeal to Alcohol Regulatory and Licensing Authority (ARLA) | \$517.50 |
| Extract of register (ARLA or District licensing Committee) | \$57.50 |
| Permanent Club Charter (annual fee due on 30 June of each year and paid to ARLA) | \$632.50 |

Special Licence Fees

| Special Licence Type | Fee Payable |
|--|-------------|
| One or two events covered by the licence that are of a 'small size' | \$63.25 |
| Three to 12 events covered by the licence that are of a 'small size', or one to three events that are of a 'medium size' | \$207.00 |
| All other special licences, including licences for events that are of a 'large size', 13 or more events that are of 'small size', or four or more events that are of 'medium size' | \$575.00 |

Building Services

Building Services fees and charges listed below have been set according to the Building Act 2004. They enable Manawatu District Council to recover the costs associated with processing applications, undertaking inspections and related work.

Fixed Fees – Fast Track building consents (10 working days)

These fees incorporate scanning and digital storage charges. However in addition to the fixed charges are any bonds that may be applicable, any structural engineering checking fees, vehicle crossing processing and inspection fees and any legal or consultancy cost that Council may be incur during the processing of the applications.

In addition to the charges prescribed by the Manawatu District Council, are levies imposed by the Building Research Association of New Zealand (BRANZ) and the Ministry of Business, Innovation and Employment (MBIE). The BRANZ levy of \$1.00 per \$1,000 and the MBIE levy of \$2.01 per \$1,000 is applied to all building consents that have building work valued at \$20,000.00 or more.

E.g. Work value = \$35,000 BRANZ =\$35.00 MBIE = \$70.35

These levies are payable at the time an application or consent is lodged for processing.

These levies could be subject to change by the relevant authority.

Fixed fees (excluding fireplaces and minor building work) include a fixed planning fee of \$50.00.

| Work Type | Fixed PIM Fee | Fixed Building Consent Fee |
|---|---------------|----------------------------|
| Fireplaces | | |
| J1 Freestanding fire | \$56.00 | \$258.00 |
| J2 Inbuilt fire | \$56.00 | \$370.00 |
| Demolitions | | |
| K1 Residential | \$240.00 | \$446.00 |
| K2 Commercial | \$240.00 | \$614.00 |
| Carpports/Pergolas/Sheds | | |
| L1 Carport, Pergola, Garden Shed | \$240.00 | \$727.00 |
| Garages | | |
| L2 Standard garage | \$240.00 | \$838.00 |
| L3 Garage with plumbing and drainage | \$240.00 | \$951.00 |

| Work Type | Fixed PIM Fee | Fixed Building Consent Fee |
|---|----------------------|-----------------------------------|
| L4 Garage with fire wall and plumbing and drainage | \$240.00 | \$1,108.00 |
| Signs | | |
| M1 Temporary/Freestanding | \$240.00 | \$503.00 |
| M2 Other | \$240.00 | \$560.00 |
| Conservatories | | |
| N Conservatory placed on existing deck | \$240.00 | \$705.00 |
| N1 Conservatory placed on a new deck | \$240.00 | \$838.00 |
| Minor Building Work (under \$20,000 in value) | | |
| S1 Grease trap installation | \$72.00 | \$370.00 |
| S2 Remove an interior wall | \$72.00 | \$392.00 |
| S3 Install external window/door | \$72.00 | \$392.00 |
| S4 Install storm water drain | \$72.00 | \$370.00 |
| S5 Install WC/shower | \$72.00 | \$370.00 |
| S6 Install hot water cylinder | \$72.00 | \$190.00 |
| S7 Install on-site effluent disposal field | \$72.00 | \$436.00 |

Where a PIM and/or Building Consent application lodgement fee applies (20 Days)

An application lodgement fee is payable at the time the applicant lodges Project Information memorandum (PIM) and/or the Building Consent application with Council.

We will calculate the total fees including officer's time, inspections, scanning, code compliance certificate, and any other charges applicable, less the prepaid lodgement fee when the processing of the consent is complete.

Full payment of fees is required prior to the issue of the Project Information Memorandum (PIM) and/or Building Consent.

| Work Type | Lodgement PIM Fee | Lodgement Building Consent Fee |
|---|-------------------|--------------------------------|
| New Residential Dwelling (including sleepouts) | | |
| O1 0-\$100,000 | \$263.00 | \$569.00 |
| O2 \$100,001 - \$200,000 | \$263.00 | \$569.00 |
| O3 Above \$200,001 | \$263.00 | \$672.00 |
| Residential Additions and Alterations | | |
| P1 \$0 - \$5,000 | \$130.00 | \$310.00 |
| P2 \$5,001 - \$20,000 | \$130.00 | \$383.00 |
| P3 \$20,001 - \$100,000 | \$263.00 | \$496.00 |
| P4 \$100,001 - \$200,000 | \$263.00 | \$569.00 |
| P5 \$200,001 - \$500,000 | \$263.00 | \$672.00 |
| P6 \$500,001 - \$1,000,000 | \$263.00 | \$880.00 |
| P7 Above \$1,000,001 | \$263.00 | \$1,086.00 |
| New Commercial Buildings | | |
| Q1 Under \$100,000 | \$263.00 | \$496.00 |
| Q2 \$100,001 - \$200,000 | \$263.00 | \$569.00 |
| Q3 \$200,001 - \$500,000 | \$263.00 | \$672.00 |
| Q4 \$500,001 - \$1,000,000 | \$263.00 | \$880.00 |
| Q5 Above \$1,000,001 | \$263.00 | \$1,086.00 |

| Work Type | Lodgement PIM Fee | Lodgement Building Consent Fee |
|---|-------------------|--------------------------------|
| Commercial Additions and Alterations | | |
| R1 \$0 - \$5,000 | \$130.00 | \$289.00 |
| R2 \$5,001 - \$20,000 | \$130.00 | \$383.00 |
| R3 \$20,001 - \$100,000 | \$263.00 | \$496.00 |
| R4 \$100,001 - \$200,000 | \$263.00 | \$569.00 |
| R5 \$200,001 - \$500,000 | \$263.00 | \$672.00 |
| R6 \$500,001 - \$1,000,000 | \$263.00 | \$880.00 |
| R7 Above \$1,000,001 | \$263.00 | \$1,086.00 |

In addition to the charges prescribed by the Manawatu District Council, are levies imposed by the Building Research Association of New Zealand (BRANZ) and the Ministry of Business, Innovation and Employment (MBIE). The BRANZ levy of \$1.00 per \$1,000 and the MBIE levy of \$2.01 per \$1,000 is applied to all building consents that have building work valued at \$20,000.00 or more.

E.g. Work value = \$35,000 BRANZ = \$35.00 MBIE = \$70.35

These levies are payable at the time an application or consent is lodged for processing.

These levies could be subject to change by the relevant authority.

Other Fees

These fees may be applicable to building consents or may be applied as a single charge.

| Fee Description | Fee |
|---|----------|
| Scanning and Digital Storage (applies to all PIM and Building Consents other than fixed fee consents) | \$43.00 |
| Warrant of Fitness and Compliance Schedules | |
| New Compliance Schedule | \$112.00 |
| Alteration to existing compliance schedule | \$67.00 |
| Building Warrant of Fitness site audit/re-inspections | \$126.50 |

| Fee Description | Fee |
|--|--|
| IQP Registration (initial) | Per charge set by Palmerston North City Council |
| IQP Renewal (three yearly) – submit applications to Palmerston North City Council (Private Bag 11034, Manawatu Mail Centre, Palmerston North 4442, (W) 06 356 8199, E-mail: info@pncc.govt.nz, Web: www.pncc.govt.nz) | Per charge set by Palmerston North City Council |
| Copy of IQP list | \$30.00 |
| Engineering Checking | |
| Structural engineering checking | Actual Cost |
| Fire engineering checks sent to New Zealand Fire Service | As charged by the Fire Service |
| Other Fees | |
| Code Compliance Certificate - Residential | \$80.00 |
| Code Compliance Certificate - Commercial | \$150.00 |
| Safe and Sanitary (Building Work pre 1992) | \$220.00 |
| Extension to Building Consent or Code Compliance Certificate timeframes | \$77.50 |
| Exempt building work under schedule 1(k) of the Building Act 2004 | \$100.00 lodgement fee, then charged at the actual cost based on hourly rate per officer |
| Licensed Building Practitioner registration fee (per Building Consent) | \$51.50 |
| Standard building inspection | \$172.00 |
| Fencing of swimming pools monitoring inspection | \$76.00 |

| Fee Description | Fee |
|--|---|
| Certificate of Acceptance | \$100.00 lodgement fee, then charged at the actual cost based on hourly rate per officer |
| Application for amendment to building consent | actual costs – based on hourly rate per officer |
| Certificate for Public Use | \$100.00 lodgement fee, then charged at the actual cost based on hourly rate per officer |
| Waiver and modifications | actual costs – based on hourly rate per officer |
| Swimming pool exemption hearing | \$521.00 |
| Certificate of Title | \$20.00 |
| Copy of monthly report of Building Consents issued | \$69.00 |

Charges for Council Staff

Council will charge the following hourly rates for its officers for the processing of consents that do not have a set fee.

| Council Officers' Hourly Rates | Fee |
|--|----------|
| Administration Officer | \$103.00 |
| Building Officer | \$136.00 |
| Team Leader Building Services MDC, Senior Building Officer and Advanced Building Officer | \$156.00 |
| Regulatory Manager | \$215.00 |

Note: Where it states the fee per hour, please note this should be read in full as "fee per hour or part thereof".

Fees determined by Building (Infringement offences, Fees, and Forms) Regulations 2007.

| Offence specified as infringement offence | General description of offence | Infringement for offence |
|---|---|--------------------------|
| General building offences | | |
| Section 40 | Failing to comply with the requirement that building work must be carried out in accordance with a building consent | \$1,000.00 |
| Section 42 | Failing to apply for a certificate of acceptance for urgent building work as soon as practicable after completion of building work | \$500.00 |
| Section 85(1) | Person who is not licensed building practitioner carrying out restricted building work without supervision of licensed building practitioner with appropriate licence | \$750.00 |
| Section 85(2)(a) | Licensed building practitioner carrying out restricted building work without appropriate licence | \$500.00 |
| Section 85(2)(b) | Licensed building practitioner supervising restricted building work without appropriate licence | \$500.00 |
| Section 101 | Failing to comply with the requirement to obtain a compliance schedule | \$250.00 |
| Section 108(5)(a) | Failing to display a building warrant of fitness required to be displayed | \$250.00 |
| Section 108(5)(b) | Displaying a false or misleading building warrant of fitness | \$1,000.00 |
| Section 108(5)(c) | Displaying a building warrant of fitness other than in accordance with section 108 | \$1,000.00 |
| Section 116(1)(a) | Using, or knowingly permitting the use of, a building for a use for which it is not safe or not sanitary | \$1,500.00 |
| Section 116(1)(b) | Using, or knowingly permitting the use of, a building that has inadequate means of escape from fire | \$2,000.00 |
| Section 124 | Failing to comply with a notice, within the time stated in the notice, requiring work to be carried out on a dangerous, earthquake-prone, or insanitary building | \$1,000.00 |
| Section 128 | Using or occupying a building, or permitting another person to do so, contrary to a territorial authority's hoarding, fence, or notice | \$2,000.00 |

| Offence specified as infringement offence | General description of offence | Infringement for offence |
|---|--|--------------------------|
| Section 168 | Failing to comply with a notice to fix | \$1,000.00 |
| Section 314(1) | Person holding himself or herself out as being licensed to do or supervise building work or building inspection work while not being so licensed | \$500.00 |
| Section 363 | Using, or permitting use of building having no consent or code compliance certificate or certificate for public use for premises for public use | \$1,500.00 |
| Section 367 | Wilfully obstructing, hindering, or resisting a person executing powers conferred under the Act or its regulations | \$500.00 |
| Section 368 | Wilfully removing or defacing a notice published under the Act or inciting another person to do so | \$500.00 |

District Planning

Planning Services charges listed below have been set according to the Resource Management Act 1991. These enable Manawatu District Council to recover the costs of processing applications, monitoring consents and for notice of requirement designations and private District Plan changes.

| Fee Description | Fee |
|---|----------------------------|
| Notified and Limited Notified Applications and Public Works Designations | |
| Administration - lodgement | \$920.00 |
| Advertising - lodgement | \$410.00 |
| Hearing lodgement (extra charge may be incurred in the conduct of a hearing) | \$510.00 |
| Hearings when heard by Commissioners including drafting decision | At cost plus disbursements |
| Non-notified Application lodgement fees | |
| Controlled activities | \$460.00 |
| Land use consent for relocation | \$710.00 |
| Restricted discretionary activities | \$660.00 |
| Discretionary activities | \$765.00 |
| Non-complying land uses | \$970.00 |
| Inspection of a relocated building | \$200.00 |
| Land Subdivision (the number of lots in a subdivision includes the balance lot) | |
| Subdivision Consent lodgement fee | |
| Lots 1-7 | \$615.00 |
| Lots 8-20 | \$820.00 |
| Lots 21 plus | \$1,020.00 |

| Fee Description | Fee |
|--|------------|
| Certificates under Section 226 | \$640.00 |
| Approval for cross-lease plans previously approved | \$323.00 |
| Rights-of-way approval (no sealing fee) | \$323.00 |
| Survey plan consent (sealing fee) | \$215.00 |
| Consultation with District Land Registrar (LINZ) | \$164.00 |
| Road Access Certificate (Sections 321 and 346 Local Government Act) | \$323.00 |
| Bond preparation | \$360.00 |
| S224 approval (if applied for separately from S233) | \$323.00 |
| Engineering Approvals – lodgement fee | |
| Please note: Payment is required before the release of engineering approval and any payment of additional fees will be invoiced | \$250.00 |
| Inspections to confirm compliance with Conditions S224(c) or 224(f) | \$215.00 |
| Applications for District Plan Changes | |
| Lodgement for a District Plan change | \$5,100.00 |
| Miscellaneous lodgement fee | |
| Certificate of Compliance | \$323.00 |
| Amended resource consent applications/staged consents (S125) | \$323.00 |
| Variation of conditions (S127) | \$323.00 |
| Certificates under the Overseas Investment Act | \$323.00 |
| Existing use certificates | \$323.00 |
| Outline plan of works | \$534.00 |

| Fee Description | Fee |
|--|--|
| Waiver for a requirement for an outline plan | \$323.00 |
| Uplifting a designation | \$323.00 |
| Non-notified designation requirements, heritage orders and designation alterations | \$534.00 |
| Notified designation requirements, heritage orders and designation alterations | \$1,603.00 |
| Instrument creating esplanade strip/reserve | \$323.00 |
| Revocation of easements, buildings line restrictions, etc. when separate from a subdivision consent | \$323.00 |
| Easements not requiring a subdivision consent and not included as part of the subdivision consent | \$323.00 |
| Consideration, processing and issuing of certificates not itemised in this schedule | \$323.00 |
| Monitoring of resource consents | First inspection included as part of application fee. Subsequent inspections charged as per hourly officer |
| Manawatu District Plan - Plan Strategy and Rules | \$88.00 |
| Manawatu District Plan - Planning Maps | \$98.00 |
| Road Stopping – lodgement fees | |
| Road stopping under the Public Works Act 1981 | \$535.00 |
| Road stopping under the Local Government Act 1974 (extra cost may be incurred if a hearing is required) | \$1,070.00 |
| Review of development contribution | |
| Hearing lodgement fee (extra cost may be incurred if a hearing is required) | \$535.00 |

| Fee Description | Fee |
|--|---|
| Planning Inspection fees – Building Consents | |
| New construction - housing, commercial and industrial | Actual costs – based on hourly rate per officer |
| Alterations and additions - housing, commercial and industrial | Actual costs – based on hourly rate per officer |
| Accessory and farm buildings - includes alterations and additions | Actual costs – based on hourly rate per officer |
| Building Act 2004 | |
| Section 73 Notification- Land subject to natural hazards | \$600.00 |
| Section 75(2) Certificate –Building over two allotments | \$600.00 |
| Certificate of Title | |
| Certificates of Titles | \$20.00 |

Notes

1. The fee is a lodgement fee only for land use consent applications, subdivision consent applications, applications for alterations to designations, engineering approvals and inspections, review of development contribution, requests for plan changes and road stoppings. The lodgement fee is the amount required up front when lodging an application. Council will take no action on the application in accordance with Section 36(7) until this amount is paid.
2. Section 36 of the Resource Management Act enables the Manawatu District Council to charge additional fees. These are fees to recover actual and reasonable costs incurred where the actual and reasonable costs exceed the lodgement fee (fixed charge) paid. Council will charge any costs incurred through the engagement of external expertise to the applicant at cost.
3. Council will charge fees to cover actual and reasonable costs incurred. It will charge the applicable staff charge-out rate together with the costs associated with employing the services of professional consultants where necessary. It will recover actual and reasonable costs associated with any required consent hearing from the applicant.
4. Where specialist peer-review reports are required, the applicant is required to pay a deposit of \$500.00 per report when lodging an application. The applicant then pays the full amount on the completion of the report/assessment.

Council staff and decision-maker charges

The Council will charge the following hourly rates for its officers and decision makers for the processing of consents, hearings and designations, etc. that do not have a set fee.

| Fee Description | Fee Per Hour |
|---|----------------------------|
| Administration/Committee – Administration Staff | \$103.00 |
| Planning Officer/Consents Planner / Compliance and Monitoring Officer | \$136.00 |
| Technical and professional staff from all other Council units | \$156.00 |
| Senior Planner / Compliance and Monitoring Team Leader | \$156.00 |
| Principal Planner | \$180.00 |
| Regulatory Manager | \$215.00 |
| Commissioner | At cost plus disbursements |
| Fees for advertising, consultants and solicitors associated with all work types including processing of a consent or certificate. (This includes specialist technical or legal advice and new notice of requirements, designation alterations, removal of designations and District Plan changes.) | At cost plus disbursements |

Infringements

Fees determined by Resource Management (Infringement Offences) Regulations 1999.

| Offence specified as infringement offence | General description of offence | Infringement for offence |
|---|--|--------------------------|
| Section 338(1A) | Contravention of section 15A (1)(a) (dumping of waste or other matter from any ship, aircraft or offshore installation) | \$500.00 |
| Section 338(1B) | Contravention of section 15B (1) and (2) (discharge in the coastal marine area of harmful substances, contaminants, or water from a ship or offshore installation) | \$500.00 |
| Section 338(1)(a) | Contravention of section 9 (restrictions on use of land) | \$300.00 |
| | Contravention of section 12 (restrictions on use of coastal marine area) | \$500.00 |
| | Contravention of section 13 (restrictions on certain uses of beds of lakes and rivers) | \$500.00 |
| | Contravention of section 14 (restrictions relating to water) | \$500.00 |

| Offence specified as infringement offence | General description of offence | Infringement for offence |
|--|---|---------------------------------|
| | Contravention of section 15(1)(a) and (b) (discharge of contaminants or water into water or onto or into land where contaminant is likely to enter water) | \$750.00 |
| | Contravention of section 15(1)(c) and (d) (discharge of contaminants into environment from industrial or trade premises) | \$1,000.00 |
| | Contravention of section 15(2) (discharge of contaminant into air or onto or into land) | \$300.00 |
| Section 338(1)(c) | Contravention of an abatement notice (other than a notice under Section 322(1)(c)) | \$750.00 |
| Section 338(1)(d) | Contravention of a water shortage direction under Section 329 | \$500.00 |
| Section 338(2)(a) | Contravention of Section 22 (failure to provide certain information to an enforcement officer) | \$300.00 |
| Section 338(2)(c) | Contravention of an excessive noise direction under Section 327 | \$500.00 |
| Section 338(2)(d) | Contravention of an abatement notice for unreasonable noise under Section 322(1)(c) | \$750.00 |

Feilding Public Library

Feilding Public Library is committed to incorporating new technologies into its service where appropriate. And it is committed to providing a service that is responsive to current and future demands.

In addition to books, the library provides a collection of lending DVDs, online database systems and children's programmes.

| Fee Description | Fee |
|--|----------------------|
| Out of District Subscribers | |
| Annual subscription reduced proportionately after each month in respect of new enrolments during the subscription period | \$85.00 |
| Overdue Fines | |
| First week | \$1.00 |
| Second week | \$2.00 |
| Third week | \$3.00 |
| Plus: each overdue notice | \$1.00 |
| Other | |
| Reserve charge | \$1.00 |
| Lost book | Actual cost plus GST |
| Replacement library card | \$1.00 |
| Photocopier charge | \$0.20 |
| Interlibrary loans | \$6.00 |
| Adult and children's DVDs | \$3.00 |
| Internet use (email, surfing per quarter hour) | \$1.50 |
| Individual issues to non residents (per item, in addition to existing charges) | \$1.50 |

Makino Aquatic Centre

Makino Aquatic Centre (MAC) has heated indoor and outdoor pools providing safe, all year swimming for the community. The facility provides a wide range of swimming programmes.

| Fee Description | Fee |
|--|---------|
| Single Swimmers | |
| Adult swimmer | \$3.70 |
| School children | \$2.70 |
| Preschool children | \$1.90 |
| Senior citizens | \$2.70 |
| Spectator | FREE |
| Family (two adults, three children) | \$12.80 |
| Concession Cards | |
| Adult Concession Card for 10 visits (10% discount) | \$33.30 |
| Adult Concession Card for 30 visits (15% discount) | \$94.35 |
| Over 60's Concession Card for 10 visits (10% discount) | \$24.30 |
| Over 60's Concession Card for 30 visits (15% discount) | \$68.85 |
| Child Concession Card for 10 visits (10% discount) | \$24.30 |
| Child Concession Card for 30 visits (15% discount) | \$68.85 |
| Pre-School Concession Card 10 visits | \$19.00 |
| BBQ Hire | |
| Personal hire (numbers less than 20) cost per hour | \$5.00 |
| Group hire (numbers greater than 20) cost per hour | \$10.00 |

| Fee Description | Fee |
|--|----------|
| Aqua Aerobics | |
| Per class | \$6.40 |
| 10 x classes (15% discount) | \$54.40 |
| Aqua Aerobics – Over 50's | |
| Per class | \$5.40 |
| 10 x classes (15% discount) | \$45.90 |
| School Groups (school hours only – cost per school child) | |
| Primary and Intermediate (Manawatu District) | \$1.90 |
| Secondary (Manawatu District) | \$2.10 |
| School sports (Manawatu District that visit 30 plus times a year) per hour inside | \$103.60 |
| School sports (Manawatu District that visit less than 30 times a year) per hour inside | \$116.55 |
| School sports (Manawatu District that visit 30 plus times a year) per hour outside* | \$118.40 |
| School sports (Manawatu District that visit less than 30 times a year) per hour outside* | \$133.20 |
| Primary and Intermediate (out of district) | \$2.40 |
| Secondary (out of district) | \$2.40 |
| *Outside includes the Learner Pool and 50m Pool. The Diving Pool is not included. | |
| Swimming Lessons | |
| Babies – per term | \$72.00 |
| Home School – per term | \$77.00 |
| Preschool – per term | \$87.00 |

| Fee Description | Fee |
|---|----------|
| School age – per term | \$97.00 |
| Child (one-on-one instruction) - per half-hour session | \$30.00 |
| Adult (one-on-one instruction) - per half-hour session | \$30.00 |
| Advanced lessons (per term) | \$92.00 |
| Private lessons (per term) - pre-school | \$174.00 |
| Private lessons (per term) - school age | \$194.00 |
| Lane Hire | |
| Manawatu District - per lane per hour | \$18.50 |
| Lane hire – Swim Club (10% discount Feilding Clubs) | \$16.65 |
| Out of district - per lane per hour | \$21.00 |
| Indoor Pool Hire | |
| Private bookings (during business hours) per hour | \$129.50 |
| Private bookings (out of business hours) per hour | \$170.00 |
| Carnivals (during business hours) (10% discount) | \$116.55 |
| Carnivals (out of business hours) (10% discount) | \$153.00 |
| Swim Clubs (during business hours) per hour (20% discount) | \$103.60 |
| Swim Clubs (out of business hours) per hour (20% discount) | \$136.00 |
| Outdoor Pool Hire | |
| 50 m only - private bookings (during business hours) per hour | \$129.50 |
| 50 m plus Learner - private bookings (during business hours) per hour | \$148.00 |
| 50 m plus Learner - private bookings (out of business hours) per hour | \$170.00 |

| Fee Description | Fee |
|---|----------|
| 50 m plus Learner and Diving Pool - private bookings (during business hours) per hour | \$191.50 |
| 50 m plus Learner and Diving Pool - private bookings (out of business hours) per hour | \$213.50 |
| Carnivals (during business hours) (10% discount) 50 m pool only This includes a surcharge for closing the Learner and Diving Pool to the public | \$147.35 |
| Carnivals (out of business hours) (10% discount) 50 m pool only | \$153.00 |
| Swim clubs (during business hours) per hour (20% discount) 50 m pool only | \$103.60 |
| Swim clubs (out of business hours) per hour (20% discount) 50 m pool only | \$136.00 |
| Diving Pool only (during business hours) per hour | \$70.00 |
| Please note: Out of hours bookings require two weeks' notice as extra staffing needs to be organised. All lane and pool hire is inclusive of admission charges. | |
| Inflatable Hire | |
| Black Belac, Aqua Run or Ocean Challenge per hour | \$65.00 |
| Rocket, Donut, Spanner or Waterslide per hour | \$40.00 |
| Please note: Inflatable hire requires two weeks' notice as extra staffing needs to be organised. | |

Parks, Reserves and Sports Grounds

The Manawatu District provides parks, reserves and sports grounds for active and passive leisure pursuits. A range of properties makes up our parks, reserves and sports grounds. These include vacant rural land, large tracts of native forest or beach reserve as well as urban sections containing significant building assets.

| Fee Description | Fee |
|---|----------|
| Sports Grounds | |
| Unless otherwise stated – per field charge for season (of 20 weeks) which allows one major playing day per week | |
| Johnston Park | |
| Rugby | \$410.00 |
| Cycling (Velodrome) | \$350.00 |
| Western Riding | \$350.00 |
| Grandstand/Changing rooms | \$400.00 |
| Casual Hire – field/area (per day) Major codes (additional games, tournaments, etc.) social clubs, service clubs, schools | \$50.00 |
| Casual Hire - Grandstand (per day) | \$55.00 |
| Timona Park | |
| Athletics | \$350.00 |
| Dog Training Club | \$350.00 |
| Junior Soccer | \$280.00 |
| Junior Rugby | \$250.00 |
| Pony Club | \$350.00 |
| Rugby | \$410.00 |
| Soccer | \$410.00 |
| Touch Rugby | \$210.00 |

| Fee Description | Fee |
|--|----------|
| Casual Hire – field/area (per day) Major codes (additional games, tournaments, etc.) social clubs, service clubs, schools | \$50.00 |
| Casual Hire - Timona Park South (per day) | \$75.00 |
| Casual Hire - Timona Park North (per day) | \$155.00 |
| Casual hire – Timona Park North (partial) (per day) | \$75.00 |
| Victoria Park | |
| Rugby | \$410.00 |
| Junior Rugby | \$250.00 |
| Touch Rugby | \$210.00 |
| Softball | \$310.00 |
| Pavilion / changing rooms | \$400.00 |
| Casual Hire – field/area (per day) Major codes (additional games, tournaments, etc.) social clubs, service clubs, schools | \$50.00 |
| Casual Hire – Pavilion / changing rooms (per day) | \$55.00 |
| Kowhai Park | |
| Cricket | \$410.00 |
| Casual Hire – field/area (per day) Major codes (additional games, tournaments, etc.) social clubs, service clubs, schools | \$50.00 |
| Casual Hire – Pavilion (per day) | \$50.00 |
| Wedding Ceremonies | Nil |
| Rimu Park | |
| Rugby | \$410.00 |
| Casual Hire – field/area (per day) Major codes (additional games, tournaments, etc.) social clubs, service clubs, schools | \$50.00 |

| Fee Description | Fee |
|---|----------|
| Kimbolton Domain | |
| Rugby | \$410.00 |
| Casual Hire – field/area (per day) Major codes (additional games, tournaments, etc.) social clubs, service clubs, schools | \$50.00 |
| Halcombe Recreational Reserve | |
| Rugby | \$410.00 |

Camping Grounds

| Fee Description | Fee |
|--|---------|
| Putai Ngahere Reserve (Vinegar Hill) | |
| Family groups (per night)* *Please note: Family groups include two adults and two children | \$15.00 |
| Individuals (per night) | \$5.00 |

Solid Waste

| Fee Description | Fee |
|--|-----------------------|
| Refuse Bag Charges | |
| Official refuse bags if purchased from the Council Office | \$1.60 |
| Refuse Transfer Stations and Bulk Collections Charges | |
| General Refuse | |
| Small load (car boot) | \$31.00 |
| Medium load up to 350 kg | \$56.00 |
| Large load 351 to 500 kg | \$87.00 |
| Trucks and loads over 500 kg | \$138.00 per tonne |
| Green Waste | |
| Green waste small load (car boot) | \$12.00 |
| Green waste medium car load up to \$350 kg | \$24.00 |
| Green waste large car load 351 to 500 kg | \$40.50 |
| Green waste – trucks over 500 kg | \$81.00 per tonne |
| Recycling | |
| Recycling at Recycling Centres | Nil |
| Purchase of additional recycling bin 120L (includes kerbside collection) | \$125.00 |
| Purchase of additional recycling bin 240L (includes kerbside collection) | \$150.00 |
| Purchase of recycling of glass crate (includes kerbside collection) | \$50.00 |

| Fee Description | Fee |
|--|---------|
| Other Charges (each item) | |
| Hazardous Waste (Household quantities - Feilding only) | Nil |
| Fridges and Freezers (degassed) | \$17.00 |
| Whiteware (except refrigeration) | \$6.00 |
| Microwave/small appliances | \$5.00 |
| TV's | \$17.00 |
| Monitors | \$13.00 |
| E-Waste Desktop/VCR's/ Fax / Scanners/ Printers/ UPS | \$7.00 |
| Tyres- cars | \$5.00 |
| Tyres - 4x4 | \$7.50 |
| Tyres - Light truck less than 50kgs | \$12.00 |
| Tyres - Long haul vehicle | \$15.00 |
| Tyres- Tractors | \$85.00 |
| Automotive Oil - Over 20litres (per litre) | \$0.30 |
| Gas Bottles | \$5.00 |
| Fluorescent tubes | \$1.00 |
| Eco bulbs | \$0.50 |
| PCB's (per KG) | \$65.00 |
| Paint 4 litre pail | \$2.00 |
| Paint 10 litre and over | \$4.00 |
| Photocopiers - Small to Medium | \$20.00 |
| Photocopier's - Large | \$40.00 |

Waste Water

| Fee Description | Fee |
|---|------------------|
| Wastewater Connection Fees | |
| Properties paying half wastewater rate in Feilding, Halcombe, Rongotea and Sanson | |
| New sewer connection to property boundary - 100 mm diameter | \$3,100.00 |
| New sewer connection to property boundary - over 100 mm diameter | Individual quote |
| New connection to sewer main within property - 100 mm diameter saddle (trench open). | Individual quote |
| Properties paying half wastewater rate in Kimbolton and Cheltenham | |
| New sewer connection to property boundary | Individual quote |
| Properties not paying half wastewater rate after approval to connect | |
| New sewer connection to property boundary | Individual quote |
| Volumetric Wastewater Charges | |
| Base charge per water meter connection (charged per three-month period – includes 76m ³ of flow use per period) | \$150.00 |
| Wastewater discharge consumption is calculated at 80% of the volume of water used, as measured by water meter. | \$0.75 |
| Disconnection at sewer main | \$1,160.00 |
| Wastewater Capital Contributions | |
| Awahuri | \$4,500.00 |
| Cheltenham | \$5,900.00 |
| Feilding | \$4,350.00 |
| Halcombe | \$10,600.00 |

| Fee Description | Fee |
|---------------------------------------|-------------|
| Kimbolton | \$5,500.00 |
| Rongotea | \$7,100.00 |
| Sanson | \$5,250.00 |
| Himatangi Beach | \$23,000.00 |
| Feilding Trade Waste Charges | |
| Flow per cubic metre(m ³) | \$0.29 |
| BOD per kg | \$0.50 |
| TSS per kg | \$0.49 |

Stormwater

| Fee Description | Fee |
|-------------------------------------|------------------|
| All schemes | |
| Connection fee standard 90 diameter | \$700.00 |
| Greater than 90 diameter | Individual quote |
| Capital Contribution | |
| Feilding | \$3,000.00 |
| Rongotea | \$1,700.00 |
| Sanson | \$2,800.00 |
| Cheltenham | \$2,000.00 |

Water Supply

| Fee Description | Fee |
|--|------------------|
| All schemes excluding rural water supplies | |
| Metered water supply three monthly charges (includes 95m³ per period) | |
| 15 mm to 20 mm | \$145.00 |
| 25 mm | \$155.00 |
| 32 mm | \$155.00 |
| 40 mm | \$165.00 |
| 50 mm | \$165.00 |
| 100 mm | \$190.00 |
| 150 mm | \$210.00 |
| Additional water use charge per m ³ | \$1.25 |
| RPZ (Reduced Pressure Zone Protector) inspection and test fee for meters up to 50mm | \$100.00 |
| RPZ (Reduced Pressure Zone Protector) inspection and test fee for meters larger than 50mm | \$150.00 |
| Emergency meters water use per m ³ (minimum charge of \$20.00 applies when water is used) | \$5.00 |
| Connection Fees | |
| Pipe diameter up to 20 mm | \$1,150.00 |
| Pipe diameter greater than 20 mm | Individual Quote |
| Disconnection Fees | |
| Pipe diameter up to 20 mm | \$400.00 |

| Fee Description | Fee |
|---|------------------|
| Meter installation cost in addition to manifold costs | |
| Sizes up to 20 mm | \$285.00 |
| Sizes greater than 20 mm | Individual Quote |
| Service restriction due to account issues (disconnect and reconnect) | |
| Remove or replace flow restrictor | \$360.00 |
| Capital Contributions | |
| Himatangi Beach | \$3,500.00 |
| Feilding fringe | \$5,200.00 |
| Stanway/Halcombe Rural Water Scheme | |
| Capital contribution (per unit) | \$3,000.00 |
| Connection fee (owner pays all pipe work) | \$1,150.00 |
| Disconnection | \$430.00 |
| Remove or replace flow restrictor | \$360.00 |
| Increase or decrease water allocation | \$205.00 |
| Waituna West Rural Water Scheme | |
| Capital contribution (per unit) | \$2,100.00 |
| Connection fee (owner pays all pipe work) | \$1,150.00 |
| Disconnection | \$430.00 |
| Remove or replace flow restrictor | \$360.00 |
| Increase or decrease water allocation | \$205.00 |

| Fee Description | Fee |
|---|------------|
| Sanson Water Scheme | |
| Capital contribution (per unit) | \$5,000.00 |
| Connection fee (owner pays all pipe work) | \$1,150.00 |
| Disconnection | \$430.00 |
| Remove or replace flow restrictor | \$360.00 |
| Increase or decrease water allocation | \$205.00 |
| Turners Road Water Filling Station | |
| Water use per m ³ | \$2.00 |
| Access key (refundable deposit) | \$50.00 |

Local Government Information and Meetings Act 1987 (LGOIMA)

Official Information requests will incur the following charges

| Fee Description | Fee |
|--|--|
| <p>Staff time Time spent by staff searching for relevant material, abstracting, collating, copying, transcribing and supervising access, where the total time involved is in excess of one hour.</p> | First hour free then \$38 for each subsequent half hour (after the first hour) or part thereof |
| <p>Photocopying Copying or printing on standard A4 or foolscap paper where the total number of pages is in excess of 20 pages.</p> | \$0.45 per page after the first 20 pages |
| <p>All other charges</p> <p>Shall be fixed at an amount which recovers the actual costs incurred. This includes:</p> <ul style="list-style-type: none"> • the provision of documents on computer disks; • the retrieval of information off-site; • reproducing a film, video or audio recording; • arranging for the requester to hear or view an audio or visual recording; and • providing a copy of any map, plan or other document larger than A4 size | Actual Costs |

Note: The above charges are consistent with the Ministry of Justice Charging Guidelines endorsed by the Office of the Ombudsman.

Charges may be waived or modified at the discretion of the Chief Executive or a Group Manager authorised by the Chief Executive. Waivers will be considered in situations where payment may cause financial hardship to the requestor, where the charge may become an unreasonable deterrent to seeking information and is therefore working against the LGOIMA principles.

LIM (Land Information Memorandum)

| Fee Description | Fee |
|-----------------|----------|
| Standard LIM | \$104.00 |
| Urgent LIM | \$136.00 |

Administration

| Fee Description | Fee |
|--|---------|
| Property Enquiries | |
| Photocopying / Copy of scanned documents onto paper | |
| A0, A1, A2 | \$11.00 |
| A3 | \$0.55 |
| A4 | \$0.45 |
| Double sided A3 | \$0.65 |
| Double sided A4 | \$0.55 |
| Electronic download of data onto CD (per property) | \$35.00 |
| Administration costs will be charged for requests where the officer's time exceeds 15 minutes. | |