



PART THREE POLICIES AND OTHER INFORMATION

POLICIES

The following policies form part of the Long Term Council Community Plan (LTCCP). However, rather than include them in their entirety in the main document, they have been put into a separate document as an appendix to the LTCCP. If you would like a copy of this appendix please call in to the Council Office at 135 Manchester Street, Feilding or visit www.mdc.govt.nz or telephone 323 0000 and ask for a copy.



- Significant Forecasting Assumptions
- Financial Framework
- Funding Impact Statement
 - Introduction
 - Revenue and Financing Policy
 - Manawatu District Council's Rating System
- Statement of Accounting Policies
- Rates Remission and Postponement Policies
- Liability Management Policy
- Investment Policy
- Significance Policy
- Policy on Partnerships with the Private Sector
- Development of Maori Capacity to Contribute to Decision-Making
- Equal Employment Opportunities Policy
- Waste Management Plan - Summary
- Water and Sanitary Assessment – Summary
- Development Contributions Policy – Summary
- Development Contributions Policy

PROSPECTIVE FINANCIAL STATEMENTS

PROSPECTIVE INCOME STATEMENT

	FORECAST 2010 \$'000s	FORECAST 2011 \$'000s	FORECAST 2012 \$'000s	FORECAST 2013 \$'000s	FORECAST 2014 \$'000s	FORECAST 2015 \$'000s	FORECAST 2016 \$'000s	FORECAST 2017 \$'000s	FORECAST 2018 \$'000s	FORECAST 2019 \$'000s
REVENUE										
Rates revenue	23,801	25,559	27,177	27,855	28,858	29,698	30,537	31,410	32,383	33,001
Financial income	811	788	791	794	775	788	801	813	826	841
Other revenue	18,730	18,044	17,477	15,383	15,348	15,763	15,748	16,502	16,822	17,149
Other gains/(losses)	0	0	0	0	0	0	0	0	0	0
Total revenue	43,342	44,391	45,445	44,032	44,981	46,249	47,086	48,725	50,031	50,991
EXPENDITURE										
Personnel costs	7,292	7,487	7,695	7,881	8,081	8,284	8,496	8,767	9,007	9,284
Depreciation and amortisation expense	10,308	10,885	11,501	11,881	12,163	12,548	12,885	13,256	13,618	13,952
Finance costs	1,160	1,748	2,296	2,680	2,861	2,973	3,047	3,114	3,226	3,237
Other expenses	17,030	17,307	17,630	17,799	18,457	18,863	19,322	19,900	20,527	20,856
Total operating expenditure	35,790	37,427	39,122	40,241	41,562	42,668	43,750	45,037	46,378	47,329
OPERATING SURPLUS/(DEFICIT) BEFORE TAX	7,552	6,964	6,323	3,791	3,419	3,581	3,336	3,688	3,653	3,662
Income tax expense	0	0	0	0	0	0	0	0	0	0
SURPLUS/(DEFICIT) AFTER TAX	7,552	6,964	6,323	3,791	3,419	3,581	3,336	3,688	3,653	3,662

The accompanying notes form part of these financial statements:

Explanation of Surplus

The Prospective Income Statement shows projected operating surpluses over the years covered by this plan. These surpluses are planned to fund the following:

- Capital expenditure and loan principal repayments funded by rates.
- Roothing capital expenditure funded by the New Zealand Transport Agency subsidy. This subsidy is included in revenue above.

- Grant revenue received for capital project expenditure and included in revenue above.
- Development Contributions (revenue recognised above) transferred to a special funds to meet growth capital expenditure when incurred.

See the Prospective Funding Statement and individual activity Funding Summaries for more details.

PROSPECTIVE STATEMENT OF COMPREHENSIVE INCOME	FORECAST 2010 \$'000s	FORECAST 2011 \$'000s	FORECAST 2012 \$'000s	FORECAST 2013 \$'000s	FORECAST 2014 \$'000s	FORECAST 2015 \$'000s	FORECAST 2016 \$'000s	FORECAST 2017 \$'000s	FORECAST 2018 \$'000s	FORECAST 2019 \$'000s
OPERATING SURPLUS/(DEFICIT) FOR THE YEAR	7,552	6,964	6,323	3,791	3,419	3,581	3,336	3,688	3,653	3,662
OTHER COMPREHENSIVE INCOME										
Gains on the revaluation of property, plant and equipment	25,068	19,821	14,748	15,144	18,070	14,408	13,953	19,253	16,035	16,653
Total Other Comprehensive Income	25,068	19,821	14,748	15,144	18,070	14,408	13,953	19,253	16,035	16,653
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	32,620	26,785	21,071	18,935	21,489	17,989	17,289	22,941	19,688	20,315

PROSPECTIVE BALANCE SHEET

	FORECAST 2010 \$'000s	FORECAST 2011 \$'000s	FORECAST 2012 \$'000s	FORECAST 2013 \$'000s	FORECAST 2014 \$'000s	FORECAST 2015 \$'000s	FORECAST 2016 \$'000s	FORECAST 2017 \$'000s	FORECAST 2018 \$'000s	FORECAST 2019 \$'000s
ASSETS										
Current assets										
Cash and cash equivalents	3,427	3,547	3,671	3,800	3,933	4,070	4,213	4,360	4,513	4,671
Accounts receivable	3,198	3,303	3,378	3,460	3,533	3,608	3,690	3,777	3,868	3,967
Other financial assets	0	0	0	0	0	0	0	0	0	0
Non-current assets held for sale	0	0	0	0	0	0	0	0	0	0
Total current assets	6,625	6,850	7,049	7,260	7,466	7,678	7,903	8,137	8,381	8,638
NON-CURRENT ASSETS										
Accounts receivable										
Property, plant and equipment	589,802	624,156	651,507	673,468	695,404	714,421	731,965	755,340	775,148	795,422
Intangible assets	961	1,080	1,073	906	668	429	188	0	20	35
Forestry assets	339	272	218	155	90	26	26	26	0	0
Non-current assets held for sale	0	0	0	0	0	0	0	0	0	0
Investment property	0	0	0	0	0	0	0	0	0	0
Other financial assets	7,926	7,886	7,849	7,503	7,563	7,622	7,681	7,740	7,818	7,987
Total non-current assets	599,028	633,394	660,647	682,032	703,725	722,498	739,860	763,106	782,986	803,444
TOTAL ASSETS	605,653	640,244	667,696	689,292	711,191	730,176	747,763	771,243	791,367	812,082
LIABILITIES										
Current liabilities										
Accounts payable	4,281	4,422	4,523	4,632	4,730	4,831	4,940	5,057	5,178	5,311
Provisions	63	44	46	47	48	50	51	52	53	55
Employee entitlements	319	327	336	344	353	362	371	383	394	406
Borrowings	819	793	796	826	852	882	910	921	885	900
Total current liabilities	5,482	5,586	5,701	5,849	5,983	6,125	6,272	6,413	6,510	6,672
NON-CURRENT LIABILITIES										
Provisions	604	621	616	611	604	595	585	574	560	543
Employee entitlements	0	0	0	0	0	0	0	0	0	0
Borrowings	16,171	23,856	30,127	32,645	32,928	33,791	33,952	34,361	34,714	34,969
Total non-current liabilities	16,775	24,477	30,743	33,256	33,532	34,386	34,537	34,935	35,274	35,512

	FORECAST 2010 \$'000s	FORECAST 2011 \$'000s	FORECAST 2012 \$'000s	FORECAST 2013 \$'000s	FORECAST 2014 \$'000s	FORECAST 2015 \$'000s	FORECAST 2016 \$'000s	FORECAST 2017 \$'000s	FORECAST 2018 \$'000s	FORECAST 2019 \$'000s
TOTAL LIABILITIES	22,257	30,063	36,444	39,105	39,515	40,511	40,809	41,348	41,784	42,184
EQUITY										
Retained earnings	503,623	510,455	516,638	520,279	523,540	526,953	530,113	533,613	537,067	540,518
Other reserves	79,773	99,726	114,614	129,908	148,136	162,712	176,841	196,282	212,516	229,380
Total equity	583,396	610,181	631,252	650,187	671,676	689,665	706,954	729,895	749,583	769,898
TOTAL LIABILITIES AND EQUITY	605,653	640,244	667,696	689,292	711,191	730,176	747,763	771,243	791,367	812,082
PROSPECTIVE STATEMENT OF CHANGES IN EQUITY										
	FORECAST 2010 \$'000s	FORECAST 2011 \$'000s	FORECAST 2012 \$'000s	FORECAST 2013 \$'000s	FORECAST 2014 \$'000s	FORECAST 2015 \$'000s	FORECAST 2016 \$'000s	FORECAST 2017 \$'000s	FORECAST 2018 \$'000s	FORECAST 2019 \$'000s
BALANCE AT 1 JULY	550,776	583,396	610,181	631,252	650,187	671,676	689,665	706,954	729,895	749,583
Total Comprehensive Income for the Year	32,620	26,785	21,071	18,935	21,489	17,989	17,289	22,941	19,688	20,315
BALANCE AS AT THE 30 JUNE	583,396	610,181	631,252	650,187	671,676	689,665	706,954	729,895	749,583	769,898

PROSPECTIVE STATEMENT OF CASH FLOWS

	FORECAST 2010 \$'000s	FORECAST 2011 \$'000s	FORECAST 2012 \$'000s	FORECAST 2013 \$'000s	FORECAST 2014 \$'000s	FORECAST 2015 \$'000s	FORECAST 2016 \$'000s	FORECAST 2017 \$'000s	FORECAST 2018 \$'000s	FORECAST 2019 \$'000s
CASH FLOWS FROM OPERATING ACTIVITIES										
Cash was provided from:										
Receipts from rates revenue	23,801	25,559	27,177	27,855	28,858	29,698	30,537	31,410	32,383	33,001
Interest received	811	788	791	794	775	788	801	813	826	841
Receipts from other revenue	18,001	17,939	17,402	15,301	15,275	15,688	15,666	16,415	16,731	17,050
	42,613	44,286	45,370	43,950	44,908	46,174	47,004	48,638	49,940	50,892
Cash was disbursed to:										
Payments to suppliers and employees	23,255	24,645	25,215	25,563	26,431	27,037	27,700	28,538	29,402	29,995
Interest paid	1,160	1,748	2,296	2,680	2,861	2,973	3,047	3,114	3,226	3,237
Income tax paid	0	0	0	0	0	0	0	0	0	0
Goods and services tax (net)	626	647	661	677	692	706	722	740	757	777
	25,041	27,040	28,172	28,920	29,984	30,716	31,469	32,392	33,385	34,009
NET CASH FROM OPERATING ACTIVITIES	17,572	17,246	17,198	15,030	14,924	15,458	15,535	16,246	16,555	16,883
CASH FLOWS FROM INVESTING ACTIVITIES										
Cash was provided from:										
Net decrease in investment	289	40	37	346	0	0	0	0	0	0
Proceeds from sale of property, plant and equipment	20	21	21	0	0	0	0	0	0	0
	309	61	58	346	0	0	0	0	0	0
Cash was disbursed to:										
Purchase of property, plant and equipment and intangibles assets	29,562	24,846	23,406	17,795	15,040	16,155	15,522	16,460	16,641	16,917
Net increase of investments	0	0	0	0	60	59	59	59	78	78
	29,562	24,846	23,406	17,795	15,100	16,214	15,581	16,519	16,719	16,995
NET CASH FROM INVESTING ACTIVITIES	(29,253)	(24,785)	(23,348)	(17,449)	(15,100)	(16,214)	(15,581)	(16,519)	(16,719)	(16,995)

PROSPECTIVE STATEMENT OF CASH FLOWS

	FORECAST 2010 \$'000s	FORECAST 2011 \$'000s	FORECAST 2012 \$'000s	FORECAST 2013 \$'000s	FORECAST 2014 \$'000s	FORECAST 2015 \$'000s	FORECAST 2016 \$'000s	FORECAST 2017 \$'000s	FORECAST 2018 \$'000s	FORECAST 2019 \$'000s
CASH FLOWS FROM FINANCING ACTIVITIES										
Cash was provided from:										
Proceeds from borrowing	7,622	8,478	7,067	3,344	1,135	1,745	1,071	1,330	1,238	1,155
	7,622	8,478	7,067	3,344	1,135	1,745	1,071	1,330	1,238	1,155
Cash was disbursed to:										
Repayment of borrowings	657	819	793	796	826	852	882	910	921	885
	657	819	793	796	826	852	882	910	921	885
NET CASH FROM FINANCING ACTIVITIES	6,965	7,659	6,274	2,548	309	893	189	420	317	270
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	(4,716)	120	124	129	133	137	143	147	153	158
Cash, cash equivalents and bank overdrafts at the beginning of the year	8,143	3,427	3,547	3,671	3,800	3,933	4,070	4,213	4,360	4,513
Cash, cash equivalents and bank overdrafts at the end of the year	3,427	3,547	3,671	3,800	3,933	4,070	4,213	4,360	4,513	4,671

COUNCIL CONTROLLED ORGANISATIONS

The Council does some of its work through Council Controlled Organisations (CCOs).

A CCO is any organisation in which the Council owns or controls at least 50 percent of the voting rights or has the right to appoint at least 50 percent of the directors or trustees. CCOs are mostly set up to independently manage Council facilities or deliver specific services to local residents.

The Council has 3 CCOs:

- The Feilding Civic Centre Trust
- The Manawatu Community Trust
- Heartland Contractors

CCOs operate at arms length to the Council. CCOs are run by Trust Boards, not by the Council. Every year the Trust provides the Council with a completed Statement of Intent which outlines its activities for the year ahead and describes how it will meet the Council's objectives.

The Council may choose to work through a CCO when they consider governance by a Trust Board with specialist skills in a specific area is required. CCOs can also attract funding from sources other than ratepayers.

THE FEILDING CIVIC CENTRE TRUST

Manawatu District Council has agreed to lease the Feilding Civic Centre property in Stafford Street, Feilding to the Feilding Civic Centre Trust for a three year term under certain terms and conditions. Terms of the Trust Deed provide for the appointment of Trustees by the Council.

The Feilding Civic Centre Trust was exempted from being a Council-Controlled Organisation by resolution of Council on 21 July 2005, in accordance with section 7 (3) of the Local Government Act 2002.

THE MANAWATU COMMUNITY TRUST

As noted in the Trust documents, Manawatu District Council established the Manawatu Community Trust for the following purposes:

- 1 Any charitable purpose within the Manawatu district
- 2 To create a fund to be used for:
 - 2.1 The promotion of any purpose or purposes within the Manawatu district for the relief of poverty and for the benefit of the residents of the Manawatu district
 - 2.2 The promotion of health services for the residents of the Manawatu district

- 2.3 The promotion of wellbeing services for residents of the Manawatu district – these services shall include services promoting the improvement of the lifestyle, health and welfare of residents of the Manawatu district and creating a sense of community for the benefit of the residents of the Manawatu district
- 2.4 The promotion of housing for the elderly and disabled residents of the Manawatu district; and to accept gifts and grants of whatever description Provided that any private benefit conferred on any individual is incidental to the above purposes

The Trust operates according to the following objectives:

- To operate as a successful undertaking
- To develop the housing portfolio in a manner which increases its values to the people of the Manawatu district
- To purchase, develop, lease or sell the housing portfolio in a manner which maximises its value at a level of risk appropriate for the investment of funds
- To provide a portfolio of rental housing for the elderly and disabled consistent with, and to give effect to, the objectives in Council's housing for the elderly and disabled policy

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- To manage the portfolio in accordance with Council's policies (as applicable) and levels of service determined under agreement with the Council
 - To ensure all assets owned by it are maintained to the best applicable standards
 - To maintain safe quality HFTED units
 - To provide affordable rentals that are available for those on superannuation or with limited means;
 - To provide a portfolio of health and wellbeing services
 - To identify and seek additional funding where necessary
 - To comply with all legislative and regulatory provisions relating to its operations and performance
 - To maintain an effective business continuance plan
 - To maintain a register of current Council policies relevant to its business and operation
3. Develop a Service Level Agreement outlining provision of housing services for the elderly and disabled residents of Manawatu district by March 2008. (Service Level Agreement to be guided by HFTED Service Review recommendations and also the Manawatu District Council's Property Asset Management Plan)
 4. Annual maintenance and work programme as per Asset Management Plan is completed within specified timeframes and budgets
 5. Units are available for those who meet criteria. Criteria are developed by March 2008
 6. Develop a Service Level Agreement outlining the provision of health and wellbeing services by March 2008

HEARTLAND CONTRACTORS

The Council has a 100% shareholding in Heartland Contractors Ltd. The business of this company was sold on 1 March 2002 and has ceased to trade. Accordingly, no details of the company have been included in this long-term plan.

Key performance measures are yet to be finalised. The following have been suggested:

1. Net capital and operational expenditure within budget
2. A return on investment in line with market norms for the nature and condition of the housing portfolio

AUDIT OPINION

REPORT TO THE READERS OF MANAWATU DISTRICT COUNCIL'S LONG-TERM COUNCIL COMMUNITY PLAN FOR THE TEN YEARS COMMENCING 1 JULY 2009

The Auditor-General is the auditor of Manawatu District Council (the District Council). The Auditor-General has appointed me, Bede Kearney, using the staff and resources of Audit New Zealand, to report on the Long-Term Council Community Plan (LTCCP), on his behalf.

The Auditor-General is required by section 94(1) of the Local Government Act 2002 (the Act) to report on:

- the extent to which the LTCCP complies with the requirements of the Act;
- the quality of information and assumptions underlying the forecast information provided in the LTCCP; and
- the extent to which the forecast information and performance measures will provide an appropriate framework for the meaningful assessment of the actual levels of service provision.

It is not our responsibility to express an opinion on the merits of any policy content within the LTCCP.

OPINION

Overall Opinion

In our opinion the LTCCP of the District Council, comprising two volumes entitled "Our Plan 2009-19" and "Our Plan 2009-19 Appendix", provides a reasonable basis for long-term integrated decision-making by the District Council and for participation in decision-making by the public and subsequent accountability to the community about the activities of the District Council.

In forming our overall opinion, we considered the specific matters outlined in section 94(1) of the Act which we report on as follows.

Opinion on Specific Matters Required by the Act

In our view :

- the District Council has complied with the requirements of the Act in all material respects demonstrating good practice for a council of its size and scale within the context of its environment;
- the underlying information and assumptions used to prepare the LTCCP provide a reasonable and supportable basis for the preparation of the forecast information; and
- the extent to which the forecast information and performance measures within the LTCCP provide an appropriate framework for the meaningful

assessment of the actual levels of service provision, reflects good practice for a council of its size and scale within the context of its environment.

Actual results are likely to be different from the forecast information since anticipated events frequently do not occur as expected and the variation may be material. Accordingly, we express no opinion as to whether the forecasts will be achieved.

Our report was completed on 18 June 2009, and is the date at which our opinion is expressed.

The basis of the opinion is explained below. In addition, we outline the responsibilities of the District Council and the Auditor, and explain our independence.

Basis of Opinion

We carried out the audit in accordance with the International Standard on Assurance Engagements 3000: Assurance Engagements Other Than Audits or Reviews of Historical Financial Information and the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards. We have examined the forecast financial information in accordance with the International Standard on Assurance Engagements 3400: The Examination of Prospective Financial Information.

We planned and performed our audit to obtain all the information and explanations we considered necessary to obtain reasonable assurance that the LTCCP does not contain material misstatements. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

Our audit procedures included assessing whether:

- the LTCCP provides the community with sufficient and balanced information about the strategic and other key issues, choices and implications it faces to provide an opportunity for participation by the public in decision-making processes;
- the District Council's financial strategy, supported by financial policies as included in the LTCCP is financially prudent, and has been clearly communicated to the community in the LTCCP;
- the presentation of the LTCCP complies with the legislative requirements of the Act;
- the decision-making and consultation processes underlying the development of the LTCCP are compliant with the decision-making and consultation requirements of the Act;
- the information in the LTCCP is based on materially complete and reliable asset or activity management information;
- the agreed levels of service are fairly reflected throughout the LTCCP;

- the key plans and policies adopted by the District Council have been consistently applied in the development of the forecast information;
- the assumptions set out within the LTCCP are based on best information currently available to the District Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast information has been properly prepared on the basis of the underlying information and the assumptions adopted and the financial information complies with generally accepted accounting practice in New Zealand;
- the rationale for the activities is clearly presented;
- the levels of service and performance measures are reasonable estimates and reflect the key aspects of the District Council's service delivery and performance; and
- the relationship of the levels of service, performance measures and forecast financial information has been adequately explained within the LTCCP.

We do not guarantee complete accuracy of the information in the LTCCP. Our procedures included examining on a test basis, evidence supporting assumptions, amounts and other disclosures in the LTCCP and determining compliance with the requirements of the Act. We evaluated the overall adequacy of the presentation of information. We obtained all the information and explanations we required to support our opinion above.

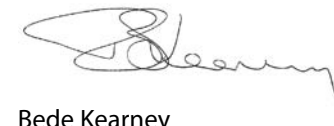
Responsibilities of the Council and the Auditor

The District Council is responsible for preparing an LTCCP under the Act, by applying the District Council's assumptions and presenting the financial information in accordance with generally accepted accounting practice in New Zealand. The District Council's responsibilities arise from Section 93 of the Act.

We are responsible for expressing an independent opinion on the LTCCP and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001 and section 94(1) of the Act.

Independence

When reporting on the LTCCP we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand. Other than this report and in conducting the audit of the Statement of Proposal for adoption of the LTCCP and the annual audit, we have no relationship with or interests in the District Council.



Bede Kearney
Audit New Zealand
 On behalf of the Auditor-General
 Palmerston North, New Zealand

GLOSSARY

Activity – a good or service provided by or on behalf of a local authority.

Annual Plan – a document adopted by a local authority which sets out the budget for the year, and the sources of funding for the year.

Annual Report – a document that a local authority prepares each year, which provides the public with information on the performance of the local authority during the year (both in financial and non-financial terms).

Asset – assets are land, buildings and facilities owned by Council.

Asset Management Plan – plans that detail the future development and maintenance of Council's infrastructural assets to a specified level of service.

Baby Boomer – this is a term used to describe a person who was born during the demographic Post-World War II baby boom.

Community – a network of people and organisations linked together by common factors. This might refer to a network of people linked by place (that is, a geographic community), common interest or identify (for example, a hapu, a voluntary organisation or society), an administrative community (such as a district).

Code of Conduct – a document that sets out members' expectations of their roles and conduct when acting as an elected member.

Communitrak Survey – survey which measures satisfaction with Council services, and asks questions on Council policy and direction, rates issues, contact with Council, information and representation. The survey also compares Council performance against a peer group of councils and national survey of 1,006 interviews conducted in January 2007.

Community Outcomes – a set of desired states of affairs that the community identified through a process. These outcomes are meant to inform the development of local authority planning, and co-ordinate the activities and planning of all sectors of the community.

Council Organisation (CO) – any organisation in which one or more local authorities own or control any proportion of the voting rights or has the right to appoint one or more of the directors, trustees, etc.

Council-Controlled Organisation (CCO) – any organisation in which one or more local authorities own or control 50 per cent or more of the voting rights or have the right to appoint 50 per cent or more of the directors of the organisation. The following organisations are specifically excluded

from being CCOs: Local Government New Zealand; Civic Assurance; Infrastructure Auckland; Watercare Services; and port, energy or electricity companies.

Decision – a resolution or agreement to follow a particular course of action, including an agreement not to take any action in respect of a particular matter.

Exacerbator Costs – additional or unplanned costs incurred by Council through deliberate acts of vandalism and other forms of damage.

Funding Impact Statement (FIS) – written information that sets out the funding mechanisms that a local authority will use, their level, and the reason for their selection in terms of the principles of financial management. Funding impact statements must be included in a long term council community plan and in an annual plan.

Generally Accepted Accounting Practice (GAAP) – approved financial reporting standards (as defined by section 2(1) of the Financial Reporting Act 1993) in so far as they apply to local authorities or CCOs, or statements that are not approved but which are appropriate to the local authority or CCO and have the authoritative support of the accounting profession in New Zealand.

Group of Activities – two or more related activities. Long Term Council Community Plan (LTCCP) – a plan, covering at least ten years, adopted under section 93 of the Local Government Act 2002, that describes the activities the local authority will engage in over the life of the plan, why the local authority plans to engage in those activities and how those activities will be funded.

Local Authority – a territorial authority or regional council as defined by the Local Government Act 2002.

Local Governance Statement – a collection of information prepared under section 40 of the Local Government Act 2002 that includes information about the ways in which a local authority engages with its community and makes decisions, and the ways in which citizens can influence those processes.

Private Public Partnership (PPP) – any arrangement or agreement entered into between one or more local authorities and one or more other persons or organisations engaged in business, not including arrangements or agreements where all of the parties are local authorities or council organisations, or a contract for the supply of goods and services by or on behalf of a local authority.

Pavement – in the context of roads, pavement refers to the sealed part of the road that vehicles drive on. This is not to be confused with footpaths which some people refer to as pavements.

Service Levels – the defined service parameters or requirements for a particular activity or service areas against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental acceptability and cost.

Significance – (in relation to any issue, proposal, decision or other matter that concerns or is before a local authority) means the degree of importance of the issue, proposal, decision or matter, as assessed by the authority, in terms of its likely impact on, and likely consequences for the future social, economic, cultural and environmental well-being of the district.