



Manawatu District Council

2014/15 Annual Plan

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Part One

Introduction

About This Plan

This is Manawatu District Council's 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 are 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.

The plan was released for public consultation in April and attracted 77 submissions. Those submitters wanting to share their views had an opportunity in May during public hearings, and the Council heard from 40 of them. Council considered all submissions and carefully listened to the community when making decisions.

This plan includes those decisions and the areas of focus for Council during the 2014/2015 year.

Introduction 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).

We are pleased to present Manawatu District Council's 2014/2015 Annual Plan, outlining services and activities the Council will provide during the 2014/2015 year.

We heard from some members of our community during the public hearing process and enjoyed the feedback on our draft plan.

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 in our communities.

This year's Annual Plan moves us closer to realising our vision. It ensures we focus on the priorities set out in the LTP and provides the resources to achieve them.

A summary of some of the key decisions and major projects for the coming year:

Makino Aquatic Centre

Council heard a number of submissions about the redevelopment. After deliberating the written and verbal submissions, Council approved the proposed increase in cost from \$3.2m to \$4.5m to redevelop the Makino Aquatic Centre. This also included an increase to the third party funding target from \$1m to \$1.8m.

The Council is in no doubt as to the importance of the aquatic centre to the district's citizens, and the urgency with which Council needs to get on with the task of upgrade and redevelopment.

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 – is near completion, and the 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.

Manawatu Blokart Club

The Manawatu Blokart Club talked to its submission, which asked for financial support toward the sealing of a section of the Sanson Domain for blokart racing.

The Sanson Domain provides a multi-purpose use to a number of groups and sealing this section for blokart racing will not only enhance the use of this facility but also draw national and international interest in the future.

Council decided to grant \$20,000 towards total project costs.

Economic Development Review

Last year Council signalled 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.

Total rates increase of 5%

The Council went out for consultation with a total rates increase of 4.4% as per the 2012-2022 Long Term Plan. After hearing submissions and deliberations, the total rates increase is 5%. The impact of Council's reorganisation is reflected in the 0.6% increase from the proposed figure.

Council adopted the Annual Plan on 19 June 2014.



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.

Outdoor Play Equipment

The Makino Aquatic Centre redevelopment plans are still being finalised. Once these plans are completed the new play equipment can be purchased. Council has carried over \$33,560 plus associated funding from 2013/14 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.

Railway land beautification and walkway

Work on the Railway Land Beautification and Walkway (Green Spine) was commenced in 2013/14. This project will connect existing walkways to create a network throughout Feilding. The network can be used safely by everyone from older people using mobility scooters to families using baby buggies. Design drawings have been finalised and construction works have been tendered for stage one, Victoria Park to Makino Park. To enable work to continue on the overall project, \$210,000 of unspent funds plus associated funding have been carried over from 2013/14 to 2014/15.

Sealing the Blokart Track at the Sanson Domain

As a result of Draft Annual Plan hearings, Council has decided to provide the Manawatu Blokart Club \$20,000 towards the cost of sealing the blokart track at the Sanson Domain to be funded from the Land Subdivision Reserve.

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.

South Street (ex Manfeild Park land) Subdivision

Council has carried over \$456,861 plus associated funding from 2013/14 to 2014/15 for the South Street development project.

Himatangi Beach Hall Extension

Himatangi Beach Hall has been directly affected by the demolition and new build of the Palmerston North Life Saving Club building. The two buildings were joined and demolition of the club building has removed the hall kitchen. A temporary kitchen has been provided in the interim. Council is making a \$50,000 funding contribution towards the cost of building a new kitchen. The Himatangi Beach community is seeking the balance of the project cost through grant funding. Council has carried over \$50,000 plus associated funding from 2013/14 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.

Victoria Park Toilets Upgrade

The upgrade of the Victoria Park toilets was commenced during 2013/14 year but may not be completed in the event of unforeseen delays. \$20,000 plus associated funding has therefore been carried over from 2013/14 to 2014/15.

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.

Community Funding and Development

Event Funding

Events funding supports events that contribute to Council's vision and outcomes and create opportunity for the business community to generate income. Demand for event funding during 2013/14 was lower than anticipated. Further promotion of this fund will be undertaken during the year to increase the awareness. Council has agreed to carry over the unspent funding of \$14,500 plus associated funding from 2013/14 making a total of \$62,844 available for 2014/15.

Community Committee Project Funding

Community Committee funding supports local community projects that contribute to the village's vision and Council's overarching vision. Council has carried over \$41,000 plus associated funding from 2013/14 to 2014/15.

Community Planning Funding

Community Planning programme is a partnership between district communities and Council to develop and implement shared visions. Council has carried over \$46,000 plus associated funding from 2013/14 to 2014/15. This funding is leftover because the Rangiwahia community will not be joining the programme until 2014/15. The funding will be used for planning and the implementation of some identified projects in the plans.

Email Panel

The Email Panel is a randomly selected panel of Manawatu residents, who answer questions around satisfaction with Council services. This provides valuable information about resident perceptions of Council-provided services and facilities. In addition, the Email Panel can be used to assess resident views around major Long Term Plan issues and projects. Council has carried over \$14,000 plus associated funding from 2013/14 to 2014/15. This funding will be used for the levels of service component of Long Term Planning work.

Feilding Integrated Family Health Centre

In 2011 Council agreed to lend the Manawatu Community Trust up to \$2.5m towards the development of the Feilding Integrated Family Health Centre. Half of any loan made was to be interest free and the other half subject to normal market conditions. As part of the Long Term Plan process the funding was subsequently carried over to 2013/14.

While it is expected that construction will begin soon, it is not likely to begin before the new financial year. Therefore, Council will carry this funding over to 2014/15 to be funded by way of a loan.

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.

The review of the District Plan is well underway and is expected to be completed in 2016. To enable this work to continue Council has carried forward \$58,300 plus associated funding of unspent funds from 2013/14 making a total of \$283,300 available for 2014/15.

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.

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.

CBD Redevelopment

Council has carried over remaining funding of \$24,000 plus associated funding from 2013/14 to 2014/15 to enable the continuation of identified major projects.

Pavement Rehabilitation

Council has carried over remaining funding of \$685,673 plus associated funding from 2013/14 to 2014/15 to enable the continuation of sealed road and unsealed road rehabilitation.

Roading Growth

Council has carried over remaining funding of \$469,000 plus associated funding from 2013/14 to 2014/15 to enable the continuation growth related projects.

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.

Improvements to Stormwater

Council has carried over remaining funding of \$16,400 plus associated funding from 2013/14 to 2014/15 to continue with the modelling work for improvements to the stormwater system.

Feilding Stormwater Growth

Council has carried over remaining funding of \$341,000 plus associated funding from 2013/14 to 2014/15 for the Feilding stormwater asset growth projects.

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.

Feilding Wastewater Infiltration Investigation and CCTV/Flow Monitoring

Council has carried over remaining funding of \$82,000 plus associated funding from 2013/14 to 2014/15 for the infiltration investigation and CCTV/flow monitoring.

Feilding Wastewater Plant Upgrade

Council has carried over remaining funding of \$700,000 plus associated funding from 2013/14 to 2014/15 for new capital and growth funding for the Feilding Wastewater Treatment Plant.

Feilding Wastewater Reticulation Renewals

Council has carried over remaining funding of \$340,000 plus associated funding from 2013/14 to 2014/15 for the Feilding Wastewater reticulation renewals.

Native Plant Nursery

Council has carried over remaining funding of \$150,000 plus associated funding from 2013/14 to 2014/15 for the physical works required at the Native Plant Nursery as part of the Feilding Wastewater Treatment Plant upgrade.

Kimbolton WWTP Improvements

The budget has been committed for the supply and installation of key components. Balance of remaining budget (\$25,000) plus associated funding has been carried over from 2013/14 to 2014/15 to complete the project.

Rongotea WWTP Improvements

The budget has been committed for the supply and installation of key components. Balance of remaining budget (\$110,000) plus associated funding has been carried over from 2013/14 to 2014/15 to complete the project.

Cheltenham WWTP Renewal

Council has carried over remaining funding of \$76,737 plus associated funding from 2013/14 to 2014/15 for the renewals project.

Sanson Wastewater Oxidation Pond Renewal

Council has carried over remaining funding of \$66,740 plus associated funding from 2013/14 to 2014/15 for the oxidation pond renewal project. The project has been delayed so further investigation to identify most efficient option for treating effluent can be carried out.

Himatangi Beach Community Sewerage Scheme

Council has carried over remaining funding of \$958,000 plus associated funding which includes \$28,000 for the wastewater treatment plant and the Himatangi Beach Community Sewerage Scheme – total amount to be carried forward to years 2014/15, 2015/16, 2016/17, 2017/18 and 2018/19 of \$958,000. Amount to be included in 2014/15 is \$65,000 with remainder spread over subsequent years.

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.

Feilding Water Supply WTP

Council has carried over the remaining Almadale Water Treatment Plant optimisations budget of \$300,000 plus associated funding.

Feilding Water Supply Reticulation

Council has carried over \$1,800,000 plus associated funding from 2013/14 to 2014/15 for the Feilding water reticulation renewals.

Feilding Water Pressure Zones and Loss Investigation

Council has carried over \$249,776 plus associated funding from 2013/14 to 2014/15 to complete the remainder of the pressure zone programme and water loss investigation budget.

Feilding Water Supply Growth

Physical works are underway which were identified as part of the Feilding Water Supply Growth. Council has carried over \$52,800 plus associated funding from 2013/14 to 2014/15 to complete the work to be funded from Development Contributions.

Himatangi Beach Water Quality

Council has carried over \$31,680 plus associated funding from 2013/14 to 2014/15 to improve the process systems and equipment of the Himatangi Beach water supply network.

Rongotea Water Scheme

Council has carried over \$144,000 plus associated funding from 2013/14 to 2014/15 and increased the 2014/15 budget by \$146,000 to construct the reservoir foundations due to the underlying peat layer.

Stanway/Halcombe Rural Water Supply

Council has carried over \$86,600 plus associated funding from 2013/14 to 2014/15 to complete the reticulation renewal works identified. Council has also carried over \$17,600 plus associated funding from 2013/14 to 2014/15 for improvements identified for the intake and optimisation of pumping controls.

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.

Operating Budget

Council's structure was reorganised during 2013/14. As a result of this reorganisation process the operating budget has been increased by \$167,000 for 2014/15 to be funded from rates.

Financial Strategy

Council notes that it has breached its Financial Strategy. The Financial Strategy states the rate revenue increase should be no more than the Local Government Cost Index plus 2%. For 2014/15 financial year, this equates to 4.5%. However, the rate increase for 2014/15 is 5%.

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>
<p>Outdoor Play Equipment</p>	<p>The Makino Aquatic Centre redevelopment plans are still being finalised. Once these plans are completed the new play equipment can be purchased. Council has carried over \$33,560 plus associated funding from 2013/14 to 2014/15.</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>

Project	Explanation
Railway land beautification and walkway	Work on the Railway Land Beautification and Walkway (Green Spine) was commenced in 2013/14. This project will connect existing walkways to create a network throughout Feilding. The network can be used safely by everyone from older people using mobility scooters to families using baby buggies. Design drawings have been finalised and construction works have been tendered for stage one, Victoria Park to Makino Park. To enable work to continue on the overall project, \$210,000 of unspent funds plus associated funding have been carried over from 2013/14 to 2014/15.
Sealing the blokart track at the Sanson Domain	As a result of Draft Annual Plan hearings, Council has decided to provide the Manawatu Blokart Club \$20,000 towards the cost of sealing the blokart track at the Sanson Domain to be funded from the Land Subdivision Reserve.

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>
<p>South Street (ex Manfeild Park land) subdivision</p>	<p>Council has carried over \$456,861 plus associated funding from 2013/14 to 2014/15 for the South Street development project.</p>

Project	Explanation
Himatangi Beach Hall Extension	Himatangi Beach Hall has been directly affected by the demolition and new build of the Palmerston North Life Saving Club building. The two buildings were joined and demolition of the club building has removed the hall kitchen. A temporary kitchen has been provided in the interim. Council is making a \$50,000 funding contribution towards the cost of building a new kitchen. The Himatangi Beach community is seeking the balance of the project cost through grant funding. Council has carried over \$50,000 plus associated funding from 2013/14 to 2014/15.

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.
Victoria Park Toilets upgrade	The upgrade of the Victoria Park toilets was commenced during 2013/14 year but may not be completed in the event of unforeseen delays. \$20,000 plus associated funding has therefore been carried over from 2013/14 to 2014/15.

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	495	245
Targeted rates (other than a targeted rate for water supply)	4,777	5,184	4,924	(260)
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	6,624	(14)
Applications of operating funding				
Payments to staff and suppliers	4,428	4,252	4,428	176
Finance costs	656	630	956	326
Internal charges and overheads applied	831	1,051	949	(102)
Other operating funding applications	0	0	0	0
Total applications of operating funding	5,914	5,933	6,333	400
Surplus (deficit) of operating funding	192	704	291	(414)
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)	421	1,223
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	2,007	1,166
Applications of capital funding				
Capital expenditure				
- to meet additional demand	0	0	0	0
- to improve the level of service	5,983	358	2,610	2,252
- to replace existing assets	476	261	565	304
Increase (decrease) in reserves	(532)	926	(878)	(1,804)
Increase (decrease) of investments	0	0	0	0
Total application of capital funding	5,927	1,545	2,298	753
Surplus (deficit) of capital funding	(192)	(704)	(291)	414
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

Variations from the LTP

Project	Explanation
Event Funding	<p>Events funding supports events that contribute to Council's vision and outcomes and create opportunity for the business community to generate income. Demand for event funding during 2013/14 was lower than anticipated. Further promotion of this fund will be undertaken during the year to increase the awareness. Council has agreed to carry over the unspent funding of \$14,500 plus associated funding from 2013/14 making a total of \$62,844 available for 2014/15.</p>

Project	Explanation
Community Committee Project Funding	Community Committee funding supports local community projects that contribute to the village's vision and Council's overarching vision. Council has carried over \$41,000 plus associated funding from 2013/14 to 2014/15.
Community Planning Funding	Community Planning programme is a partnership between district communities and Council to develop and implement shared visions. Council has carried over \$46,000 plus associated funding from 2013/14 to 2014/15. This funding is leftover because the Rangiwahia community will not be joining the programme until 2014/15. The funding will be used for planning and the implementation of some identified projects in the plans.
Email Panel	The Email Panel is a randomly selected panel of Manawatu residents, who answer questions around satisfaction with Council services. This provides valuable information about resident perceptions of Council-provided services and facilities. In addition, the Email Panel can be used to assess resident views around major Long Term Plan issues and projects. Council has carried over \$14,000 plus associated funding from 2013/14 to 2014/15. This funding will be used for the levels of service component of Long Term Planning work.
Feilding Integrated Family Health Centre	<p>In 2011 Council agreed to lend the Manawatu Community Trust up to \$2.5m towards the development of the Feilding Integrated Family Health Centre. Half of any loan made was to be interest free and the other half subject to normal market conditions. As part of the Long Term Plan process the funding was subsequently carried over to 2013/14.</p> <p>While it is expected that construction will begin soon, it is not likely to begin before the new financial year. Therefore, Council will carry this funding over to 2014/15 to be funded by way of a loan.</p>

Economic Development

How Will Council Measure the Service Provided?

Level of Service	Key Performance Indicator and Target
Council contracts external organisations to:	

Level of Service	Key Performance Indicator and Target
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	2,124	32
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	97	(11)
Total operating funding	2,161	2,296	2,306	10
Applications of operating funding				
Payments to staff and suppliers	1,968	1,851	1,988	137
Finance costs	219	236	213	(23)
Internal charges and overheads applied	204	288	291	3
Other operating funding applications	0	0	0	0
Total applications of operating funding	2,390	2,375	2,493	118
Surplus (deficit) of operating funding	(229)	(78)	(187)	(108)
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)	2,404	2,500
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)	2,404	2,500
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)	(215)	(41)
Increase (decrease) of investments	2,500	0	2,433	2,433
Total application of capital funding	2,181	(174)	2,218	2,392
Surplus (deficit) of capital funding	229	78	187	108
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	199	60
Targeted rates (other than a targeted rate for water supply)	152	190	156	(34)
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	360	27
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	51	37
Other operating funding applications	0	0	0	0
Total applications of operating funding	347	330	352	22
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 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 5% of buildings with building warrants of fitnesses are audited each year 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 No commercial/public buildings in the district are known to have been assessed as earthquake prone after 10 years 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> <p>The review of the District Plan is well underway and is expected to be completed in 2016. To enable this work to continue Council has carried forward \$58,300 plus associated funding of unspent funds from 2013/14 making a total of \$283,300 available for 2014/15.</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	1,784	(540)
Finance costs	0	0	0	0
Internal charges and overheads applied	1,070	1,412	2,238	826
Other operating funding applications	0	0	0	0
Total applications of operating funding	3,973	3,737	4,021	285
Surplus (deficit) of operating funding	(236)	113	(158)	(272)
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	39	39
- to replace existing assets	0	0	0	0
Increase (decrease) in reserves	(236)	113	(198)	(311)
Increase (decrease) of investments	0	0	0	0
Total application of capital funding	(236)	113	(158)	(272)
Surplus (deficit) of capital funding	236	(113)	158	272
Funding balance	0	0	0	0

Governance and Strategy

How Will Council Measure the Service Provided?

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

Major Projects for 2014/15

Project	Budget
<p>Email Panel</p>	<p>\$20,000</p>

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	1,654	330
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	1,654	330
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	1,118	294
Other operating funding applications	0	0	0	0
Total applications of operating funding	1,390	1,324	1,654	330
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

Variations from the LTP

Project	Explanation
CBD Redevelopment	Council has carried over remaining funding of \$24,000 plus associated funding from 2013/14 to 2014/15 to enable the continuation of identified major projects.
Pavement Rehabilitation	Council has carried over remaining funding of \$685,673 plus associated funding from 2013/14 to 2014/15 to enable the continuation of sealed road and unsealed road rehabilitation.
Roading Growth	Council has carried over remaining funding of \$469,000 plus associated funding from 2013/14 to 2014/15 to enable the continuation growth related projects.

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	5,992	(143)
Subsidies and grants for operating purposes	2,045	1,750	1,941	191
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	8,128	20
Applications of operating funding				
Payments to staff and suppliers	4,234	3,872	3,882	10
Finance costs	193	223	198	(25)
Internal charges and overheads applied	(36)	(96)	367	463
Other operating funding applications	0	0	0	0
Total applications of operating funding	4,391	3,999	4,447	448
Surplus (deficit) of operating funding	3,727	4,109	3,681	(428)
Sources of capital funding				
Subsidies and grants for capital expenditure	3,472	4,044	3,804	(240)
Development and financial contributions	308	318	128	(190)
Increase (decrease) in debt	427	(74)	60	134
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	3,992	(296)
Applications of capital funding				
Capital expenditure				
- to meet additional demand	919	908	1,359	451
- to improve the level of service	654	415	404	(11)
- to replace existing assets	7,173	8,201	7,763	(438)
Increase (decrease) in reserves	(812)	(1,126)	(1,853)	(727)
Increase (decrease) of investments	0	0	0	0
Total application of capital funding	7,935	8,398	7,673	(725)
Surplus (deficit) of capital funding	(3,727)	(4,109)	(3,681)	428
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	1,698	192
Finance costs	29	3	75	72
Internal charges and overheads applied	154	132	235	103
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

Variations from the LTP

Project	Explanation
Improvements to Stormwater	Council has carried over remaining funding of \$16,400 plus associated funding from 2013/14 to 2014/15 to continue with the modelling work for improvements to the stormwater system.
Feilding Stormwater Growth	Council has carried over remaining funding of \$341,000 plus associated funding from 2013/14 to 2014/15 for the Feilding stormwater asset growth projects.
Increased 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.

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	168	(24)
Targeted rates (other than a targeted rate for water supply)	616	626	592	(34)
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	760	(58)
Applications of operating funding				
Payments to staff and suppliers	275	288	302	14
Finance costs	189	221	275	54
Internal charges and overheads applied	63	58	64	6
Other operating funding applications	0	0	0	0
Total applications of operating funding	526	567	641	74
Surplus (deficit) of operating funding	275	250	119	(132)
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	1,428	556
Gross proceeds from sale of assets	0	0	0	0
Lump sum contributions	0	0	0	0
Total sources of capital funding	763	933	1,481	548
Applications of capital funding				
Capital expenditure				
- to meet additional demand	741	1,186	1,480	294
- to improve the level of service	91	94	107	13
- to replace existing assets	47	39	39	0
Increase (decrease) in reserves	159	(135)	(26)	109
Increase (decrease) of investments	0	0	0	0
Total application of capital funding	1,038	1,183	1,600	416
Surplus (deficit) of capital funding	(275)	(250)	(119)	131
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.
Feilding Wastewater Infiltration Investigation and CCTV/Flow Monitoring	Council has carried over remaining funding of \$82,000 plus associated funding from 2013/14 to 2014/15 for the infiltration investigation and CCTV/flow monitoring.
Feilding Wastewater Plant Upgrade	Council has carried over remaining funding of \$700,000 plus associated funding from 2013/14 to 2014/15 for new capital and growth funding for the Feilding Wastewater Treatment Plant. 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.
Feilding Wastewater Reticulation Renewals	Council has carried over remaining funding of \$340,000 plus associated funding from 2013/14 to 2014/15 for the Feilding Wastewater reticulation renewals.

Project	Explanation
Native Plant Nursery	Council has carried over remaining funding of \$150,000 plus associated funding from 2013/14 to 2014/15 for the physical works required at the Native Plant Nursery as part of the Feilding Wastewater Treatment Plant upgrade.
Kimbolton WWTP Improvements	The budget has been committed for the supply and installation of key components. Balance of remaining budget (\$25,000) plus associated funding has been carried over from 2013/14 to 2014/15 to complete the project.
Rongotea WWTP Improvements	The budget has been committed for the supply and installation of key components. Balance of remaining budget (\$110,000) plus associated funding has been carried over from 2013/14 to 2014/15 to complete the project.
Cheltenham WWTP Renewal	Council has carried over remaining funding of \$76,737 plus associated funding from 2013/14 to 2014/15 for the renewals project.
Sanson Wastewater Oxidation Pond Renewal	Council has carried over remaining funding of \$66,740 plus associated funding from 2013/14 to 2014/15 for the oxidation pond renewal project. The project has been delayed so further investigation to identify most efficient option for treating effluent can be carried out.
Himatangi Beach Community Sewerage Scheme	<p>Council has carried over remaining funding of \$958,000 plus associated funding which includes \$28,000 for the wastewater treatment plant and the Himatangi Beach Community Sewerage Scheme – total amount to be carried forward to years 2014/15, 2015/16, 2016/17, 2017/18 and 2018/19 of \$958,000. Amount to be included in 2014/15 is \$65,000 with remainder spread over subsequent years.</p> <p>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.</p>

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	4,399	1,068
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	5,056	1,044
Applications of operating funding				
Payments to staff and suppliers	2,489	2,370	2,718	348
Finance costs	971	790	1,299	509
Internal charges and overheads applied	(112)	125	(94)	(219)
Other operating funding applications	0	0	0	0
Total applications of operating funding	3,347	3,285	3,924	639
Surplus (deficit) of operating funding	862	728	1,133	406
Sources of capital funding				
Subsidies and grants for capital expenditure	2,321	0	0	0
Development and financial contributions	391	424	417	(7)
Increase (decrease) in debt	5,517	152	280	128
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	697	121
Applications of capital funding				
Capital expenditure				
- to meet additional demand	1,542	44	392	348
- to improve the level of service	7,171	563	764	201
- to replace existing assets	1,270	636	1,777	1,141
Increase (decrease) in reserves	(892)	61	(1,104)	(1,165)
Increase (decrease) of investments	0	0	0	0
Total application of capital funding	9,091	1,304	1,829	525
Surplus (deficit) of capital funding	(862)	(728)	(1,133)	(405)
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
<p>Installation of a standby bore at Himatangi Beach</p>	<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>
<p>Rongotea new water supply</p>	<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>
<p>Feilding Water Treatment Plant</p>	<p>Council has carried over the remaining Almadale Water Treatment Plant optimisations budget of \$300,000 plus associated funding.</p> <p>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.</p> <p>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).</p>
<p>Feilding Water Supply Reticulation</p>	<p>Council has carried over \$1,800,000 plus associated funding from 2013/14 to 2014/15 for the Feilding water reticulation renewals.</p> <p>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.</p>

Project	Explanation
Feilding Water Pressure Zones and Loss Investigation	Council has carried over \$249,776 plus associated funding from 2013/14 to 2014/15 to complete the remainder of the pressure zone programme and water loss investigation budget.
Feilding Water Supply Growth	Physical works are underway which were identified as part of the Feilding Water Supply Growth. Council has carried over \$52,800 plus associated funding from 2013/14 to 2014/15 to complete the work to be funded from Development Contributions.
Himatangi Beach Water Quality	Council has carried over \$31,680 plus associated funding from 2013/14 to 2014/15 to improve the process systems and equipment of the Himatangi Beach water supply network.
Rongotea Water Scheme	Council has carried over \$144,000 plus associated funding from 2013/14 to 2014/15 and increased the 2014/15 budget by \$146,000 to construct the reservoir foundations due to the underlying peat layer.
Stanway/Halcombe Rural Water Supply	Council has carried over \$86,600 plus associated funding from 2013/14 to 2014/15 to complete the reticulation renewal works identified. Council has also carried over \$17,600 plus associated funding from 2013/14 to 2014/15 for improvements identified for the intake and optimisation of pumping controls.

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	2,572	(727)
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	3,280	(237)
Applications of operating funding				
Payments to staff and suppliers	1,696	1,932	1,712	(220)
Finance costs	300	509	423	(86)
Internal charges and overheads applied	160	136	191	55
Other operating funding applications	0	0	0	0
Total applications of operating funding	2,156	2,577	2,326	(251)
Surplus (deficit) of operating funding	1,223	940	954	14
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	2,780	436
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	4,521	2,007
Applications of capital funding				
Capital expenditure				
- to meet additional demand	103	2,379	2,338	(41)
- to improve the level of service	2,415	321	2,330	2,009
- to replace existing assets	2,961	1,805	4,008	2,202
Increase (decrease) in reserves	(1,961)	(1,052)	(3,201)	(2,149)
Increase (decrease) of investments	0	0	0	0
Total application of capital funding	3,518	3,453	5,475	2,021
Surplus (deficit) of capital funding	(1,223)	(940)	(954)	(14)
Funding balance	0	0	0	0

Part Three

Policies

Funding Impact Statement

Council

	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	3,729	303
Targeted rates (other than a targeted rate for water supply)	22,194		23,112	23,464	352
Subsidies and grants for operating purposes	2,174		1,883	2,064	181
Fees, charges and targeted rates for water supply	4,388		4,088	4,832	744
Interest and dividends from investments	635		657	321	(336)
Local authorities fuel tax, fines, infringement fees and other receipts	3,568		3,488	3,553	65
Total operating funding	36,319	1	36,654	37,964	1,310
Applications of operating funding					
Payments to staff and suppliers	27,364		26,415	28,472	2,057
Finance costs	2,190		2,657	2,906	249
Other operating funding applications	0		0	0	0
Total applications of operating funding	29,554	1	29,072	31,378	2,306
Surplus (deficit) of operating funding	6,765	5	7,582	6,586	(996)
Sources of capital funding					
Subsidies and grants for capital expenditure	7,936		4,044	5,406	1,362
Development and financial contributions	1,025		1,115	821	(294)
Increase (decrease) in debt	13,278		2,195	7,345	5,150
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	15,072	6,218
Applications of capital funding					
Capital expenditure					
- to meet additional demand	3,306		4,516	5,569	1,053
- to improve the level of service	16,735		2,110	6,630	4,520
- to replace existing assets	12,630		10,988	14,936	3,948
Increase (decrease) in reserves	(4,589)		(1,094)	(7,909)	(6,815)
Increase (decrease) of investments	2,422		(84)	2,433	2,517
Total application of capital funding	30,504		16,436	21,659	5,223
Surplus (deficit) of capital funding	(6,765)	5	(7,582)	(6,586)	996
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	0.09933	\$1,347,189
2. Feilding Rural	CV	0.50	0.04967	\$131,340
3. Feilding CBD	CV	2.25	0.22350	\$260,429
4. Rural	CV	0.40	0.03973	\$1,908,672
5. Industrial and Commercial	CV	1.60	0.15893	\$208,188
6. Utilities	CV	1.60	0.15893	\$119,189

Total revenue to be generated 2014/15 \$3,975,007 (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 \$2,170,211.

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	0.05244	\$711,231
2. Feilding Rural	CV	0.30	0.01573	\$41,604
3. Feilding CBD	CV	2.75	0.14421	\$168,043
4. Rural	CV	0.30	0.01573	\$755,744
5. Industrial and Commercial	CV	1.50	0.07866	\$103,041
6. Utilities	CV	1.75	0.09177	\$68,823

Total revenue to be generated 2014/15 \$1,848,486 (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 \$6,580,081.50

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	0.09990	\$1,354,821
2. Feilding Rural	CV	0.65	0.06493	\$171,710
3. Feilding CBD	CV	2.75	0.27471	\$320,105
4. Rural	CV	0.65	0.06493	\$3,119,162
5. Industrial and Commercial	CV	1.50	0.14984	\$196,282
6. Utilities	CV	1.75	0.17482	\$131,101

Total revenue to be generated 2014/15 \$5,293,182 (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	\$227
Outside the Feilding Differential Rating Area	\$156
Total revenue to be generated 2014/15	\$2,457,112

Feilding CBD Redevelopment Targeted Rate

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

- 0.27222 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 \$310,828

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 \$267.00
 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	\$20	\$252,596
Civil Defence	\$14	\$179,746
Governance & Strategy	\$149	\$1,901,527
Environmental & Regulatory Management	\$137	\$1,749,357
Local Halls and Recreation Complexes	\$38	\$484,358
Parks and Reserves	\$25	\$321,725

Category	Uniform Targeted Rate 2014/15	Estimated Revenue to be collected 2014/15
Public Conveniences	\$32	\$411,066
Recycling	\$12	\$148,546
Roading	\$100	\$1,286,900
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 \$74,508.50

Category	Cents in \$	Estimated Revenue
Bainesse drainage district		\$6,528.55
Bainesse Class A	0.03892	
Bainesse Class B	0.02103	
Bainesse Class C	0.0162	
Makowhai drainage district		\$6,647
Makowhai Class A	0.02404	
Makowhai Class B	0.01767	
Makowhai Class C	0.00330	
Maire drainage district		\$3,556.95
Maire Class A	0.02626	
Maire Class B	0.00907	
Maire Class C	0.01283	
Maire Class D	0.01000	

Category	Cents in \$	Estimated Revenue
Oroua Downs drainage district		\$57,776
Oroua Downs Class A	0.08560	
Oroua Downs Class B	0.04056	
Oroua Downs Class C	0.02355	

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*	\$92
Rongotea urban area	\$93
Sanson urban area	\$113

Total revenue to be generated 2014/15 \$606,585

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	\$586
Wastewater disposal - serviceable	\$293
Restricted service - connected	\$469

Total revenue to be generated 2014/15 \$4,833,985.90

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	\$384
Water Supply - serviceable	\$192
Restricted Supply - connected	\$307

Total revenue to be generated 2014/15 \$2,397,704

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	\$198
Waituna West rural water supply area	\$427
Total revenue to be generated 2014/15	\$560,370.85

Category	Targeted Rate
Oroua Rural Water Supply Area.	\$70.00
Kiwitea Rural Water Supply Area	\$276.00
Kiwitea Rural Water Supply Area per unit of water supplied over and above the allocated entitlement.	\$358.80

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)	\$598	_____	(h)
Community facilities (MAC and Library) (per separately used or inhabited part)		_____	
	Feilding \$227	_____	(i)
	Rural \$156	_____	(j)
Feilding CBD redevelopment (if applicable)	$(a) \times 0.27222 / 100$	_____	(k)
Feilding CBD security (if applicable)	\$267	_____	(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	2,749	2.9%
Feilding Residential	\$600,000	3,399	3,517	3.5%
Feilding Residential (multi-unit)	\$1,850,000	26,519*	28,005*	5.6%
Feilding Rural No water connection - available only	\$430,000	2,269	2,375	4.7%
Feilding Rural No water and wastewater	\$600,000	1,737	1,819	4.7%
Feilding CBD	\$310,000	7,785**	7,029**	-9.7%
Feilding CBD	\$510,000	8,013**	7,525**	-6.1%
Rural with wastewater	\$240,000	1,496	1,629	8.9%
Rural with Farming as one remission	\$960,000	1,102	1,156	4.9%
Rural with Farming	\$4,550,000	7,422	7,740	4.3%
Industrial/Commercial No water - charged by meter	\$1,260,000	6,093	6,505	6.8%
Industrial/Commercial No water - charged by meter	\$6,775,000	26,270	27,871	6.1%

* 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	27,193	655
Financial income	635		657	321	(336)
Subsidies and grants	10,110		5,927	7,470	1,543
Development contributions	610		630	345	(285)
Other revenue	8,371		8,061	8,861	800
Other gains/(losses)	0		1,453	1,082	(371)
Total revenue	45,280	1	43,266	45,274	2,008
Expenditure					
Personnel costs	8,387		8,438	8,958	520
Depreciation and amortisation	12,270	2	13,133	12,132	(1,001)
Finance costs	2,190		2,657	2,906	249
Other operating expenses	18,978		17,977	19,514	1,537
Total operating expenditure	41,824	1	42,205	43,510	1,305
Operating surplus/(deficit) before tax	3,456		1,061	1,764	703
Income tax expense	0		0	0	0
Net surplus/(deficit) after tax	3,456	3	1,061	1,764	703
Other comprehensive revenue and expense					
Increase on the revaluation of property, plant and equipment	21,970		18,982	9,377	(9,605)
Total other comprehensive revenue and expense	21,970		18,982	9,377	(9,605)
Total comprehensive revenue and expense for the year	25,426		20,043	11,141	(8,902)

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	553,439	(56,239)
Total comprehensive revenue and expense for the year	25,426		20,043	11,141	(8,902)
Closing equity Balance	<u><u>569,842</u></u>		<u><u>629,721</u></u>	<u><u>564,580</u></u>	<u><u>(65,141)</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	1,472	1,138
Accounts receivable	4,411	5,666	6,312	646
Investment in Council Controlled Entities	0	0	208	208
Other financial assets	150	225	681	456
Non-current assets held for sale	1,500	1,500	1,500	0
Total current assets	7,747	7,725	10,173	2,448
Non-current assets				
Property, plant and equipment	601,908	665,956	598,413	(67,543)
Intangible assets	1,334	1,054	811	(243)
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	3,416	375
Other financial assets	2,297	2,875	4,128	1,253
Total non-current assets	611,326	673,730	609,096	(64,634)
Total assets	619,072	681,455	619,270	(62,186)
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	38,548	(2,207)
Total non-current liabilities	36,177	41,271	39,208	(2,063)
Total liabilities	49,230	51,735	54,690	2,955
Equity				
Retained earnings	469,832	474,732	462,447	(12,285)
Other reserves	100,010	154,989	102,132	(52,857)
Total equity	569,842	629,721	564,580	(65,141)
Total Liabilities and Equity	619,072	681,455	619,270	(62,186)

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	27,193	655
Interest received	622	653	305	(348)
Dividend received	12	4	12	8
Receipts from other revenue	19,091	14,618	16,677	2,059
Cash was disbursed to:				
Payments to suppliers and employees	(27,249)	(26,345)	(28,381)	(2,036)
Interest paid	(2,190)	(2,657)	(2,906)	(249)
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	12,899	88
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	2,558	2,407
Purchase of intangible assets	(364)	0	(339)	(339)
Purchase of property, plant and equipment	(32,307)	(17,614)	(26,796)	(9,182)
Net cash from investing activities	(32,310)	(15,863)	(22,987)	(7,124)
Cash flows from financing activities				
Cash was provided from:				
Proceeds from borrowing	19,132	4,702	14,406	9,704
Cash was disbursed to:				
Repayment of borrowings	(5,854)	(2,507)	(7,061)	(4,554)
Net cash from financing activities	13,278	2,195	7,345	5,150
Net (decrease)/increase in cash, cash equivalents and bank overdrafts	(2,800)	(857)	(2,743)	(1,886)
Cash, cash equivalents and bank overdrafts at the beginning of the year	4,486	1,192	4,215	3,023
Cash, cash equivalents and bank overdrafts at the end of the year	1,686	335	1,472	1,137

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 as Public Benefit Entity (PBEs) as defined under the 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 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 and the funding impact 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	(10-25%)
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 2013.

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 2013.

- **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 financial assets

Financial assets are assessed for objective evidence of impairment at each balance date. An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognised in the surplus or deficit.

Impairment of non-financial assets

Council's non-financial assets are split between cash generating assets and non-cash generating assets. Cash-generating assets are assets held with the primary objective of generating a commercial return. Non-cash generating items are non-financial assets other than cash-generating assets. Majority of the Council non-financial assets are non-cash generating assets.

At each balance date the Council assesses whether there is any objective evidence that any non-financial 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 19 June 2014 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	37,964	1,310
Subsidies and grants for capital expenditure	7,936	4,044	5,406	1,362
Development and financial contributions	1,025	1,115	821	(294)
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	45,274	2,008
Applications of Operating Funding in the FIS	29,554	29,072	31,378	2,306
Depreciation not included in the FIS	12,270	13,133	12,132	(1,001)
Total Operating Expenditure in the Statement of Comprehensive Revenue and Expense	41,824	42,205	43,510	1,305

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	1,404	(104)
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	7,029	(765)
Solid Waste	59	0	60	60
Stormwater and Drainage	447	460	379	(81)
Wastewater	1,300	1,151	1,429	278
Water Supply	1,344	1,332	1,185	(147)
Support Services	739	877	626	(251)
Total Depreciation and Amortisation	12,270	13,132	12,132	(1,000)

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	1,764	703
The surplus/(deficit) consists of the following				
Roading subsidy received from NZ Transport Agency to fund capital expenditure	3,472	4,044	3,804	(240)
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	476	(9)
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)	(3,390)	369
- Parks (only 50% of depreciation is funded)	(204)	(230)	(219)	11
- Halls (depreciation is only funded on recreation complexes)	(186)	(211)	(197)	14
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)	(1,811)	(386)
	3,456	1,061	1,764	703

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	6,586	(996)
Surplus (deficit) of capital funding	(6,765)	(7,582)	(6,586)	996
Funding Balance	0	0	0	0
Loan principal repayments funded by rates	67	75	72	(3)
Depreciation funded by rates but transferred to reserve to fund renewal (current and future years)	8,470	8,932	8,326	(606)
Operating items funded from the transfer of reserves included in the capital activities	(1,771)	(1,425)	(1,811)	(386)
	6,765	7,582	6,587	(995)

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	324	(220)
Transfers to reserves	2,257	1,958	1,738	(220)
Transfers from reserves	(5,131)	(2,397)	(3,834)	(1,437)
Closing Balance	768	105	(1,772)	(1,877)

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	934	421
Transfers to reserves	610	630	345	(285)
Transfers from reserves	(1,323)	(1,719)	(1,994)	(275)
Closing Balance	(265)	(576)	(714)	(138)

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	10,939	5,921
Transfers to reserves	8,470	8,932	8,326	(606)
Transfers from reserves	(9,613)	(8,283)	(11,962)	(3,679)
Closing Balance	2,180	5,667	7,303	1,636

Other Reserves	Annual Plan 2014 \$000	LTP 2015 \$000	Annual Plan 2015 \$000	Variance \$000
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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	1,560	(341)
Transfers to reserves	(89)	109	50	(59)
Transfers from reserves	(338)	(374)	(504)	(130)
Closing Balance	1,598	1,637	1,106	(530)

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	91,382	(42,791)
Transfers to reserves	21,970	18,982	9,377	(9,605)
Transfers from reserves	0	0	0	0
Closing Balance	98,228	153,155	100,759	(52,396)

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	102,132	(52,857)
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Part Five

Fees and Charges

For the period 1/7/2014 to 30/6/2015

All fees stated are GST exclusive. Council reserves the right to review fees and charges at any time.

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

Fee Description	Standard Fee
Dogs second impound	\$292.50
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
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

Fee Description	Fee
Event food stall inspection and licence	\$60.00
Offensive trades licence	\$250.00
Sale yards	\$250.00
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

Fee Description	Fee
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

Application type	Total amount payable
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
Carports/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
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

Work Type	Fixed PIM Fee	Fixed Building Consent Fee
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

Work Type	Lodgement PIM Fee	Lodgement Building Consent Fee
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
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
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

Fee Description	Fee
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
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
Business Support Officer	\$103.00

Council Officers' Hourly Rates	Fee
Building Officer	\$136.00
Team Leader Building Services MDC, Senior Building Officer and Advanced Building Officer	\$156.00
Business Liaison 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

Offence specified as infringement offence	General description of offence	Infringement for offence
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
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

Fee Description	Fee
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
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

Fee Description	Fee
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 (\$125)	\$323.00
Variation of conditions (\$127)	\$323.00
Certificates under the Overseas Investment Act	\$323.00
Existing use certificates	\$323.00
Outline plan of works	\$534.00
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

Fee Description	Fee
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
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	
Building Act 2004	
Section 73 Notification- Land subject to natural hazards	\$600.00

Fee Description	Fee
Section 75(2) Certificate –Building over two allotments	\$600.00

Certificate of Title

Certificates of Titles	\$20.00
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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
Business Support Officer	\$103.00
Planning Officer/Subdivision Planner/Alcohol Licensing and Monitoring Officer	\$136.00
Technical and professional staff from all other Council units	\$156.00

Fee Description	Fee Per Hour
Consents and Monitoring Team Leader	\$156.00
Principal Planning Adviser	\$180.00
Business Liaison 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
	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

Offence specified as infringement offence	General description of offence	Infringement for offence
	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	

Fee Description	Fee
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

Fee Description	Fee
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
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

Fee Description	Fee
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	\$70.00
Home School – per term	\$75.00
Preschool – per term	\$85.00
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	\$170.00
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

Fee Description	Fee
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
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.	

Fee Description	Fee
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

Fee Description	Fee
Junior Soccer	\$280.00
Junior Rugby	\$250.00
Pony Club	\$350.00
Rugby	\$410.00
Soccer	\$410.00
Touch Rugby	\$210.00
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

Fee Description	Fee
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
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
Fly-tipping	

Fee Description	Fee
Deposited litter of quantities up to 20 litres in a public place	\$150
Deposited litter of quantities up to 20 litres on private land without consent of owner	\$150
Deposited litter of quantities 20 litres to 120 litres in a public place	\$250
Deposited litter of quantities 20 litres to 120 litres on private land without the consent of the owner	\$250
Deposited litter of quantities greater than 120 litres in a public place	\$400
Deposited litter of quantities greater than 120 litres on private land without the consent of the owner	\$400
Deposited Hazardous waste in a public place	\$400
Deposited Hazardous waste on private land without the consent of the owner	\$400
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

Fee Description	Fee
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
Photocopiers - 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

Fee Description	Fee
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
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(m³)	\$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 95m ³ 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

Fee Description	Fee
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 m³ (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
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)	

Fee Description	Fee
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
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

Fee Description	Fee
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 General 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