

# **FORECAST FINANCIAL STATEMENTS**

<b>FORECAST STATEMENT OF FINANCIAL POSITION</b>					<b>\$ 000's</b>
<b>2010 Actual</b>	<b>as at 30 June</b>	<b>Projected 2011</b>	<b>Annual Plan 2012</b>	<b>LTCCP Yr 3 2012</b>	<b>Variance</b>
<b>Public Equity</b>					
420,232	Ratepayers' Equity	423,608	426,727	422,993	(3,734)
15,747	Special Funds & Reserves	16,202	14,181	11,862	(2,319)
161,753	Asset Revaluation Reserves	191,146	196,146	191,755	(4,391)
597,732	<b>Total Public Equity</b>	630,956	637,054	626,610	(10,444)
<b>Non-Current Liabilities</b>					
95	Employee benefits	65	60	138	78
329	Provisions & other liabilities	300	385	18	(367)
787	Derivative financial instruments	820	750	0	(750)
17,280	Financial liabilities	31,088	50,252	45,803	(4,449)
18,491	<b>Total Non-current Liabilities</b>	32,273	51,447	45,959	(5,488)
<b>Current Liabilities</b>					
5,383	Trade & other payables	4,801	4,912	4,277	(635)
44	Derivative financial instruments	20	0	0	
631	Employee benefits	700	750	764	14
59	Provisions (current)	70	100	268	168
960	Financial liabilities (current)	1,524	1,327	1,475	148
7,077	<b>Total Current Liabilities</b>	7,115	7,089	6,784	(305)
<b>\$623,300</b>	<b>Total Liabilities &amp; Equity</b>	<b>\$670,344</b>	<b>\$695,590</b>	<b>\$679,353</b>	<b>(\$16,237)</b>
<b>Current Assets</b>					
4,260	Cash & cash equivalents	3,750	3,252	10	(3,242)
2,778	Other financial assets	3,900	3,500	1,459	(2,041)
2,369	Trade and other receivables	2,580	3,178	3,581	403
180	Other current assets	185	165	159	(6)
9,587	<b>Total Current Assets</b>	10,415	10,095	5,209	(4,886)
<b>Non-Current Assets</b>					
85,451	Property, Plant & Equipment	85,419	91,507	79,244	(12,263)
514,161	Infrastructural assets	561,081	581,589	579,924	(1,665)
5,014	Intangible assets	4,744	4,484	4,456	(28)
491	Forestry assets	520	550	325	(225)
1,575	Investment property	1,600	1,650	1,988	338
6	Derivative financial instruments	0	0	0	0
7,015	Financial assets	6,565	5,715	8,207	2,492
613,713	<b>Total Non-Current Assets</b>	659,929	685,495	674,144	(11,351)
<b>\$623,300</b>	<b>Total Assets</b>	<b>\$670,344</b>	<b>\$695,590</b>	<b>\$679,353</b>	<b>(\$16,237)</b>

<b>FORECAST STATEMENT OF COMPREHENSIVE INCOME</b>				
<b>LTCCP Yr 3 2011/12</b>		<b>Annual Plan 2011/12</b>	<b>Prior Yr Plan 2010/11</b>	<b>Variance from Prior Yr</b>
<b>\$</b>	<b>Revenue</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
22,885,640	Rates revenue	21,828,691	19,851,385	1,977,306
571,862	Finance income	755,000	695,000	60,000
1,212,489	Riversdale sewerage capital rates & subsidy	764,800	4,201,520	(3,436,720)
<u>11,268,438</u>	All Other income	<u>11,046,370</u>	<u>10,979,055</u>	<u>67,315</u>
35,938,429	<b>Total Operating Income</b>	34,394,861	35,726,960	(1,332,099)
	<b>Expenditure</b>			
(21,436,540)	Operating expenditure	(21,444,453)	(21,529,852)	85,399
(3,145,561)	Finance costs	(3,056,510)	(1,817,232)	(1,239,278)
<u>(10,111,130)</u>	Depreciation & amortisation	<u>(8,795,550)</u>	<u>(8,516,050)</u>	<u>(279,500)</u>
(34,693,231)	<b>Total Operating Expenditure</b>	(33,296,513)	(31,863,134)	(1,433,379)
<b>\$1,245,198</b>	<b>Operating Surplus/(Deficit)</b>	<b>\$1,098,348</b>	<b>\$3,863,826</b>	<b>(\$2,765,478)</b>
	<b>Other Comprehensive Income</b>			
	Gain on Infrastructural Asset revaluations		29,443,000	
-	Financial assets at fair value through equity	-	-	
<u>6,469,590</u>	Gain on land and building revaluations	<u>5,000,000</u>	<u>-</u>	
6,469,590	<b>Total Net Other Comprehensive Income</b>	5,000,000	29,443,000	
<b>\$7,714,788</b>	<b>Total Comprehensive Income for the year</b>	<b>\$6,098,348</b>	<b>\$33,306,826</b>	

<b>FORECAST STATEMENT OF CHANGES IN EQUITY</b>				<b>\$ 000's</b>	
<b>2010 Actual</b>		<b>Projected 2010/11</b>	<b>Annual Plan 2011/12</b>	<b>LTCCP 2011/12</b>	<b>Variance</b>
599,109	Equity at beginning of the Year	597,732	630,956	618,895	(12,061)
(1,377)	Total Comprehensive Income	33,224	6,098	7,715	1,616
<u>(1,377)</u>	<b>Total recognised revenues and expenses for the year</b>	<u>33,224</u>	<u>6,098</u>	<u>7,715</u>	<u>1,616</u>
<b>\$597,732</b>	Equity at end of the Year	<b>\$630,956</b>	<b>\$637,054</b>	<b>\$626,610</b>	<b>(\$10,444)</b>

<b>FORECAST STATEMENT OF CASH FLOWS</b>					<b>\$ 000's</b>
<b>Actual 2009/10</b>		<b>Forecast 2010/11</b>	<b>Annual Plan 2011/12</b>	<b>LTCCP Yr 3 2011/12</b>	<b>Variance</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash Provided from:					
18,209	Rates	19,806	22,079	22,886	807
0	Riversdale sewerage rates & subsidy	3,560	765	1,212	447
3,625	Subsidies & Grants	4,564	4,846	4,609	(237)
6,097	Other Revenue	5,085	6,190	6,611	421
704	Interest & Dividends	820	765	571	(194)
<u>28,635</u>		<u>33,835</u>	<u>34,645</u>	<u>35,889</u>	<u>1,244</u>
Cash Applied to:					
(19,007)	Payments to Suppliers & Employees	(21,297)	(21,439)	(21,043)	396
(951)	Interest paid on Term Debt	(1,372)	(3,057)	(3,145)	(88)
(79)	GST paid (net)	0	0	0	0
<u>(20,037)</u>		<u>(22,669)</u>	<u>(24,496)</u>	<u>(24,188)</u>	<u>308</u>
<b>8,598</b>	<b>Net Cash From Operating Activities</b>	<b>11,166</b>	<b>10,149</b>	<b>11,701</b>	<b>1,552</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Cash Provided from:					
0	Sales of Investments	280	564	0	(564)
106	Sales of Fixed Assets	12	15	92	77
<u>106</u>		<u>292</u>	<u>579</u>	<u>92</u>	<u>(487)</u>
Cash Applied to:					
(2,213)	Purchase of Investments	0	0	(2,233)	(2,233)
(9,688)	Purchase of property, plant & equipment	(27,596)	(30,252)	(13,710)	16,542
<u>(11,901)</u>		<u>(27,596)</u>	<u>(30,252)</u>	<u>(15,943)</u>	<u>14,309</u>
<b>(11,795)</b>	<b>Net Cash From Investing Activities</b>	<b>(27,304)</b>	<b>(29,673)</b>	<b>(15,851)</b>	<b>13,822</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
Cash Provided from:					
3,648	Loans Raised (external)	16,310	20,550	5,527	15,023
Cash Applied to:					
(459)	Repayment of Term Debt	(682)	(1,524)	(2,115)	591
<u>3,189</u>	<b>Net Cash From Financing Activities</b>	<u>15,628</u>	<u>19,026</u>	<u>3,412</u>	<u>15,614</u>
4,268	Opening Balance of Cash on Hand	4,260	3,750	2,207	1,543
(8)	Net Increase/Decrease in cash held	(510)	(498)	(738)	240
<u><b>\$4,260</b></u>	<b>Closing Balance of Cash on Hand</b>	<u><b>\$3,750</b></u>	<u><b>\$3,252</b></u>	<u><b>\$1,469</b></u>	<u><b>1,783</b></u>

<b>RATES REQUIREMENT STATEMENT</b>				
<b>LTCCP Yr 3 2011/12</b>		<b>Draft Annual Plan 2011/12</b>	<b>Prior Year Plan 2010/11</b>	<b>Variance from Prior Yr</b>
<b>\$</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>Transport</b>			
5,404,342	Roading	5,267,359	5,042,688	(224,671)
(52,048)	Parking	(30,023)	(38,741)	(8,718)
131,611	Airport	110,379	104,331	(6,048)
	<b>Water Services</b>			
2,524,319	Urban Water supply	2,413,885	2,271,307	(142,578)
61,215	Rural Water supplies & races	79,900	73,900	(6,000)
	<b>Waste Services</b>			
4,916,881	Urban Sewerage system	4,472,868	3,128,733	(1,344,135)
1,362,056	Rural Sewerage systems	960,835	2,810,400	1,849,565
359,195	Stormwater	362,400	323,029	(39,371)
1,344,966	Solid Waste Management	1,128,015	1,275,246	147,231
	<b>Community Facilities</b>			
1,773,759	Parks, Reserves & Sportsfields	1,683,052	1,568,468	(114,585)
1,083,520	Genesis Energy Recreation Centre	1,083,027	990,941	(92,086)
67,140	Cemeteries	60,481	59,456	(1,024)
273,644	District Building	272,737	277,855	5,118
50	Housing for the Elderly	800	174	(626)
579,626	Other Property	575,400	540,746	(34,654)
	<b>Community Services</b>			
1,362,546	Library & Archive	1,341,391	1,329,131	(12,260)
414,572	Community Development	343,220	350,224	7,004
322,187	Arts & Culture	327,344	326,569	(775)
588,802	Economic Development & Promotion	566,580	556,661	(9,919)
	<b>Planning &amp; Regulatory Services</b>			
563,569	Resource Management & Planning	572,902	557,508	(15,394)
247,343	Environmental Health	300,963	272,079	(28,884)
172,509	Building Control	109,050	153,007	43,957
77,488	Bylaw Control/General Inspection	68,913	66,735	(2,178)
193,511	Rural Fire	215,078	172,346	(42,732)
11,540	Dog Control	9,123	10,004	881
164,272	Emergency Management	160,220	156,085	(4,135)
	<b>Governance</b>			
508,853	Representation	472,101	481,366	9,265
(32,000)	<b>Internal Functions (net)</b>	(34,509)	(32,343)	2,166
<b>\$ 24,425,468</b>	<b>Total Rates Requirement</b>	<b>\$ 22,893,491</b>	<b>\$ 22,827,905</b>	<b>(\$65,586)</b>
	<b>RATES INCOME</b>			
24,425,470	MDC Rates Income	22,893,491	22,852,905	(40,586)
(1,212,489)	less rural sewerage capital contributions*	(764,800)	(2,706,520)	(1,941,720)
23,212,981		22,128,691	20,146,385	(1,982,306)
12.5%	<i>% Change (pre growth) from prior year</i>	9.8%		
11.5%	<i>% Change (after growth &amp; GST) from prior year</i>	<b>9.5%</b> *		
150,000	Penalty Income	150,000	150,000	-
(130,000)	Rates Remissions	(120,000)	(120,000)	-
(20,000)	Discounts Given	(30,000)	(55,000)	25,000
<b>\$ 23,212,981</b>	<b>Net Rates Income</b>	<b>\$ 22,128,691</b>	<b>\$ 20,121,385</b>	<b>(\$2,007,306)</b>
<b>14.5%</b>	Typical urban change	<b>10.7%</b>	2012/13 forecast	<b>8.5%</b>
<b>4.0%</b>	Typical rural change	<b>3.7%</b>		<b>2.5%</b>

\* before addition of GST increase effect of 0.55%

<b>FORECAST COST OF SERVICES SUMMARY</b>				
<b>Draft Annual Plan 2011/12</b>	<b>Operating Revenue</b>	<b>Operating Expenditure</b>	<b>Net Operating Cost</b>	<b>Capital Expenditure</b>
<b>Significant Activities (by Output Area)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
Roading	2,510,395	9,437,999	6,927,604	5,221,300
Parking	188,000	157,935	(30,065)	300,000
Airport	216,000	294,979	78,979	415,000
<b>Water Services</b>				
Urban Water supply	98,000	2,769,600	2,671,600	2,080,000
Rural Water supplies & races	144,800	246,700	101,900	16,000
<b>Waste Services</b>				
Urban Sewerage system	271,250	5,076,318	4,805,068	18,700,000
Rural Sewerage systems	58,000	424,610	366,610	200,000
Stormwater		547,400	547,400	400,000
Solid Waste Management	2,213,000	3,366,065	1,153,065	30,000
<b>Community Facilities</b>				
Parks, Reserves & Sportsfields	49,800	1,968,052	1,918,252	1,045,500
Genesis Energy Recreation Centre	73,000	1,318,702	1,245,702	439,000
Cemeteries	75,760	146,241	70,481	
District Building	236,200	508,937	272,737	373,000
Housing for the Elderly	329,950	512,749	182,799	84,000
Other Property	181,050	853,450	672,400	908,000
<b>Community Services</b>				
Library & Archive	181,450	1,582,841	1,401,391	184,800
Community Development	10,580	515,800	505,220	
Arts & Culture	30,500	357,844	327,344	
Economic Development & Promotion	21,000	637,580	616,580	
<b>Planning &amp; Regulatory Services</b>				
Resource Management & Planning	416,200	602,102	185,902	
Environmental Health	302,050	603,013	300,963	7,250
Building Control	656,400	765,450	109,050	
Bylaw Control/General Inspection	236,920	305,833	68,913	90,000
Rural Fire		215,078	215,078	
Dog Control	330,850	339,973	9,123	
Emergency Management		155,220	155,220	3,100
<b>Governance</b>				
Representation	325,000	782,101	457,101	
<b>Internal Functions</b>	4,752,799	3,863,290	(889,509)	155,000
External funding of capital items	2,651,765		(2,651,765)	
Eliminate internal recoveries	(4,759,349)	(5,059,349)		
	<b>11,801,370</b>	<b>33,296,513</b>	<b>21,795,143</b>	<b>30,651,950</b>
(Note: rates expense on Council properties included above, assumed at \$300,000)				
			+ Add capital expenditure	30,651,950 ←
			+ Add loan principal repayments	1,880,763
			- Less loan funds applied	(20,550,000)
			+ Transfers to reserve funds	1,487,000
			- Transfers from reserve funds	(6,710,330)
				28,554,526
			Reverse depreciation, largely funded via capital programme	(5,661,035)
			<b>Rates Requirement</b>	<b>\$ 22,893,491</b>

<b>CAPITAL EXPENDITURE SUMMARY</b>						
<b>Draft Annual Plan 2011/12</b>		<b>\$</b>	<b>per LTCCP</b>	<b>Source of Funding 2011/12</b>		
Department / Project		2011/12	Year 3	Rates	Reserves	Other
<b>Transport</b>						
Roading renewals - rural		<b>2,527,500</b>	3,501,042	1,122,275		1,405,225 *2
Roading renewals - urban		<b>948,800</b>	1,237,914	394,760		554,040 *2
Bridge renewal		<b>600,000</b>	0		210,000	390,000 *2
Tinui slump reinstatement		<b>550,000</b>		127,500	120,000	302,500 *2
Urban footpath renewals		<b>215,000</b>	239,288	115,000	100,000	
CBD footpath resurfacing project (stage 1)		<b>330,000</b>	0		130,000	200,000 *1
Car park seal renewals		<b>20,000</b>	20,526		20,000	
QE Park footbridge refurbishment		<b>30,000</b>	0		30,000	
Airport development		<b>25,000</b>	0		25,000	
Airport runway reseal		<b>390,000</b>	0		190,000	200,000 *1
Parking meter replacements (c/fwd)		<b>300,000</b>	53,175		300,000	
<b>Water Services</b>						
Water treatment plant equipment renewal		<b>135,000</b>	138,255		135,000	
Water treatment buildings & grounds		<b>15,000</b>	10,635		15,000	
Water tmt filter refurbishment (1/2 c/fwd)		<b>1,000,000</b>	0			1,000,000 *1
Water supply - trunk line renewals		<b>320,000</b>	319,050		320,000	
Water reticulation - mains & reservoir renewals		<b>410,000</b>	436,035		410,000	
Water connection renewals		<b>200,000</b>	212,700		200,000	
Rural water supplies - Wainuioru		<b>16,000</b>	15,953		16,000	
<b>Waste Services</b>						
Homebush treatment plant development		<b>16,800,000</b>	3,195,525			16,800,000 *1
Sewerage reticulation renewals		<b>1,900,000</b>	1,988,745		700,000	1,200,000 *1
Riversdale sewerage - commissioning		<b>200,000</b>	0		200,000	
Stormwater renewals provision		<b>100,000</b>	106,350		100,000	
Stormwater upgrades provision		<b>300,000</b>	0			300,000 *1
Landfill closure & special waste facility		<b>30,000</b>	31,905		30,000	
<b>Community Facilities</b>						
Q E Park - renewal programme		<b>150,000</b>	297,780		150,000	
New 24 hour toilets		<b>157,000</b>	0		157,000	
Q E Park - skatepark lighting & features		<b>25,000</b>	0		25,000	
Playgrounds - safety matting, replacement equip.		<b>65,000</b>	0		65,000	
Cemetery upgrades (incl. in operating)		<b>0</b>	15,953		0	
Sportsbowl artificial running track (MDC share)		<b>300,000</b>	0		300,000	
Motorplex facility access upgrading		<b>165,000</b>	0		165,000	
Street trees additions & replacements		<b>15,000</b>	15,953		15,000	
Henley Lake - outlet structure & other upgrades		<b>60,000</b>	0		60,000	
Henley Lake - inlet/wetlands development		<b>15,000</b>	0		15,000	
Recreational trails		<b>20,000</b>	42,540		20,000	
Urban reserves upgrades		<b>23,500</b>	8,508		23,500	
Rural reserves upgrades		<b>0</b>	207,383		0	
Sportsfield turf renovations		<b>20,000</b>	0		20,000	
Sportsfield building upgrades		<b>30,000</b>	0		30,000	
Genesis Energy Recreation Centre - misc items		<b>39,000</b>	43,338		39,000	
War Memorial Stadium - seating & extension		<b>400,000</b>	0		400,000	
District Building facilities & equipment		<b>44,000</b>	28,715		44,000	
Building upgrades - office alterations c/fwd		<b>150,000</b>	73,382			150,000 *1
Town hall stage equipment upgrade c/fwd		<b>179,000</b>	0		179,000	
Pensioner housing upgrades		<b>84,000</b>	86,144		84,000	
Public conveniences (Riversdale)		<b>267,000</b>	4,254		167,000	100,000 *1
Property upgrades		<b>41,000</b>	57,426		41,000	
Mawley Park facility upgrades		<b>600,000</b>	0			600,000 *1

*continued on the following page*

<b>CAPITAL EXPENDITURE SUMMARY (continued)</b>					
<b>Draft Annual Plan 2011/12</b>	<b>\$</b>	<b>per LTCCP</b>	<b>Source of Funding 2010/11</b>		
<b>Department / Project</b>	<b>2011/12</b>	<b>Year 3</b>	<b>Rates</b>	<b>Reserves</b>	<b>Other</b>
<i>continued from previous page</i>					
<b>Community Services</b>					
Library book purchases	<b>140,300</b>	139,318		140,300	
Computer & equipment upgrades	<b>22,000</b>	30,842		22,000	
Library building & furniture upgrades	<b>22,500</b>	959,277		22,500	
<b>Planning &amp; Regulatory Services</b>					
Council vehicle fleet replacements	<b>90,000</b>	90,398		90,000	
Rural fire capital upgrades	<b>0</b>	6,380		0	
Environmental Health testing equipment	<b>7,250</b>	7,445		7,250	
Emergency management equip. & software	<b>3,100</b>	3,191		3,100	
<b>Corporate Services</b>					
Computer and office equipment upgrades	<b>80,000</b>	85,080		80,000	
Records management system	<b>75,000</b>	0		75,000	
<b>Total 2011/12</b>	<b>\$30,651,950</b>	<b>\$13,710,405</b>	<b>\$1,759,535</b>	<b>\$5,690,650</b>	<b>\$23,201,765</b>
Analysis of other funding items: *1 - New loan funded items total \$20,550,000					
*2 - Land Transport NZ roading subsidies (on capital work) \$2,804,265					
*3 - Other external funding					

<b>SPECIAL FUNDS &amp; RESERVES</b>				
<b>Draft Annual Plan 2011/12</b>	<b>Opening Balance</b>	<b>Transfers Out</b>	<b>Transfers In</b>	<b>Closing Balance</b>
Plant & Equipment Reserves	1,641,968	(390,350)	410,144	1,661,761
General Capital Reserves	4,345,919	(1,743,000)	229,645	2,823,563
Investment Interest Reserve	4,045	(588,000)	595,006	11,052
Reserves & Development Contributions Funds	544,135	(233,500)	157,536	468,171
Property Reserves	3,882,454	(1,174,800)	1,000,579	3,708,233
Roading & Infrastructure Reserves	5,251,901	(2,265,000)	2,088,313	5,075,214
Miscellaneous Reserves	531,593	(315,680)	217,292	433,205
<b>Total</b>	<b>16,202,014</b>	<b>(6,710,330)</b>	<b>4,698,515</b>	<b>14,181,199</b>
<b>Analysis of Transfers 'OUT' of Funds &amp; Reserves</b>				
For detail of the specific projects which are to be funded from reserves please refer to both the Capital Expenditure Summary and the Cost of Service Statements for each activity.				
<b>Analysis of Transfers 'IN' to Funds &amp; Reserves</b>				
Asset related reserves	Depreciation funded into asset replacement reserve funds			3,145,665
Plant & Gen Capital reserves	Proceeds from sale of assets			15,000
Development funds	Financial contributions received from developers			492,000
Miscellaneous Funds	Provision to replace/build miscellaneous funds			195,850
All funds	Interest allocation to special fund balances (increase by inflation of 1.5%)			254,994
Investment Interest Reserve	Interest earned on special fund investments (after provision for inflation)			595,006
<b>Total Transfers to Special Funds &amp; Reserves</b>				<b>\$ 4,698,515</b>

<b>TERM LIABILITIES</b>		<b>\$ 000's</b>		
<b>Draft Annual Plan 2011/12</b>		Forecast to 30 June 2011	Annual Plan 30 June 2012	LTCCP Yr3 30 June 2012
Secured loans		27,422	25,898	36,716
Local Government stock		5,000	5,000	5,000
EECA Energy Efficiency loan		95	71	0
Finance leases		95	60	35
New borrowing per Draft Annual Plan 2011/12			20,550	5,527
		32,612	51,579	47,278
Internal Capital Projects loans (1998-2009)		5,845	5,470	5,202
<b>Total All Loans</b>		<b>38,457</b>	<b>57,049</b>	<b>52,480</b>
Internal Loans (eliminated against investments)		(5,845)	(5,470)	(5,202)
Less current portion of external liabilities		(1,524)	(1,327)	(1,475)
<b>Net External Term Liabilities</b>		<b>\$31,088</b>	<b>\$50,252</b>	<b>\$45,803</b>
			<b>2012/13</b>	
<b>New Borrowing Proposed</b>		<b>Draft Annual</b>	<b>Updated</b>	
		<b>Plan 2011/12</b>	<b>Forecast</b>	
New capital projects loans - see capital expenditure table		\$ 20,550	\$ 2,848	
Projected balance (including internal)		\$ 57,049	\$ 57,997	
<i>Note 1 : the current portion of term loans shown above takes into account principal repayments as scheduled in loan repayment tables. Those loans and LG stock which mature during the year, but have remaining sanctioned terms, will be refinanced.</i>				
<i>Note 2 : the borrowing proposed in this plan will be undertaken in accordance with the Local Government Act 2002 and the Council's Liability Management Policy, a summary of which is included in the LTCCP.</i>				
<i>Note 3 : as per the Council's Treasury Management Policy, a number of projects have been funded by way of internal loans. These internal loans are shown as part of the Council's total borrowing and cost of debt servicing, but are offset against the internal investments for the purposes of external reporting.</i>				
	<b>Treasury Policy Limits &amp; Cost Of Debt Servicing</b>	<b>Plan 2011/12</b>	<b>LTCCP Yr3</b>	
	Loan repayments	1,876	2,115	
	Interest expense (on external debt)	3,048	3,145	
	Interest expense (on internal loans)	376	342	
	<b>Total Cost of Debt Servicing</b>	<b>\$5,300</b>	<b>\$5,602</b>	
<b>Policy Max.</b>				
150%	External Debt as % of Total Operating Income	150%	132%	
10%	Interest (on external) as % of Total Operating Income	8.9%	8.8%	
15%	Interest (on external) as % of Rates Income	14.0%	13.1%	
20%	Interest (internal & external) as % of Rates Income	15.7%	14.5%	

# Statement of Accounting Policies

## **Reporting Entity**

Masterton District Council (MDC) is a Territorial Authority within the definition of the Local Government Act 2002.

The measurement base adopted is that of historical cost, modified by the revaluation of certain assets.

Reliance is placed on the fact that Council is a 'going concern' and that sufficient funds are available, or will be received, to allow the Council to operate at the levels of activity estimated.

Accrual accounting is used to recognise and match costs with revenues in the period.

The financial statements contained within this community plan follow the appropriate legislative requirements of the Local Government Act 2002, and generally accepted accounting practices recognised as appropriate and relevant for the reporting of financial information in the public sector.

The Masterton District Council is a Public Benefit Entity whose primary objective is to provide goods and services for community or social benefit and objective rather than for a financial return. All available reporting exemptions allowed under the framework for Public Benefit Entities have been adopted.

The Annual Plan is in full compliance with Financial Reporting Standard 42 (FRS 42) 'Prospective Financial Statements'.

The Draft Annual Plan was adopted by the Council on 30th March 2011 and issued for consultation on 15th April 2011.

Following hearings and Council's consideration of the views and requests received during the consultation, the Council will adopt the amended Annual Plan on the 29th June 2011.

## **Accounting Policies**

### **Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be measured. Revenue is recognised at fair value. The following specific criteria must also be met before revenue is recognised.

### **Subsidy revenue**

Subsidy revenue is recognised in the period when expenditure to which the subsidy relates has been incurred.

### **Rates**

Rates are recognised on the due date for each instalment.

### **Fees and charges**

Fees and charges are recognised as revenue when the obligation to pay arises or, in the case of licence fees, upon renewal of the licence. Expenditure is recognised when the service has been provided or the goods received.

### **Other revenues**

Other revenues are recognised when the service is provided. Other grants, bequests and assets vested in the Council are recognised as revenue when control over the asset is obtained.

### **Interest**

Interest revenue is recognised as the interest accrues (using the effective interest method, which is the rate that exactly discounts estimated future cash receipts through the life of the financial instrument) to the net carrying amount of the financial asset.

### **Government grants**

Government grants are recognised when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. When the grant relates to an expense item, it is recognised as income over the periods necessary to match the grant on a systematic basis to the costs that it is intended to compensate.

**Financial contributions**

Financial contributions are recognised when received. Any difference in timing between receipt of the contribution and the completion of the assets they relate to is not considered material.

**Expenditure**

Expenditure is recognised when Council is deemed to have been supplied with the service or has control of the goods supplied.

**Borrowing costs**

Borrowing costs are recognised as an expense when incurred.

**Accounts Receivable**

Accounts receivable are stated at expected realisable value after providing for doubtful debts and un-collectable debts. Rates and water rates are invoiced quarterly with payment due within 20 days.

An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off when identified.

**Inventories**

Inventories are valued at the lower of cost (determined on a weighted average basis) and fair value after making adequate provision for obsolescence.

**Investments**

Share investments are valued at market value at 30 June 2010 for the purposes of the forecast balance sheets. Other investments are also stated at market value (as per NZ IFRS). Some of the Council's property assets are regarded as investment properties (under NZ IFRS).

**Properties held for sale**

Properties held for sale are separately recognised as a current asset when the sale of a property is highly probable and management are committed to a plan to sell the asset, which is expected to occur within one year. Properties held for sale are valued at lower of the carrying value and the fair value less disposal costs.

***Property Plant and Equipment*****Operational Assets**

Motor vehicles, plant, computer equipment and software, furniture and fittings are valued at cost less accumulated depreciation.

Land, buildings and improvements are stated at market valuation dated 30 June 2009. Fair value for buildings and improvements has been determined to be the depreciated replacement cost. Council's policy is to revalue every three years. Additions to assets between valuations are recorded at cost.

The library collection is valued using the depreciated replacement method.

Forestry assets will be valued annually (as biological assets under NZ IFRS) using the discounted net present value method.

**Infrastructural Assets**

These are the utility systems that provide a continuing service to the community and are not generally regarded as tradeable. They include roads, bridges, water and wastewater services and stormwater systems. Each asset type includes all items that are required for the network to function. The infrastructural assets will be revalued using the Depreciated Replacement Value method, as at 30 June 2011. An estimate of the new values has been included in the forecast position.

Renewals and extensions of service capacity between valuations are capitalised. For roading assets, this renewals expenditure includes the rehabilitation and resealing programme. Landfills do not have a specific asset value, other than within the land and buildings category, but a provision is recognised to reflect the future costs of closure and aftercare.

Land under the roading network was valued at 30 June 2000 and this valuation is considered deemed cost. The land under roads was valued by determining the average value of the land adjoining the roading network using a series of localities within the District.

Additions to assets between valuations are recorded at cost.

## Impairment

For those network assets where there is no intention that there be an end to their useful life, the provision of depreciation on a straight line basis over the remaining life of the asset is regarded as appropriate. The Council's asset management plans (AMP) contain detailed component listings to which National Asset Management Manual (NAMs) asset life and condition factors are applied and replacement years derived. The depreciation is derived from the depreciated replacement value spread over the remaining economic life of each component.

Council's engineers design the roading programme of general maintenance, reseals and rehabilitation in order to maintain the roading network in a constant condition. The physical condition is regularly audited by Land Transport NZ and the roading AMP provides sufficient detailed information on the network to enable ongoing programme design. The decline in service potential of the roading network, although assumed to be rectified by the annual roading programme, has been calculated on a straight line depreciation basis on the estimated lives of the depreciable components of the network.

## Revaluations

Following initial recognition at cost, operation land and buildings and infrastructural assets are carried at a revalued amount, which is the fair value at the date of the revaluation less any subsequent accumulated depreciation on buildings and infrastructural assets and accumulated impairment losses.

Fair value is determined by reference to market-based evidence, which is the amount which the assets could be exchanged between a willing buyer and a knowledgeable willing seller in an arm's length transaction as at the valuation date. Where no market exists for assets, for example for infrastructural assets, the fair value is the depreciated replacement costs.

Any revaluation surplus is credited to the appropriate asset revaluation reserve included in the equity section of the balance sheet unless it reverses a revaluation decrease of the same class of asset previously recognised in the income statement. Revaluation changes are recorded on a class of assets basis.

Any revaluation deficit is recognised in the income statement unless it directly offsets a previous surplus in the same asset class in the asset revaluation reserve.

In addition, any accumulated depreciation as at revaluation date is eliminated against the gross carrying amount of the asset and the net amount is re-stated to the revalued amount of the asset.

Upon disposal, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

Independent valuations are performed with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at the balance sheet date.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset.

## Depreciation and Decline in Service Potential

Depreciation is provided on all fixed assets other than land, road formation and items under construction, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their remaining useful lives. Straight line depreciation is calculated on the following assets:

<b>Fixed Assets</b>		
Buildings	1.4% to 20%	5 to 70 years (depending on component life)
Vehicles and plant	10% or 15%	10 years plant, 6.67 years vehicles
Computer hardware and software	25%	4 years
Furniture, fittings and equipment	20%	5 years
Library books	15% or 20%	5 to 7 years (depending on type of collection)
<b>Infrastructural Assets</b>		
<b>Roading</b>		
Pavement (10% sub-base, 50% basecourse)	2.5% or 1.25%	(50 years rural, 80 years urban)
Seal	5.9%	(17 years)
Kerb and channel	1%	(100 years)
Seal on carparks and footpaths	6.67%	(15 years)
Streetlighting	3.33%	(30 years)
Street furniture and pavers	3.33% and 2%	(30 years furniture, 50 years pavers)
Bridges	1%	(base life 100 years, modified by NAMs factors)
<b>Water Supply</b>		
Pipes	1.25% to 2.5%	40-80 years (base life 60 years, modified by NAMs factors)
Hydrants, valves	1% to 1.33%	75-100 years
Treatment plant	1.25% to 10%	10-80 years (depending on components)
<b>Sewerage</b>		
Reticulation	1.67%	60 years (base life 60 years, modified by NAMs factors)
Treatment	6.67%	15 years (on plant and equipment)
<b>Stormwater</b>		
Pipes and culverts	1%	100 years (base life 100 years, modified by NAMs factors)
Stopbanks	not depreciated	
Weirs	1%	100 years
Rural Water and Sewage systems	1% to 2%	

## Goods and Services Tax (GST)

All amounts in the financial statements are stated exclusive of GST except receivables, contract retentions, and payables which are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivable or payable in the balance sheet.

### Landfill aftercare provision

Council has a legal obligation under the resource consents to provide ongoing maintenance and monitoring services at its former landfill sites. A provision for post-closure costs has been recognised as a liability.

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

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

### Financial Instruments

Council is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, investments, debtors, creditors and loans. All financial instruments are recognised in the Balance Sheet and all revenues and expenses in relation to financial instruments are recognised in the Income Statement.

### Employee Entitlements

Provision is made in respect of the Council's liability for annual leave and retirement gratuities.

Annual leave has been calculated on an actual entitlement basis at current rates of pay while the other provisions have been calculated on an actuarial basis at current rates of pay. There is no long service leave. Accumulated sick leave carried forward, which is anticipated to be taken in future periods, is low in value and not considered to change significantly from the 2009 level. A review of accumulated sick leave and past take-up of prior period balances is completed annually so materiality can be considered.

## Leases

### Council as a lessor

Leases where the Council effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Revenue under these leases is recognised as income in a straight-line basis over the term of the lease.

Leases which effectively transfer to the lessee substantially all the risks and benefits incidental to ownership of the leased item are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The lease assets and corresponding lease liabilities are recognised in the Balance Sheet.

### Council as a lessee

Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are recognised as expenditure on a straight-line basis over the term of the lease.

Leases which effectively transfer to the Council substantially all the risks and benefits incidental to ownership of the leased item are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The lease assets and corresponding lease liabilities are recognised in the Balance Sheet.

The leased assets are depreciated over the period the Council is expected to benefit from their use.

### Equity

Equity is the Community's interest in the Council as measured by total assets less total liabilities. Public equity is disaggregated and classified into a number of reserves to enable clearer identification of the specified uses that Council makes of its accumulated surpluses.

The components of equity are:

- Ratepayers Equity
- Restricted reserves (Special Funds)
- Council-created reserves (Special Funds)
- Asset revaluation reserves

## Special Funds

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Special Funds may be legally restricted or created by the Council. Restricted reserves are those reserves subject to specific conditions accepted as binding by the Council and which the Council may not revise without reference to the Courts or third parties. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Council-created reserves are reserves established by Council decision. The Council may alter them without reference to any third parties or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Asset revaluation reserves represent unrealised gains on assets owned by MDC.

The gains are held in the reserve until such time as the gain is realised and a transfer can be made to accumulated funds.

## Cost of Service Statements

The Cost of Service Statements, as provided in the Activity Statements of the LTCCP, show the cost of services for the activities and services of the Council, and any revenue earned or allocated to those activities.

## Cost allocations

Where costs are identifiable, support departments charge out the cost of their services direct to activities using those services. The remaining costs of administrative and financial service type activities are allocated to operational activities. Operational activities are those which provide a service direct to the public.

The basis of the corporate overhead allocation is "estimated use of service" which is reviewed each year, based on transaction samples.

## Inflation

The projected net costs of service for the ten years shown in the financial statements have been adjusted for inflation. The inflation rate assumptions are listed in the 'Assumptions' section of the LTCCP.

## Changes in Accounting Policies

There are no changes to accounting policies, which result in any significant items.

# Funding Impact Statement

## 1. Introduction

- 1.1 A Funding Impact Statement must be prepared pursuant to Schedule 10 of the Local Government Act 2002. It must be included as part of the Long Term Council Community Plan and Annual Plan and be adopted in accordance with the Special Consultative Procedures.
- 1.2 **Important:** At various parts in this statement a level of rate or charge is specified. These were indicative figures included to give ratepayers an estimate of what their level of rates is likely to be and are based on the rating requirements of the Annual Plan. These figures are not the actual rates that will be assessed in the coming year. The actual figures will be determined on adoption of the Annual Plan prior to 30 June 2011 and the finalisation of the Council's Rating Information Database at 30 June 2011.
- 1.3 All figures for Rates and Charges as shown are inclusive of GST, unless stated. The GST rate was increased to 15% from 1st October 2010. All rates will be charged inclusive of the prevailing rate of GST so as not to disadvantage the Council's revenue needs.
- 1.4 The revenue raised in each instance is the total revenue required by the Council including any GST for central government.
- 1.5 The net operating expenses (net of user charges, subsidies & other external revenue) of the Council for 2011/12 total \$22,893,491 (excl GST) and will be provided by applying the various rating mechanisms outlined within the Revenue & Financing Policy and detailed below.
- 1.6 User Charge income is recovered by way of fees and charges, rents and recoveries. From page 99 of this Plan are schedules of the major fees and charges and in particular those that are changing from 1 July 2011.
- 1.7 The Revenue & Funding Policy is substantially unchanged from that adopted as part of the 2009-19 Long Term Council Community Plan (LTCCP), except for the Riversdale Beach sewerage rates, as specified in the LTCCP Amendment. The table on the following page illustrates the application of the rating policy to the funding requirement for 2011/12 and compares to the LTCCP Year 3 prediction.
- 1.8 In addition to operating expenditure, the Council has a capital works programme of \$30.65 million scheduled for 2011/12.
- 1.9 Separately Used or Inhabited Part of a Rating Unit.

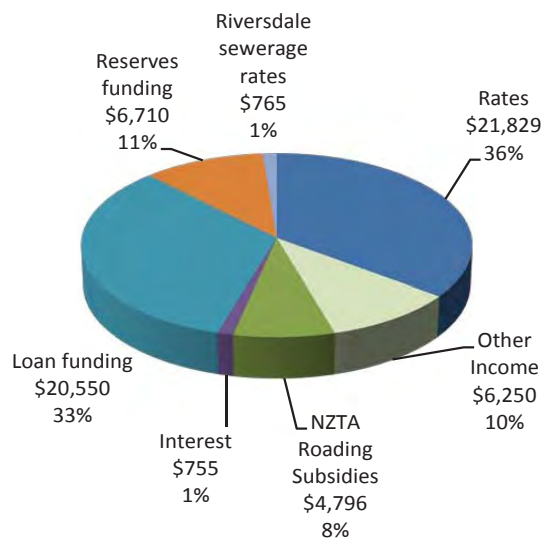
The following definition applies to the levying of all targeted rates by the Masterton District Council where the Council has determined that the rate shall apply to each separately used or inhabited part of a rating unit:

*A separately used or inhabited part of a rating unit includes any portion of any separate rating unit used or inhabited by any person, other than the ratepayer (as defined by clause 11 of the Local Government (Rating) Act 2002), having the right to use or inhabit that portion by virtue of a tenancy, lease, licence or other agreement.*

<b>FUNDING IMPACT STATEMENT SUMMARY (excluding GST)</b>				
<b>Draft Annual Plan 2011/12</b>				
2010/11 Plan		2011/12 Annual Plan	2011/12 per LTCCP Yr 3	000's Variance
<b>Expenditure to be funded</b>				
31,863	Total operating expenditure	33,297	34,393	1,096
38,942	Total capital expenditure	30,652	13,710	(16,942)
1,115	Loan repayments	1,881	2,115	234
1,399	Transfers to reserves	1,487	1,924	437
(5,560)	Less depreciation not funded (in lieu of renewals expenditure and loan repayments being funded)	(5,661)	(6,354)	(693)
<b>\$67,759</b>		<b>\$61,655</b>	<b>\$45,788</b>	<b>(\$15,867)</b>
<b>Funding</b>				
19,851	Local authority rates (excl Riversdale sewerage)*	21,829	22,951	(1,122)
6,429	Fees, charges & other income	6,250	7,027	(777)
4,551	NZTA roading subsidies	4,796	4,405	391
695	Interest received	755	571	184
25,854	Loan funding	20,550	5,527	15,023
6,177	Reserves funding	6,710	4,279	2,431
4,202	Riversdale sewerage capital rates and SWSS subsidy	765	1,028	(263)
<b>\$67,759</b>		<b>\$61,655</b>	<b>\$45,788</b>	<b>\$15,867</b>

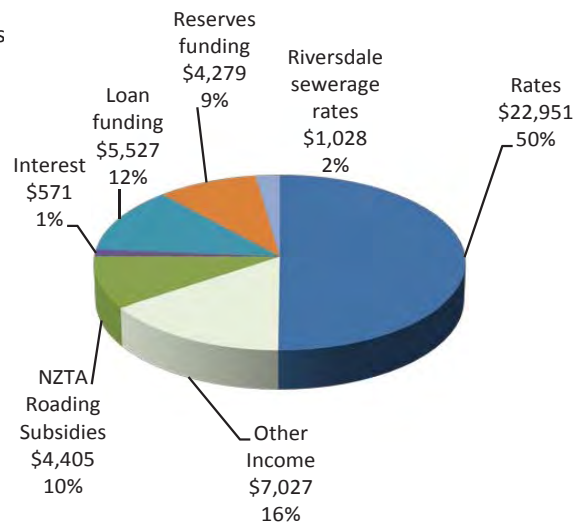
\*Excludes rates on MDC properties

Funding Sources 2011/12 Draft Annual Plan



Funding Sources LTCCP Year 3

\$000's



**Funding Impact Statement - Draft 2011/12 Rates Revenue****\$000's**

(All figures exclude GST)

		2011/12 Annual Plan			2011/12 LTCCP Year 3		
		Amount to be Collected by Ward			Amount to be Collected by Ward		
<b>Rates Revenue</b>		Urban	Rural	Total	Urban	Rural	Total
<b>Differential General Rates</b>							
Roading Rate	LV rate	2,141	1,878	4,019	2,428	2,130	4,558
Representation & Development Rate	CV rate	1,319	360	1,679	1,621	443	2,064
Regulatory Services Rate	CV rate	945	482	1,427	1,075	521	1,596
Sundry Facilities & Services Rate	CV rate	1,369	454	1,823	1,724	502	2,226
		5,775	3,174	8,948	6,848	3,596	10,444
<b>Targeted Rates</b>							
Uniform Annual Charge	Chrg	1,916	1,083	3,000 *	2,180	1,303	3,484
Roading Charge	Chrg	183	1,031	1,214 *	328	1,100	1,428
Recycling Collection Charge	Chrg	381		381 *	446	-	446
Civic Amenities Rate	CV rate	1,443		1,443	1,731	-	1,731
Urban Water Supply Rate	CV rate	1,451		1,451	1,706	-	1,706
Urban Water Supply Charge	Chrg	963		963	1,134	-	1,134
Urban Sewerage Rate	CV rate	2,683		2,683	3,115	-	3,115
Urban Sewerage Charge	Chrg	1,786		1,786	2,081	-	2,081
Rural water & sewerage scheme rates*	Chrg	4	250	255	2	249	251
		10,810	2,364	13,175	12,723	2,652	15,375
<b>Total Rates**</b>		<b>16,585</b>	<b>5,538</b>	<b>22,123</b>	<b>19,571</b>	<b>6,248</b>	<b>25,819</b>
Percentage Change (after growth, excl GST incr)		10.2%	3.2%	8.9%	13.4%	3.5%	10.8%
Percentage Change (after growth, incl GST incr)		10.7%	3.7%	9.5%			
* Uniform Annual Charges as % of Total Rates		15.0%	38.2%	20.8%	15.1%	38.5%	20.7%
** Note: figures above exclude Riversdale & Tinui capital contributions							
Riversdale capital contributions			765	765		0	0
Tinui capital contributions			6	6		0	0

**FUNDING IMPACT STATEMENT - DRAFT RATES SUMMARY 2011/12**

Estimated District Values	U1	U2	Total Urban	Total Rural	Total District
Differential	1	2.0		-	
District Land Value	870,470,000	157,080,000	1,027,550,000	1,902,650,000	2,930,200,000
District Capital Value	1,887,500,000	365,000,000	2,252,500,000	2,658,000,000	4,910,500,000
Uniform Charges (no.)	8,080	700	8,780	3,560	12,340
Water Charges (no.)	8,116	640	8,756	-	8,756
Sewerage Charges (no.)	7,960	635	8,595		8,595
Recycling Charges (no.)	7,950	635	8,585	0	8,585

Note: the valuation figures listed above are an estimate of the values at 30 June 2011.

	Rating Requirement			All Rates INCLUDING GST at 15%		
	Urban	Rural	Total	Uniform Charges and Rates in \$		
	U1	U2		U1	U2	Rural
<b>Uniform Charges</b>	\$ 19,072,230	\$ 7,255,285	\$ 26,327,515			
Uniform Annual Charge	2,203,454	1,246,244	3,449,698	<b>251.00</b>	<b>251.00</b>	<b>350.00</b>
Uniform Roading Charge	210,720	1,185,480	1,396,200	<b>24.00</b>	<b>24.00</b>	<b>333.00</b>
Recycling Collection Charge	437,835	-	437,835	<b>51.00</b>	<b>51.00</b>	-
sub total	2,852,009 15.0%	2,431,724 33.5%	5,283,733 20.1%			
Uniform Water Charge	1,107,634	-	1,107,634	<b>126.50</b>	<b>126.50</b>	-
Uniform Sewerage Charge	2,054,205	-	2,054,205	<b>239.00</b>	<b>239.00</b>	-
sub total	3,161,839 16.6%	-	3,161,839 33.6%	<b>691.50</b>	<b>691.50</b>	<b>683.00</b>
<b>Land Value Rates</b>						
Roading Rate	2,462,224	2,159,353	4,621,578	<b>0.002078</b>	<b>0.004156</b>	<b>0.001135</b>
	2,462,224	2,159,353	4,621,578	<b>0.002078</b>	<b>0.004156</b>	<b>0.001135</b>
<b>Capital Value Rates</b>	12.9%	29.8%	18.4%			
Representation & Development Rate	1,517,121	413,985	1,931,106	<b>0.000580</b>	<b>0.001160</b>	<b>0.000156</b>
Regulatory Services Rate	1,087,207	553,988	1,641,195	<b>0.000415</b>	<b>0.000830</b>	<b>0.000208</b>
Sundry Facilities Rate	1,574,738	522,275	2,097,013	<b>0.000602</b>	<b>0.001204</b>	<b>0.000196</b>
Civic Amenities Rate	1,659,165	-	1,659,165	<b>0.000634</b>	<b>0.001268</b>	-
Water Rate	1,668,334	-	1,668,334	<b>0.000601</b>	<b>0.001202</b>	-
Sewerage Rate	3,084,493	-	3,084,493	<b>0.001109</b>	<b>0.002218</b>	-
sub total	10,591,058 55.5%	1,490,247 20.5%	12,081,305 48.0%	<b>0.003941</b>	<b>0.007882</b>	<b>0.000561</b>
<b>Other Targeted Rates</b>	19,067,130	6,081,324	25,148,455			
Opaki water race	Targeted LV rate	28,635		per \$LV of serviced properties		<b>0.000871</b>
Te Ore Ore water race	Targeted LV rate	30,015		per \$LV of serviced properties		<b>0.002272</b>
Tinui water supply	Targeted Chrg	10,350		<b>345.00</b>	per connection	
Castlepoint sewerage	Targeted Chrg	49,587		<b>257.00</b>	per connection	
Castlepoint seawall	Targeted Chrg	1,186		<b>1,186.00</b>	1 property paying off seawall contribution	
*RBCSS - connected charge	Targeted Chrg	152,222		<b>436.00</b>	per property using the system	
RBCSS - service available	Targeted Chrg	9,975		<b>105.00</b>	per servicable, but not connected property	
RBCSS - Capital LS 5%	Targeted Chrg	109,047		<b>716.00</b>	152 est. no. of REs take this option	
RBCSS - Capital LS Yr 2 of 2 (40%)	Targeted Chrg	490,817		<b>6,696.00</b>	73.3 est. no. of REs take this option	
RBCSS - Capital TP Yr 2 of 5	Targeted Chrg	128,300		<b>4,086.00</b>	31 est. no. of REs take this option	
RBCSS - Capital TP Yr 2 of 20	Targeted Chrg	151,193		<b>1,643.40</b>	92 est. no. of REs take this option	
Tinui sewerage - LS stage II	Targeted Chrg	-	full lump sum		properties paying in full	
Tinui sewerage - TP stage I	Targeted Chrg	425	time payments	<b>212.50</b>	2 properties paying stage I off	
Tinui sewerage - TP stage II	Targeted Chrg	1,064	time payments	<b>532.00</b>	2 properties paying stage II off	
Tinui sewerage - TP stage I & II	Targeted Chrg	5,212	time payments	<b>744.50</b>	7 properties paying stage I & II off	
Tinui sewerage - operating	Targeted Chrg	5,932	operating	<b>312.00</b>	per connection	
Sewerage Tmt Charge (Milford Downs)	5,100			<b>300.00</b>	per connection	
<b>Total Rates</b>	<b>\$ 19,072,230</b>	<b>\$ 7,255,285</b>	<b>\$ 26,327,515</b>	<b>All rates incl GST at 15%</b>		

LS = lump sum, TP = time payment, \*RBCSS = Riversdale Beach Community Sewerage Scheme

## **Calculate Your 2011/12 Rates**

The Rates-in-the-\$ and Charges will be set as part of the adoption of the Annual Plan at the end of June 2011. The result you calculate below will not include the Greater Wellington Regional Council rates.

Further assistance in explaining the effects of the rating policy or any valuation changes on your individual property can be obtained from the Council's Rates Department.

### **Rural**

Write in your most recent Land Value .....(a)

Write in your most recent Capital Value .....(b)

Land Value (LV) Rates 0.001135 X (a) = .....

Capital Value (CV) Rates 0.000561 X (b) = .....

Uniform Annual General Charge (where applicable)	350.00
Uniform Rooding (where applicable)	333.00
Castlepoint Sewerage (where applicable)	257.00
Riversdale Sewerage (where applicable, excludes capital)	436.00
Tinui Sewerage (where applicable)	312.00
<u>Sewage Charge (Milford Downs only)</u>	<u>300.00</u>

(Note: result excludes Greater Wellington RC rates)

\$ \_\_\_\_\_

### **Urban (residential)**

Write in your most recent Land Value .....(a)

Write in your most recent Capital Value .....(b)

Land Value (LV) Rates 0.002078 X (a) = .....

Capital Value (CV) Rates 0.003941 X (b) = .....

Uniform Annual General Charge	251.00
Uniform Rooding Charge	24.00
Recycling Collection Charge	51.00
Water Supply Charge (where applicable)	126.50
<u>Sewerage Charge (where applicable)</u>	<u>239.00</u>

(Note: result excludes Greater Wellington RC rates)

\$ \_\_\_\_\_

### **Urban (non-residential)**

Write in your most recent Land Value .....(a)

Write in your most recent Capital Value .....b)

Use the Urban (residential) figures above, but double the LV & CV Rates (i.e. LV x 2 x (a) and CV x 2 x (b)). Then add the charges where applicable. Multiple sets of charges may apply where parts of a rating unit are separately used.

## **DRAFT RATES RESOLUTION**

### **2.0 Differential – General Rates**

2.1 The Council proposes to continue its practice of not having one 'General' rate but instead having a number of 'General' rates charged in the two rating wards on a differential basis and levied on either land value or capital value, as described in the Revenue & Financing Policy.

2.2 These rates will be set on a differential basis using rating areas (urban & rural) to determine the quantum of rates required.

2.3 Rating areas are defined as:

**Urban rating area** – all serviceable or serviced properties within the urban area of Masterton as defined by the District Plan

**Rural rating area** – all separately rateable properties in the rural area of Masterton District

2.4 The differential categories are explained as follows:

(i) Category 1 **U1** (Differential 1.0)

- Urban Residential – all rating units in the urban rating area used primarily for residential purposes, or for public halls, for sporting purposes or are vacant land

Category 2 **U2** (Differential 2.0)

- Non-residential urban – all rating units in the urban rating area used for purposes other than residential use (as defined in (1) above)

(ii) Category 3 **R1** (Differential 1.0)

- Rural – all rating units in the rural area

2.5 Properties which have more than one use (or where there is doubt on the relevant primary use) will be split with a rating unit division so that each division allows the rates to be levied according to the relevant use of the property. Note, that subject to the rights of objection to the rating information database set out in Section 28 of the Local Government (Rating) Act 2002, the Council is the sole determiner of the categories.

2.6 The four **General Rates**, set as per section 13(2)(b) of the Local Government (Rating) Act 2002 will be as follows:

**Roading Rate** – estimated per dollar of **Land Value** for 2011/12 will be:

U1 (0.002078 per dollar of land value)

U2 (0.004156 per dollar of land value)

R1 (0.001135 per dollar of land value)

Raising a total of approximately \$4,622,000.

The Roothing rate will be used to provide the following services:

- (i) Subsidised road maintenance and renewals programme on the District roading network
- (ii) Non-subsidised roading maintenance in the urban area
- (iii) Non-subsidised roading maintenance in the rural area

**Representation & Development Rate** – estimated per dollar of **Capital Value** for 2011/12 will be:

- U1 (0.000580 per dollar of capital value)
  - U2 (0.001160 per dollar of capital value)
  - R1 (0.000156 per dollar of capital value)
- Raising a total of approximately \$1,931,000

The Representation & Development Rate will be used to provide the following services:

- (i) Governance and representation
- (ii) Community development
- (iii) Arts and culture
- (iv) Economic development and promotion
- (v) District amenities (security cameras, under-verandah lighting)

**Regulatory Services Rate** – estimated per dollar of **Capital Value** for 2011/12 will be:

- U1 (0.000415 per dollar of capital value)
  - U2 (0.000830 per dollar of capital value)
  - R1 (0.000208 per dollar of capital value)
- Raising a total of approximately \$1,641,000

The Regulatory Services rate will be used to provide the following services:

- (i) Resource management and district planning
- (ii) Environmental Health, Building and General Inspection Services
- (iii) Civil Defence
- (iv) Rural Fire (rural only)

**Sundry Facilities & Services Rate** – estimated per dollar of **Capital Value** for 2011/12 will be:

- U1 (0.000620 per dollar of capital value)
  - U2 (0.001204 per dollar of capital value)
  - R1 (0.000196 per dollar of capital value)
- Raising a total of approximately \$2,097,800

The Sundry Facilities & Services rate will be used to provide the following services (see Allocation Table in LTCCP vol 3 for urban/rural share of each service cost):

- (i) Recycling and composting
- (ii) Urban stormwater
- (iii) Public conveniences
- (iv) District building (i.e. Town Hall)
- (v) Sportsfields (rural only)
- (vi) Public conveniences
- (vii) Rural halls
- (viii) Other property costs

### **3. Differential Targeted Charge – Uniform Annual Charge (UAC)**

- 3.1 In addition to the general rates collected on a differential basis, the Council proposes to set a differential targeted uniform annual rate (under sections 16(3)(a), 16(4)(b), 17 and 18) charged on each separately used or inhabited part of a rating unit.
- 3.2 The estimated uniform annual charge for 2011/12 will be:
- U1 & U2 **\$251.00** per part of rating unit  
 R1 **\$350.00** per part of rating unit  
 Raising a total of approximately \$3,450,000
- 3.3 The Uniform Annual Charge will be used to provide the following services:
- (i) Library & Archive
  - (ii) Recreation Centre
  - (iii) Sportsfields (approx 40% of rural share)
  - (iv) Parks and reserves (rural only)
  - (v) Forestry
  - (vi) Cemeteries
  - (vii) Dog control
  - (viii) Rural transfer stations (rural only)

### **4. Differential Targeted Charge – Roothing Charge**

- 4.1 In addition to the roading rate collected on a differential basis, the Council proposes to set a differential targeted roading charge (as per sections 16(3)(a) and (4)(b), 17 and 18) on each separately used or inhabited part of a rating unit.
- 4.2 The estimated roading charge for 2011/12 will be:
- U1& U2 **\$24.00** per part of rating unit  
 R1 **\$333.00** per part of rating unit  
 Raising a total of approximately \$1,396,000
- 4.3 The Roothing Charge will be used to fund a portion of the Roothing costs allocated to each ward (as per the Revenue & Financing Policy).

### **5. Differential Targeted Charge – Recycling Collection Charge**

- 5.1 The Council proposes to set a targeted rate for the recycling collection service on the following basis:
- (i) **Urban** – on every separately used or inhabited part of a rating unit situated within the urban area of Masterton to which the Council is prepared to provide the service.
  - (ii) **Rural** – on every separately used or inhabited part of a rating unit situated within the rural area of Masterton to which the Council is prepared to provide the service.
- 5.2 The rate for 2011/12 is proposed as:
- (i) Serviced Property **\$51.00**  
 Raising a total of approximately \$438,000

## 6. *Differential Targeted Rates & Charges*

- 6.1 Urban Water Supply, Urban Sewerage and Civic Amenities.
- 6.2 Differentials Based on Location and Availability of Service.
- 6.3 The Council proposes to use the definitions below to assess rates on rating units for urban water supply and urban sewerage.

### **Availability of Service**

- (i) Urban Water Supply Rate:

The differential categories for the proposed uniform water supply rates are:

- **Connected** – any separately used or inhabited rating unit that is connected to the Masterton urban water supply
- **Serviceable** – any separately used or inhabited rating unit that is not connected to the Masterton urban water supply but is within 100 metres of such water supply and within the urban rating area

- (ii) Sewerage Rate:

The differential categories for the proposed sewage disposal rate are:

- **Connected** – any separately used or inhabited rating unit that is connected to the Masterton public sewerage system
- **Serviceable** – any separately used or inhabited rating unit that is not connected to the Masterton public sewerage system but is within 30 metres of such a service and within the urban rating area

## 7. *Civic Amenities Rate*

**Civic Amenities Rate** – estimated per dollar of **Capital Value** for 2011/12 will be:

U1 (0.000634 per dollar of capital value)

U2 (0.001268 per dollar of capital value)

Raising a total of approximately \$1,659,000

The Civic Amenities rate will be used to provide the following services:

- (i) Parks and reserves (urban share)
- (ii) Sportsfields (60% of rural share; 100% urban share)
- (iii) Airport (urban share)

## 8. *Urban Water Supply*

### **Targeted on Uniform Basis and Capital Value Rate**

- 8.1 The Council proposes to set a targeted capital value rate plus a uniform charge for water supply on the basis that these are targeted rates for separately used or inhabited parts of a rating unit throughout the serviced area where rating units are connected to urban water supply scheme or for which connection is available.
- 8.2 The charge will be set on a differential basis based on the availability of service (the categories being 'connected' and 'serviceable'). Rating units that are not connected and which are not serviceable will not be liable for the rates.

8.3 The estimated rates for 2011/12 are:

**Urban Water Supply Charge** - charged on each connected rating unit

Connected **\$126.50**, raising \$1,108,000

**Urban Water Supply Rate** charged on each connected and serviceable property – estimated per dollar of capital value for 2011/12 will be:

U1+ R1 (0.000601 per dollar of capital value) U2 (0.000992 per dollar of capital value)  
Raising a total of approximately \$1,668,000

Total to be raised for Urban Water Supply \$2,776,000

**Urban (Metered) Water Supply in Rural Area**

8.4 The Council proposes to set a targeted rate for water supplied to metered rural properties from the urban water supply, based on volumes of water supplied through water meters.

The Urban Water Supply Charge will also apply to these properties.

8.5 The estimated rates for 2011/12 are as follows:

- |   |              |
|---|--------------|
| (i) Price per cubic metre for between 50 and 100 cu mtrs per quarter    | <b>0.76c</b> |
| (ii) Price per cubic metre for consumption over 100 cu mtrs per quarter | <b>0.86c</b> |

Minimum charge per quarter of **\$27.30** for 50 cu mtrs per quarter or below.

## 9. **Urban Sewerage Rate**

**Targeted on Uniform Basis and Capital Value Rate**

9.1 The Council proposes to set a targeted capital value rate and a uniform charge for urban sewerage. The uniform charge will be levied on each separately used or inhabited part of a rating unit throughout the District where properties are connected to the Masterton urban sewerage scheme. The capital value rate will be levied on properties where connection is available (i.e. they are 'serviceable').

9.2 The charge will be set on a differential basis based on the availability of service (the categories are 'connected' and 'serviceable'). Rating units not connected to the scheme and not serviceable will not be liable for these rates.

9.3 The estimated rates for 2010/11 are:

**Urban Sewerage Charge** - charged on each connected rating unit

- (i) Connected **\$239.00**, raising \$2,054,000

**Urban Sewerage Rate** charged on each connected and/or serviceable property – estimated per dollar of capital value for 2011/12 will be:

U1+ R1 (0.001109 per dollar of capital value)  
U2 (0.002218 per dollar of capital value)  
Raising a total of approximately \$3,084,500

Total to be raised for Urban Sewerage \$5,138,500

#### 9.4 Trade Waste Charges

The Council has a Trade Waste bylaw. The level of discharging to the sewer has been established for each individual trade-discharging property via a consent application process. All connected trade waste dischargers will continue to pay sewerage rates, plus a scale of treatment charges for trade waste dischargers and application and inspection fees.

See 12.1 below for the charging model.

## 10. Rural Water and Sewerage Schemes

- 10.1 The Council proposes to set targeted rates for the **Opaki Water Race** on the basis of land value of the properties serviced.

The land value rate for 2011/12 is \$0.000871, raising a total of \$28,600.

- 10.2 The Council proposes to set targeted rates for the **Te Ore Ore Water Race** on the basis of the land value of the properties serviced.

The land value rate for 2011/12 is \$0.002272, raising a total of \$30,000.

- 10.3 The Council proposes to set targeted rates for the **Tinui Water Supply** on the basis of connected properties.

The uniform charge per property for 2011/12 is: **\$345.00** raising a total of approximately \$10,350.

- 10.4 The Council proposes to set targeted rates for the **Castlepoint Sewerage Scheme** on the basis of connected properties.

The uniform charge per connection for 2011/12 is: **\$257.00** raising a total of \$49,600.

- 10.5 The Council proposes to set two targeted rates for the operation of the **Riversdale Beach Sewerage Scheme** on the basis of residential equivalent connections to the scheme (as assessed through the scheme development phases) and serviceable, but not connected (i.e. empty sections yet to have a dwelling built). Note: All properties with habitable buildings must connect to the scheme.

A uniform charge per residential equivalent connection for 2011/12 will be: **\$436.00**, raising a total of approximately \$152,000.

A uniform charge per serviceable empty sections for 2011/12 will be: **\$105.00**, raising a total of \$10,000.

**Capital Contributions** – as per the Amendment to the LTCCP for 2009-19 and the Capital Project Funding Plan for the Riversdale Beach Sewerage Scheme (both documents were included as part of the 2010/11 Annual Plan), the capital costs of the scheme will be charged per residential equivalent (RE). A revised sum of \$14,756 per RE has been established using a funding model that allocates the share of costs after subsidies. The following payment options were made available for Riversdale Beach property owners to pay their capital contributions and are now reflecting Year 2 based on the revised capital contribution per RE.

1. **Lump Sum** - balance payable for each RE that paid 95% in 2010. This equates to \$703.20 including GST.
2. **Lump Sum Yr 2 of 2** = 40% of amount for each RE levied as a targeted rate in 2011/12. This equates to \$6,696 including GST at 15%.
3. **Time Payment Yr 2 of 5** – each RE levied as a targeted rate spread over 5 years, including interest. This equates to \$4,071.00 pa including GST at 15%.
4. **Time Payment Yr 2 of 20** – each RE levied as a targeted rate spread over 20 years, including interest. This equates to \$1,638 pa including GST at 15%.

- 10.6 The Council proposes to set four targeted rates for the **Tinui Sewerage Scheme** for the 2011/12 year, on the basis of connected properties and their elected capital contributions for stages I and II of the scheme's upgrade. One rate will cover the annual operating costs of the scheme. The other rates will be levied on the connected properties as per their elected capital contribution payment options.

The **Operating Costs** rate per connection (including Tinui School as 5 connections) for 2011/12 is: **\$312.00** raising a total of approximately \$5,900.

The **Part Capital Contribution** Stage I (2 properties) for 2011/12 is: **\$212.50**

The **Part Capital Contribution** Stage II (2 properties) for 2011/12 is: **\$532.00**

The **Part Capital Contribution** Stage I & II (7 properties) for 2011/12 is: **\$744.50**

- 10.7 The Council proposes to set a targeted rate called the **Sewage Treatment Charge** on the basis of connected properties in the rural area discharging septic tank outflows to the urban sewerage system.

The estimated uniform charge per property for 2011/12 is: **\$300.00** raising a total of \$5,100.

## 11. **Out-of-District Water & Sewerage Charges**

- 11.1 The Council proposes to charge for non-metered water supply and sewerage services which are supplied to properties outside the Masterton District on the following basis:
- (i) Water supply – as per water meter charges in 8.5 above
  - (ii) Sewerage – estimated per dollar of Capital Value will be \$0.002218 plus \$239.00 charge or under Trade Waste bylaw regime as outlined below:

## 12. **Trade Waste**

- 12.1 The **Trade Waste** consent fees (excl GST) proposed for premises defined as large users (per Schedule 1 of the Bylaw) are:

Flow	\$0.30 (per $m^3$ )
Suspended Solids (SS)	\$0.65 (per $kg$ )
Biological Oxygen Demand (BOD)	\$0.74 (per $kg$ )

For trade waste dischargers where the practicalities of measuring the flow and strength make it uneconomic, a scale of fixed charges has been set. A conditional status indicates the premises does not meet minimum requirements and will be required to pay a higher annual charge until compliance with the conditions of discharge.

Annual Trade Waste consent fees are proposed as follows:

Small dischargers

Controlled	\$133 +GST pa
Conditional	\$325 +GST pa

Medium dischargers

Controlled	\$530 +GST pa
Conditional	\$1,034 +GST pa

Large dischargers

Controlled	\$1,181 +GST pa
Conditional	\$2,215 +GST pa

Additional inspections \$88 +GST per hour

A scaled administration charge per application of:

Small	\$148.00 +gst
Medium	\$280.00 +gst
Large	\$545.00 +gst

Septic Tank Waste (via transfer station weighbridge) \$52.50/tonne (inc GST)

### **13. Discount**

The Council will offer a discount of 2.5% to ratepayers who pay the full year's rates (and any arrears) prior to the penalty date of the first instalment due in August 2011.

The cost of this discount is estimated to be \$30,000 (+GST).

### **14. Due Dates For Payment of Rates**

Rates will be charged in four instalments dated on:

- (i) 1<sup>st</sup> instalment 1<sup>st</sup> August 2011
- (ii) 2<sup>nd</sup> instalment 1<sup>st</sup> November 2011
- (iii) 3<sup>rd</sup> instalment 1<sup>st</sup> February 2012
- (iv) 4<sup>th</sup> instalment 1<sup>st</sup> May 2012

### **15. Penalty Charges**

Penalties will be charged as follows:

10% charged on the balance of arrears unpaid as at 6<sup>th</sup> July 2011.

10% charged on the balance of the first instalment of rates remaining unpaid after 22<sup>nd</sup> August 2011.

10% charged on the balance of the second instalment of rates remaining unpaid after 21<sup>st</sup> November 2011.

10% charged on the balance of the third instalment of rates remaining unpaid after 20<sup>th</sup> February 2012.

10% charged on the balance of the fourth instalment of rates remaining unpaid after 21<sup>st</sup> May 2012.

### **16. Roundings**

Rates statements will be subject to roundings. The rates due will be calculated to the nearest cent, but rounded to the nearest 10 cents.

# Schedule of Fees

The fees in this section are set for Year 3 to meet the budgeted income levels for the various activities in accordance with the Council's policies.

## Resource Consent Fees

*GST Inclusive (unless stated)*

LAND USE OR SUBDIVISION CONSENTS	
Activity	Interim Fees
Controlled	\$400.00
Restricted Discretionary	\$600.00
Discretionary	\$700.00
Non Complying	\$1,500.00
Heritage Items*	Free
Plan Change	\$5,000.00
Additional Charges	Fee
Public Notification	\$500.00
Limited Notification	\$350.00
Pre Hearing	\$300.00
Hearing	\$1,000.00
Hourly Rate above Deposit	\$80.00
External Consultancy	Actual cost
<b>Post Decision - Appealed Condition</b>	\$150.00
CERTIFICATION	Fee
223 & 224 Certificates	\$150.00
S226 Certificate - Existing Use Rights Certificate of Compliance	\$300.00
PWCDP CHARGES	Fee
Infrastructure Contribution (see next page)	\$5,000.00 (plus GST)
Reserve Contributions+	Rural 2% of land value (plus GST) Urban 3% of land value (plus GST)
Roading Contributions+	Rural 3% of land value (plus GST) Urban 2% of land value (plus GST)
LIM - Urgent (5 days)	\$230.00 (incl GST)
LIM - Standard (10 days)	\$185.00 (incl GST)
Certification of Title Searches	\$ 20.00 (incl GST)

\*Waiver only applies to works to the heritage item but does not include other non compliance issues, eg boundary encroachments.

+ Total combined rural reserve and roading contribution is capped at \$7,500+gst.

## Infrastructure Contributions

The figures below are payable by property owners who are taking up new connections to the various sewerage and water supply services in the Masterton District. The contribution is the 'buy in' price for new joiners that connect to the services.

All contributions are payable prior to connection.

**GST Exclusive**

New connection to Masterton urban services		<b>\$5,000.00</b>
		per residential equivalent connection
Nominal split between services:	Sewer	<b>\$3,000.00</b>
	Water	<b>\$2,000.00</b>

This contribution is payable by subdividers/developers under the new Wairarapa Combined District Plan, as part of issuing resource consent for new lots. The charge is effectively a joining fee to join the existing network services. For all other new connections the contributions are payable by the owner prior to connection.

Developers may be required to pay additional contributions depending on their development's assessed impact on the future network upgrade needs.

<b>Upper Plain water</b> (trickle feed off urban supply)	<b>\$2,666.67</b> plus connection costs (restriction valve, backflow valve etc)
<b>Other Rural</b> – (metered) connection to Masterton urban water	<b>\$2,000.00</b> plus connection costs (restriction valve, backflow valve etc)
<b>Rural</b> – connection to Masterton urban sewer	<b>\$3,000.00</b>
<b>Airport</b> – additional cost recovery for Hood Aerodrome water & sewer lines	Additional <b>\$4,000.00</b> and <b>\$3,000.00</b> respectively
<b>Tinui sewerage</b>	<b>\$8,000.00</b>
<b>Tinui water supply</b>	<b>\$3,200.00</b>
<b>Castlepoint sewerage</b>	<b>\$4,500.00</b>
<b>Taueru water supply</b>	<b>\$4,000.00</b>
<b>Riversdale Beach sewerage</b> - original scheme area	<b>\$18,000.00</b>
<b>Riversdale Beach sewerage</b> - Riversdale Terraces	<b>\$12,000.00</b>

All of the above charges do not allow for:

- Installation costs
- Inspection & admin fee
- Back flow valves, meters etc

## Building Consent and PIM Fees

<b>Effective 1st July 2011 to the 30th June 2012</b>		
<b>All fees are GST Exclusive. The total fee including PIM (if applicable) and levies are to be paid at lodgement time</b>		
<b>Description</b>	<b>PIM fee (if applying prior or with building consent application) Additional to BC fee</b>	<b>Building consent (BC) only fee excl PIM fee, BRANZ and DBH levy</b>
<b>Minor Work</b>		
Solid Fuel Heater	\$32.22	\$200.00
Minor Plumbing, Drainage Work-Fittings, Drain alteration (Solar Panel)	\$32.22	\$264.00
Drainage Work eg. New Minor Subdivision Services & Common Drains (See commercial fees for larger subdivision)	\$32.22	\$676.44
Drainage Work eg. New Effluent Disposal System	\$32.22	\$573.33
Wet Area Shower (vinyl floor)	\$32.22	\$367.11
Wet Area Shower (tile floor)	\$32.22	\$503.11
Residential Marquee > 100sq m (no insp.) professional assembly	\$32.22	\$96.89
Marquee > 50 sq m (no insp.) professional assembly < 50 people	\$32.22	\$96.89
Marquee > 50 sq m (with insp.) > 50 people	\$32.22	\$200.00
<b>Sheds / Garages / Conservatories etc</b>		
Swimming & Spa Pools	\$32.22	\$264.00
Garden Sheds/Retaining Walls/Carports	\$32.22	\$400.00
Decks/ Conservatories/Pergolas & Other Minor Works	\$32.22	\$400.00
Minor Farm Buildings Haysheds covered yards 1-6 bays etc	\$64.44	\$464.00
Larger farm buildings (covered yards, wool sheds) no plumbing or drainage	\$64.44	\$670.22
Larger farm buildings (covered yards, wool sheds) with plumbing or drainage	\$64.44	\$1,011.56
Proprietary Garages Standard	\$64.44	\$464.00
Proprietary Garages with Fire Wall	\$64.44	\$567.11
Proprietary Garages with plumbing and drainage	\$64.44	\$715.56
Proprietary Garages including sleepout no plumbing or drainage	\$64.44	\$567.11
Proprietary Garages including sleepout with plumbing and drainage	\$64.44	\$773.33
Garages, Custom Design	\$64.44	\$599.11
Garages, Custom Design with plumbing and drainage	\$64.44	\$805.33
Residential Repile	\$32.22	\$400.00
Residential Demolition	\$32.22	\$264.00
<b>Residential New Dwellings</b>		
Single Storey Brick Veneer Urban	\$257.78	\$2,242.67
Single Storey Brick Veneer Rural	\$257.78	\$2,706.67
Single Storey Weatherboard Urban	\$257.78	\$2,345.78
Single Storey Weatherboard Rural	\$257.78	\$2,835.56
Single Storey Stucco/Texture Coating/Ply/Steel/Block Urban	\$257.78	\$2,513.78
Single Storey Stucco/Texture Coating/Ply/Steel/Block Rural	\$257.78	\$3,029.33
Multi Storey Brick Veneer Urban	\$386.67	\$2,500.44
Multi Storey Brick Veneer Rural	\$386.67	\$2,964.44
Multi Storey Weatherboard Urban	\$386.67	\$2,603.56
Multi Storey Weatherboard Rural	\$386.67	\$3,093.33
Multi Storey Stucco/Texture Coating/Ply/Steel/Block Urban	\$386.67	\$2,771.56
Multi Storey Stucco/Texture Coating/Ply/Steel/Block Rural	\$386.67	\$3,287.11
Transportable Dwelling (Yard built)	\$64.44	\$1,972.44
<i>Note: Double Units charged at single unit rate plus 50%</i>		
<i>Dwellings with multiple cladding types are charged at Stucco/Texture coating/Ply/Steel/Block rate</i>		
<i>Other charges may apply. Check the last section of this schedule or contact a Council officer.</i>		

<b>Description</b>	<b>PIM fee (if applying prior or with building consent application) Additional to BC fee</b>	<b>Building consent (BC) only fee excl PIM fee, BRANZ and DBH levy</b>
<b>Residential Dwelling Additions &amp; Alterations</b>		
Internal Alterations	\$32.22	\$400.00
Internal Alterations with Plumbing & Drainage	\$32.22	\$503.11
Single Storey Brick Veneer	\$64.44	\$838.22
Single Storey Brick Veneer with Plumbing & Drainage	\$64.44	\$1,044.44
Single Storey Weatherboard	\$64.44	\$941.33
Single Storey Weatherboard with Plumbing & Drainage	\$64.44	\$1,147.56
Single Storey Stucco/Texture Coating/Ply/Steel/Block	\$64.44	\$1,173.33
Single Storey Stucco/Texture Coating/Ply/Steel/Block with Plumbing & drainage	\$64.44	\$1,379.56
<b>Residential Dwelling Additions &amp; Alterations (continued)</b>		
Multi Storey Brick Veneer	\$128.89	\$1,005.33
Multi Storey Brick Veneer with Plumbing & Drainage	\$128.89	\$1,211.56
Multi Storey Weatherboard	\$128.89	\$1,108.44
Multi Storey Weatherboard with Plumbing & Drainage	\$128.89	\$1,314.67
Multi Storey Stucco/Texture Coating/Ply/Steel/Block	\$128.89	\$1,340.44
Multi Storey Stucco/Texture Coating/Ply/Steel/Block with Plumbing & Drainage	\$128.89	\$1,546.67
<i>Note: All residential additions with multiple cladding types are charged at Stucco/Texture coating/Ply/Steel/Block rate</i>		
<b>Relocated Residential Dwellings</b>		
<i>Note: If Relocation Includes Alterations or Additions <b>Add</b> Alteration &amp; Addition rate as above</i>		
Relocated Residential Dwelling Urban	\$386.67	\$1,160.00
Relocated Residential Dwelling Rural (See other charges for bonds)	\$386.67	\$1,366.22
<b>Commercial / Industrial</b>		
Single Storey Shop fit outs	\$64.44	\$831.11
Multi Storey Shop fit outs	\$64.44	\$1,037.33
Single storey Multi Unit Apartments/Motels	\$257.78	\$1,280.00 plus \$260.44 per unit
Multi storey Multi Unit Apartments/Motels	\$386.67	\$1496.89 plus \$433.78 per unit
Minor Commercial work e.g. Signs/Shop Fronts/Minor fit outs (No P/D)	\$128.89	\$528.89
<b>Use Commercial rate for large subdivision services installations</b>		
Commercial/Industrial <\$50,000	\$206.22	\$0.00
Commercial/Industrial \$50,001 – \$100,000	\$348.00	\$1,572.44
Commercial/Industrial \$100,001 – \$150,000	\$412.44	\$2,191.11
Commercial/Industrial \$150,001 – \$250,000	\$515.56	\$2,809.78
Commercial/Industrial \$250,001 – \$350,000	\$618.67	\$3,428.44
Commercial/Industrial \$350,001 – \$500,000	\$721.78	\$4,047.11
Commercial/Industrial \$500,001 – \$1,000,000	\$721.78	\$4,665.78
Commercial/Industrial >\$1,000,000	\$721.78	\$5,078.22 plus \$304.00 per \$100,000 value
<i>Development levies may apply to commercial building consents. Check with Council</i>		

**Other Charges****GST Exclusive**

Infrastructure Contributions may apply to connections or additional loads on council services. Check with Council Planning office.

Connection fees may apply to new connections to Council services. Check with Council.

BRANZ Levy \$1.00 per \$1,000 and DBH Levy – \$1.97 per \$1,000 of GST incl for work of \$20,000 or more		
Unscheduled Building, Plumbing and Drainage Inspections	\$103.11	
Structural Engineering or Fire Engineering Assessment/Peer review – Cost + 10%		
NZ fire service design review – Cost + 10%		
<b><i>The building consent fee does not include the cost of any structural or fire engineers assessment which may be required</i></b>		
Compliance Schedule charge	\$128.89	
Inspection hourly rate	\$128.89	
Re-inspection fee	\$103.11 per inspection	
Certificate of Acceptance – Building consent fee for the applicable building payable with lodgement plus actual cost charges at \$128.89 per hour payable on issue of certificate.		
Reassessment fee (amended plans) – \$137.78 lodgement fee (includes 1/2 hour assessment) plus \$128.89 per hour over and above first 1/2 hour		
Building Warrant of Fitness audit inspection fee – Actual costs at \$128.89 per hour		
Vehicle crossing bonds will be assessed for each application where required		
Street, crossing, footpath or berm damage bond	\$444.44	
Building consent/permit details are <b>not</b> able to be removed from the Council offices. The following fees apply		
Photocopying:	Black – up to A3	\$0.89 each
	Colour – up to A3	\$1.78 each
	Black – up to A0	\$4.00 each
Scan documents and email or write to disc (single pages) Black	\$2.67 per sheet	
Scan documents and email or write to disc (large quantities) Black	Price on application	
Scan colour documents larger than A3	Price on application	

**Cemetery Charges****GST Exclusive**

<b>Plot Fees</b>	<b>2010/2011</b>	<b>2011/12</b>
Lawn Cemetery Plots		
Child no more than 12 mths old	\$139.00	\$145.00
Child more than 12 mths but less than 10 yrs	\$277.00	\$290.00
All others	\$830.00	\$870.00
Cremations Plots – Berms	\$207.00	\$217.00
<b>Interment Fees</b>		
Lawn Cemetery		
Child no more than 12 mths	\$139.00	\$146.00
Child more than 12 mths but less than 10 yrs	\$345.00	\$362.00
All others	\$692.00	\$726.00
Cremations – Berms	\$288.00	\$302.00
<b>Other Charges</b>		
Out of district fee	\$693.00	\$727.00
Breaking/Removing stone work, concrete		Actual costs
Interments on Sat, Sun, Statutory holidays	\$345.00	\$362.00 or Actual cost
(This fee additional to regulation charges)		Whichever is greater
Interments requiring attendance outside core working hours of normal working week (ie 0730 – 1630). These charges are additional to regulation fees		Actual costs (i.e. staff penal payments incurred plus administration fee)
Disinterments		Actual cost
Availability of sand for hand filling adult plots	\$276.00	\$288.00
Availability of soil for hand filling adult plots	\$346.00	\$363.00
Purchase of third plot (special conditions apply)	\$1,384.00	\$1,453.00
Removal of headstones and foundation structures		Actual costs
Construction of concrete floor, covers or renovation		Actual costs
<b>RSA – No charge for plot or Out of District fee. Interment Fee Only</b>		

## Trade Waste Charges

These charges are split into three types: an application fee, an annual consent fee and fee based on flow and strength if discharges reach the trigger point as defined in Schedule 1 of the Council's Trade Waste Bylaw. All Trade Waste charges are additional to the Sewerage rates paid.

**GST Exclusive**

<b>Application Fees</b>	<b>2010/11</b>	<b>2011/12</b>
Small discharges	\$140.70	\$148.00
Medium discharges	\$267.30	\$280.00
Large discharges	\$520.60	\$545.00
<b>Trade Waste Consent Fees</b>		
Small (controlled)	\$127.00	\$133.00
Small (conditional)	\$310.00	\$325.00
Medium (controlled)	\$506.50	\$530.00
Medium (conditional)	\$985.00	\$1034.00
Large (controlled)	\$1125.00	\$1181.00
Large (conditional)	\$2110.00	\$2215.00
Large (users over Schedule 1 triggers) charged per flow strength and solids as follows:		
Flow (per cubic m)	0.29	\$0.30
Biological Oxygen Demand (BOD) (kg)	0.70	\$0.74
Suspended Solids (SS) (kg)	0.62	\$0.65
Additional Inspections	\$86.00	\$88.00

## Landfill and Urban Transfer Station Charges – Nursery Road

### Transfer Station Charges – Nursery Road

The following prices are proposed to apply from 1<sup>st</sup> July 2011.

NOTE: All refuse charges include the Waste Minimisation Levy of \$10/tonne (plus GST).

#### Domestic Prices (including GST unless otherwise stated)

Load Size Revised from 1 July 2010 (inc GST)	Green Waste to Composting	Refuse to Transfer Station
Official MDC Council Bags	N/A	Prepaid (no charge at gate)
Bags – any other bag (up to 30kg)	N/A	\$5 per bag
Car or station wagon (up to 100kg)	\$5	\$18
Van, Utility, small trailer (up to 250kg)	\$10	\$42
Trailer (up to 500kg)	\$15	\$55
Truck or large trailer	\$50/tonne (+GST)	\$152/tonne (+GST)

Note: Any load can be requested to be weighed, but a minimum charge of \$10 will apply.

#### Commercial Prices (excluding GST, unless stated)

	2011/12
General Refuse, incl construction & demolition materials	\$152/tonne
Tyres (more than 4 tyres, or where tyres are in a mixed load)	\$472/tonne
Tyres (car & 4WD, up to 4)	\$2.50 ea (inc GST)
Tyres (car & 4WD, on rims, up to 4)	\$3.50 ea (inc GST)
Tyres (truck, up to 4, excludes tractor & earthmovers)	\$5.50 ea (inc GST)
Grease Trap & Special Waste*	\$152/tonne
Special waste minimum charge	\$26 (inc GST)
Sawdust & shavings (treated)*	\$152/tonne
Sawdust & shavings (untreated)	\$37.50/tonne
Liquid Waste (to sewer)	\$45.65/tonne
Cleanfill	\$5.50/tonne
Recycling (e.g. all steel load)	No Charge

\* Subject to prior disposal arrangements with the Council

### Rural Recycling and Transfer Station Facilities

Load Size	Green Waste	Refuse
	2011/12	2011/12
Official MDC Council Bags	N/A	Prepaid (no charge at gate)
Bags – any other bag (up to 30kg)	N/A	\$5 per bag
Car or station wagon (up to 100kg)	\$5	\$18
Van, Utility, small trailer (up to 250 kg)	\$10	\$42
Large Trailer or Small Truck (less than 3T)	\$58	\$70
Large Truck (more than 3T)	\$44/M <sup>3</sup>	\$55/M <sup>3</sup>

**Pensioner Housing****GST Inclusive**

<b>Weekly Rentals</b>	<b>Number and Style of Units</b>	<b>2011/12</b>
<b>Panama Complex</b>	25 Bedsitters	\$80.00
	15 One Bedrooms	\$86.00
	4 One Bedrooms - Double	\$92.00
<b>Laurent Place</b>	8 Bedsitters	\$76.00
	4 One Bedrooms	\$83.00
	6 One Bedrooms - Double	\$93.00
<b>Bodmin Flats</b>	8 Bedsitters	\$76.00
<b>Truro Flats</b>	4 One Bedrooms	\$83.00
	4 Garages	\$7.50

**Building Hire Charges – District Building and Town Hall**

<b>Town Hall</b>	<b>2011/12</b>	
<b><u>Displays, Exhibitions</u></b> – clear floor	<b>GST Excl</b>	<b>GST Incl</b>
Pack in / out per day	\$75.55	\$86.80
Week day	\$176.00	\$202.40
All day and evening	\$224.89	\$358.60
Saturday, Sunday or public holiday	\$244.44	\$281.10
Each hour after midnight	\$97.78	\$112.40
<b><u>Sales of Goods / Auctions</u></b>		
Local	\$224.89	\$258.60
Non local per day	\$440.00	\$506.00
Pack in /Pack out day	\$75.55	\$86.80
<b><u>Meetings, Services</u></b> – seating, microphones etc		
Weekday morning and afternoon	\$127.11	\$146.10
After hours 5 pm – midnight	\$156.44	\$179.90
All day 8.00 am – 5 pm	\$293.33	\$337.30
All day and evening	\$342.22	\$393.50
Saturday, Sunday or public holidays	\$391.11	\$449.70
Each hour after midnight	\$97.78	\$112.40
<b><u>Dances, Social Functions</u></b> (Clear floor)		
Refreshments served – no crockery. Hirers set up and clean up tables and chairs	\$342.22	\$393.50
Each hour after midnight	\$97.78	\$112.40
<b><u>Dinners</u></b>		
Includes hall hire, tables, chairs, full kitchen facilities, crockery, preparation room and dishwasher. Hirers set up and clean up	\$440.00	\$506.00
Each hour after midnight	\$97.78	\$112.40
<b><u>Stage Performances</u></b>		
<b>Free Admission</b>		
Pack in and pack out day	\$75.55	\$86.80
Rehearsal day	\$97.78	\$112.40
Performance day	\$293.33	\$337.30
Two performances in one day	\$586.67	\$674.60
<b>Admission charged – local</b>		
Pack in and pack out day	\$75.55	\$86.80
Rehearsal day	\$97.78	\$112.40
Performance day	\$488.89	\$562.20
Two performances in one day	\$782.22	\$899.50
<b>Admission charged – travelling professionals</b>		
Pack in and pack out day	\$97.78	\$112.40
Rehearsal day	\$146.67	\$168.60
Performance day	\$782.22	\$899.50
Two performances in one day	\$977.78	\$1112.40
<b><u>Kitchen</u></b> – per hire – if not already included	\$73.33	
Serving refreshments – teas, coffees, drinks etc		\$84.30

<b>Town Hall cont'd</b>	<b>2011/12</b>	
	<b>GST Excl</b>	<b>GST Incl</b>
<b>Cleaning Fees</b> – per hour (after second performance in one day) or as required	\$24.44	\$28.10
<b>Grand Piano</b> – No charge for hire. Tuning fee		actual cost
<b>Deposit</b>	\$177.78	\$200.00
<b>Bond</b> – if alcohol is served	\$266.67	\$300.00
<b>Safety Officer</b> – per performance	\$44.44	\$51.10
<b>Ushers</b> – 2 required for main hall; 1 for balcony (own arrangement with Masterton District Council staff or by invoice – per person, per show)	\$44.44	\$51.10
<b>Ticket Seller</b> – 1 required (own arrangement with Masterton District Council staff or by invoice – per person, per show)	\$44.44	\$51.10
<b>Licences</b>		
Itinerant Traders – Hirer to obtain licence	\$195.11	\$224.37
Liquor Licence (per event) – hirer to obtain licence	\$56.00	\$64.40

<b>Frank Cody Lounge</b>		
<b>Meetings, Services, Displays</b>		
Office hours, mornings or afternoon	\$73.33	\$84.30
All day or part morning / part afternoon	\$97.78	\$112.40
Before 8.00 am and after 5 pm	\$117.33	\$134.90
Saturday, Sunday, Public Holidays	\$146.67	\$168.60
<b>Social Functions – after hours</b>		
Serving <b>breakfasts</b> – includes lounge hire, kitchen, preparation room, some tables/chairs, all crockery	\$171.11	\$196.70
Serving <b>light refreshments</b> – includes lounge hire, kitchen, preparation room, some tables / chairs, no crockery	\$146.67	\$168.60
Serving <b>dinner</b> – includes lounge hire, kitchen, preparation room, tables / chairs, all crockery	\$220.00	\$253.00
Each hour after midnight	\$48.89	\$56.20
<b>Kitchen</b>		
Teas, suppers, and light refreshments	\$24.44	\$28.10
Tea, coffee, fruit juice and biscuits (per head)	\$2.67	\$3.00
<b>Data Projector Hire</b>		
- half day or evening	\$58.67	\$67.40
- full day	\$97.78	\$112.40
<b>Electronic Whiteboard</b> - hire per hour	\$19.56	\$22.40
<b>Cleaning Fees</b> – per hour (if required)	\$24.44	\$28.10

All prices include TV and video, overhead projector and screen, lectern, standard whiteboard, chairs, tables, heating, hearing loop, standard lighting and sound system.

<b>Meeting Room – 1<sup>st</sup> Floor</b>	<b>Community Use</b>	<b>Community Use</b>	<b>Non-Community Use</b>	<b>Non-Community Use</b>
	<i><b>GST Excl</b></i>	<i><b>GST Incl</b></i>	<i><b>GST Excl</b></i>	<i><b>GST Incl</b></i>
Office hours - morning or afternoon	\$48.89	\$56.20	\$73.33	\$84.30
All day or part morning / part afternoon	\$83.11	\$95.50	\$97.78	\$112.40
Before 8.00 am and after 5.00 pm	\$97.78	\$112.40	\$117.33	\$134.90
Saturday, Sunday and public holidays	\$97.78	\$112.40	\$136.89	\$157.40
Kitchen - teas and refreshments only	\$24.44	\$28.10	\$24.44	\$28.10
<b><u>Electronic Whiteboard</u></b> – per hour	\$19.56	\$22.40	\$19.56	\$22.40
<b><u>Data Projector Hire</u></b> - half day or evening	\$39.11	\$44.90	58.67	\$67.40
- full day	\$97.78	\$112.40	\$97.78	\$112.40
<b><u>Cleaning Fees</u></b> – per hour (if required)	\$24.44	\$28.10	\$24.44	\$28.10

All prices include: TV and video, overhead projector and screen, lectern, standard whiteboard, chairs, tables and heating.

**Library Charges****GST Inclusive**

<b>Service</b>	<b>Rental Charge</b>	<b>Late Return</b>
Hot Picks	\$2.00 – 2 week loan \$3.00 – 3 week loan	\$1.00 per day
All other books	No charge for 3 week loan One 3 week renewal available	\$0.20 per day
Premium magazines	\$1.50 – 1 week loan	\$0.40 per day
Music CD's	\$2.00 – 3 week loan	\$0.40 per day
Adult DVD's	\$3.00 – 1 week-issue collection \$5.00 – 2 week-issue collection	\$1.00 per day
Junior and Young Adults DVD's	\$2.00 – 1 week loan	\$0.40 per day
Reserves	\$1.00 – per item	
Replacement Card	\$3.00	
Inter loans	\$10.00 – per item	
Computer / Internet Access	<u>Free Use – 8 PC's</u> Access 30 minutes per day Charged – 2 PC's \$1.50 – 15 minutes \$2.50 – 30 minutes \$5.00 – 1 hour	
Power Charge Laptops	Free use for 30 mins, then \$1.00 – per hour	
Printing	\$0.20 – A4 black \$0.50 – \$1.00 colour print	
Photocopying	\$0.10 – A4 black \$0.50 – \$1.00 – A4 colour \$0.20 – A3 black \$1.00 – \$2.00 – A3 colour	
Fax – New Zealand	\$2.00 – first page \$1.00 – each additional page	
Fax – International	\$3.00 – first page \$1.00 – each additional page	
Scan and email	\$1.00 – first page \$0.50 – each additional page	

**Environmental Health and Licensing****GST Exclusive**

<b>ACTIVITY</b>	<b>2011/12</b>
<b>Registration of Premises</b>	
New food premises	\$222.22
Annual registration	\$160.00 per annum
Minor food processors (Limited sale)	\$80.00 per annum
Inspection fee	\$92.44
Camp ground	\$120.00 per annum
Hairdressers	\$104.89 per annum
Offensive trades	\$104.89 per annum
Transfers	\$111.11 per annum
Funeral directors	\$84.44 per annum
Application for refund of Registration Fee <ul style="list-style-type: none"> <li>• Must be in writing</li> <li>• 50% of total fee retained for administration/inspection</li> <li>• 50% of total fee refunded on a monthly pro rata basis</li> </ul>	
<b>Licences</b>	
Application for Gambling Venue consent	\$205.33 plus charges
Street Photographer	\$97.78 per week
Hawkers licence (including inspection fee)	\$72.00 per annum
Mobile shop licence (including inspection fee)	\$123.11 per annum
Itinerant trader (including inspection fee)	\$195.11 per annum
Street stall – site licence	\$9.33 per week / 4m <sup>2</sup>
Street stall – licence	\$14.67 per week
Omnibus stand	\$92.44 per annum
Taxicab stand	\$82.22 per annum
Pie cart stand – site licence	\$17.33 per week
Property numbering	\$14.00 per number, plus mileage and time
Boarding House	\$47.82 per annum
Special Licence late application processing fee	\$43.47
<b>Outdoor Café Permits – Moritorium on fees</b>	
Footpath and kerbside seating	\$5.33 per seat
Kerbside parking space: <ul style="list-style-type: none"> <li>- Cost recovery for loss of one parking space (recovered over 10 years)</li> <li>- Cost recovery for paving etc (recovered over 5 years)</li> </ul>	\$622.22 per annum \$520.00 per annum

**Environmental Health and Licensing cont'd****GST Exclusive**

<b>Bylaws</b>	<b>2011/12</b>
Duplicate licence	\$56.44
Removal of refuse	actual cost
Advertising sign permit	\$84.00 per annum
Scaffolding and deposit of materials	\$74.66
Display of a hoarding	\$74.66 per month
Work Access permit	\$30.43
Additional Inspections for permits, consents etc	\$74.67 per hour
<b>Return of seized skateboard</b>	
First offence	7 day impoundment
Second offence	7 day impoundment plus \$33.78 return fee
Third and subsequent seizures	7 day impoundment plus \$48.89 return fee
<b>Noise Control</b>	
Noise control charges (seizure)	\$48.89 per call out to property
Return of seized equipment	\$48.89 Admin and return
Security/Fire Alarm Disconnection/Abatement	Actual cost incurred
<b>Abandoned vehicles</b>	
Removal urban	\$149.33
Additional charges for storage and costs for rural collection	

**Dog Control Fees**

Dog registration fees for 2011/12 were set by Council resolution prior to the adoption of the Annual Plan to enable the issuing of registration notices in early June 2010.

**Environmental Health and Licensing cont'd**

<b>Parking Meter Charges</b>	
Parking meter operating times: Monday to Friday 9.00am to 5.00pm; Saturday 9.00am to midday.	
Parking meter charges \$0.80 per hour including GST	
<ul style="list-style-type: none"> <li>No increases in parking meter charges are proposed, however, the charges could be reviewed following the GST increase or in any subsequent Annual Plan</li> <li>No change is proposed in the charges for private parking spaces in the Chapel/Perry/Cole St car park. These charges are \$40 per month, per space, excluding GST</li> </ul>	
<b>Note: No GST is applied to the following infringements.</b>	
<b>Parking Offence Infringements</b>	<b>2011/12</b>
P101 Parked within an intersection	\$60.00
P102 Parked on or within 6m of an intersection	\$60.00
P104 Parked on or near a pedestrian crossing	\$60.00
P107 Parked on broken yellow lines	\$60.00
P108 Parked on area reserved for hire or reward	\$60.00
P113 Double parking	\$60.00
P117 Inconsiderate parking	\$60.00
P105 Prohibited area	\$40.00
P109 Parked within 6m of bus stop	\$40.00
P110 Parked across a vehicle entrance	\$40.00
P111 Parked near a fire hydrant	\$40.00
P112 Parked between fire hydrant and road marking	\$40.00
P114 Incorrect kerb parking – Left side of the road	\$40.00
P115 Parked on footpath	\$40.00
P119 Parked on loading zones	\$40.00
P120 Incorrect angle parking	\$40.00
P969 Parked on disabled car parks with permit not displayed	\$150.00
P821 Parked across a line marking a space	\$40.00
<b>Meter/Time Limit Infringements</b>	
<ul style="list-style-type: none"> <li>P106 Parked over the time limit</li> <li>P819 Parked on an expired meter</li> </ul>	
Not more than 30 minutes	\$12.00
More than 30 minutes but not more than 1 hour	\$15.00
More than 1 hour but not more than 2 hrs	\$21.00
More than 2 hours but not more than 4 hours	\$30.00
More than 4 hours but not more than 6 hours	\$42.00
More than 6 hours	\$57.00

## Utility Services

**GST Exclusive**

<b>Water &amp; Sewer Service Charges</b>	<b>2011/12</b>
<i>* Joint connection</i>	Note: * <i>Contract Price plus \$133.33 processing and inspection fee for each application</i>
15mm water and 100mm sewer	
<i>* Drainage</i>	
Sewer connection 100mm	
Sewer connection over 100mm	
Keeping sewer connection in repair	
<i>* Water Supply</i>	
15mm water connection	
Larger than 15mm connection	
Renewing 15mm connection	
Renewing larger than 15mm connection	
<i>* Keeping service pipe in repair</i>	
Disconnection of water supply	
Reconnection of water supply	
<i>* Installing water meter</i>	
Testing water meter	
Keeping meter in repair	
Renewing meter	
<b>Water</b>	
Up to 50,000 litres per 3 months	minimum charge \$25.50
50,000 to 100,000 per 3 months	\$0.62 per 1,000L
Over 100,000 litres per 3 months	\$0.80 per 1,000L
2,000-20,000 litres in same load (tanker)	\$1.33 per 1,000L