



# ANNUAL PLAN 2008/09

Christchurch Ōtautahi



MAKING CHRISTCHURCH A WORLD-CLASS BOUTIQUE CITY





CHRISTCHURCH CITY COUNCIL  
**ANNUAL PLAN 2008/09**



**For the period 1 July 2008 to 30 June 2009**

Adopted on 25 June 2008 and published in July 2008 by the Christchurch City Council

PO Box 237, Christchurch, New Zealand

Tel: 64-3-941-8999. Fax: 64-3-941-8984

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# INTRODUCTION TO THE ANNUAL PLAN 2008/09

This year I have much pleasure in my first term as your Mayor to present the Annual Plan for 2008/09 with the Council's Chief Executive Tony Marryatt.

Since the new Council took office in October last year, we have made clear our resolve to keep the rate increase as low as possible. We recognise that householders are under pressure from increases in the cost of living, including hikes in the prices of fuel and groceries and the impact of high interest rates.

Our community has given us a strong message on what level of rates they regard as affordable, and the rate increase of 9.14% signalled for 2008/09 in our Long Term Council Community Plan 2006-16 (LTCCP) with a further 2.8% for a new waste minimisation scheme was not palatable in today's climate.

The Council's promise to keep the average residential rate increase to around 5% has been achieved: Rates for residential properties will increase by an average 5.1% which includes the fixed annual charge for the kerbside system. The average increase for businesses is 8.3% plus an \$82 fixed annual charge for the kerbside system where it operates. For rural properties the average increase is 3.1% which includes the costs of the new collection system.

The rates levied are based on the revised property valuations for the city which were released late last year. Because the value of commercial properties increased by more than residential properties, the proportion of the overall rates paid by commercial owners will increase, while the residential share of the total rate take will fall.

Christchurch rates continue to be lower than those in other metropolitan cities such as Auckland and Wellington. And while our rates may be cheaper, we are not compromising at all on the quality of life our residents enjoy. The Quality of Life survey released late last year which compares lifestyles in 12 cities throughout the country, again demonstrated that Christchurch residents rate their city as a fantastic place to live, work and play.

While we have managed to keep the rates increase low, we have still been able to factor in some major initiatives for the year. Increased security measures for the central city, a world-leading three bin kerbside collection system, and a stepped-up refurbishment programme for community housing are just some of the positive steps the Council will be making in 2008/09

Funding of around \$1.5 million has been devoted to improving central city safety. Nearly \$1 million will be spent on 25 further crime prevention cameras in the Central Business District, in addition to the 14 already in place. The Council will also fund the Safe City Officer programme at \$450,000 a year to help reduce actual crime in the Central City after dark, and to improve perceptions of crime and safety in the city.

This is a really positive move for Christchurch and will be another factor in helping reach our aim of becoming New Zealand's safest city.

In other initiatives set out in the Plan, the Council approved the installation of tram tracks in Cashel Mall during the refurbishment of the Mall. There is a significant saving to be had in laying the tracks while the Mall is already being worked on. However, a decision on the extension of the tram route has been delayed, for further investigation into the length it should be and course it should take.

## Introduction to the Annual Plan 2008/09

Capital works totalling \$256 million have been approved in the Plan, up from a proposed \$230.7 million reported in the draft. The increase is partly due to \$1.1 million in Council community housing refurbishment and maintenance. The Council plans to refurbish 270 units in the 2008-09 year compared with 120 in the previous year.

A number of fees and charges relating to Council-provided services have been changed both up and down, generally as a result of direct cost-recovery for the service.

The Council adoption of the Draft Annual Plan and amendments to the LTCCP follow three months of consultation, hearings and Council deliberations.

There were 537 submissions on the Plan and the LTCCP, and of those, 80 submitters, both individuals and organisations, were heard by the Council over a four day period.

A large number of the submissions related to the extension of the tram route and the variation to the City Mall plan to allow for the operation of trams.

Other proposals that attracted a number of submissions were rates, the capital works programme and the targeted rate for the new kerbside waste minimisation collection system.

In preparing the Annual Plan we have made savings on the budget signalled in our LTCCP through a number of factors including increasing the dividend from Christchurch City Holdings (CCHL) by \$3.5 million from that forecast in last year's annual plan, delaying sending biosolids to Kate Valley, restructuring our insurance and so reducing the amount paid in insurances by \$1.4 million and a reduction in our interest costs by reprogramming our capital works programme.

In common with other businesses we face the major challenge of large increases in the cost of raw materials which have pushed up the cost of our capital works and also our maintenance contracts. For example the increase in our maintenance contracts was calculated at 2.9% in the LTCCP, but the new estimate for the Annual Plan shows this has risen to a 4.5% increase.

Work is already under way on our new LTCCP which comes into effect in July 2009. We intend to keep addressing the challenge of keeping rates at a sustainable level while still ensuring we make the progress our ratepayers expect. A working party has been set up to review the assumptions embedded in the city's LTCCP and to work through the process to ensure the next LTCCP adopted by this Council is a visionary blueprint which will ensure the future of our city for generations to come.



**Bob Parker**

Mayor



**Tony Marryatt**

Chief Executive



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## General Information

### What is an annual plan?

An Annual Plan is a report that sets out the budget and explains how a local authority intends to finance the activities and services it provides for the next financial year as directed by its long term plan.

An Annual Plan cannot be used to change the long-term plan, to add projects or activities or significantly increase or decrease levels of service.

Instead, an Annual Plan focuses on the adjustments a local authority must make in light of the previous year's financial performance, updated financial figures, cost increases and inflation.

All local authorities are required to produce an Annual Plan and to consult with the community before finalising it.

### What is in this document

The Annual Plan presents the budget for the period 1 July 2008 to 30 June 2009 and should be viewed in the context of the Long-Term Council Community Plan (LTCCP) 2006-16. The Annual Plan sets out the Council's commitments to deliver levels of service and capital projects. To find out more about these commitments please look at the LTCCP.

The Annual Plan provides a side-by-side comparison of the LTCCP financial forecast of each Council activity and service with an updated cost. Explanations of any significant variations between the two figures are provided.

There is a Measures and Targets section for each group of activities showing the level of service the Council intended to provide. At the end of the year, the Measures and Targets help the public assess how successful the Council was in delivering on its commitments.

The 2008 Amendment to the LTCCP 2006-16 contains changes to the Council's Revenue and Financing policy to provide for the changes to kerb-side collection.

Each of the two documents has its own specific financial overview and financial impact statement.



### Summary of public consultation

Public consultation on the draft of this Annual Plan took place over a five week period from Monday 17 March to Monday 21 April 2008.

All submitters were given the opportunity to present their submission at a public hearing to the councillors.

The consultation resulted in 537 submissions from members of the public, 80 of which were also presented at public hearings held on 12 – 14 May 2008.

Comments were made on 61 different issues, the top five of which were housing, the variation of City Mall, extension of the tram route, rates and solid waste.

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## Changes from Draft to Final

### Changes from draft to final

Financial savings from timing of the Capital programme (see details below) have enabled the Council to increase expenditure on certain activities, whilst maintaining a rate result of 7.58%, which is the same level as that proposed in the draft.

#### Capital programme

The capital programme increased by a net \$25.2 million, \$33.4 million of which is projects carried forward from the 2007/08 year, with a subsequent \$12.4 million rescheduling of project spend to 2009/10. These include:

- the Ocean Outfall Pipeline project, which at the time of the draft was running ahead of schedule. This project has been delayed due to a pipe rupture and \$10.1 million, (inclusive of \$7.0 million originally taken forward), has been rescheduled to 2008/09,
- strategic land purchases - of the \$16.3 million brought forward to 2007/08 at the time of the draft \$6.8 million remains unspent and has been rescheduled to 2008/09,
- kerb and channel work - \$5.3 million of approved work has been carried forward

Other changes include:

- \$1.1 million for housing refurbishment,
- \$0.9 million for Central City Crime cameras,
- \$2.2 million of an inter-group loan reclassified as equity. This is part of the funding of the new Civic offices

#### Operational expenditure

Planned operational expenditure has increased by the following amounts:

- \$0.4 million towards the Safe City officers and crime prevention camera programmes. In the first full year of operation this will increase to \$0.7 million,
- \$0.3 million to increase progress with the City Plan,
- \$0.3 million to fund the removal of the Cashel Street Air Bridge,
- \$0.1 million for urgent maintenance on Grubb Cottage,
- \$0.2 million, net of Land Transport New Zealand subsidy to fund a macro scoping study of the Transport Interchange.

These projects are funded by the reduction in interest expense as a result of carrying \$33.4 million of capital expenditure forward to the plan year and rescheduling \$12.4 million out to 2009/10.

### Interest Rate Assumption

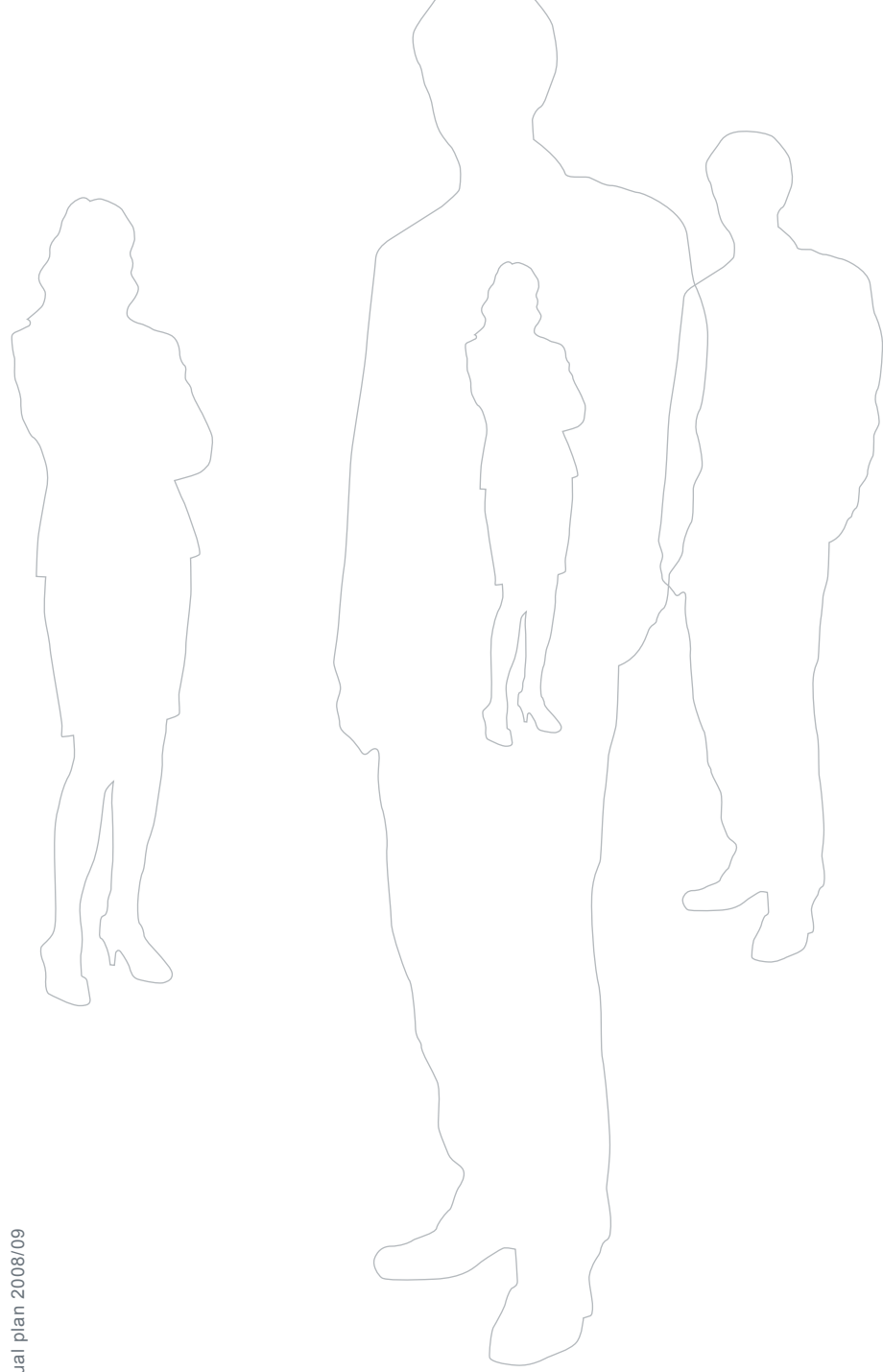
As a result of the tightening of the market we have increased our borrowing rates from 8.25% to 8.62%. This will add \$0.2 million to our interest expense for the year.

### Capital Endowment Fund

The balance has increased as a result of carrying forward \$1.0 million for the Canterbury Museum development from 2007/08 to 2009/10. The amount available for distribution has decreased by \$0.2 million due to the rate used to inflation protect the fund having increased from 3.0% in the draft to 3.3%.

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## Changes from Draft to Final





THE FOLLOWING PAGES CONTAIN  
**FINANCIAL COMMENTARY**



# Financial Commentary

## Financial Overview

The Annual Plan 2008/09 is a planning document which concentrates on the budget and Levels of Service for the financial year ending 30 June 2009. The objective of this overview is to compare the plan with the corresponding budget in the Long Term Council Community Plan 2006/16 (LTCCP). The information provided may not be appropriate for other purposes. Actual results are likely to vary from those forecast, and variations may be material.

Rates for the year 2008/09 are planned to increase by 7.58%, which is significantly lower than the 9.14% increase budgeted in the LTCCP. Included within the 7.58% is a 2.8% increase for a 3 bin waste minimisation plan which had not been previously budgeted. These waste minimisation costs will be recovered by way of a targeted rate of \$82 for those within the kerbside collection area and \$62 for those with a depot service. This latter group is primarily those ratepayers in rural Banks Peninsula. Further detail on this new targeted rate is set out in the amended Revenue and Financing Policy which is contained within the amended LTCCP 2006/16.

The 1.56% rate decrease from that forecast in the LTCCP has been achieved through the following:

- increased dividend from Christchurch City Holdings Limited ('CCHL') of \$5.5 million,
- reduced levy to the Canterbury Museum as a result of the delayed redevelopment project - \$1.6 million,
- saving in costs by delaying the transporting of Biosolids to Kate Valley - \$1.6 million,
- capitalisation of staff costs for software development - \$3.7 million,
- reduction in interest expense primarily due to delays in various capital programmes - \$5.2 million,
- non rating for assets written off during the year - \$3.6 million

Offsetting this were;

- increased staff costs reflecting the increase in market rates for remuneration - \$7.2 million,
- increased contract costs due to the high rates of inflation within the construction industry - \$7.6 million,
- increased depreciation as a result of the revaluation of various asset classes - \$7.2 million,
- additional refuse management and disposal costs through implementing the new waste minimisation plan - \$6.2 million,
- increased costs for the City Plan programme - \$0.3 million,

- \$0.4 million on the combined Safe City officers and crime prevention camera programmes,
- \$0.1 million towards urgent maintenance of Grubb Cottage,
- \$0.3 million to fund the removal of the Cashel Street Air Bridge,
- \$3.1 million of operational carry forwards

In dollar terms, rates have been held to the LTCCP levels while incorporating the additional waste management and costs detailed above.

## Levels of Service

There has been no change to the KPIs set out in the LTCCP. However, in the interests of transparency and to meet the requirements of the Local Government Act 2002, all level-of-service performance targets for 2008/09 are set out in this document.

## Operational Expenditure

Operational expenditure includes all of the day to day costs necessary to run a large multi-functional organisation including staff costs, maintenance and service costs on the city's infrastructure assets, insurance, energy, professional consultancy and computer costs.

Planned cost excluding depreciation, amortisation and interest is \$305.8 million, \$16.5 million above the equivalent figure in the LTCCP. The main variances are the increased staff, contract and waste management costs as mentioned above, offset by savings in the Canterbury Museum levy, transport costs to Kate Valley, capitalised labour and ongoing cost efficiencies. These efficiencies are particularly noticeable within the Pools and Leisure centres costs following the commissioning of the QEII LPG pipeline from Burwood landfill.

Regulatory service costs have increased by \$2.0 million over the LTCCP as a result of the continuing buoyancy in the building industry and from further compliance costs imposed by central government. This cost is largely recovered from increased revenue and has no rate impact.

Recreation and Leisure costs have increased by \$4.0 million as a result of increases in events funding and additional staff to support the Visitor strategy. \$3.0 million of this cost is offset by incremental revenue.

Community support costs have reduced by \$1.4 million. This change is primarily due to the additional \$3.1 million of rental income for housing offset by an additional \$1.4 million of planned refurbishment. Changes to housing income and expenditure do not have a rating impact.

Streets and transport net operational cost has increased by \$23.8 million over the LTCCP. The key factors are \$10.4 million of additional depreciation as a result of higher than expected roading revaluation and an \$11.0 million drop in LTNZ subsidy due to a timing change in the purchase of the new Transport Interchange site.

Refuse minimisation and disposal net operational cost has increased by \$5.5 million as a result of adopting the new waste minimisation system.

Wastewater collection and treatment net operational cost has reduced by \$2.6 million as a result of a \$5.3 million reduction in operational costs and depreciation, offset by a \$2.8 million timing difference in the receipt of development contributions.

Democracy and governance costs are \$3.6 million lower than the LTCCP largely as a result of allocating community grants to those activities where the expenditure will occur.

## Depreciation

Depreciation and amortisation costs are planned at \$105.3 million, \$7.2 million above the LTCCP. The increase is a result of higher than planned revaluation figures for streets and land and buildings, resulting in a higher annual depreciation figure. This is reflected in the Streets and Transport group of activities. Council has elected not to rate for assets written off during the year, thereby reducing rates by \$3.6 million.

## Interest Expense

This reflects loan servicing costs for the year and is planned at \$15.7 million, \$5.2 million below the LTCCP. The reduction primarily reflects the use of prior year unbudgeted surpluses to fund the capital programme which has deferred the need to borrow, along with a delay in commencing some of the capital projects.

## Operational Revenue

### Fees and charges

Fees and charges have increased by \$3.5 million, to \$93.0 million. The increase includes \$1.5 million of incremental revenue from events, \$1.8 million from the ongoing volume of work within Regulatory approval activities and \$3.1 million of rental income from housing. Offsetting this is a \$1.9 million reduction in black bag sales through the introduction of the new waste scheme, reduced revenue in pools as a result of lower subscriptions and a loss of Ministry of Education funding for the South Learning Centre.

### Development contributions

These have dropped by \$2.1 million to \$14.1 million as a result of the revision of the Development Contributions policy in the 2007/08 year. These changes were explained more fully in the 2007 Amendments to the LTCCP 2006-16.

### Grants and subsidies

Grants and subsidies have been reduced by \$2.9 million, \$4.4 million relating to Land Transport New Zealand subsidies, which is offset by a \$1.5 million increase in sponsorship revenues.

### Interest and dividends

Interest revenue at \$25.9 million is largely unchanged. Dividends have increased by \$4.5 million, due to a \$5.5 million increase in the CCHL dividend offset by a lower dividend from Transwaste Limited.

## Surplus

A surplus reduces the need to borrow for capital works. The planned surplus has decreased by \$15.9 million to \$26.1 million, as a result of the drop in development contributions and vested assets received along with the decision not to rate for asset writeoffs.

## Capital Expenditure

The capital programme has increased by \$25.2 million over the draft annual plan and is \$10.6 million above the LTCCP as a result of changes in timing of various projects. Amongst those projects running ahead of schedule are:

- the Christchurch Transport Interchange site, which was purchased in 2007/08 resulting in \$18.0 million being taken forward from the 2008/09 year. \$5 million has also been reprogrammed out to 2009/10,
- \$6.8 million brought forward from later years for bus priority routes to coincide with the transport interchange site,

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## Financial Commentary

Budget for the following projects has been rescheduled to future years as they are running behind schedule:

- Grassmere storage - \$1.0 million,
- Northern relief wastewater - \$1.0 million,
- Akaroa water upgrade - \$2.9 million,
- Little River wastewater reticulation - \$0.9 million,
- Lyttelton Marina - \$3.8 million,
- \$6.7 million for the western interceptor wastewater pipeline, and \$1.5 million for the Wainui sewer reticulation, which were reprogrammed from 2007/08 to 2008/09,
- the Graham Condon Pool, for which \$1.1 million was reprogrammed to later years,
- the Ocean Outfall Pipeline project, which at the time of the draft was running ahead of schedule. This project has been delayed due to a pipe rupture and \$10.1 million, (inclusive of the \$7.0 million originally taken forward), has been rescheduled to 2008/09,
- strategic land purchases – of the \$16.3 million brought forward at the time of the draft \$6.8 million remains unspent and has been rescheduled to 2008/09,

Other changes include:

- the capitalisation of software development staff costs of \$3.7 million,
- \$1.1 million for housing refurbishment and maintenance,
- \$0.9 million for Central City Crime cameras,
- \$2.2 million of an inter-group loan reclassified as equity. This is part of the funding of the new Civic offices,
- rescheduling and cost variations for numerous small projects.

### Borrowing and Consolidated Debt

Provision is made for the repayment of Council debt by way of annual contributions to the loan repayment reserve. These contributions are calculated to ensure that parcels of debt are repaid no later than 30 years after they are initially borrowed.

The financial model assumes that loan repayment reserves are accumulated in perpetuity whereas in practice opportunity may be taken to repay portions of the debt from these accumulated funds as shorter term maturities are refinanced, typically each 3 to 5 years.

Council debt is planned to be down against the LTCCP due to delays in the capital programme, and use of prior years' unbudgeted surpluses which has deferred the need to borrow.

### Intergenerational Equity

The Council has put in place the following mechanisms to ensure intergenerational equity:

- All assets are depreciated at a rate assessed to reflect their particular life.
- Loans raised to fund capital works are repaid over a 30 year period.
- Council revenue inclusive of rates is set at a level sufficient to meet the operational expenses in each year including:
  - o Depreciation on capital assets employed. An exception this year is \$3.6 million of the depreciation on assets written off.
  - o Interest on outstanding debt.
  - o Debt repayment contributions, sufficient to fund the repayment of outstanding debt over a 30 year cycle.
  - o Asset management plans have been developed for all major asset types to ensure that the renewal of existing assets is appropriately planned for and carried out. This renewal work is funded by depreciation and development contribution funds generated through revenue. Any shortfall is drawn from reserves or borrowed.

### Credit Rating

The AA+ international credit rating received by the Council from Standard and Poor's was confirmed in 2007 and reflects the strong overall financial position of the Council.

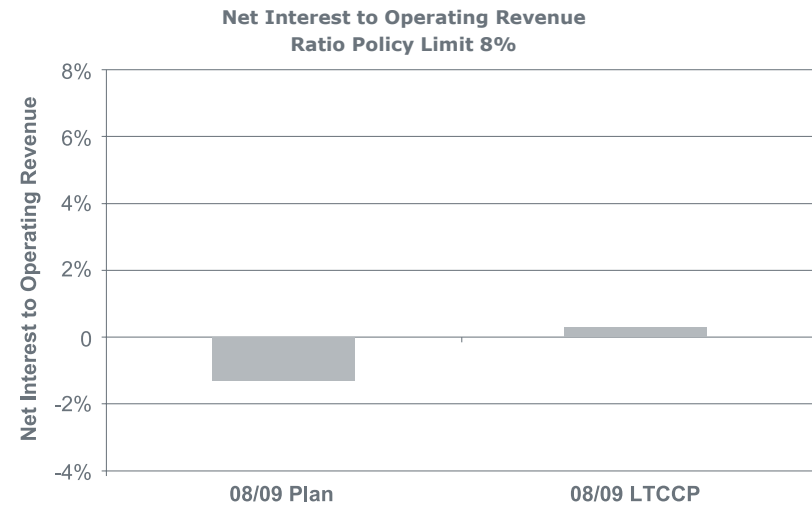


## Financial Ratios

A key part of the Council's risk management strategy is its four key financial ratios. These ratios relate to the consolidated financial position of Christchurch City Council and CCHL and define the limits within which the Council must maintain its balance sheet and borrowing ratios.

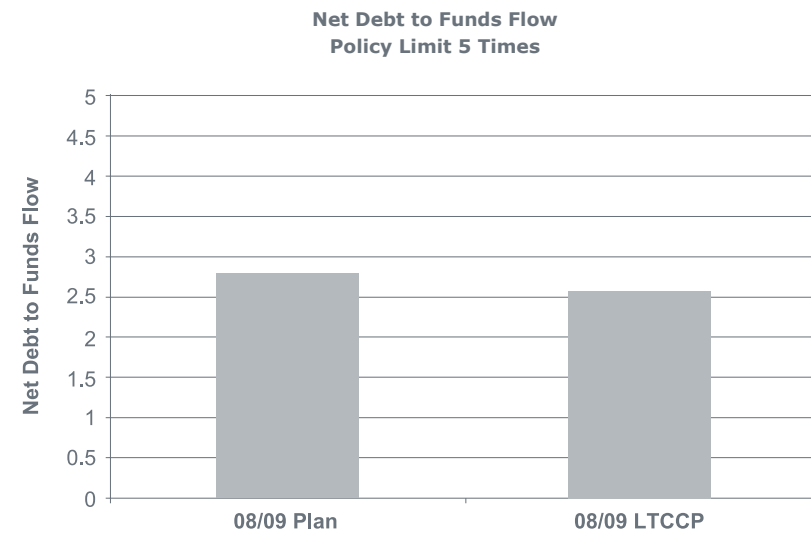


Council term debt is up \$6.4 million against the LTCCP, and total assets are up \$1.0 billion (primarily due to revaluations). The resulting current ratio is better than forecast in the LTCCP.



The original plan predicted a net interest expense position. More recent information indicates a net interest revenue outcome due to increased lending to subsidiary companies. The resulting current ratio is better than forecast in the LTCCP.

# Financial Commentary



Combined Council and CCHL external debt is planned to increase by \$2.3 million, due to revisions to external borrowing plans and a change in inter company funding policy. This is outweighed by a predicted increase in realisable assets of \$772 million due to revaluations. The resulting current ratio is better than forecast in the LTCCP.

Expected net debt and cash flow have both decreased. The lower cash flow signals that a slightly longer term will be required to repay the debt.



## Financial Commentary

### Key Assets/Liabilities of Christchurch City Council and Christchurch City Holdings Ltd

	2008/09 Plan \$000	2008/09 LTCCP \$000
Gross debt	305,453	299,048
less sinking funds, debt and loan repayment reserves	11,025	12,415
<b>Term debt</b>	<b>294,428</b>	<b>286,633</b>
Gross debt (CCC and CCHL)	412,074	409,710
Total assets (CCC and CCHL)	8,065,454	7,070,243
Realisable assets (CCC and CCHL)	4,329,157	3,557,101

### Financial Overview

	2008/09 Plan \$000	2008/09 LTCCP \$000
<b>Operating Summary</b>		
Operating expenditure	305,754	289,276
Depreciation	105,299	98,050
Interest expense	15,655	20,904
<b>Total operating expenditure</b>	<b>426,708</b>	<b>408,230</b>
<b>funded by :</b>		
Fees, charges and rates penalties	93,009	89,486
Development contributions	14,060	16,216
Grants and subsidies	36,800	39,670
Dividends and interest received	65,444	61,242
<b>Total operating revenue before rates</b>	<b>209,313</b>	<b>206,614</b>
Required operating surplus (before vested assets)	26,051	42,020
<b>Rates required</b>	<b>243,446</b>	<b>243,636</b>
Net annual impact of activities undertaken:		
<b>Percentage (%) rate increase including growth</b>	7.58%	9.14%
<b>Required operating surplus consists of :</b>		
Revenues to fund capital expenditure	36,118	46,952
Funding for Debt repayment provision	1,355	3,436
Funding for landfill aftercare expenditure	1,150	1,315
Removal of separately funded activities results	(458)	(2,246)
Operational transfers to/from special funds	(8,550)	(7,437)
Asset write offs not rated for	(3,564)	-
<b>Operating Surplus (before vested assets)</b>	<b>26,051</b>	<b>42,020</b>

## Financial Commentary

Capital Works Programme Funding Summary	2008/09	2008/09
	Plan	LTCCP
	\$000	\$000
<b>Capital expenditure</b>	<b>255,985</b>	<b>245,383</b>
<b>funded by :</b>		
Depreciation rated for	95,701	93,310
Sale of assets	3,654	1,404
Landfill aftercare funded from rates and reserves	1,150	1,315
Funding from debt repayment reserve	535	718
Funding for capital from other reserves	3,295	1,910
Revenues for capital projects	36,118	46,952
<b>Total funding available</b>	<b>140,453</b>	<b>145,609</b>
<b>Borrowing required for capital works programme</b>	<b>115,532</b>	<b>99,774</b>

Expenditure Summary	2008/09	2008/09
	Plan	LTCCP
	\$000	\$000
<b>Operating expenditure by Group of Activities</b>		
City development	16,102	13,901
Community support	37,268	34,633
Cultural and learning services	44,254	46,089
Democracy and governance	8,918	12,468
Economic development	11,096	10,915
Parks, open spaces and waterways	46,036	47,541
Recreation and leisure	33,342	29,539
Refuse minimisation and disposal	25,177	21,749
Regulatory services	28,780	26,370
Streets and transport	101,153	83,958
Wastewater collection and treatment	32,958	38,209
Water supply	23,096	21,016
	<b>408,180</b>	<b>386,388</b>
<b>Other expenditure</b>		
Corporate	18,528	21,842
<b>Total expenditure</b>	<b>426,708</b>	<b>408,230</b>

## Financial Commentary

<b>Revenue Summary</b>	<b>2008/09 Plan \$000</b>	<b>2008/09 LTCCP \$000</b>
<b>Revenue by Group of Activities</b>		
City development	1,802	1,067
Community support	18,713	14,617
Cultural and learning services	3,241	3,808
Democracy and governance	-	-
Economic development	172	177
Parks, open spaces and waterways	11,589	9,416
Recreation and leisure	12,629	10,410
Refuse minimisation and disposal	3,180	5,242
Regulatory services	21,763	20,002
Streets and transport	47,914	54,530
Wastewater collection and treatment	6,640	9,294
Water supply	5,495	5,843
	<b>133,138</b>	<b>134,406</b>
<b>Other revenue</b>		
Dividends	39,520	35,041
Interest	25,924	26,201
Other income	10,731	10,966
	<b>76,175</b>	<b>72,208</b>
<b>Total operating revenue</b>	<b>209,313</b>	<b>206,614</b>
<b>Rates revenue</b>	<b>243,446</b>	<b>243,636</b>
<b>Operating surplus</b>	<b>26,051</b>	<b>42,020</b>

<b>Capital Expenditure Summary</b>	<b>2008/09 Plan \$000</b>	<b>2008/09 LTCCP \$000</b>
City development	17,431	5,914
Community support	5,081	2,399
Cultural and learning services	7,220	6,943
Democracy and governance	16	17
Economic development	94	80
Parks, open spaces and waterways	25,450	34,170
Recreation and leisure	7,892	6,500
Refuse minimisation and disposal	23,994	23,197
Regulatory services	117	415
Streets and transport	85,278	92,227
Wastewater collection and treatment	48,346	47,642
Water supply	13,221	13,043
Corporate	21,845	12,836
<b>Total capital programme</b>	<b>255,985</b>	<b>245,383</b>

## Capital Works Programme

Capital works programme	2008/09 Plan \$000	2008/09 LTCCP \$000	Note	
<b>City Development</b>				
Technical Projects	17	19		
Metropolitan Projects				
Strategic Land Purchases	17,414	5,895	1	Projects reclassified between Activities (refer note 4), and \$6.8 million carried forward from 07/08 to 08/09
	17,431	5,914		
<b>Community Support</b>				
Technical Projects	1,978	527	2	Projects reclassified between Activities (refer note 23)
Local Projects				
Banks Peninsula Social Housing	-	175		
Social Housing	3,103	1,697	3	Increased housing remodelling work
	5,081	2,399		
<b>Cultural &amp; Learning Services</b>				
Technical Projects	6,941	6,644		
Metropolitan Projects				
Artwork Acquisitions	279	299		
	7,220	6,943		
<b>Democracy &amp; Governance</b>				
Technical Projects	16	17		
	16	17		
<b>Economic Development</b>				
Technical Projects	94	80		
	94	80		

Parks & Open Spaces	2008/09 Plan \$000	2008/09 LTCCP \$000	Note	
Technical Projects	9,410	13,331	4	Projects reclassified between Activities (refer note 1)
Local Projects				
Bridges & Buildings	373	493		
Carparks, Driveways, Pathways	117	105		
Cemeteries	145	102		
Harbour Structures	70	34		
Landscape and Tree Planting	1,622	1,486		
Park Lighting	130	97		
Playgrounds and Recreational Facilities	778	608		
Reserves Development	1,973	2,323		
Revegetation Projects	80	93		
Walkways and Track Development	138	104		
Waterways & Wetlands Restoration	3,327	2,633		
Metropolitan Projects				
Botanic Gardens / Hagley Park	55	59		
Botanic Gardens Entry Pavilion	2,977	5,360	5	\$2.4 million has been reprogrammed from 08/09 to 09/10 in line with the revised timeline
Coast Care Development	170	182		
District Sports Park Purchases	260	279		
Inner City Park Development	488	107		
Inner City Riverbanks	180	193		
Lyttelton Marina	327	4,126	6	\$3.8 million has been reprogrammed from 08/09 to future years as key decisions on the project from the working party are yet to be made
Mona Vale	40	11		
Neighbourhood Reserve Purchases	480	515		
Strategic Reserve Purchases	2,310	1,929		
	25,450	34,170		

## Capital Works Programme

	2008/09 Plan \$000	2008/09 LTCCP \$000	Note	
<b>Recreation &amp; Leisure</b>				
Technical Projects	3,631	1,998	7	\$0.8 million for the Pioneer Fitness Centre upgrade was reprogrammed from 06/07 and 07/08 to 08/09 following delays due to project re-scoping as a result of cost escalations; in addition, \$0.6 million has been carried forward from 07/08 to 08/09 to complete the redevelopment of the Jellie Park Aqualand facility
Metropolitan Projects				
Graham Condon Leisure Centre	3,370	4,502	8	A change in scope of this project has resulted in the original planned construction period of 07/08 - 08/09 changing to 08/09 - 09/10
Porritt Park Upgrade	891	-	9	\$0.9 million has been reprogrammed from 07/08 to 08/09 due to design and consultation delays
	<b>7,892</b>	<b>6,500</b>		
<b>Refuse Minimisation &amp; Disposal</b>				
Technical Projects	276	170		
Metropolitan Projects				
Closed Landfills Aftercare	1,150	1,315		
SW Kerbside Recycling Bins	92	91		
Transfer Stations - Renewal Programme	183	183		
Waste Minimisation Initiatives	22,293	21,438		
	<b>23,994</b>	<b>23,197</b>		
<b>Regulatory Services</b>				
Technical Projects	117	415		
	<b>117</b>	<b>415</b>		

	2008/09 Plan \$000	2008/09 LTCCP \$000	Note	
<b>Streets &amp; Transport</b>				
Technical Projects	30,210	27,092	10	\$3.1 million of uncompleted work in progress carried forward from 07/08 to 08/09
Local Projects				
Street Renewals	25,797	18,264	11	Budget for the Kerb & Channel Programme carried forward from 07/08 to 08/09
Cycleways	3,032	1,621	12	\$1.2 million of uncompleted work in progress carried forward from 07/08 to 08/09
Road Network Improvements	1,064	729		
Street Light Upgrading	347	289		
Neighbourhood Improvements	971	965		
Metropolitan Projects				
Antigua / Moorhouse	6	54		
Avonside / Fitzgerald	75	-		
Bealey / Carlton / Harper	-	43		
Blackspot Remedial Works	177	176		
Blenheim / Middleton	-	316		
Transport Interchange	7,030	30,013	13	\$18.0 million advanced to 07/08 for land purchases. \$5.0 million has also been reprogrammed to 09/10
Bus Priority Routes	8,553	889	14	\$0.9 million of uncompleted work has been carried forward from 07/08 to 08/09, and \$6.8 million has been brought forward to 08/09 from future years for work timed to coincide with the new Transport Interchange project
Central City Development Strategy Projects	-	793		
Ferrymead Bridge	1,120	1,393	15	Partial reprogramming from 08/09 to 09/10 due to delays in the issuing of resource consents
Greers / Langdons	-	316		
Lyttelton Town Centre Upgrade	870	735		
City Mall Upgrade	4,901	7,296	16	\$2.4 million advanced to 07/08 due to cost and timing changes
One-way system safety	264	263		
Pedestrian Safety Works	154	153		
Public Transport Infrastructure	254	246		
Road Network Improvements	100	281		
Safety Improvements	144	119		
School Road Safety	209	181		
	<b>85,278</b>	<b>92,227</b>		



## Capital Works Programme

	2008/09 Plan \$000	2008/09 LTCCP \$000	Note	
<b>Wastewater Collection, Treatment and Disposal</b>				
Technical Projects	8,546	5,920	17	Uncompleted work in progress carried forward from 07/08 to 08/09
Local Projects	4,120	7,290	18	Budget for the Grassmere Storage, Maidstone Storage and Pumping Main, and Northern Relief projects have been reprogrammed from 08/09 to future years as the projects are behind schedule. Work in progress of \$0.5 million has been carried forward from 07/08 to 08/09
Metropolitan Projects				
Ocean Outfall Pipeline	15,939	12,863	19	\$7.0 million of budget for the Ocean Outfall Pipeline project was originally reprogrammed from 08/09 to 07/08 as the project was running ahead of schedule, however delays due to a pipe rupture have resulted in \$10.1 million being moved back to 08/09
CWTP Upgrade Projects	10,114	19,117	20	\$10.5 million for the Biosolids Drying Facility has been reprogrammed out of 08/09 into 09/10 due to an unsuccessful tender process
Western Interceptor Pipeline	6,701	-	21	Budget for the Western Interceptor Pipeline project has been reprogrammed from 06/07 and 07/08 into 08/09 and future years as the project is behind schedule
Reticulation Network	2,926	2,452	22	Uncompleted work in progress carried forward from 07/08 to 08/09
	<b>48,346</b>	<b>47,642</b>		
<b>Water Supply</b>				
Technical Projects	6,363	6,440		
Local Projects	3,243	3,098		
Metropolitan Projects				
Reticulation Network	3,186	2,975		
Wells & Headworks	429	530		
	<b>13,221</b>	<b>13,043</b>		

	2008/09 Plan \$000	2008/09 LTCCP \$000	Note	
<b>Corporate</b>				
Technical Projects				
Asset Management Programme	1,095	3,389	23	Projects reclassified between Activities (Refer note 2)
Computer & Other IT Equipment	12,912	4,250	24	\$3.2 million of work in progress carried forward from 07/08. \$3.7 million staff costs for software development change in accounting treatment. \$1.2 million included for electronic data management system.
Fitout - New Civic Offices	-	1,072	25	Reprogrammed to 09/10 to align with development of new Civic Offices
Office Furniture & Equipment	138	148		
Other Expenditure	6,700	2,905	26	\$2.2 million loan reclassified as capital expenditure (equity) to reflect the new funding structure for the new Civic Offices, the balance relates to carry forwards from 07/08 for project contingencies
Vehicle Replacement Programme	1,000	1,072		
	<b>21,845</b>	<b>12,836</b>		
<b>Total Capital Programme</b>	<b>255,985</b>	<b>245,383</b>		





THE FOLLOWING PAGES CONTAIN THE BUDGETS FOR COUNCIL  
**ACTIVITIES AND SERVICES**





## City Development

### City development

Cost of proposed services		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	Notes		
Activity operational cost -			
Central city revitalisation	3	1,709	1,895
City & community forward planning & urban renewal	1,2,3	8,890	6,830
Heritage protection		5,503	5,176
<b>Total expenditure</b>		<b>16,102</b>	<b>13,901</b>
Activity operational revenue -			
Central city revitalisation		273	290
City & community forward planning & urban renewal	1	710	-
Heritage protection		819	777
<b>Total operational revenue</b>		<b>1,802</b>	<b>1,067</b>
<i>Fees and charges</i>		<i>1,591</i>	<i>844</i>
<i>Grants and subsidies</i>		<i>211</i>	<i>223</i>
<i>Total operational revenue (by source)</i>		<i>1,802</i>	<i>1,067</i>
<b>Net operational cost</b>		<b>14,300</b>	<b>12,834</b>
Vested assets		-	-
<b>Net cost of services</b>		<b>14,300</b>	<b>12,834</b>
<b>Capital expenditure</b>			
Renewals and replacements		17	19
Improved service levels		350	-
Increased demand	4	17,064	5,895
<b>Total capital expenditure</b>		<b>17,431</b>	<b>5,914</b>

### Measuring our achievements

Measures and targets	08/09
Residents' survey results:	95%
Satisfaction with "look and feel of the city".	80%
% who agree that building or land development has not made their area worse**	65%
Satisfaction with overall city and environmental planning.	74%
% increase in awareness of heritage issues.	72%
Rate of growth in the number of businesses in the central city compared to city-wide (per year).	Central city growth is 45% of city-wide.
% change in the number of pedestrians in the central city compared to base in 1993.	2% increase

#### Rationale for activity funding

Revenue is sought from sponsorships and subsidies where possible. The balance of the net operating cost is funded by General rates, as the whole community benefits from these activities.

Capital expenditure is funded corporately.

#### Explanation of operational variances from the LTCCP

(1) Both revenue and expenditure are \$0.7 million higher than the LTCCP to support the Energy Strategy implementation. This strategy is linked to the sale of carbon credits and the increase in costs is fully funded via the receipt of these monies.

(2) Expenditure is increased by \$0.4 million to reflect the reallocation of planning staff from other areas and \$0.2 million to reflect labour cost increases due to the tight labour market.

(3) Increase in the City & community forward planning & urban renewal activity reflects bringing remuneration of staff in-line across the team, and the redistribution of consultancy costs from the Central city revitalisation activity.

#### Explanation of capital variances from the LTCCP

(4) Strategic Land purchases budget of \$5.0 million has been transferred from the Parks, open spaces and waterways Group of Activities. In addition a net \$6.8 million of Strategic Land purchases have been brought forward from future years to purchase land in the south west area of the City.



## Community Support

### Community support

Cost of proposed services	Notes	2008/09 Plan \$000's	2008/09 LTCCP \$000's
Activity operational cost -			
Civil defence and rural fire	1	1,582	2,128
Community grants		5,397	5,116
Community support	2	9,344	8,327
Early learning centres	3	2,423	1,809
Halls and conveniences		2,069	2,198
Housing	4	16,453	15,055
<b>Total expenditure</b>		<b>37,268</b>	<b>34,633</b>
Activity operational revenue -			
Civil defence and rural fire		187	199
Community grants		111	-
Community support		285	171
Early learning centres	3	2,124	1,405
Halls and conveniences		223	135
Housing	4	15,783	12,707
<b>Total operational revenue</b>		<b>18,713</b>	<b>14,617</b>
<i>Fees and charges</i>		<i>17,341</i>	<i>13,579</i>
<i>Grants and subsidies</i>		<i>1,372</i>	<i>1,038</i>
<i>Total operational revenue (by source)</i>		<i>18,713</i>	<i>14,617</i>
<b>Net operational cost</b>		<b>18,555</b>	<b>20,016</b>
Vested assets		-	-
<b>Net cost of services</b>		<b>18,555</b>	<b>20,016</b>
<b>Capital expenditure</b>			
Renewals and replacements	5	5,081	2,399
Improved service levels		-	-
Increased demand		-	-
<b>Total capital expenditure</b>		<b>5,081</b>	<b>2,399</b>

### Measuring our achievements

Measures and targets	08/09
Occupancy rates of early learning centres owned and operated by CCC.	75-85% occupancy rate across three centres
Satisfaction with child education and environment provided.	90%
% satisfaction with quality of support provided to target community groups.	80 - 85% range
Christchurch housing rental stock provided by Council.	2,641 units provided
Occupancy rates of housing units.	90 - 97% range
Tenant satisfaction with management service.	75 - 80%

### Rationale for activity funding

User charges and rents for services and accommodation provided are collected at a level considered reasonable by the Council. For some services, making a user charge would counter Council's policy of providing open access to services. The balance of the net operating cost is funded by General rates, as the whole community benefits from these activities.

Capital expenditure is funded corporately.

### Explanation of operational variances from the LTCCP

(1) The deferral of new Civil Defence headquarters from 2007/08 to 2010/11 means depreciation planned in the LTCCP will not occur until after 2010/11.

(2) Cost-savings were identified in the LTCCP for service centre closures. The decision to close the service centres was subsequently reversed, and these costs and revenues reincluded.

(3) Staffing costs for the Early learning centres have increased mainly due to the requirement to fund the increase in non-contact time for staff from 3 hours to 5 hours per week. Ministry of Education funding and fees income are planned to increase to cover these rising costs.

(4) The \$3.1 million planned increase in rental income is offset by additional planned expenditure of \$1.4 million. The Housing Activity is self funding and has no rating impact. The surplus is transferred to the Housing Development fund for future refurbishment of Housing units.

### Explanation of capital variances from the LTCCP

(5) A number of projects have been transferred from 2007/08 to 2008/09, including structural strengthening work at the Shirley Community Centre (\$0.7 million) and Banks Peninsula housing renewals (\$0.2 million). \$1.3 million of additional capital budget has been included for Housing related expenditure. The balance of the change relates to community centre upgrade projects transferred from corporate activities.



## Cultural and Learning Services

### Cultural and learning services

Cost of proposed services		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	Notes		
Activity operational cost -			
Art gallery		8,906	8,636
Libraries	1	29,149	29,534
Museums	2	5,631	7,427
Our City O-tautahi		568	492
<b>Total expenditure</b>		<b>44,254</b>	<b>46,089</b>
Activity operational revenue -			
Art gallery		1,282	1,288
Libraries	1	1,851	2,405
Museums		79	84
Our City O-tautahi		29	31
<b>Total operational revenue</b>		<b>3,241</b>	<b>3,808</b>
<i>Fees and charges</i>		2,855	3,493
<i>Grants and subsidies</i>		386	315
<i>Total operational revenue (by source)</i>		<i>3,241</i>	<i>3,808</i>
<b>Net operational cost</b>		<b>41,013</b>	<b>42,281</b>
Vested assets		-	-
<b>Net cost of services</b>		<b>41,013</b>	<b>42,281</b>
<b>Capital expenditure</b>			
Renewals and replacements		6,941	6,644
Improved service levels		279	299
Increased demand		-	-
<b>Total capital expenditure</b>		<b>7,220</b>	<b>6,943</b>

### Measuring our achievements

Measures and targets	08/09
Number of visits to the art gallery and net cost of providing the service.	375,000 at < \$23
Visitor satisfaction with the quantity and quality of art gallery programmes.	80 - 85%
Size of general library collection (items per capita of population).	3 - 3.5 items
Number of library items issued, per capita, per year.	Achieve national average or better
Customer satisfaction with the library service.	85 - 90%
Number of visitors to Our City O-Tautahi	14,000 visitors

### Rationale for activity funding

Due to the customer focus of this activity, user charges are collected for services at a level considered reasonable by the Council, in line with Council's policy of open access to services.

Revenue is also sought from grants and subsidies where possible.

The balance of the net operating cost is funded by General rates, as the whole community benefits from these activities.

Capital expenditure is funded corporately.

### Explanation of operational variances from the LTCCP

(1) Since the LTCCP was prepared, the Ministry of Education has withdrawn funding for the South Learning Centre which has resulted in a drop in revenue. This is offset by savings and other efficiencies within the Library Network.

(2) The levy payable to the Canterbury Museum Trust Board is lower than the LTCCP by \$1.6 million following deferral of the museum redevelopment project. The museum redevelopment had been expected to result in higher operating levies and grant monies being required.

### Explanation of capital variances from the LTCCP

There are no significant variances.



## Democracy and Governance

### Democracy and governance

Cost of proposed services		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	Notes		
Activity operational cost -			
Democracy and governance support	1	5,128	5,921
Elected member representation	2	3,790	6,547
<b>Total expenditure</b>		<b>8,918</b>	<b>12,468</b>
Activity operational revenue -			
Democracy and governance support		-	-
Elected member representation		-	-
<b>Total operational revenue</b>		<b>-</b>	<b>-</b>
<i>Fees and charges</i>		-	-
<i>Grants and subsidies</i>		-	-
<i>Total operational revenue (by source)</i>		<i>-</i>	<i>-</i>
<b>Net operational cost</b>		<b>8,918</b>	<b>12,468</b>
Vested assets		-	-
<b>Net cost of services</b>		<b>8,918</b>	<b>12,468</b>
<b>Capital expenditure</b>			
Renewals and replacements		16	17
Improved service levels		-	-
Increased demand		-	-
<b>Total capital expenditure</b>		<b>16</b>	<b>17</b>

### Measuring our achievements

Measures and targets	08/09
% of residents satisfied with the way the Council involves the public in decision-making.	75%
% of residents satisfied that the Council makes decisions in the best interests of Christchurch.	75%
% of Council meetings that are publicly notified at least 10 working days prior to meeting.	100%
% of agendas and reports available from Council 2 clear working days prior to each meeting.	100%

#### Rationale for activity funding

There are few opportunities for direct revenue from these activities. The balance of the net operating cost is funded by General rates, as the whole community benefits from these activities.

Capital expenditure is funded corporately.

#### Explanation of operational variances from the LTCCP

(1) Costs relating to statutory reporting and policy advice are \$0.3 million lower than forecast in the LTCCP and a change in the way that corporate overhead costs are allocated has resulted in a further \$0.3 million reduction.

(2) The LTCCP included costs for Banks Peninsula elected member representation based on a full council structure, while the current plan has one Councillor plus Community Board costs only. Community Board funding of \$2.5 million is now accounted for principally in the Community Grants activity which better reflects where past spend has occurred.

#### Explanation of capital variances from the LTCCP

There are no significant variances.



## Economic Development

### Economic development

Cost of proposed services	Notes	2008/09 Plan \$000's	2008/09 LTCCP \$000's
Activity operational cost -			
City promotion and international relations		1,093	1,194
Economic development		5,453	5,703
Employment development		1,970	2,143
Visitor promotions	1	2,580	1,875
<b>Total expenditure</b>		<b>11,096</b>	<b>10,915</b>
Activity operational revenue -			
City promotion and international relations		17	18
Economic development		120	128
Visitor promotions		35	31
<b>Total operational revenue</b>		<b>172</b>	<b>177</b>
<i>Fees and charges</i>		152	155
<i>Grants and subsidies</i>		20	22
<b>Total operational revenue (by source)</b>		<b>172</b>	<b>177</b>
<b>Net operational cost</b>		<b>10,924</b>	<b>10,738</b>
Vested assets		-	-
<b>Net cost of services</b>		<b>10,924</b>	<b>10,738</b>
<b>Capital expenditure</b>			
Renewals and replacements		94	80
Improved service levels		-	-
Increased demand		-	-
<b>Total capital expenditure</b>		<b>94</b>	<b>80</b>

### Measuring our achievements

Measures and targets	08/09
Number of business start-ups per year.	500
Business mentoring and coaching.	1,000 hours of coaching. 400 mentor matches.
Growth in International Visitor numbers.	Achieve national growth rate at all times. Exceed year-end national growth percentage by 10%. (i.e if national growth rate is +4%, we aim for minimum +4.4%).
Increase in international Visitors' length of stay, and their spend.**	Aim that market share of Regional Tourism Organisational spend is not less than 15.4% of national total.
Increase in domestic visitor numbers.	Strategy under development
Number of skilled migrants relocated per year.	40

#### Rationale for activity funding

There are few opportunities for direct revenue from these activities. Revenue is sought from grants and subsidies where possible. The balance of the net operating cost is funded by General rates, as the whole community benefits from these activities.

Capital expenditure is funded corporately.

#### Explanation of operational variances from the LTCCP

(1) Additional expenditure of \$0.7 million for the "Be There" and "What's On" marketing campaigns, designed to attract both domestic and international visitors to Christchurch, is included in Visitor promotions expenditure. This was added during the Annual Plan 2007/08 process.

#### Explanation of capital variances from the LTCCP

There are no significant variances.





## Parks, Open Spaces and Waterways

### Parks, open spaces and waterways

Cost of proposed services		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	Notes		
Activity operational cost -			
Cemeteries		1,464	1,412
Regional parks		6,861	7,291
The Botanic Gardens		3,436	4,870
Urban parks		19,250	18,948
Waterways and land drainage		15,025	15,020
<b>Total expenditure</b>		<b>46,036</b>	<b>47,541</b>
Activity operational revenue -			
Cemeteries		729	775
Regional parks		531	669
The Botanic Gardens		160	174
Urban parks		503	744
Waterways and land drainage		16	40
Capital revenues	1	9,650	7,014
<b>Total operational revenue</b>		<b>11,589</b>	<b>9,416</b>
<i>Fees and charges</i>		<i>11,571</i>	<i>9,400</i>
<i>Grants and subsidies</i>		<i>18</i>	<i>16</i>
<i>Total operational revenue (by source)</i>		<i>11,589</i>	<i>9,416</i>
<b>Net operational cost</b>		<b>34,447</b>	<b>38,125</b>
Vested assets	1	6,049	10,630
<b>Net cost of services</b>		<b>28,398</b>	<b>27,495</b>
<b>Capital expenditure</b>			
Renewals and replacements		9,935	12,242
Improved service levels		657	672
Increased demand	2	14,858	21,256
<b>Total capital expenditure</b>		<b>25,450</b>	<b>34,170</b>

### Measuring our achievements

Measures and targets	08/09
Area of urban park per 1,000 population (ha=hectares)	4.7 ha (total 1,631 ha)
% of urban residences within 400 metres of a park.	90%
Area of regional park per 1,000 population.	13.2 ha (total 4,620 ha)
Customer satisfaction with appearance of parks and with range of recreation opportunities available in parks.	>90% 85%
Recreation facilities:	
Playgrounds per 1,000 children (based on projections for no. of children in the city)	>4
Youth facilities per 1,000 youth	>1
Playing fields per 1,000 sports participants	14 winter 7 summer
Number of people visiting the Botanic Gardens per year	1.2 million
Customer satisfaction with appearance of waterways & wetlands	75%
Capacity of CCC cemeteries	13,500 full plots (20+ year capacity). 3,500 ash plots (20+ year capacity).
% of non-flooding properties.	99%

#### Rationale for activity funding

User charges for certain services, such as cemeteries and ground hire, are collected at levels considered reasonable by the Council. In many areas, such as providing access to open spaces, charging is not feasible.

The balance of the net operating cost is funded by General rates, as the whole community benefits from these activities.

Development contributions are applied towards appropriate capital expenditure. The balance is funded corporately.

#### Explanation of operational variances from the LTCCP

Since the LTCCP, certain property holding costs have been reallocated between Groups of Activities. This has resulted in expenditure being removed from certain activities and added to others. Savings are also recognised in the current plan for lower maintenance contract costs.

(1) The increase in Capital revenues relates to development contributions for reserves, which is offset by a reduction in vested parks. The net reduction in development contributions is due to the Development Contributions Policy changing to a flat rate per Household Unit rather than the statutory maximum of 7.5% of the value of additional allotments created on subdivision.

#### Explanation of capital variances from the LTCCP

(2) \$6.2 million for the Botanic Gardens Entry Pavillion and Lyttelton Marina has been reprogrammed to 2009/10 and \$5.0 million for Strategic Land purchases is now shown under City development. A number of other projects in progress have had budget carried forward from 2007/08 to 2008/09 including Wilderness Drain renewals (\$0.7 million), Reserve purchases (\$0.5 million), and natural ponding areas (\$0.6 million).



## Recreation and Leisure

### Recreation and leisure

Cost of proposed services		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	<b>Notes</b>		
Activity operational cost -			
Pools and leisure centres, stadia and sporting facilities	1	20,427	21,264
Recreation and leisure	2	7,039	3,038
Recreation programmes		3,430	3,229
Sports support and promotion	3	2,446	2,008
<b>Total expenditure</b>		<b>33,342</b>	<b>29,539</b>
Activity operational revenue -			
Pools and leisure centres, stadia and sporting facilities	1	8,480	8,933
Recreation and leisure	2	3,272	230
Recreation programmes		735	657
Sports support and promotion		2	2
Capital revenues	4	140	588
<b>Total operational revenue</b>		<b>12,629</b>	<b>10,410</b>
<i>Fees and charges</i>		<i>10,810</i>	<i>10,029</i>
<i>Grants and subsidies</i>		<i>1,819</i>	<i>381</i>
<b>Total operational revenue (by source)</b>		<b>12,629</b>	<b>10,410</b>
<b>Net operational cost</b>		<b>20,713</b>	<b>19,129</b>
Vested assets		-	-
<b>Net cost of services</b>		<b>20,713</b>	<b>19,129</b>
<b>Capital expenditure</b>			
Renewals and replacements	5	4,647	2,063
Improved service levels	6	3,245	4,437
Increased demand			-
<b>Total capital expenditure</b>		<b>7,892</b>	<b>6,500</b>

### Measuring our achievements

Measures and targets	08/09
Number of customer visits to leisure centres per year.	Over 2.6 million
Provision of 1 multi-use leisure centre per 50,000 population.	6 centres
Area of pool provided per capita (m <sup>2</sup> = square metres).	1m <sup>2</sup> per 105 persons
Facilities meet legislative requirements measured by NZ 'PoolSafe' accreditation.	All indoor and summer pools are PoolSafe accredited.
Attendance numbers at Council recreation, arts and sporting programmes per year.	570,000 attendees.
% of customers satisfied with range and quality of recreation, arts and sporting programmes.	0.9%
Number of customer visits per year to Council operated stadia and sporting facilities.	410,000 visits
% satisfaction with the quality of major festivals and events provided.	At least 90%
Number of national or international events hosted in Christchurch per year.	6 international events 12 national events
\$ value of economic benefits delivered to the city per year, through hosting of sporting events.	At least \$20 million

#### Rationale for activity funding

User charges for certain services, such as entry fees and hire, are collected at levels considered reasonable by the Council, in line with Council's policy of providing open access to services.

The balance of the net operating cost is funded by General rates, as the whole community benefits from these activities. Development contributions are applied towards appropriate capital expenditure. The balance is funded corporately.

#### Explanation of operational variances from the LTCCP

(1) Planned expenditure has decreased by \$0.8 million due to operational efficiencies. Following the installation and commissioning of the QEII LPG pipeline from Burwood landfill, electricity costs are down \$0.4 million and fuel costs are down \$0.3 million. Insurance and contract costs are also lower than originally planned. Offsetting this, revenue is less than the LTCCP by \$0.5 million due to lower fee increases, and whilst admittances are up, subscriptions are down. The overall net cost of service is lower than the LTCCP by \$0.4 million.

(2) There is an increase in events funding, and additional staff to support the delivery of the Visitor Strategy. The Ellerslie Flower Show gross revenue and expenditure has also been incorporated into the plan, instead of a net breakeven budget.

(3) Rates are remitted for Sports Clubs on Council reserves. With the inclusion of Banks Peninsula the provision for the rates remissions have been increased.

(4) The reduction in Capital revenues relates to revisions to the Development Contributions Policy and the market's response to the policy transition options. While development has remained comparatively high the planned cash-flow increase is taking longer to materialise due to developers exercising their options to pay later under the revised policy. This will likely even out in subsequent years as the reducing transitional discount prompts earlier payment.

#### Explanation of capital variances from the LTCCP

(5) Capital expenditure planned for 2008/09 has been revised to include Porrit Park improvements (\$0.9 million), the Pioneer Fitness upgrade (\$0.8 million) and fit-out costs on the Jellie Park Aqualand Redevelopment (\$0.6 million) all of which have been reprogrammed from 2007/08.

(6) The Graham Condon Leisure Centre has had a change in scope causing planned spend to be spread beyond 2008/09 (\$1.1 million).



## Refuse Minimisation and Disposal

### Refuse minimisation and disposal

Cost of proposed services		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	Notes		
Activity operational cost -			
Black bag collection and disposal	1	7,079	8,051
Refuse transfer and disposal	2	3,213	4,313
Waste minimisation	1,3	14,885	9,385
<b>Total expenditure</b>		<b>25,177</b>	<b>21,749</b>
Activity operational revenue -			
Black bag collection and disposal	1	1,155	2,648
Refuse transfer and disposal		1,997	2,069
Waste minimisation	3	28	525
<b>Total operational revenue</b>		<b>3,180</b>	<b>5,242</b>
<i>Fees and charges</i>		3,180	5,242
<i>Grants and subsidies</i>		-	-
<i>Total operational revenue (by source)</i>		3,180	5,242
<b>Net operational cost</b>		<b>21,997</b>	<b>16,507</b>
Vested assets		-	-
<b>Net cost of services</b>		<b>21,997</b>	<b>16,507</b>
<b>Capital expenditure</b>			
Renewals and replacements		23,692	23,000
Improved service levels		268	176
Increased demand		34	21
<b>Total capital expenditure</b>		<b>23,994</b>	<b>23,197</b>

### Measuring our achievements

Measures and targets	08/09
Zero breaches of resource consents by the Council's solid waste facilities.	Zero breaches of resource consents by the Council's solid waste facilities.
Opening hours of refuse stations - 8.5 hours per day, 7 days per week (excluding public holidays).	Continue to open 8.5 hours per day, 7 days per week (excluding public holidays).
Percentage of black rubbish bags and recycling crates collected weekly.	Maintain collection at > 99%
Kilogrammes of waste sent to landfill per capita, per year.	
Domestic: (target maximum of 170 kg per capita by 2020).	300 kg
Commercial: (target maximum of 235 kg per capita by 2020).	415 kg
Total amount of waste (tonnes) sent to landfill per year.	260,000 tonnes ± 5%

### Rationale for activity funding

The implementation of the Waste Minimisation Plan will occur progressively from February 2009.

Waste minimisation costs, made up of organic waste and recycling collection and disposal, will be funded by targeted rates on the serviced area commencing from 1 July 2008.

Council have concluded that the targeted rates will fund both the direct and general benefits for two of the three bins of the service.

General rates and user charges will fund the balance of the costs on a citywide basis.

### Explanation of operational variances from the LTCCP

(1) The plan includes changes to reflect the transition year impact of moving to a three bin waste minimisation system including the construction of a new organics processing plant at Metro Eco-depot.

Black bag collection and disposal changes from the LTCCP reflect the part year reduction in providing additional black bags (cost \$0.4 million and revenue \$1.4 million). The changes also include a saving on collection costs which is included in the collections contract under Waste minimisation.

The Waste minimisation cost increase includes the transition to the new three bin collection contract (\$3.4 million) and new compost plant operations (\$1.8 million).

(2) \$0.6 million savings reflects internal recoveries from Wastewater treatment and disposal for biosolid processing costs diverted from the Kate Valley landfill.

(3) A \$0.5 million reduction in Waste Minimisation Levy revenue has occurred due to legislative decisions on this charge. A corresponding reduction in expenditure has occurred.

### Explanation of capital variances from the LTCCP

There are no significant variances.



## Regulatory Services

### Regulatory services

Cost of proposed services		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	Notes		
Activity operational cost -			
Enforcement and inspection activities		9,433	9,635
Maintaining and reviewing the City Plan	1	2,614	1,983
Regulatory approvals	2	16,733	14,752
<b>Total expenditure</b>		<b>28,780</b>	<b>26,370</b>
Activity operational revenue -			
Enforcement and inspection activities		8,681	8,703
Maintaining and reviewing the City Plan		60	32
Regulatory approvals	2	13,022	11,267
<b>Total operational revenue</b>		<b>21,763</b>	<b>20,002</b>
<i>Fees and charges</i>		<i>21,763</i>	<i>20,002</i>
<i>Grants and subsidies</i>		<i>-</i>	<i>-</i>
<i>Total operational revenue (by source)</i>		<i>21,763</i>	<i>20,002</i>
<b>Net operational cost</b>		<b>7,017</b>	<b>6,368</b>
Vested assets		-	-
<b>Net cost of services</b>		<b>7,017</b>	<b>6,368</b>
<b>Capital expenditure</b>			
Renewals and replacements		117	415
Improved service levels		-	-
Increased demand		-	-
<b>Total Capital Expenditure</b>		<b>117</b>	<b>415</b>

### Measuring our achievements

Measures and targets	08/09
% of walk-in customers satisfied with service received	80%
% of all regulatory applications processed within statutory time-frames	100%
% of responses to complaints or requests for investigations completed:	
• Within 10 working days (simple request),	Simple 100%
• 60 working days (complex request)	Complex 80%
% of responses to excessive noise within an average of 30 minutes	100%
% of Priority 1 complaints (wandering stock and aggressive behaviour by dogs) responded to within 2 hours	100%
% of Priority 2 complaints (other complaints about dogs) commenced within 24 hours	100%
% of potentially higher risk food premises inspected at least once a year	100%

#### Rationale for activity funding

User charges are collected for services considered reasonable by the Council.

Costs are generally recovered in full. The balance of the net operating cost is funded by General rates, as the whole community benefits from these activities.

Capital expenditure is funded corporately.

#### Explanation of operational variances from the LTCCP

(1) Costs have increased following a decision to progress the City Plan review.

(2) Expenditure is forecast to be \$2.0 million higher due to the continuing higher work volumes in the bouyant building industry. Staff costs and other compliance costs (Building Act Accreditation) have increased to meet the higher level of building related applications. Revenue has increased by \$1.8 million and directly offsets the increased expenditure to deliver these services.

#### Explanation of capital variances from the LTCCP

There are no significant variances.



## Streets and Transport

### Streets and transport

Cost of proposed services	Notes	2008/09 Plan \$000's	2008/09 LTCCP \$000's
Activity operational cost -			
Cycle and pedestrian linkages - off-street		712	885
Off-street parking		6,294	5,939
Pedestrian malls - off-street		3,541	3,306
Public passenger transport		5,546	4,976
Streets	1	85,060	68,852
<b>Total expenditure</b>		<b>101,153</b>	<b>83,958</b>
Activity operational revenue -			
Cycle and pedestrian linkages - off-street		204	87
Off-street parking		7,071	7,154
Pedestrian malls - off-street		12	13
Public passenger transport	2,3	1,985	600
Streets	3	17,381	15,564
Capital revenues	4	21,261	31,112
<b>Total operational revenue</b>		<b>47,914</b>	<b>54,530</b>
<i>Fees and charges</i>		<i>14,940</i>	<i>16,835</i>
<i>Grants and subsidies</i>		<i>32,974</i>	<i>37,695</i>
<i>Total operational revenue (by source)</i>		<i>47,914</i>	<i>54,530</i>
<b>Net operational cost</b>		<b>53,239</b>	<b>29,428</b>
Vested assets		6,616	7,092
<b>Net cost of services</b>		<b>46,623</b>	<b>22,336</b>
<b>Capital expenditure</b>			
Renewals and replacements		48,424	39,172
Improved service levels		18,717	19,371
Increased demand		18,137	33,684
<b>Total capital expenditure</b>		<b>85,278</b>	<b>92,227</b>

### Measuring our achievements

Measures and targets	08/09
% resident satisfaction with the safety of streets.	Not currently measured. Results will be reported as they become available, and future targets will be based on these results. Baseline measures will be established 2008/09.
Accident statistics provided by Land Transport NZ. Aim for ongoing downward trend, within specific targets:	
Number of vehicle crashes per 10,000 people - 5-year rolling average.	<22
Number of cyclist casualties - 5-year rolling average.	<112
Number of pedestrian casualties - 5-year rolling average.	<95
Land Transport NZ Smooth Travel Exposure measure: % vehicle travel on smooth roads.	>87%
Kerb and channel renewal (remove dished channels by 2023).	Renew 17 km of kerb and channel.
% resident satisfaction with quality of cycleways.	>65%
% resident satisfaction with quality of pedestrian malls.	>65%
% user satisfaction that cars are safer in off-street parking facilities than parked on street.	>66%
% user satisfaction with the Council's off-street parking facilities.	New measure - Baseline measures will be established in 08/09.
Number of shuttle bus passenger trips per year.	>850,000
% resident satisfaction with the quality of bus signs, shelters and seats.	>65%
% resident dissatisfaction with general road congestion.	New measure - Baseline measures will be established in 08/09.
Congestion: Average travel time for a 10 km trip (minutes:seconds), based on average speeds for monitored portion of network.	15:40

#### Rationale for activity funding

User charges for certain services, such as parking fees, are collected at levels considered reasonable by the Council. Subsidies will be claimed from Land Transport New Zealand for both operational and capital expenditure to the maximum allowed. The balance of the net operating cost is funded by General rates, with a loading on the business sector.

Development contributions are applied towards appropriate capital expenditure. The balance is funded corporately.

#### Explanation of operational variances from the LTCCP

(1) Depreciation is forecast to be \$10.4 million higher than the LTCCP, principally due to a revaluation of Roading assets on 1 July 2007. Streets maintenance contracts are planned to be \$6.7 million higher than forecast in the LTCCP due to inflationary pressures and volume increases.

(2) Increased rental revenue from the new Transport Interchange properties purchased.

(3) LTNZ subsidy has increased in response to higher contract costs.

(4) Planned capital revenues have decreased due to the expected receipt of an \$11.0 million LTNZ subsidy relating to the purchase of the new Transport Interchange site in 2007/08 rather than 2008/09.

#### Explanation of capital variances from the LTCCP

\$18.0 million of expenditure for the Transport Interchange site purchase was brought forward to 2007/08 from 2008/09 and \$5.0 million reprogrammed out from 08/09 into future years. \$6.8 million has been brought forward from future years for Bus Priority Routes to coincide with the Interchange project and \$0.9 million has been carried forward from 2007/08. \$2.4 million was advanced to 2007/08 for the City Mall upgrade. The remaining variance is due to various timing changes within the Transport programme that have occurred since the LTCCP, particularly in the kerb and channel programme (\$7.5 million).



## Wastewater Collection and Treatment

### Wastewater collection and treatment

Cost of proposed services		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	Notes		
Activity operational cost -			
Wastewater collection	1	20,168	22,343
Wastewater treatment and disposal	2,3	12,790	15,866
<b>Total expenditure</b>		<b>32,958</b>	<b>38,209</b>
Activity operational revenue -			
Wastewater collection		16	17
Wastewater treatment and disposal		3,814	3,663
Capital revenues	4	2,810	5,614
<b>Total operational revenue</b>		<b>6,640</b>	<b>9,294</b>
<i>Fees and charges</i>		6,640	9,294
<i>Grants and subsidies</i>		-	-
<i>Total operational revenue (by source)</i>		6,640	9,294
<b>Net operational cost</b>		<b>26,318</b>	<b>28,915</b>
Vested assets		1,799	1,928
<b>Net cost of services</b>		<b>24,519</b>	<b>26,987</b>
<b>Capital expenditure</b>			
Renewals and replacements		20,420	14,172
Improved service levels		16,890	20,182
Increased demand		11,036	13,288
<b>Total capital expenditure</b>		<b>48,346</b>	<b>47,642</b>

### Measuring our achievements

Measures and targets	08/09
Number of public health issues attributable to the wastewater system.	Maintain zero reported by the Ministry of Health.
Number of persistent breaches of the resource consent by the wastewater treatment plant.	One breach (due to ammonia).
Each year the Ocean Outfall Development proceeds within the Council approved budget and timeframe.	On budget and on time.
% of mains blockages and non-consented overflows responded to within one hour of Council notification.	90% responded to within one hour.
Number of widespread and/or ongoing incidents reported, per year, of objectionable odour from the treatment plant.	5
Number of wet weather sewer overflows into rivers and waterways, per year (10-year rolling average).	4 or fewer

### Rationale for activity funding

User charges for certain services, such as trade waste, are collected at levels considered reasonable by the Council. The balance of the net operating cost is funded by a targeted rate on serviced properties based on capital values. Development contributions are applied towards appropriate capital expenditure. The balance is funded corporately.

### Explanation of operational variances from the LTCCP

- (1) Depreciation is \$1.8 million lower than in the LTCCP following the 2006 sewer revaluation.
- (2) Refuse disposal fees are planned to be \$2.1 million lower through diverting biosolids to the Burwood landfill rehabilitation rather than sending to the Kate Valley landfill. This is partly offset by an internal service charge of \$0.6 million from the Refuse transfer and disposal activity.
- (3) A further \$1.5 million relates to reductions in depreciation, debt servicing, and other internal charges.
- (4) The reduction in Capital revenues relates to revisions to the Development Contributions Policy and the market's response to the policy transition options. While development has remained comparatively high the planned cash-flow increase is taking longer to materialise due to developers exercising their options to pay later under the revised policy. This will likely even out in subsequent years as the reducing transitional discount prompts earlier payment.

### Explanation of capital variances from the LTCCP

Several projects have been reprogrammed including \$10.5 million for the Biosolids drying facility which has been reprogrammed from 2008/09 to 2009/10. \$3.0 million has been carried forward from 2007/08 to 2008/09 for the Ocean Outfall project and \$6.7 million for work on the Western Interceptor has been brought forward to 2008/09 to accommodate growth in the South West.



## Water Supply

### Water supply

Cost of proposed services	Notes	2008/09 Plan \$000's	2008/09 LTCCP \$000's
Activity operational cost -			
Water conservation		135	243
Water supply	1	22,961	20,773
<b>Total expenditure</b>		<b>23,096</b>	<b>21,016</b>
Activity operational revenue -			
Water conservation		-	-
Water supply		3,238	3,218
Capital revenues	2	2,257	2,625
<b>Total operational revenue</b>		<b>5,495</b>	<b>5,843</b>
<i>Fees and charges</i>		<i>5,495</i>	<i>5,843</i>
<i>Grants and subsidies</i>		<i>-</i>	<i>-</i>
<i>Total operational revenue (by source)</i>		<i>5,495</i>	<i>5,843</i>
<b>Net operational cost</b>		<b>17,601</b>	<b>15,173</b>
Vested assets		1,462	1,567
<b>Net cost of services</b>		<b>16,139</b>	<b>13,606</b>
<b>Capital expenditure</b>			
Renewals and replacements		9,224	5,981
Improved service levels		1,551	4,055
Increased demand		2,446	3,007
<b>Total capital expenditure</b>		<b>13,221</b>	<b>13,043</b>

### Measuring our achievements

Measures and targets	08/09
Number of unplanned shutdowns (over 4 hours) with loss of water, due to reticulation, pumps or reservoirs.	≤ 1 unplanned shutdown on average per week.
95% of leaks reported to be in the Council's reticulation system are repaired to targets:	all targets met > 95% of the time
a) major/urgent leaks contractor on site within one hour of the leak being reported;	
b) medium magnitude leak repaired within one working day;	
c) minor leaks and faults repaired within three working days.	
Achievement of the highest Ministry of Health water supply grade possible without treatment of the water.	Maintain the highest grade possible without treatment.
% customer satisfaction with water quality and taste.	>90% satisfaction.
% of properties where an ordinary water connection at the boundary can supply 25 litres per minute.	> 98%.
Domestic consumption of water per capita (litres per day).	< 318 litres
Commercial consumption of water per capita (litres per day).	100 litres
Total water used by the city per year (million cubic metres M cu, on a 5-year rolling average).	53 M cu +/- 6

#### Rationale for activity funding

User charges (technically classified as a rate) are made for excess water supplied at the average cost of water. The balance of the net operating cost is funded by a targeted rate on serviced properties based on capital value.

Development contributions are applied towards appropriate capital expenditure. The balance is funded corporately.

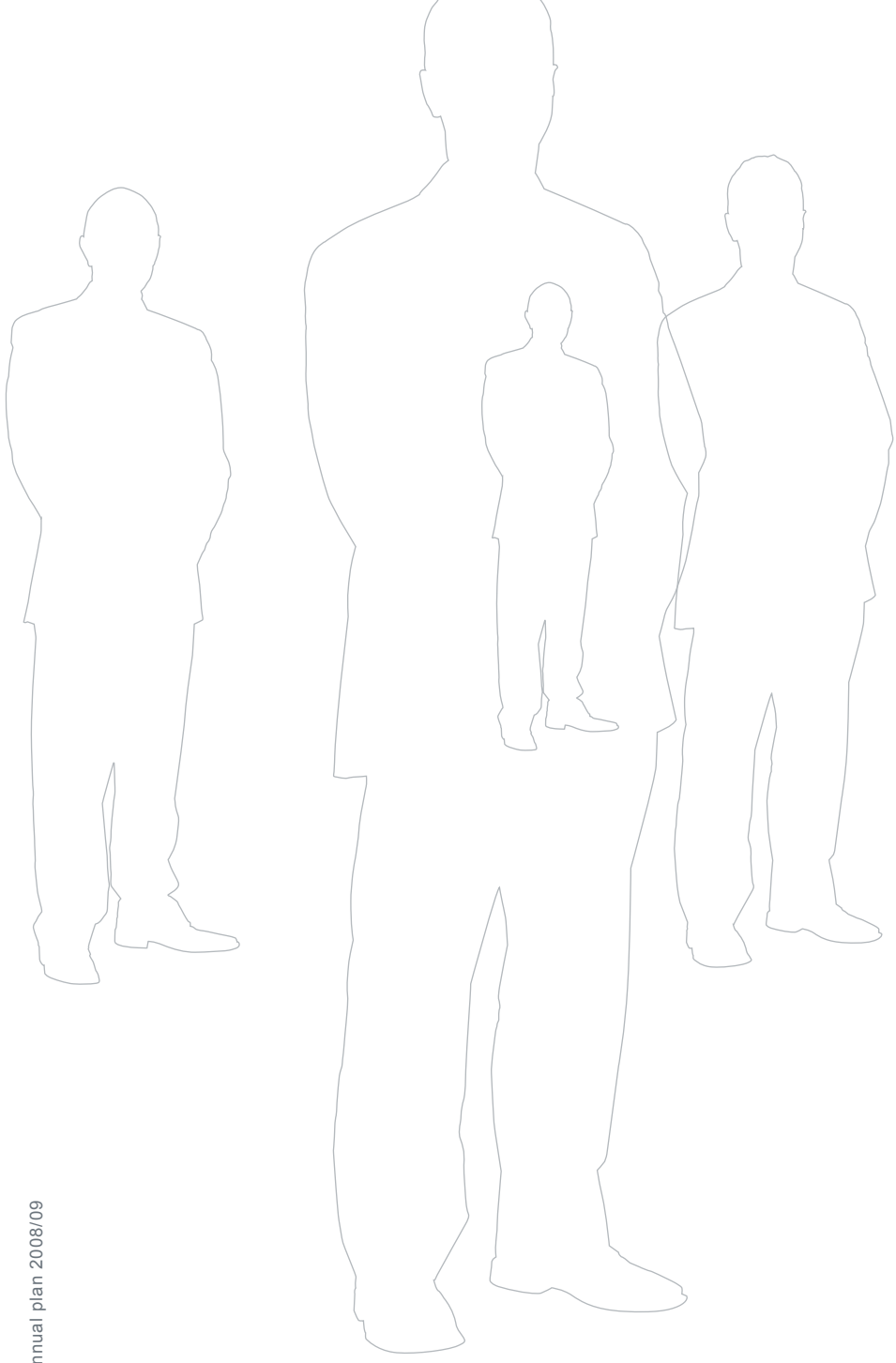
#### Explanation of operational variances from the LTCCP

(1) Due to a revaluation of Water supply assets on 1 July 2007, depreciation is now \$1.3 million higher than forecast in the LTCCP. Asset maintenance contracts include escalation clauses linked to Construction and Labour Cost indices. These indices have increased at a faster rate than anticipated in the LTCCP resulting in a further \$0.5 million of expenditure.

(2) The reduction in Capital revenues relates to revisions to the Development Contributions Policy and the market's response to the policy transition options. While development has remained comparatively high the planned cash-flow increase is taking longer to materialise due to developers exercising their options to pay later under the revised policy. This will likely even out in subsequent years as the reducing transitional discount prompts earlier payment.

#### Explanation of capital variances from the LTCCP

\$1.4 million has been carried forward from 2007/08 to complete the Cashmere Reservoir replacement. Several other projects have also been moved from 2007/08 to 2008/09 including the Rapaki Reservoir (\$0.5 million). The Akaroa Water Upgrade project will only be in the planning stage in 2008/09 and \$2.9 million for construction has been reprogrammed to later years.







THE FOLLOWING PAGES CONTAIN

# FINANCIAL STATEMENTS AND ACCOUNTING POLICIES



## Financial Statements

### Christchurch City Council

Income Statement		2008/09	2008/09
		Plan	LTCCP
Notes		\$000's	\$000's
<b>REVENUE</b>			
Rates revenue		243,446	243,636
Other revenue	1	209,313	206,614
<i>Revenue from operations</i>		<b>452,759</b>	<b>450,250</b>
<b>EXPENDITURE</b>			
Depreciation and amortisation		105,299	98,050
Finance costs		15,655	20,904
Other expenses		305,754	289,276
<i>Expenses from operations</i>		<b>426,708</b>	<b>408,230</b>
<b>Surplus before asset contributions</b>		<b>26,051</b>	<b>42,020</b>
Vested assets		15,926	21,217
<b>Surplus before income tax expense</b>		<b>41,977</b>	<b>63,237</b>
Income tax expense		-	-
<b>Surplus for the period</b>		<b>41,977</b>	<b>63,237</b>

### Christchurch City Council

Statement of Changes		2008/09			2008/09		
in Equity		Plan			LTCCP		
		\$000's			\$000's		
		Reserves	Retained earnings	Total equity	Reserves	Retained earnings	Total equity
<b>BALANCE AT JULY 1</b>		4,438,087	1,661,192	6,099,279	4,226,123	901,566	5,127,689
Transfers		170,000	-	170,000	165,327	-	165,327
Surplus for the period		-	41,977	41,977	-	63,237	63,237
<b>Total recognised income and expense for the period</b>		<b>170,000</b>	<b>41,977</b>	<b>211,977</b>	<b>165,327</b>	<b>63,237</b>	<b>228,564</b>
<b>EQUITY AT JUNE 30</b>		<b>4,608,087</b>	<b>1,703,169</b>	<b>6,311,256</b>	<b>4,391,450</b>	<b>964,803</b>	<b>5,356,253</b>

## Financial Statements

### Christchurch City Council

Balance Sheet		2008/09 Plan \$000's	2008/09 LTCCP \$000's
	Notes		
<b>Current assets</b>			
Cash and cash equivalents		59,079	134,258
Trade and other receivables	3	23,081	44,848
Other financial assets		60,006	60,946
Inventories		1,316	2,278
		<b>143,482</b>	<b>242,330</b>
<b>Non-current assets</b>			
Investments	4	1,481,694	1,197,418
Operational assets		1,327,179	855,069
Infrastructural assets		3,215,271	2,996,976
Restricted assets		521,026	516,166
Intangible assets		16,750	6,030
Deferred tax assets		852	-
		<b>6,562,772</b>	<b>5,571,659</b>
<b>TOTAL ASSETS</b>		<b>6,706,254</b>	<b>5,813,989</b>
<b>Current liabilities</b>			
Trade and other payables		48,946	65,883
Financial liabilities		42,001	4,322
Provisions	5	14,562	12,414
		<b>105,509</b>	<b>82,619</b>
<b>Non-current liabilities</b>			
Financial liabilities		263,452	343,897
Deferred tax liability		7,730	13,275
Provisions	6	18,307	17,945
		<b>289,489</b>	<b>375,117</b>
<b>Equity</b>			
	7	<b>6,311,256</b>	<b>5,356,253</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,706,254</b>	<b>5,813,989</b>

### Christchurch City Council

Cash Flow Statement	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>OPERATING ACTIVITIES</b>		
<b>Cash was provided from:</b>		
Rates, grants, subsidies, and other sources	387,315	384,613
Interest received	25,924	26,187
Dividends	39,520	35,041
	-	-
	<b>452,759</b>	<b>445,841</b>
<b>Cash was disbursed to:</b>		
Payments to suppliers and employees	306,904	284,232
Interest paid	15,655	20,904
	<b>322,559</b>	<b>305,136</b>
<b>NET CASH FLOW FROM OPERATIONS</b>	<b>130,200</b>	<b>140,705</b>
<b>INVESTING ACTIVITIES</b>		
<b>Cash was provided from:</b>		
Sale of assets	3,654	1,404
Investments realised	-	1,941
	<b>3,654</b>	<b>3,345</b>
<b>Cash was applied to:</b>		
Purchase of assets	251,135	243,360
Purchase of investments	57,650	58,701
	<b>308,785</b>	<b>302,061</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(305,131)</b>	<b>(298,716)</b>

## Financial Statements

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>FINANCING ACTIVITIES</b>		
<b>Cash was provided from:</b>		
Raising of loans	171,382	157,607
	<b>171,382</b>	<b>157,607</b>
<b>Cash was applied to:</b>		
Repayment of term liabilities	1,919	1,918
	<b>1,919</b>	<b>1,918</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>169,463</b>	<b>155,689</b>
Increase/(decrease) in cash	(5,468)	(2,322)
Add opening cash	124,553	135,179
Reclassification		1,401
<b>ENDING CASH BALANCE</b>	<b>119,085</b>	<b>134,258</b>
<b>Represented by:</b>		
Cash and cash equivalents	119,085	134,258

## Christchurch City Council

### Notes to the Financial Statements

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>NOTE 1</b>		
<b>SUMMARY OF OPERATING INCOME</b>		
Fees, charges and rates penalties, including:		
Petroleum tax	2,350	2,426
Rates penalties	1,450	1,429
Other	89,209	85,611
<b>Total fees, charges and penalties</b>	<b>93,009</b>	<b>89,466</b>
Development contributions	14,060	16,216
Grants and subsidies	36,800	39,690
Interest:		
Subsidiaries	9,704	10,550
Loan repayment investments	-	14
Short term investments	11,803	9,724
Special and other fund investments	4,417	5,913
<b>Total interest revenue</b>	<b>25,924</b>	<b>26,201</b>
Dividends:		
Christchurch City Holdings Ltd		
Ordinary	38,050	32,500
Transwaste Ltd	1,470	2,541
<b>Total dividend revenue</b>	<b>39,520</b>	<b>35,041</b>
<b>Total operating revenue</b>	<b>209,313</b>	<b>206,614</b>

## Financial Statements

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>NOTE 2</b>		
<b>SUMMARY OF OPERATING EXPENDITURE</b>		
Operating expenditure:		
Employee Benefits	118,149	111,006
Grants	17,249	18,083
Contracts	101,244	94,201
Assets	51,862	50,584
Audit fees	331	350
General	16,919	15,052
<b>Sub-total</b>	<b>305,754</b>	<b>289,276</b>
Depreciation	105,299	98,050
Interest	15,655	20,904
<b>Total operating expenditure</b>	<b>426,708</b>	<b>408,230</b>

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>NOTE 3</b>		
<b>Trade and other receivables</b>		
Rates debtors	6,274	7,287
Other trade debtors	4,752	10,418
Amount owing by subsidiaries	472	1,647
Other receivables/prepayments	9,680	14,487
Dividends receivable	-	8,944
GST receivable	2,242	3,927
	<b>23,420</b>	<b>46,710</b>
Less provision for doubtful debts	(339)	(1,862)
<b>Total trade and other receivables</b>	<b>23,081</b>	<b>44,848</b>
<b>NOTE 4</b>		
<b>Investments</b>		
Shares in controlled entities	1,225,022	994,423
Advances to subsidiaries and other entities	145,125	149,008
Other investments	111,547	53,987
<b>Total investments</b>	<b>1,481,694</b>	<b>1,197,418</b>

## Financial Statements

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>NOTE 5</b>		
<b>Current provisions</b>		
Provision for landfill aftercare	2,014	541
Provision for employee entitlements	12,548	11,873
<b>Total current provisions</b>	<b>14,562</b>	<b>12,414</b>
<b>NOTE 6</b>		
<b>Non-current provisions</b>		
Provision for landfill aftercare	11,411	10,919
Provision for employee entitlements	6,896	7,026
<b>Total non-current provisions</b>	<b>18,307</b>	<b>17,945</b>
<b>NOTE 7</b>		
<b>Equity</b>		
Capital reserve	1,733,853	1,733,853
Reserve funds	176,827	170,761
Asset revaluation reserves	2,697,407	2,483,960
Retained earnings	1,703,169	967,679
<b>Total equity</b>	<b>6,311,256</b>	<b>5,356,253</b>

## Statement of accounting policies

### Reporting entity

Christchurch City Council ("Council") is a territorial authority under the Local Government Act 2002.

The primary objective of Council is to provide goods or services for the community or social benefit rather than to make a financial return. Accordingly, Council has designated itself a public benefit entity ("PBE") for the purposes of New Zealand Equivalents to International Financial Reporting Standards ("NZ IFRS").

### Basis of preparation

The financial statements of Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which includes the requirement to comply with General Accepted Accounting Practice in New Zealand ("NZ GAAP").

The financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

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

The financial statements have been prepared on the basis of historical cost, except for the revaluation of certain non-current assets and financial instruments.

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

### New standards and interpretations issued and not yet adopted

The following new standards, interpretations and amendments were not yet effective as at the preparation date, and have not been applied in preparing these prospective financial statements:

	Effective for annual reporting periods commencing on or after
NZ IFRS 8 Operating Segments	1 January 2009
Amendments to NZ IAS 23 Borrowing Costs (revised 2007)	1 January 2009
NZ IAS 1 Presentation of Financial Statements (revised 2007)	1 January 2009
NZ IFRS 3 Business Combinations (revised 2008)	1 July 2009
NZ IAS 27 Consolidated and Separate Financial Statements (amended 2008)	1 July 2009

The Council has not yet determined the potential impact of the new standards, interpretations and amendments.

### Foreign currency transactions

Transactions in foreign currencies are translated at the foreign exchange rate ruling on the day of the transaction.

Foreign currency monetary assets and liabilities at the balance date are translated to NZ dollars at the rate ruling at that date. Foreign exchange differences arising on translation are recognised in the income statement, except when deferred in equity as qualifying cash flow hedges and qualifying net investment hedges.

Non-monetary assets and liabilities that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction.

Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are translated to NZ dollars at rates ruling at the dates the fair value was determined.

Translation differences on equities held at fair value through profit or loss are reported as part of the fair value gain or loss. Translation differences on equities classified as available-for-sale financial assets are included in the fair value reserve in equity.

# Accounting Policies

## Derivative financial instruments

The Council uses derivative financial instruments to hedge its exposure to interest rate and foreign exchange risks arising from operational, financing and investment activities. In accordance with its treasury policies, the Council does not hold or issue derivative financial instruments for trading purposes. However, derivatives that do not qualify for hedge accounting are accounted for as trading instruments.

Derivative financial instruments are recognised initially at fair value. Subsequent to initial recognition, derivative financial instruments are stated at fair value. The gain or loss on re-measurement to fair value is recognised immediately in profit or loss. However, where derivatives qualify for hedge accounting, recognition of any resultant gain or loss depends on the nature of the item being hedged (see Hedging policy).

The fair value of interest rate swaps is the estimated amount that the Council would receive or pay to terminate the swap at the balance sheet date, taking into account current interest rates and the current creditworthiness of the swap counterparties. The fair value of forward exchange contracts is their quoted market price at the balance sheet date, being the present value of the quoted forward price.

## Hedging

Derivatives are first recognised at fair value on the date a contract is entered into and are subsequently remeasured to their fair value. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged. The Council designates certain derivatives as either; (1) hedges of the fair value of recognised assets or liabilities or a firm commitment (fair value hedge); or (2) hedges of highly probable forecast transactions (cash flow hedges).

The Council documents at the inception of the transaction the relationship between hedging instruments and hedged items, as well as its risk management objective and strategy for undertaking various hedge transactions. The Council also documents its assessment, both at hedge inception and on an ongoing basis, of whether the derivatives that are used in hedging transactions have been and will continue to be highly effective in offsetting changes in fair values or cash flows of hedged items.

### (i) Fair value hedge

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recorded in the income statement, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

### (ii) Cash flow hedge

The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognised in equity in the hedging reserve. The gain or loss relating to the ineffective portion is recognised immediately in the income statement.

Amounts accumulated in equity are recycled in the income statement in the periods when the hedged item will affect profit or loss (for instance when the forecast sale that is hedged takes place). However, when the forecast transaction that is hedged results in the recognition of a non financial asset (for example, inventory) or a non financial liability, the gains and losses previously deferred in equity are transferred from equity and included in the measurement of the initial cost or carrying amount of the asset or liability.

When a hedging instrument expires or is sold or cancelled, or when a hedge no longer meets the criteria for hedge accounting, any cumulative gain or loss existing in equity at that time remains in equity and is recognised when the forecast transaction is ultimately recognised in the income statement.

When a forecast transaction is no longer expected to occur, the cumulative gain or loss that was reported in equity is immediately transferred to the income statement.

### (iii) Derivatives that do not qualify for hedge accounting

Certain derivative instruments do not qualify for hedge accounting. Changes in the fair value of any derivative instrument that does not qualify for hedge accounting are recognised immediately in the income statement.

## Property, plant and equipment

The following assets (except for investment properties) are shown at fair value, based on periodic valuations by external independent valuers, less subsequent depreciation:

- Land (other than land under roads)
- Buildings
- Infrastructure assets
- Heritage assets
- Works of art



## Accounting Policies

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Valuations are performed with sufficient regularity to ensure revalued assets are carried at a value that is not materially different from fair value.

All other property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include transfers from equity of any gains/losses on qualifying cash flow hedges of foreign currency purchases of property, plant and equipment.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Where the Council has elected to account for revaluations of property, plant and equipment on a class of asset basis, increases in the carrying amounts arising on revaluation of a class of assets are credited directly to equity under the heading revaluation reserve. However, the net revaluation increase shall be recognised in profit or loss to the extent it reverses a net revaluation decrease of the same class of assets previously recognised in profit or loss.

Land is not depreciated. Depreciation on other assets is calculated using the straight line method to allocate their cost or revalued amounts, net of their residual values, over their estimated useful lives.

Assets to be depreciated include:

### Operational Assets:

Buildings	1-100 yrs
Office and computer equipment	4-10 yrs
Mobile plant including vehicles	2-30 yrs
Leasehold land improvements	5-100 yrs
Library books	3-8 yrs
Vessels	5-25 yrs
Resource consents and easements	5-10 yrs

### Infrastructure Assets:

Formation	Not depreciated
Pavement sub-base	Not depreciated
Basecourse	40-120 yrs
Footpaths and cycleways	20-80 yrs
Surface	2-25 yrs
Streetlights and signs	6-50 yrs
Kerb, channel, sumps and berms	80 yrs
Landscape/medians	15-80 yrs
Drain pipes/culverts/retaining walls	25-100 yrs
Bridges	70-120 yrs
Bus shelters and furniture	30 yrs
Water supply	55-130 yrs
Water meters	20-25 yrs
Stormwater	20-150 yrs
Waterways	15-120 yrs
Sewer	50-150 yrs
Treatment plant	15-100 yrs
Pump stations	10-100 yrs

### Restricted Assets:

Planted areas	5-110 yrs
Reserves – sealed areas	10-40 yrs
Reserves – structures	25-150 yrs
Historic buildings	100 yrs
Art works	1,000 yrs
Heritage assets	1,000 yrs

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

# Accounting Policies

## Non current assets (or disposal groups) held for sale

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

An impairment loss is recognised for any initial or subsequent write down of the asset (or disposal group) to fair value less costs to sell. A gain is recognised for any subsequent increases in fair value less costs to sell of an asset (or disposal group), but not in excess of any cumulative impairment loss previously recognised. A gain or loss not previously recognised by the date of the sale of the non current asset (or disposal group) is recognised at the date of de-recognition.

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

Non current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the balance sheet. Further, the liabilities of a disposal group classified as held for sale are presented separately from other liabilities in the balance sheet. Those assets and liabilities shall not be offset and presented as a single amount.

## Intangible assets

### (i) Goodwill

All business combinations are accounted for by applying the purchase method. Goodwill represents amounts arising on acquisition of subsidiaries, associates and joint ventures. In respect of business acquisitions that have occurred since 1 July 2005, goodwill represents the difference between the cost of the acquisition and the fair value of the net identifiable assets acquired.

In respect of acquisitions prior to this date, goodwill is included on the basis of its deemed cost, which represents the amount recorded under previous GAAP. The classification and accounting treatment of business combinations that occurred prior to 1 July 2005 was not reconsidered in preparing the Council's opening IFRS balance sheet at 1 July 2005.

Goodwill is stated at cost less any accumulated impairment losses. Goodwill is allocated to cash-generating units and is no longer amortised but is tested annually for impairment (see Impairment policy). In respect of associates, the carrying amount of goodwill is included in the carrying amount of the investment in the associate.

Negative goodwill arising on an acquisition is recognised directly in the income statement.

### (ii) Computer software

Acquired computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives (3 years).

Costs associated with developing or maintaining computer software programmes are recognised as an expense as incurred. Costs that are directly associated with the production of identifiable and unique software products controlled by the Council, and that will probably generate economic benefits exceeding costs beyond one year, are recognised as intangible assets. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Computer software development costs recognised as assets are amortised over their estimated useful lives.

### (iii) Other intangible assets

Other intangible assets that are acquired by the Council are stated at cost less accumulated amortisation (see below) and impairment losses (see Impairment policy).

### (iv) Subsequent expenditure

Subsequent expenditure on capitalised intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates, and it meets the definition of, and recognition criteria for, an intangible asset. All other expenditure is expensed as incurred.

### (v) Amortisation

An intangible asset with a finite useful life is amortised on a straight-line basis over the period of that life. The asset is reviewed annually for indicators of impairment, and tested for impairment if these indicators exist. The asset is carried at cost less accumulated amortisation and accumulated impairment losses. Estimated useful lives are:

Software	1-10 yrs
Resource consents and easements	5-10 yrs
Patents, trademarks and licenses	20yrs

An intangible asset with an indefinite useful life is not amortised, but is tested for impairment annually, and is carried at cost less accumulated impairment losses.

## Investments

The Council classifies its investments in the following categories:

**(a) Financial assets at fair value through profit or loss**

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

**(b) Loans and receivables**

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

**(c) Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that management has the positive intention and ability to hold to maturity.

**(d) Financial assets at fair value through equity**

Financial assets at fair value through equity are non-derivatives that are either designated in this category or not classified in any of the other categories.

The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

**(i) Parent company investment in subsidiaries**

For the purposes of the parent company financial statements, the Council's equity investments in its subsidiaries are designated as financial assets at fair value through equity. They are measured at fair value, with valuations performed by an independent, external valuer with sufficient regularity to ensure no investments are included at a valuation that is materially different from fair value. The valuation changes are held in a revaluation reserve.

**(ii) Investments in debt and equity securities**

Financial instruments held for trading are classified as current assets and are stated at fair value, with any resultant gain or loss recognised in the income statement.

General and community loans are designated as loans and receivables. They are measured at initial recognition at fair value, and subsequently carried at amortised cost less impairment losses.

Other financial instruments held by the Council are classified as being fair value through equity and are stated at fair value. The valuation changes are held in a revaluation reserve until the instrument is sold.

Financial instruments classified as held-for-trading or fair value through equity investments are recognised / derecognised by the Council on the date it commits to purchase / sell the investments. Securities held-to-maturity are recognised / derecognised on the day they are transferred to / by the Council.

## Trade and other receivables

**(i) Construction work in progress**

Construction work in progress is stated at cost plus profit recognised to date (see Revenue policy) less a provision for foreseeable losses and less progress billings. Cost includes all expenditure related directly to specific projects and an allocation of fixed and variable overheads incurred in the Council's contract activities based on normal operating capacity.

**(ii) Other trade and other receivables**

Trade and other receivables are stated at their cost less impairment losses (see Impairment policy).

## Inventories

Inventories are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

Inventories held for distribution at no charge, or for a nominal amount, are stated at the lower of cost and current replacement cost.

The cost of other inventories is based on the first-in first-out principle and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of overheads based on normal operating capacity.

# Accounting Policies

## Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits, and other short-term highly liquid investments with maturities of three months or less. Bank overdrafts that are repayable on demand and form an integral part of the Council's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows, and in current liabilities on the balance sheet.

## Impairment

The carrying amounts of the Council's assets, other than biological assets (see Biological Assets policy), investment property (see Investments policy), inventories (see Inventories policy) and deferred tax assets (see Income Tax policy), are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

For goodwill, other intangible assets that have an indefinite useful life and intangible assets that are not yet available for use, the recoverable amount is estimated at each balance sheet date.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the income statement. Impairment losses on revalued assets offset any balance in the asset revaluation reserve, with any remaining impairment loss being posted to the income statement.

Impairment losses recognised in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to cash-generating units (group of units) and then to reduce the carrying amount of the other assets in the unit (group of units) on a pro rata basis.

When a decline in the fair value of an available-for-sale financial asset has been recognised directly in equity and there is objective evidence that the asset is impaired, the cumulative loss that had been recognised directly in equity is recognised in profit or loss even though the financial asset has not been derecognised. The amount of the cumulative loss that is recognised in profit or loss is the difference between the acquisition cost and current fair value, less any impairment loss on that financial asset previously recognised in profit or loss.

## (i) Calculation of recoverable amount

The recoverable amount of the Council's investments in receivables carried at amortised cost is calculated as the present value of estimated future cash flows, discounted at the original effective interest rate (i.e., the effective interest rate computed at initial recognition of these financial assets). Receivables with a short duration are not discounted.

The recoverable amount of other assets is the greater of their market value less cost to sell and value in use.

As a public benefit entity, Council uses depreciated replacement cost to assess value in use where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where Council would, if deprived of the asset, replace its remaining future economic benefits or service potential.

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

## (ii) Reversals of impairment

An impairment loss in respect of a held-to-maturity security or receivable carried at amortised cost is reversed if the subsequent increase in recoverable amount can be related objectively to an event occurring after the impairment loss was recognised.

An impairment loss in respect of an investment in an equity instrument classified as available for sale is not reversed through profit or loss. If the fair value of a debt instrument classified as available-for-sale increases and the increase can be objectively related to an event occurring after the impairment loss was recognised in profit or loss, the impairment loss shall be reversed, with the amount of the reversal recognised in profit or loss.

An impairment loss in respect of goodwill is not reversed.

In respect of other assets, an impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount.

An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

## Interest-bearing borrowings

Interest-bearing borrowings are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, interest-bearing borrowings are stated at amortised cost with any difference between cost and redemption value being recognised in the income statement over the period of the borrowings on an effective interest basis.

## Provisions

A provision is recognised in the balance sheet when the Council has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

### (i) Landfill aftercare provision

As operator of several closed landfill sites, including Burwood, the Council has a legal obligation to provide ongoing maintenance and monitoring services at these sites after closure.

The provision is calculated based on:

- The estimated amount required by the Council to meet its obligations for all equipment, facilities and services. The estimated amounts are based on costs of closure of similar landfills by other local authorities with an allowance for inflation.
- The estimated costs have been discounted to their present value using a discount rate of 6.8%.
- The estimated length of time needed for post-closure care is 35 years.
- The Council also has a legal obligation to provide ongoing maintenance and monitoring services for the closed landfill sites of the former amalgamating authorities.

The estimated future costs of meeting this obligation have been accrued and charged. The calculations assume no change in the legislative requirements for closure and post-closure treatment.

## Employee entitlements

Provision is made in respect of the Council's liability for the following short and long-term employee entitlements.

### (i) Short-term entitlements

Liabilities for annual leave and time off in lieu are accrued at the full amount owing at the pay period ending immediately prior to the balance sheet date.

Liabilities for accumulating short-term compensated absences (e.g., sick leave) are measured as the amount of unused entitlement accumulated at the pay period ending immediately prior to the balance sheet date, that the entity anticipates employees will use in future periods, in excess of the days that they will be entitled to in each of those periods.

### (ii) Long-term entitlements

The retiring gratuity and long-service leave liabilities are assessed on an actuarial basis using current rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement. These estimated amounts are discounted to their present value using an interpolated 10 year government bond rate.

Superannuation is provided as a percentage of remuneration.

### (iii) National Provident Fund's Defined Benefit Plan Scheme (the 'Scheme')

Council participates in the Scheme, which is a multi-employer defined benefit plan. However, because it is not possible to determine, from the terms of the Scheme, the extent to which the deficit will affect future contributions by employers the Council participation in the Scheme is accounted for as if the Scheme were a defined contribution plan.

### (iv) Super Trust of New Zealand ('Super Trust')

Council participates in Super Trust, a multi-employer master trust, where money invested in separate schemes is pooled for investment purposes. Super Trust is a defined contribution plan, and contributions to the plan are expensed as incurred. (see Contingencies note)

## Leases

Leases in which substantially all of the risks and rewards of ownership transfer to the lessee are classified as finance leases. At inception, finance leases are recognised as assets and liabilities on the balance sheet at the lower of the fair value of the leased property and the present value of the minimum lease payments. Any additional direct costs of the lessee are added to the amount recognized as an asset. Subsequently, assets leased under a finance lease are depreciated as if the assets are owned.

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

# Accounting Policies

## Revenue

### (i) Rates, goods sold and services rendered

Revenue from rates is recognised in the income statement at the time of invoicing. Revenue from the sale of goods is recognised in the income statement when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from services rendered is recognised in the income statement in proportion to the stage of completion of the transaction at the balance sheet date. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due, associated costs or the possible return of goods or continuing management involvement with the goods.

### (ii) Construction contracts

As soon as the outcome of a construction contract can be estimated reliably, contract revenue and expenses are recognised in the income statement in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed.

An expected loss on a contract is recognised immediately in the income statement.

### (iii) Rental income

Rental income from investment and other property is recognised in the income statement on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income.

### (iv) Government grants

Grants from the government are recognised as income at their fair value where there is a reasonable assurance that the grant will be received and the Council will comply with all attached conditions.

### (v) Dividend income

Dividend income is recognised when the shareholder's right to receive payment is established.

### (vi) Finance lease income

Finance lease income is allocated over the lease term on a systematic and rational basis. This income allocation is based on a pattern reflecting a constant periodic return on the Council's net investment in the finance lease.

### (vii) Development Contributions

Development contributions are recognised in the income statement in the year in which they are received.

## Expenses

### (i) Operating lease payments

Payments made under operating leases are recognised in the income statement on a straight-line basis over the term of the lease. Lease incentives received are recognised in the income statement as an integral part of the total lease expense.

### (ii) Finance lease payments

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

### (iii) Net financing costs

Net financing costs comprise interest payable on borrowings calculated using the effective interest rate method, dividends on redeemable preference shares (which are redeemable at the option of the holder), interest receivable on funds invested, foreign exchange gains and losses, and gains and losses on hedging instruments that are recognised in the income statement (see Hedging policy).

Interest income is recognised in the income statement as it accrues, using the effective interest method. Dividend income is recognised in the income statement on the date the entity's right to receive payments is established which in the case of quoted securities is usually the ex-dividend date. The interest expense component of finance lease payments is recognised in the income statement using the effective interest rate method. All interest payable on borrowings is recognised as an expense in the income statement as it accrues.

## Income tax

Income tax on the profit or loss for the year comprises current and deferred tax. Income tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

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## Accounting Policies

Deferred tax is provided using the balance sheet liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: goodwill not deductible for tax purposes and the initial recognition of assets or liabilities that affect neither accounting nor taxable profit.

The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at the balance sheet date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

### Research and development costs

Research expenditure is recognised as an expense as incurred. Costs incurred on development projects (relating to the design and testing of new or improved products) are recognised as intangible assets when it is probable that the project will be a success considering its commercial and technological feasibility, and costs can be measured reliably. Other development expenditures are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period. Development costs with a finite useful life that have been capitalised are amortised from the commencement of the commercial production of the product on a straight-line basis over the period of its expected benefit, not exceeding five years.

### Third party transfer payment agencies

The Council collects monies for many organizations. Where collections are processed through the Council's books, any monies held are shown as Accounts Payable in the Balance Sheet. Amounts collected on behalf of third parties are not recognised as revenue, but commissions earned from acting as agent are recognised in revenue.

### Goods and Services Tax

The financial statements are prepared exclusive of GST with the exception of receivables and payables that are shown inclusive of GST. Where GST is not recoverable as an input tax it is recognised as part of the related asset or expense.

### Donated goods and services

The Council receives the benefit of many services provided by volunteers. These services are greatly valued. They are, however, difficult to measure in monetary terms, and for this reason are not included in the financial statements, as their value from an accounting point of view is considered immaterial in relation to total expenditure.

### Cost allocations

The costs of all internal service activities are allocated or charged directly to external service type activities. External service activities refer to activities which provide a service direct to the public. Internal service activities provide support for the external service activities.

Where the recipient of an internal service can be identified, the cost recovery is made by way of a direct charge. Where this is not practical or the linkage is indirect, the costs are allocated by way of corporate overhead.

Two primary drivers for allocating corporate overhead are used. Human Resources related services are reallocated based on employee hours, and Finance related services are reallocated based on external service activity gross cost.

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## Accounting Policies

### **Critical judgements, estimates and assumptions in applying Council's accounting policies**

Preparing financial statements to conform with NZ IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions have been based on historical experience and other factors that are believed to be reasonable under the circumstances. These estimates and assumptions have formed the basis for making judgements about the carrying values of assets and liabilities, where these are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are regularly reviewed. Any change to estimates is recognized in the period if the change affects only that period, or into future periods if it also affects future periods.

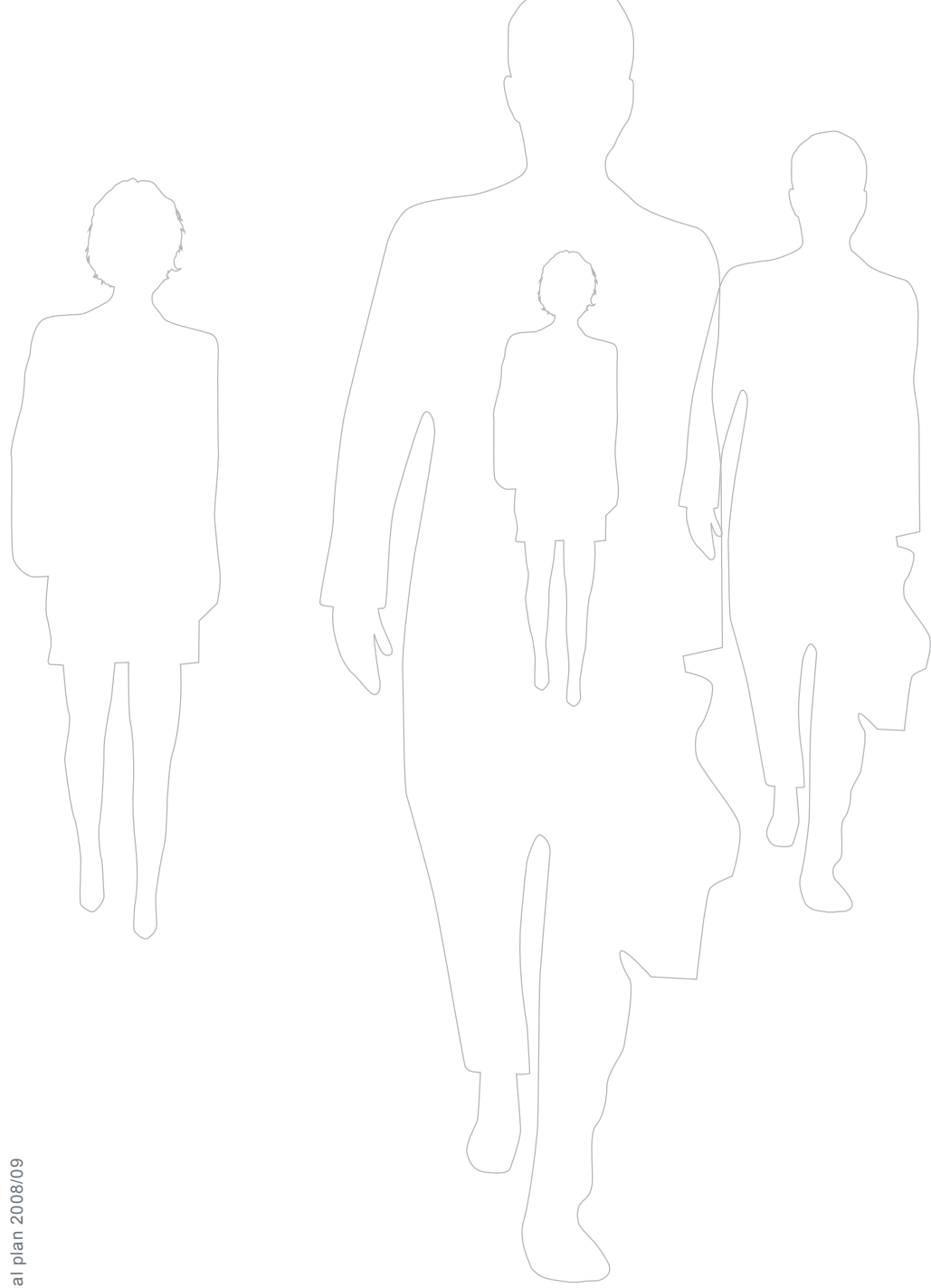
In the process of applying the Council's accounting policies, management has made the following judgements, estimates and assumptions that have had the most significant impact on the amounts recognized in these financial statements:

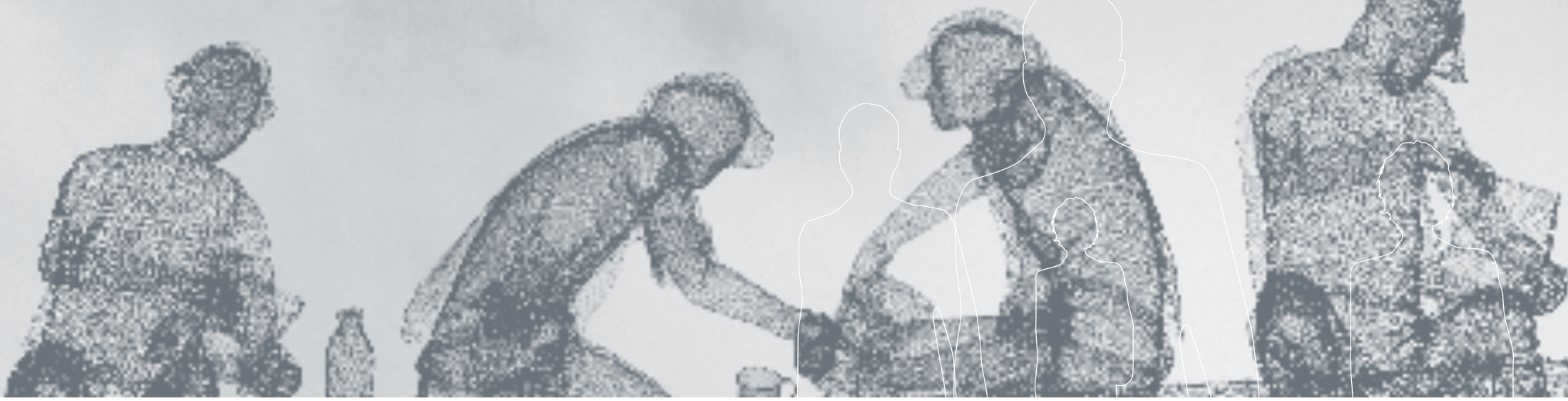
- The physical deterioration and condition of an asset, for example the Council could be carrying at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example stormwater, wastewater and water supply pipes that are underground. The risk is minimised by Council performing a combination of physical assessments and condition modelling of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or underestimating the annual depreciation charge recognised as an expense in the income statement. To minimise this risk Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions and past experience. Asset inspections, depreciation and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further reassurance over its useful life estimates. Finally, Council's assets are also periodically revalued by experienced independent valuers who provide assurance that Council's useful life estimates are valid.

- Management are required to exercise judgement in calculating provisions for doubtful debts, assessing the level of unrecoverable work in progress and calculating provisions for employee benefits.
- The Non-current Provisions note discloses an analysis of Council's exposure in relation to estimates and uncertainties surrounding the landfill aftercare provision.
- The valuation of its investments in subsidiary and associated companies at fair value has a material impact on the amounts recognized in these financial statements and involves a significant amount of judgement. Independent valuers are commissioned to perform these valuations on a periodic basis, at intervals sufficient to ensure that the fair value of these investments does not differ materially from their carrying value.









THE FOLLOWING PAGES CONTAIN THE  
**COUNCIL'S FINANCIAL  
ASSUMPTIONS**



# Financial Assumptions

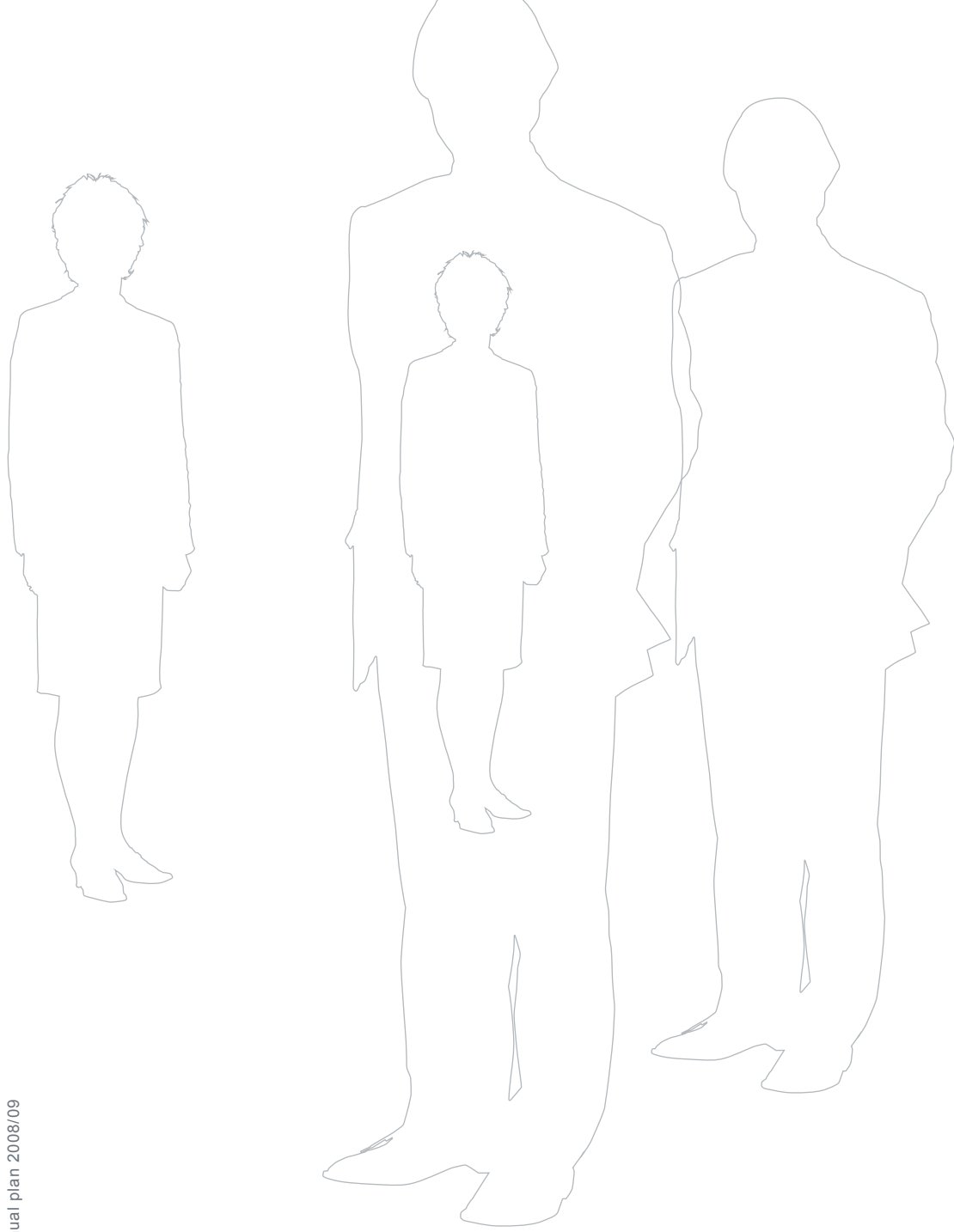
## Financial assumptions

The information provided in the Annual Plan 2008/09 is supported by judgements based on the following assumptions. There is a risk these assumptions may not be borne out as predicted.

Assumption	Risk	Level of Uncertainty	Impact
<b>Borrowing Costs.</b> Interest on Term Debt is calculated at 8.62% per annum.	Interest rates will vary from those projected.	Moderate	Rates used are based on detailed analysis. If actual interest rates are higher than the assumed rate, this cost would be rated for, or future borrowing requirements adjusted.
<b>Return on investments.</b> Interest on Investments is calculated at 7.75%. Interest on the Capital Endowment Fund is calculated at 7.15% being rates locked in on existing investments.	Interest rates will vary from those projected.	Moderate	Rates used are based on detailed analysis. If actual interest rates are lower than the assumed rate, expenditure priorities would be re-evaluated or alternative funding mechanisms utilised.
<b>CCTO income.</b> CCHL will deliver dividend income as predicted.	CCHL will deliver lower than projected income, and Council will need to source alternate funding.	Low	CCTO's are managed by the Statement of Intent and biannual reporting process. Returns are expected to continue at the current level.
<b>Asset revaluation.</b> The impact of asset revaluations on carrying values and depreciation will occur as projected.	Revaluations will materially differ from projected, thus changing projected carrying values of the assets, and depreciation expense.	Moderate	Variation in values is expected to be low unless valuation methodology changes.  Financial effect of uncertainty is unable to be quantified but is expected to be low due to alignment with the results of recent revaluations of similar assets.
<b>Asset life.</b> Useful life of assets is as recorded in asset management plans or based upon professional advice. (The Accounting Policies detail the useful lives by asset class.)	Assets wear out earlier than estimated, or asset lives are changed due to revisions of AMP's or new advice.	Moderate	Capital could be brought forward in event of early expiration of assets, but depreciation expense and financing costs would increase.

## Financial Assumptions

Assumption	Risk	Level of Uncertainty	Impact
<b>Sources of funds for replacing significant assets.</b> The sources of funds will occur as projected.	Funding does not occur as projected.	Low	The main funding sources are depreciation, which is rated for, and borrowing, both of which are regarded as stable.
<b>Contract Rates.</b> Re-tendering of major contracts will result in cost increases comparable to the rate of inflation.	There is a significant variation in price from re-tendering contracts.	High	Council would review the amount of work planned and undertaken.
<b>Capital Works.</b> Capital works projects will occur as projected.	Actual costs will vary from estimates, due to higher input prices or delivery delays, resulting in budget shortfalls.	Moderate	Council is confident in the planning work undertaken on capital projects, but recognises external economic factors may impact upon the costs and delivery timeframes for capital works.





THE FOLLOWING PAGES CONTAIN  
**FINANCIAL POLICIES**



## Financial Policies

### Funding Impact Statement

The Funding Impact Statement for 2008/09 discloses the revenue and financing for the Council based on the mechanisms selected under the Revenue and Financing Policy within the LTCCP. The rate policies outlined in the 2006/16 LTCCP continue unless amended by this Funding Impact Statement and the amended Revenue and Financing Policy in the 2008/09 amended LTCCP.

#### Revenue and Financing Mechanisms

There has been no significant change to fee setting or other revenue sources. Some fees have been amended as detailed in the schedule of fee changes in the 2008/09 Annual Plan.

There will be two new Waste Minimisation Targeted rates introduced from 1 July 2008 to recover the costs of recycling, and organic waste collection and disposal. This will reduce the funding by general rate by capital value. All other rate types set this year are those planned in the 2006/16 LTCCP.

The revenue and financing mechanisms were developed from an analysis of the Council activities and funding requirements under the amended Revenue and Financing Policy.

The process and analysis included:

For operational expenditure:

- the nature of the services supplied by each activity
- the period over which the services are supplied
- the gross cost and the allocation of this cost to the users of services and ratepayers
- the direct benefits of services and any charges made for these
- the allocation of the shortfall of user charges to ratepayers
- the allocation of costs to ratepayers by differential sectors.

For capital expenditure:

- the gross cost,
- timing of the budget provision
- funding sources including loans.

The operating and capital expenditure financing is detailed in the Financial Overview.

The Council has budgeted to receive revenue from a number of sources and these are detailed in the table which follows (net of GST).

### Financing operating expenditure

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>Budgeted operating expenditure</b>	<b>426,708</b>	<b>408,230</b>
<b>General revenue made up of:</b>		
Fees and charges and rates penalties	93,009	89,486
Development contributions	14,060	16,216
Grants and subsidies	36,800	39,670
Dividends and interest received	65,444	61,242
<b>Total operating revenue</b>	<b>209,313</b>	<b>206,614</b>
<b>Rates revenue</b>	<b>243,446</b>	<b>243,636</b>
<b>Budgeted operating surplus</b>	<b>26,051</b>	<b>42,020</b>

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>Financing capital expenditure:</b>		
Depreciation rated for	95,701	93,310
Sale of assets	3,654	1,404
Landfill aftercare funded from rates and reserves	1,150	1,315
Funding from Debt Repayment Reserve	535	718
Funding for capital from other reserves	3,295	1,910
Revenue for capital projects	36,118	46,952
Borrowing	115,532	99,774
<b>Total Capital Financing</b>	<b>255,985</b>	<b>245,383</b>



## Rate Setting and Rating Policies

The Council will set rates of \$243.4 million in accordance with this Annual Plan for the financial year 2008/09.

The rating policies, detailed in the LTCCP (and as amended) statement will apply this year.

### The Valuation System used for rating

The valuation system used for rating is the Capital Value system.

The value of each rating unit was last revised as at 1 August 2007.

The recent general revaluation is used for the first time for rates from 1 July 2008. Rates will change for each property because of:

- the shift in incidence following revaluation,
- the requirement for more rates for 2008/09 compared to 2007/08, and
- the introduction of the two new uniform Waste Minimisation targeted rates.

The next revaluation will occur in 2010.

### Inspection of rates information for each rating unit

The Capital Values, the District Valuation Roll, and the Rate Information Database information is available for inspection on a property-by-property basis on the Council's internet site ([www.ccc.govt.nz](http://www.ccc.govt.nz)) under the heading 'Ratesinfo' or by enquiry at any Council Service Centre.

## Rates for 2008/09

### General Rates and Differentials:

Differential rating will be used for general rates only. Each fully rateable rating unit is assigned to a differential category, based on the actual land use and City Plan zoning as allowed under Schedule 2, Clause 1, 2, and 3 of the Local Government (Rating) Act 2002.

The differential categories used are:

- Sector A – Business,
- Sector B – Residential and Other, and
- Sector C – Rural.

The full text of the differential categories is detailed in the LTCCP.

The objective of the differential policy is to implement the Revenue and Financing Policy and in particular:

- Allow for a higher rate requirement on the Business sector from the City Streets activity, more than that applied to the Residential and Other and the Rural sectors. The Streets activity is the only activity

identified in the LTCCP as appropriate for specific differential treatment.

- A reduced General Rate applied by capital values for the Rural sector to reflect generally the remote location from services and the assumed lower consumption of services for each rating unit. The reduced rates are 75% of the General Rate decimal applicable to the Residential and Other sector.

The Council proposes to set general rates of:

General Rates - Cents in the \$ Capital Value of fully rateable rating units.

- |                                    |           |
|------------------------------------|-----------|
| • Sector A – Business              | 0.3497249 |
| • Sector B - Residential and Other | 0.2179188 |
| • Sector C – Rural                 | 0.1634391 |

### Uniform Annual General Charge (UAGC):

A Uniform Annual General Charge of \$115 is assessed on each fully rateable rating unit or separately occupied part thereof.

The Council will charge multiple uniform charges against each separately-used or inhabited part of a rating unit provided such UAGC is not subject to a rate remission under the policy.

The basis of a unit of occupancy is that which can be separately let and permanently occupied. For the purposes of this charge, where the occupancy is an accessory one or is ancillary to another property or part thereof no separately used part exists.

For example:

- Not separately used parts of a rating unit include:
  - o A residential sleep-out or granny flat without independent kitchen facilities
  - o Rooms in a hostel with a common kitchen
  - o A hotel room with or without kitchen facilities
  - o Motel rooms with kitchen facilities - Individual storage garages/sheds/partitioned areas of a warehouse
  - o Individual storage garages/sheds/partitioned areas of a warehouse
  - o Individual offices/premises of partners in a partnership.
- Separately used parts of a rating unit include:
  - o Flats/apartments
  - o Flats which share kitchen/bathroom facilities
  - o Separately leased commercial areas even though they may share a reception.

### Uniform Annual General Charge (UAGC) for Common Usage Rating Units

Section 20 of the Local Government (Rating) Act 2002 precludes the Council from charging UAGCs where contiguous land is in common usage and in the same ownership.

## Financial Policies

The Council has resolved on a remission policy that will allow it to remit the additional UAGCs on contiguous land in common usage where the rating units are not in the same ownership name.

Also, remission of the charge will be considered where the Council has determined that a building consent will not be issued for the primary use of the land (under the City Plan).

### Targeted rates:

The Council has three types of targeted rates:

- Service rates for each of Waste minimisation, Water, Sewerage, and Land Drainage
- Water targeted rates for additional services
- Loan Servicing targeted rates on some Banks Peninsula properties.

### a. Services targeted rates:

These are charged by Uniform Charges:

- Waste Minimisation targeted rate – Full Charge \$82
- Waste Minimisation targeted rate – Part Charge \$62

These are charged by Cents in the \$ of Capital Value of serviced rating units:

- Water Supply targeted rate 0.0311271
  - o (half for non-connected)
- Sewerage targeted rate 0.0458623
- Land Drainage targeted rate 0.0148886

### Waste Minimisation Targeted Rates

These new rates are set under Section 16(4) (a) and Schedule 3 Clause 8 of the Local Government (Rating) Act 2002. The full charge will be assessed to rating units where there is a standard level of service as defined by the Revenue and Financing Policy. The part charge will be assessed where the rating unit is outside the kerbside collection area but is considered to have access to refuse collection depots. The latter rate is used on some areas of Banks Peninsula.

The purpose of the Waste Minimisation targeted rates is to recover the cost of collection and disposal of:

- Recycling
- Organic waste

There remain some citywide refuse costs funded by General Rates. The incidence of rating will change as a result of this new uniform targeted rate. General Rates by capital value will decrease and be replaced by uniform charges.

There are no differentials for the targeted rates, (water, sewerage, land drainage and waste minimisation). They are assessed as common rate in the \$ of Capital Value or uniform charge, applying to all rating units serviced by the activity of the targeted rate.

### b. Water targeted rates for additional services:

In addition, there are targeted rates for the water supply services of:

- Water Supply Fire Connection targeted rate - The targeted rate will be set on a uniform basis to the rating units serviced at \$100 per fire service connection
- Excess Water Supply targeted rates - For water consumed, measured by meter, and supplied to other than private residential consumers (as rating units). This rate is charged only when the meter is read and the consumption is in excess of the allowance (derived from the Water Supply targeted rate assessed divided by 50 cents). The excess charge per cubic meter of water is 50 cents.

These two water targeted rates fund part of the Water Supply activity costs.

### c. Loan Servicing targeted rates

These uniform charge rates are charged only to rating units in Banks Peninsula where the ratepayer elected to pay the capital contribution over time rather than lump sum. This is a continuation of the former Banks Peninsula District Council rate. The Church Bay rate ends on 30 June 2009 and the Governors Bay rate ends 30 June 2016.

The annual charges for 2008/09 (unchanged from 2007/08) are:

- Church Bay
  - o Sewerage targeted rate \$1,106
  - o Water Supply targeted rate \$495
- Governors Bay
  - o Sewerage Loan targeted rate \$176
  - o Water Supply targeted rate \$111

A full definition of all the rates is contained in the LTCCP.

### Annual amendments to fees and charges

Included in the Annual Plan 2008/09 is the table of fees and charges showing those which have changed from the current year.

A full set of the fees including those which continue in their current level are available for inspection on the Council internet site: <http://www.ccc.govt.nz/council/feescharges/>

## Financial Policies

### Rates to be set and the rate types:

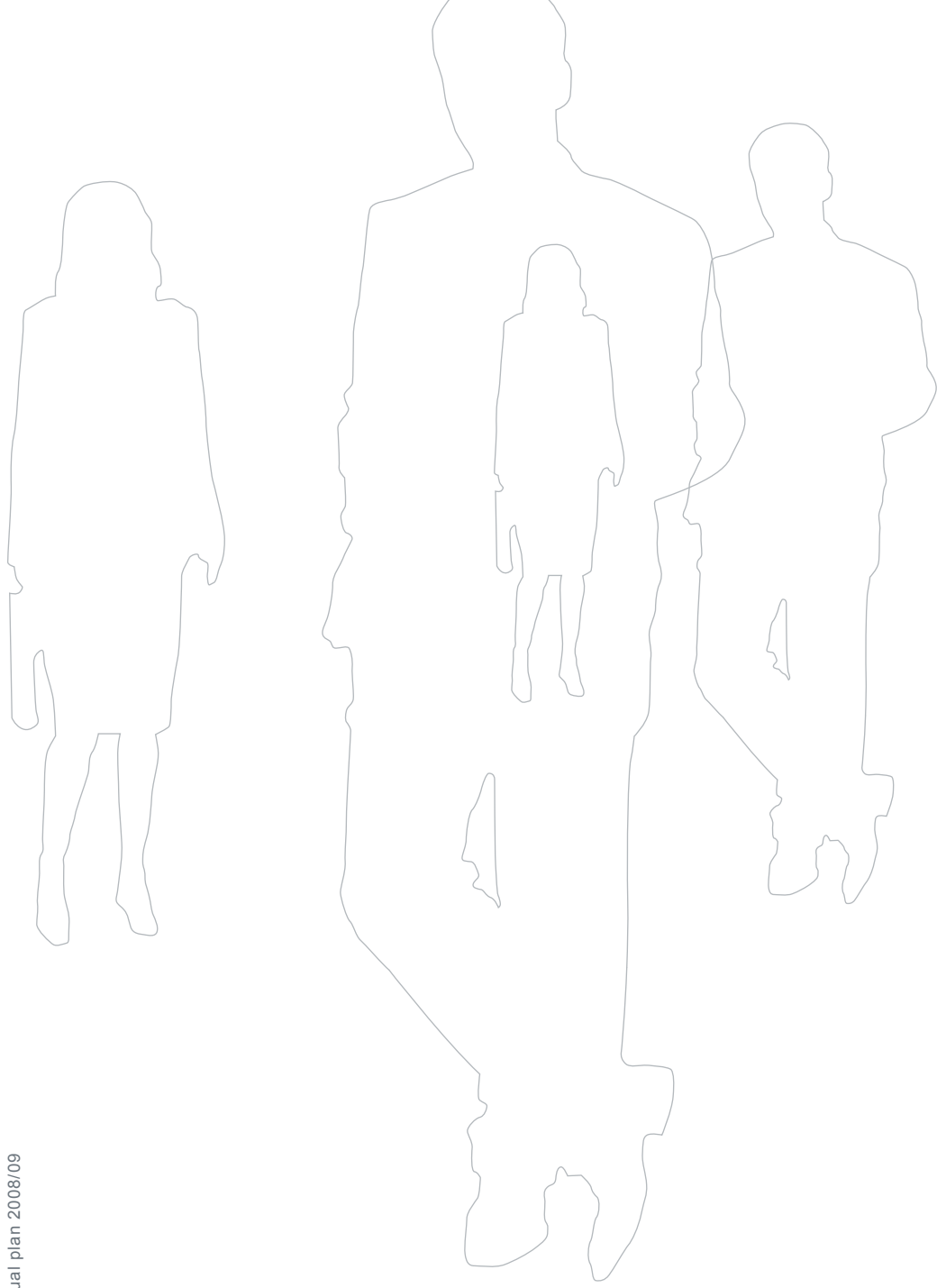
The following rates will be set for 2008/09 (GST Inc):

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
<b>General Rates</b>		
Residential	119,692	135,527
Business	51,990	46,846
Rural	4,667	5,467
<b>Total General Rates by Capital Value</b>	<b>176,349</b>	<b>187,840</b>
<b>Uniform Annual General Charge of \$115</b>		
Residential	16,927	16,666
Business	1,984	1,971
Rural	351	423
<b>Total Uniform Annual General Charge</b>	<b>19,262</b>	<b>19,060</b>
<b>Targeted Rates</b>		
Water Supply	22,049	19,478
Water Supply - Half for non-connected	217	313
Sewerage	32,761	38,490
Land Drainage	10,337	8,723
Waste Minimisation	12,720	
Water Fire connection targeted rate - \$100	73	78
Governors and Church Bay targeted rate	108	109
<b>Total Targeted Rates</b>	<b>78,265</b>	<b>67,191</b>
<b>Rates to be set</b>	<b>273,876</b>	<b>274,091</b>
Excess Water Supply targeted rate	3,201	3,465
<b>Total Rates</b>	<b>277,077</b>	<b>277,556</b>

### Rates Payable

The following is a sample of the impact of the Christchurch City Council rates under the Annual Plan 2008/09, compared with the actual rates for 2007/08.

2007/08 Actual 2004 Capital Values	2007/08 Actual Rates GST Inc	2008/09 Plan 2007 Capital Values	2008/09 Plan Rates GST Inc
<b>Residential</b>	<b>\$</b>	<b>Residential</b>	<b>\$</b>
100,000	553	100,000	506
200,000	992	200,000	815
260,000	1,255		
300,000	1,430	300,000	1126
		377,000	1364
400,000	1,869	400,000	1435
500,000	2,307	500,000	1745
600,000	2,746	600,000	2055
800,000	3,623	800,000	2675
1,000,000	4,500	1,000,000	3294
<b>Business</b>		<b>Business</b>	
100,000	709	100,000	638
200,000	1,303	200,000	1,079
300,000	1,897	300,000	1521
400,000	2,491	400,000	1963
500,000	3,085	500,000	2404
600,000	3,678	600,000	2846
800,000	4,866	800,000	3729
1,000,000	6,054	1,000,000	4612
<b>Rural</b>		<b>Rural</b>	
(not water, sewerage, or drainage rates, but includes waste minimisation rates)			
100,000	348	100,000	360
200,000	581	200,000	523
300,000	814	300,000	687
400,000	1,047	400,000	850
500,000	1,280	500,000	1013
600,000	1,513	600,000	1177
800,000	1,979	800,000	1504
1,000,000	2,445	1,000,000	1831





THE FOLLOWING PAGES CONTAIN

# AMENDMENTS TO COUNCIL FEES AND CHARGES



## Amendments to City Council Fees and Charges 2008/09

The fees and charges adopted in 2006/07 and as amended in 2007/08 continue except where amended below

For a full set of the current charges see: [www.ccc.govt.nz/council/feescharges](http://www.ccc.govt.nz/council/feescharges) - appendix A & B

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Refuse Minimisation and Disposal</b>			
Refuse bags Levied per bag	1.60	1.20	
<b>Wastewater Collection Treatment &amp; Disposal</b>			
<b>Trade Waste Quarterly Charge for flow rate over 5CuM / day</b>			
Volume - per Cubic Metre - peak periods	\$0.5660	\$0.4838	per Cu Metre
Volume - per Cubic Metre - off peak	\$0.2058	\$0.1716	per Cu Metre
Suspended Solids - per Kg	\$0.2278	\$0.3660	per Kg
Biological Oxygen Demand - per Kg	\$0.2645	\$0.2287	per Kg
Metals - Cadmium	\$8,706.22	\$7,472.50	per Kg
Metals - Chromium	\$17.16	\$12.65	per Kg
Metals - Copper	\$46.65	\$76.76	per Kg
Metals - nickel	na	\$29.73	per Kg
Metals - Zinc	\$23.37	\$21.00	per Kg
Metals - Mercury	\$20,878.68	\$17,454.16	per Kg
<b>Treatment and disposal Fees</b>			
Tankered Waste Fee	\$32.00/CuM	\$28/CuM	
Trade Waste Consent Application Fee	\$270.00	\$270.00	No change
Trade Waste Annual Licence Fee <1,500 m3/yr (usually small food premises)	\$112.50	\$112.50	No change
Trade Waste Annual Licence Fee >1,500 m3/yr	\$240.00	\$240.00	No change

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Water Supply</b>			
<b>Supply of water</b>			
Excess water supply charge (Rate charge) and Excess Factor - per Cu Metre	\$0.50	\$0.45	
For consumers not paying a water rate - per cubic metre	\$0.50	\$0.45	
<del>Lansdown Scheme - per cubic metre - now deleted - charged at Rural Restricted fee</del>	<del>\$0.00</del>	<del>\$0.60</del>	
Rural Restricted supply - annual fee per unit	\$110.00	\$110.00	No change
Supply of Bulk water ex Fire Hydrant - per hour	\$70.00	\$70.00	No change
<b>Network cost recovery</b>			
Water Supply Connection Fees & Charges - Standard Domestic	\$550	\$500	
<b>Streets and Transport</b>			
<b>Activity - Off Street Parking</b>			
<b>iii) Manchester Street Car Park</b>			
Reserved Parking - uncovered - per month	\$90.00	\$80.00	
<del>(viii) Railton Site</del>	Delete		Parking closed
<del>(xi) Downs Estate Car Park</del>	Delete		Parking closed
<b>Activity - On street Parking</b>			
<b>(a) Parking Meters</b>			
(i) 1 hour meters	\$2.60 per hr	\$2.50 per hr	
(ii) 2 hour and 3 hour meters	\$2.60 per hr	\$2.50 per hr	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Greenspace</b>			
<b>Garden Parks</b>			
<b>Lectures</b>			
Lecture and demonstrations	\$5.00 per person	\$5.00 per person	No change
Garden Club talks at Botanic Gardens (1 hr)	\$47.00	\$45.00	
Garden Club talks at Botanic Gardens with walks (1.5 hrs)	\$87.00	\$82.50	
Overseas Tour Group talks at Botanical gardens with walk (1.5 hrs)	\$173.00	\$165.00	
<b>Miscellaneous</b>			
Hire Of Information Centre – Half day	Item to be Deleted	<del>\$66.00</del>	deleted fee
Full day	Item to be Deleted	<del>\$110.00</del>	deleted fee
Use of Potting Shed for Demonstration – half day	Item to be Deleted	<del>\$45.00</del>	deleted fee
Firewood sales per truckload	Item to be Deleted	<del>\$236.50</del>	deleted fee
Timber for wood turning			
<b>All Parks City Wide</b>			
<b>Miscellaneous</b>			
Brochures & Publications	\$1.00 - \$28.00	\$1.00 - \$27.00	
Horse Grazing - specific charge at the General Managers discretion	\$10.00 - \$15.00 per week	\$12.00 per week	
<b>Fairs &amp; Events</b>			
Fairs / Carnivals	\$92.00	\$88.00	
Community Groups 50%			
Any additional charges by negotiation			
Major Event - except as detailed below.	General Managers discretion to set fees		No change
Weddings in Parks	\$46.00	\$44.00	



## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Picnics</b>			
Small Groups - Less than 20 people - No Booking	No Charge	No Charge	
Small Groups - Less than 20 people - booking made	\$25.00	\$24.00	
Medium Groups - 21 to 60 people approx	\$52.00	\$49.50	
Large Groups - 61 to 150 people approx	\$98.00	\$93.50	
Large Groups - 150 to 300 people plus bond (see below)	\$116.00	\$110.00	
Large Groups - 300 people plus bond (see below)	\$231.00	\$220.00	
Booking Fee for Non Payment on Day	\$23.00	\$22.00	
<b>Picnics - Schools and Church Groups:</b>			
Monday to Friday	No Charge	No Charge	No change
Weekends & Stat Holidays up to 20 people	No Charge	No Charge	No change
Weekends & Stat Holidays above 20 people	\$47.00	\$45.00	
Polytechnics and Universities up to 20 people	\$23.00	\$22.00	
Polytechnics and Universities above 20 people	\$47.00	\$45.00	
<b>Victoria Square Amphitheatre</b>			
- Church Groups	\$35.00	\$33.00	
- Commercial (per hour)	\$116.00	\$110.00	
- Non-commercial (per half day)	\$81.00	\$77.00	
<b>Filming</b>			
Commercial Television and photography	\$431.00	\$410.00	
- base fee per day or part of (maximum according to the potential of the applicant company)			
<b>Consents - Commercial Applications</b>	\$230 - \$580	\$220 - \$550	
	plus additional charges for time based on a quotation basis in advance		

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Cemeteries</b>			
<b>Plot purchases</b>			
Childs plot	\$245.00	\$238.00	
Ashes Plot	\$128.00	\$124.00	
Ashes beam	\$258.00	\$250.00	
Full size plot	\$728.00	\$707.00	
Side x side	\$1,457.00	\$1,415.00	
Plot Maintenance Fee - burial	\$125.00	\$121.00	
Plot Maintenance Fee - ashes	\$37.00	\$36.00	
<b>Burial Fees</b>			
Birth - 1 Year	\$128.00	\$124.00	
2 Years - 9 Years	\$258.00	\$250.00	
10 Years & Over - Single depth	\$553.00	\$537.00	
10 Years & Over - Double depth	\$715.00	\$694.00	
10 Years & Over - Triple depth	\$838.00	\$814.00	
Ashes (Attended)	\$102.00	\$99.00	
Ashes (Unattended)	\$42.00	\$41.00	
Burials	\$419.00	\$407.00	
Poor & Destitute	\$72.00	\$69.50	
Disinterment - over 12 months	\$631.00	\$613.00	
Disinterment - within 12 months	\$1,024.00	\$994.00	
Disinterment - Child from birth to 1 year	\$146.00	\$142.00	
Reinterment - over 12 months	\$631.00	\$613.00	
Reinterment - within 12 months	\$1,024.00	\$994.00	
Use of lowering device	\$72.00	\$69.50	
Less than 6 hours notice	\$187.00	\$181.50	
Burials after 5.00pm	\$187.00	\$181.50	
Ashes Interment on Saturday	\$127.00	\$123.00	
Transfer of burial	\$22.00	\$21.00	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Memorial Work</b>			
New plots	\$49.00	\$48.00	
Additions	\$20.00	\$19.00	
Renovating work	\$26.00	\$25.00	
<b>Search Fees</b>			
Written Information	\$13.00	\$13.00	No Change
<b>Marine Facilities</b>			
<b>Akaroa Wharf</b>			
<b>Casual Charter Operators</b>			
Rate per surveyed passenger head per vessel per day (Seasonal);	\$1.30	\$1.20	
With a minimum charge per vessel (Seasonal)	\$368.00	\$350.00	
<b>Regular Charter Operators</b>			
Rate per surveyed passenger head per vessel (Annual); or	\$121.00	\$115.00	
Minimum charge per vessel (Annual)	\$609.00	\$580.00	
Casual charter operator rate applies for up to 8 weeks. Longer than 8 weeks then operator is considered regular.			
Rate excludes berthage. Maximum time alongside wharf is 1 hour.			
Operators who do not have alternative overnight berthage will be charged an additional overnight berthage rate			
Where the appropriate fee is paid for this wharf then no additional fee will be charged for the use of any other wharf, except for Wainui or Diamond Harbour Wharf			
Casual charter operators who wish to use the wharf landing must give priority to the regular operator and the scheduled timetable.			

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<p><b>Commercial Operators</b></p> <p>Boat Length less than 10m - Seasonal</p> <p>Boat Length less than 10m - Annual</p> <p>Boat Length greater than 10m - Seasonal</p> <p>Boat Length greater than 10m - Annual</p> <p>Includes fishing, service vessels. Rate applies to those vessels with access to a swing mooring.</p> <p>Rate provides for set down of catches. Maximum time alongside wharf of 1 hour, apart from maintenance periods.</p> <p>Seasonal rate applies for 6 months or less consecutive usage.</p> <p><b>Passenger Cruise Vessels</b></p> <p>Minimum charge per vessel for each visit to Akaroa Harbour</p> <p>0 - 50 passengers</p> <p>50 - 150 passengers</p> <p>150 - 350 passengers</p> <p>350 + passengers</p> <p>Council reserves the right to negotiate a higher rate depending on the size of the passenger cruise vessel or the number of annual visits or length of stay.</p> <p>Passenger cruise operators who wish to use the wharf landing must give priority to the regular operator and the scheduled timetable.</p> <p><b>Commercial/Charter Operator - overnight or temporary berthage</b></p> <p>Boat Length less than 10m - per night</p> <p>Boat Length greater than 10m - per night</p> <p>Rates to apply for a maximum period of 7 consecutive days. For periods greater than 7 days are by arrangement with an authorised officer of the Council</p>	<p>\$368.00</p> <p>\$578.00</p> <p>\$578.00</p> <p>\$809.00</p> <p>\$231.00</p> <p>\$693.00</p> <p>\$1,617.00</p> <p>\$1,617.00</p> <p>\$35.00</p> <p>\$46.00</p>	<p>\$350.00</p> <p>\$550.00</p> <p>\$550.00</p> <p>\$770.00</p> <p>\$220.00</p> <p>\$660.00</p> <p>\$1,540.00</p> <p>\$1,540.00</p> <p>\$33.00</p> <p>\$44.00</p>	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Recreation Boats</b>			
Per Night	\$29.00	\$27.50	
Private vessels, not used commercially, requiring temporary overnight berthage requiring overnight berthage on a temporary basis.			
Maximum stay of 7 nights. During daylight hours, vessels are only permitted to lay alongside the wharf for a maximum of 1 hour, unless undertaking maintenance.			
<b>Service Vehicles</b>			
Per annum fee			
Vehicles over 4 tonnes will be required to pay an annual access charge to use the Akaroa wharf due to the size and wear and tear on the wharf.	\$578.00	\$550.00	
<b>Wainui Wharf</b>			
<b>Commercial Operators</b>			
- Seasonal	\$578.00	\$550.00	
- Annual	\$1,155.00	\$1,100.00	
<b>Casual Charter Operators</b>			
Rate per surveyed passenger head per vessel per day (Seasonal)	\$1.20	\$1.10	
With a minimum charge per vessel (Seasonal)	\$289.00	\$275.00	
<b>Regular Charter Operators</b>			
Rate per surveyed passenger head per vessel (Annual); or	\$92.00	\$88.00	
Minimum charge per vessel (Annual)	\$635.00	\$605.00	
Casual charger operator rate applies for up to 8 weeks.			
Longer than 8 weeks operator is considered regular.			
Rate excludes berthage. Maximum time alongside wharf is 1 hour.			

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
Where the appropriate fee is paid for this wharf then no additional fee will be charged for the use of any other wharf, except for Wainui or Akaroa Wharf.			
<b>Slipway Fees</b>			
Boat ramps subject to fees set by the Council; eg Purau, Wainui, Duvauchelle and Akaroa			
<b>Commercial Users</b>			
per month	\$69.00	\$66.00	
per annum (non ratepayer)	\$162.00	\$154.00	
per annum (ratepayer)	\$104.00	\$99.00	
<b>Private/Recreational Users</b>			
per day	\$5.00	\$4.40	
per month	\$46.00	\$44.00	
per annum (non ratepayer)	\$104.00	\$99.00	
per annum (ratepayer)	\$40.00	\$38.50	
<b>Diamond Harbour</b>			
Mooring (with dinghy shelter)	\$462.00	\$440.00	
Mooring (without dinghy shelter)	\$347.00	\$330.00	
<b>Akaroa Boat Compound</b>			
12 months per vessel site	\$609.00	\$580.00	
6 months	\$378.00	\$360.00	
3 months	\$252.00	\$240.00	
Per week	\$42.00	\$40.00	
Per day	\$9.00	\$9.00	
In addition there is an initial licence preparation fee of \$25.00 incl GST and a \$20 refundable key bond.			
Per annum fees are payable by 1 December each year. In addition, an administration fee of \$25.00 will be charged on any fee or charge not paid on its due date to compensate the Council for its costs in recovering or enforcing payments due.			

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<p><b>Other Facilities</b></p> <p>Should any commercial operator wish to use a marine facility not covered in the above schedule then an appropriate fee will be set by negotiation</p>	General Managers discretion to set fees		
<p><b>Sports Grounds - Association &amp; Clubs</b></p> <p>Ground Markings</p> <p><b>Hockey, Rugby, League, Soccer</b></p> <p>Tournaments - daily charge per ground (Outside normal Season Competition)</p> <p><b>Softball</b></p> <p>Tournaments - per Diamond per Day (Outside normal Season Competition)</p> <p><b>Cricket</b></p> <p>Grass Prepared - Season</p> <p>Junior/ Secondary School Prepared wicket (50% of preparation cost only)</p> <p>Daily Hire - Club prepared/ artificial (Outside normal Season Competition)</p> <p>Artificial - Council Owned - season</p> <p>Practice nets per time</p> <p><b>Hagley Park Wickets - CCC Prepared Rep Matches</b></p> <p>Level 1 - club cricket / small rep matches - cost per day</p> <p>Level 2 - first class domestic 1 day match</p> <p>Level 3 - first class domestic 3 or 4 day or 5 day international</p> <p>Non CCA Events/ Charity Match</p> <p>Associations may receive a 10% discount if account paid within 1 month of invoice</p>	<p>\$89.00</p> <p>\$37.00</p> <p>\$37.00</p> <p>\$1,098.00</p> <p>\$548.00</p> <p>\$37.00</p> <p>\$473.00</p> <p>\$13.00</p> <p>\$212.00</p> <p>\$910.00</p> <p>\$624.00</p> <p>\$1,003.00</p>	<p>\$85.00</p> <p>\$35.00</p> <p>\$35.00</p> <p>\$1,046.00</p> <p>\$522.00</p> <p>\$35.00</p> <p>\$450.00</p> <p>\$12.00</p> <p>\$202.00</p> <p>\$867.00</p> <p>\$594.00</p> <p>\$955.00</p>	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Casual Hires - Not Affiliated Clubs</b>			
Casual Hires and Miscellaneous Events - Application Fee	\$27.00	\$26.00	
Hockey, Rugby, League, Soccer	\$82.00	\$78.00	
Touch	\$40.00	\$38.00	
Softball	\$82.00	\$78.00	
Cricket - Prepared wicket	\$98.00	\$93.00	
Daily Hire - Club prepared - plus payment to club	\$37.00	\$35.00	
Artificial Wicket	\$37.00	\$35.00	
Samoan Cricket	\$37.00	\$35.00	
Korfball	\$37.00	\$35.00	
<b>Athletics</b>			
Training Track Season	\$359.00	\$342.00	
Athletic Meetings (Hansens Park)	\$51.00	\$49.00	
<b>Fun Runs</b>			
Sponsored Commercial Runs	\$168.00	\$160.00	
Club/ Community Runs - Hagley Park - Per Day	\$46.00	\$44.00	
Band and Marching Practice	\$168.00	\$160.00	
Ribbon Parades	\$82.00	\$78.00	
Multisport Event - Any Park - Club/ Community Event	\$46.00	\$44.00	
<b>Bottle Lake Forest Park</b>			
Mountain Bike Events - 1 Off	\$46.00	\$44.00	
Mountain Bike Events - Series	\$92.00	\$88.00	
Fun Runs/ Orienteering - per day	\$44.00	\$44.00	No change
<b>Carparking associated with other Events -</b>			
Any Park (excluding Hagley)	\$40.00	\$38.00	
Any Events or Activities Solely for Children under 15 (Sports Related)	No charge	No charge	



## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Fairs/Carnivals (Any Park excl Hagley)</b>			
Garage Sales/ Fundraising Events on Parks & Reserves	\$27.00	\$26.00	
Application Fee - all bookings	\$32.00	\$30.00	
Commercial - per day or 1/2 day	\$200.00	\$190.00	
Set Up and dismantle -	50% of daily fee	50% of daily fee	No change
Bond - Level dependent on nature of activity	\$200.00 to \$5,000.00	\$200.00 to \$5,000.00	No change
Community Groups and Schools, Churches etc	\$92.00	\$88.00	
If financially Supported by Community Board	No Charge	No Charge	
Any additional Services - recovered at cost	General Mangers discretion to set fees		
<b>Skateboarding Parks and Basketball Courts (outdoor)</b>			
Admin Fee	\$27.00	\$26.00	
Commercial Promotion/ activity 1/2 day	\$55.00	\$52.00	
Commercial Promotion/ activity full day	\$92.00	\$88.00	
<b>River Activities</b>			
Administration Fee	\$27.00	\$26.00	
Commercial	\$55.00	\$52.00	
Non Commercial (Community Groups)	\$27.00	\$26.00	
<b>Filming (all parks/ public areas excl Cathedral Square/ Victoria Square Cashel Mall)</b>			
Administration Fee	\$27.00	\$26.00	
Commercial Filming - per venue / 1/2 day	\$163.00	\$155.00	
Commercial Filming - per venue / full day	\$326.00	\$310.00	
Educational Institutions - Admin Fee plus Fee	General Mangers discretion to set fees		
<b>Miscellaneous Non Sporting Events</b>			
Commercial Fee plus Bond	\$105.00	\$100.00	
Non Commercial	\$47.00	\$45.00	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Beach Activities- New Brighton &amp; Sumner</b>			
Beach Volleyball - per court/day	\$16.00	\$15.00	
Beach Cricket - pitch/ day	\$16.00	\$15.00	
Beach Soccer - pitch/day	\$16.00	\$15.00	
Beach Dig	\$47.00	\$45.00	
American Football	\$16.00	\$15.00	
Fundraising Activities (cost related to restoration)	General Mangers discretion to set fees		
<b>Cathedral Square and Cashel Mall Amphitheatre and Victoria Square Amphitheatre</b>			
<b>Non Commercial Groups</b>			
Fee Per Day			
Street Appeals	No charge	No charge	
Market Stalls	\$47.00	\$45.00	
Parades	\$26.00	\$25.00	
Petitions/ Surveys	\$26.00	\$25.00	
Raffles - First day charge	\$26.00	\$25.00	
Raffles - After first Day/ per day charge	\$11.00	\$10.00	
Rallies	\$26.00	\$25.00	
Displays	\$26.00	\$25.00	
Launches/ Promotions	\$26.00	\$25.00	
Late Application Fee (Discretionary)	\$32.00	\$30.00	
Filming Full Day	\$26.00	\$25.00	
<b>Commercial</b>			
Administration fee	\$32.00	\$30.00	
Parades	\$58.00	\$55.00	
Filming - Application Fee	\$32.00	\$30.00	
Filming Per Half Day	\$210.00	\$200.00	
Filming Full day	\$431.00	\$410.00	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Concerts, Events, Product Launches, Displays</b>			
<b>Commercial</b>			
Admin Fee	\$53.00	\$50.00	
Venue Hire 2 hrs or less	\$26.00	\$25.00	
Venue Hire 1/2 Day	\$105.00	\$100.00	
Venue Hire Full Day	\$210.00	\$200.00	
<b>Concerts, Events, Product Launches, Displays</b>			
<b>Commercial - Proceeds to Charity</b>			
Admin Fee	\$53.00	\$50.00	
Venue Hire 2 hrs or less	\$16.00	\$15.00	
Venue Hire 1/2 Day	\$26.00	\$25.00	
Venue Hire Full Day	\$53.00	\$50.00	
<b>City Council Funded Events</b>			
Admin Fee	\$53.00	\$50.00	
Venue Hire 2 hrs or less	\$11.00	\$10.00	
Venue Hire 1/2 Day	\$16.00	\$15.00	
Venue Hire Full Day	\$26.00	\$25.00	
<b>Major Events (Can be core funded)</b>			
Fees by Negotiation based on North Hagley Park Rates			
<b>Cathedral Square Licence fee Applications</b>			
3 month :Licence	\$158.00	\$150.00	
6 month Licence	\$263.00	\$250.00	
more than 6 month Licence	\$420.00	\$400.00	
<b>Electricity - All Users</b>	Actual cost recovered		
Set Up and dismantle - Same charges as for hire			
<b>Bond</b>			
Major Events	\$1500 to \$5,000	\$1500 to \$5,000	No change
Minor Events (Discretionary)	\$263.00	\$250.00	
Non Commercial Events (Discretionary)	\$210.00	\$200.00	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Hagley Park</b>			
<b>Banner Frame Hire (for use by Hagley Park Events Only)</b>			
Weekly Hire per frame	\$26.00	\$25.00	
Bond (per hire)	\$210.00	\$200.00	
<b>Rugby Clubrooms (separate hire only)</b>			
Per Day Hire	\$53.00	\$50.00	
Weekly charge	General Mangers discretion to set fees		
<b>Non Commercial Park Hire</b>			
Application Fee      50 - 2,500	\$58.00	\$55.00	
Application Fee      2,500 - 5,000	\$116.00	\$110.00	
Application Fee      5,000 +	\$173.00	\$165.00	
<b>3 Fees are discretionary to individual units:</b>			
Carparking Unit Admin Fee *	General Mangers discretion to set fees		
City Streets Admin Fee*	General Mangers discretion to set fees		
Ground Mark Out Fee & Consultation * (Parks)	\$231.00	\$220.00	
<b>Event Day Charge</b>			
50 - 1,000	\$116.00	\$110.00	
1,000 - 2,500	\$173.00	\$165.00	
2,501 - 7,500	\$231.00	\$220.00	
7,501 - 15,000	\$289.00	\$275.00	
15,001 - 25,000	\$347.00	\$330.00	
25,001 - 50,000	\$404.00	\$385.00	
50,000 +	\$462.00	\$440.00	
Set up and dismantle days	\$58.00	\$55.00	
Carparking fee paid to CCC (based on car counter)	\$1 per car	\$1 per car	No change
Maximum Car Park Fee by Event Organiser	\$3 per car	\$3 per car	No change
<b>Bond refundable if no damage occurs</b>	\$200.00 - \$5000.00	\$200.00 - \$5000.00	No change
Dependent on the Nature of the Activity			

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Hagley Park Commercial 1 Park Hire</b>			
Application Fee 50 - 2,500	\$294.00	\$280.00	
Application Fee 2,500 - 5,000	\$589.00	\$561.00	
Application Fee 5,000 +	\$882.00	\$840.00	
Carparking Unit Admin Fee*	\$173.00	\$165.00	
City Streets Admin Fee*	\$81.00	\$77.00	
Ground Mark Out Fee & Consultation* (Parks)	\$231.00	\$220.00	
Note Above 3 Fees are discretionary to individual units			
<b>Event Day Charge</b>			
50 - 1,000	\$294.00	\$280.00	
1,000 - 2,500	\$588.00	\$560.00	
2,501 - 7,500	\$1,176.00	\$1,120.00	
7,501 - 15,000	\$1,764.00	\$1,680.00	
15,001 - 25,000	\$4,127.00	\$3,930.00	
25,001 - 50,000	\$7,067.00	\$6,730.00	
50,000 +	\$11,776.00	\$11,215.00	
Set up and dismantle days	\$236.00	\$225.00	
Carparking fee paid to CCC (based on car counter)	\$1 per car	\$1 per car	No change
Maximum Car Park Fee by Event Organiser	\$3 per car	\$3 per car	No change
<b>Bond refundable if no damage occurs</b>	\$200.00 - \$5000.00	\$200.00 - \$5000.00	No change
Dependent on the nature of the activity			
<b>Hagley Park Commercial 2 Park Hire</b>			
Application Fee 50 - 2,500	\$236.00	\$225.00	
Application Fee 2,500 - 5,000	\$410.00	\$390.00	
Application Fee 5,000 +	\$588.00	\$560.00	
Carparking Unit Admin Fee*	\$173.00	\$165.00	
City Streets Admin Fee*	\$81.00	\$77.00	
Ground Mark Out Fee & Consultation* (Parks)	\$231.00	\$220.00	
Note Above 3 Fees are discretionary to individual units			

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Event Day Charge</b>			
50 - 1,000	\$236.00	\$225.00	
1,000 - 2,500	\$352.00	\$335.00	
2,501 - 7,500	\$588.00	\$560.00	
7,501 - 15,000	\$882.00	\$840.00	
15,001 - 25,000	\$2,058.00	\$1,960.00	
25,001 - 50,000	\$3,534.00	\$3,366.00	
50,000 +	\$5,891.00	\$5,610.00	
Set up and dismantle days	\$202.00	\$192.00	
Carparking fee paid to CCC (based on car counter)	\$1 per car	\$1 per car	No change
Maximum Car Park Fee by Event Organiser	\$3 per car	\$3 per car	No change
<b>Bond refundable if no damage occurs</b>	\$200.00 - \$5000.00	\$200.00 - \$5000.00	No change
Dependent on the nature of the Activity			
<b>Hagley Park Commercial 3 Park Hire</b>			
Application Fee 50 - 2,500	\$179.00	\$170.00	
Application Fee 2,500 - 5,000	\$323.00	\$308.00	
Application Fee 5,000 +	\$473.00	\$450.00	
Carparking Unit Admin Fee*	\$116.00	\$110.00	
City Streets Admin Fee*	\$81.00	\$77.00	
Ground Mark Out Fee & Consultation* (Parks)	\$231.00	\$220.00	
Note Above 3 Fees are discretionary to individual units			
<b>Event Day Charge</b>			
50 - 1,000	\$173.00	\$165.00	
1,000 - 2,500	\$231.00	\$220.00	
2,501 - 7,500	\$294.00	\$280.00	
7,501 - 15,000	\$352.00	\$335.00	
15,001 - 25,000	\$410.00	\$390.00	
25,001 - 50,000	\$531.00	\$506.00	
50,000 +	\$647.00	\$616.00	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Power Box Maintenance Fee - per Event</b>			
1 Power Box hired	\$58.00	\$55.00	
2 Power Boxes hired	\$116.00	\$110.00	
3 power Boxes or more hired	\$231.00	\$220.00	
Bond for Key access	\$58.00	\$55.00	
Electricity Usage per Kw/hr (based on reading)	\$0.23	\$0.22	
Set up and dismantle days	\$173.00	\$165.00	
Carparking fee paid to CCC (based on car counter)	\$1 per car	\$1 per car	No change
Maximum Car Park Fee by Event Organiser	\$3 per car	\$3 per car	No change
<b>Bonds</b>			
<b>Bond refundable if no damage occurs</b>	\$200.00 - \$5000.00	\$200.00 - \$5000.00	No change
Dependent on the nature of the activity			
<b>The imposition of a bond on bookings is to enable the Council</b> to recover expenses incurred to rectify any damage or clean up costs related directly or indirectly to the organisation making the booking	General Mangers discretion to set fees		
<b>Recreation and Leisure</b>			
<b>Holiday Programs</b>	\$15 per Day	\$10 per Day	
<b>Childcare Facilities</b>			
QE II Preschool - Fees	\$4.50 per hour	\$4.00 per hour	From 1 July to 31 Dec 2008 - \$5.00 from 1 Jan 09
	\$34.00 per day	\$30.00 per day	From 1 July to 31 Dec 2008 - \$38.00 from 1 Jan 09
	\$150.00 per week	\$130.00 per week	From 1 July to 31 Dec 2008 - \$170.00 from 1 Jan 09
Tuam Street Early Learning Centre - Fees	\$4.50 per hour	\$4.00 per hour	From 1 July to 31 Dec 2008 - \$5.00 from 1 Jan 09
	\$36.00 per day	\$32.00 per day	From 1 July to 31 Dec 2008 - \$40.00 from 1 Jan 09
	\$162.50 per week	\$140.00 per week	From 1 July to 31 Dec 2008 - \$180.00 from 1 Jan 09
Pioneer Early Learning Centre - Fees	\$4.50 per hour	\$4.00 per hour	From 1 July to 31 Dec 2008 - \$5.00 from 1 Jan 09
	\$34.00 per day	\$30.00 per day	From 1 July to 31 Dec 2008 - \$38.00 from 1 Jan 09
	\$150.00 per week	\$130.00 per week	From 1 July to 31 Dec 2008 - \$170.00 from 1 Jan 09

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Community Halls</b>			
<b>Base charge - all Council managed Community Halls</b>			
Usage Type:			
Not for profit community programmes - with or without nominal entrance fee			
Category A - see below	\$7.50	\$5.50	per hour
Category B - see below	\$7.50	\$4.50	per hour
Category C - see below	\$6.00		per hour - new charge
Self Employed Tutors & Franchised programmes - entrance fee charged			
Category A - see below	\$10.00	\$7.25	per hour
Category B - see below	\$10.00	\$6.50	per hour
Category C - see below	\$7.50		per hour - new charge
Private social events - family functions			
Category A - see below	\$40.00	\$32.50	per hour
Category B - see below	\$25.00	\$15.00	per hour
Category C - see below	\$15.00		per hour - new charge
Commercial events - hires by corporates, government, and seminars			
Category A - see below	\$75.00	\$55.00	per hour
Category B - see below	\$50.00	\$35.00	per hour
Category C - see below	\$30.00		per hour - new charge
Community Events - with door charges or prepaid tickets			
Including organisation run dances, social events & concerts			
Category A - see below	\$35.00	\$21.50	per hour
Category B - see below	\$25.00	\$20.00	per hour
Category C - see below	\$15.00		per hour - new charge
Set Up and Clean Up Costs			
Category A - see below	\$10.00		per hour - new charge
Category B - see below	\$10.00		per hour - new charge
Category C - see below	\$7.50		per hour - new charge



## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Weekend Event Hire</b> (Friday and Saturday night hireage from 6pm to midnight for the following venues)			
North New Brighton War Memorial & Community Centre (Upstairs)	\$220.00		Per charge period - new charge
North New Brighton War Memorial & Community Centre (Downstairs)	\$150.00		
Templeton Community Centre	\$175.00		
Harvard Lounge	\$175.00		
<b>Additional charges for halls</b>			
Bond for events - refund subject to condition of the facility after the event	\$300.00	\$300.00	per function - no change
Security charge - to ensure the facility has been vacated	\$18.00	\$18.00	per function - no change
Additional costs for materials & services associated with a facility hire	General Mangers discretion to set fees		No change
<b>Definition and scope:</b>			
<b>Owing to many changes in the Categories of each facility direct accurate comparisons are not always easy to make without reference to theses changes</b>			
Category A Facilities - large facilities with capacity for more than 50 people:			
Templeton Community Centre			
North New Brighton War Memorial & Community Centre (Upstairs)			
Bishopdale Community Centre (Main Hall)			
Category B Facilities - large facilities with capacity for more than 50 people:			
Fendalton Community Centre (Hall)			
Fendalton Community Centre (Auditorium)			
Harvard Lounge			
Parklands Community Centre (Recreation Hall)			
Riccarton Community Centre (Downstairs Hall)			
Bishopdale Community Centre (Meeting Rooms)			
Hire of 2 of the "C" sized facility spaces			

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<p><b>Category C Facilities</b> - smaller facilities with capacity for less than 50 people:</p> <ul style="list-style-type: none"> <li>Abberley Hall</li> <li>Avice Hill</li> <li>Richmond Community Centre</li> <li>Wainoi/Aranui Activity Centre</li> <li>Fendalton Community Centre (Seminar Room)</li> <li>North New Brighton War Memorial &amp; Community Centre (Downstairs)</li> <li>Parklands Community Centre (Lounge)</li> <li>Riccarton Community Centre (Upstairs Hall)</li> <li>Riccarton Community Centre (Community Room)</li> <li>Riccarton Community Centre (Ex Mayors Lounge)</li> <li>Templeton Community Centre (Supper Room)</li> <li>Waimairi Community Centre (Small Room)</li> <li>Waimairi Community Centre (Large Room)</li> </ul>			
<p><b>Jellie Park - Delete separate reference - fees charged are the same as other pools.</b></p>			
<p><b>Swimming</b></p>			
<p>Adult</p>		\$4.00	Delete fee
<p><del>NZ SuperCard, Kiwiable Leisure Card and Community Services Card</del></p>		\$2.50	Delete fee
<p><del>Children (15 yrs and under)</del></p>		\$1.50	Delete fee
<p><del>School Student Over 15 with School ID</del></p>		\$1.50	Delete fee
<p><del>Parent/Caregiver with Pre-schooler</del></p>		\$1.50	Delete fee
<p><del>Family of 4 (2 Adults and 2 Children)</del></p>		\$10.00	Delete fee
<p><del>Family of 3 (1 Adult and 2 Children)</del></p>		\$6.50	Delete fee
<p><del>Additional Child (15 yrs and under)</del></p>		\$1.00	Delete fee
<p><del>Non-Swimming Parent/Guardian</del></p>		Free	Delete fee
<p><del>Spectator</del></p>		\$1.50	Delete fee

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Waterslides</b>			
6-rides		<del>\$3.50</del>	Delete fee
10-rides		<del>\$5.00</del>	Delete fee
Family (pool entry and 26 rides)		<del>\$22.00</del>	Delete fee
<b>Aquasize</b>			
Casual		<del>\$5.00</del>	Delete fee
NZ SuperCard, Kiwiable Leisure Card and Community Services Card		<del>\$4.30</del>	Delete fee
Adult 12 Concession		<del>\$44.00</del>	Delete fee
<b>Concessions</b>			
NZ SuperCard, Kiwiable Leisure Card and Community Services Card		<del>\$43.00</del>	Delete fee
<b>Banks Peninsula charges - where not elsewhere included</b>			
<b>Lyttelton Recreation Centre - Regular Bookings</b>			
Sports Gym Adult Group per hour	\$20.00	11.00	
Sports Gym Child Group per hour	\$15.00	5.50	
Sports Gym Commercial per hour	\$32.00		New charge
Sports Gym Function (9 hrs +)	\$180.00		New charge
Hall Adult Group per hour	\$15.00	9.00	
Hall Child Group per hour	\$11.25	4.50	
Hall Commercial per hour	\$24.00		New charge
Hall Function (9 hrs +)	\$135.00		New charge
Meeting Room Adult Group per hour	\$12.00	6.00	
Meeting Room Child Group per hour	\$9.00	3.00	
Meeting Room Commercial per hour	\$19.20		New charge
Meeting Room Function (9 hrs +)	\$108.00		New charge
Function Whole Complex (9 hrs +)	\$400.00		New charge
Key Bond	20.00	20.00	No change

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>Southern Trust - Multi-Sensory Facility</b>			
One caregiver free per person			
Comprehensive Induction package - minimum of 4 caregivers	\$30.00	\$30.00	no change
Individual sessions with inducted caregiver (1/2 hour)	\$6.00	\$4.00	
Individual sessions with inducted caregiver (1/2 hour) - beneficiary	\$4.00		New charge
Session with Facility Staff and caregiver	\$22.00	\$22.00	no change
Group Session (maximum 6, plus 6 caregivers)	\$30.00	\$30.00	no change
Group Session (maximum 6, plus 6 caregivers) - beneficiary	\$20.00		New charge
additional person in Group Session	\$2.50	\$2.50	no change
Group Session (maximum 6, plus 6 caregivers plus Facility staff)	\$35.00	\$35.00	no change
Swim Combo - Adult	\$9.00	\$7.00	
Swim Combo - Adult - beneficiary	\$7.00		New charge
Swim Combo - Child	\$7.00	\$5.00	
Swim Combo - Child - beneficiary	\$5.00		New charge
Adventure Drama - per person	\$5.00	\$5.00	no change
All Feet can Dance course	\$50.00	\$50.00	no change
Adaptive Activities - per person (minimum 8 people)	\$35.00	\$35.00	no change
Santa's Grotto - per person	\$2.00	\$2.00	no change
<b>Regulatory Services</b>			
<b>City Plan</b>			
Sales of Plan:			
<del>CD-Rom Versions</del>		\$250 + GST	Delete fee
<del>Existing CD-Rom User</del>		\$225 + GST	Delete fee
<b>Resource Consents</b>			
All fees are the minimum required and include GST. The processing of applications will not begin until payment has been made.			

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>1. Non Notified Resource Consents – Minimum Application Fee</b>			
• Non-notified applications in all Living zones except the Living 3, 4 and 5 zones <b>and</b> which involve a single non-compliance with only one of the following rules :			
– Sunlight and outlook for neighbours ( <del>Rules 2-2.2.4 and 2-3.2.4</del> )	\$600	\$400	Increased Minimum Application Fee
– Separation from neighbours ( <del>Rules 2-2.2.6 and 2-3.2.6</del> )	\$600	\$400	Increased Minimum Application Fee
– Continuous building length ( <del>Rules 2-2.2.7 and 2-3.2.7</del> )	\$600	\$400	Increased Minimum Application Fee
– Outdoor living space ( <del>Rules 2-2.2.9 and 2-3.2.8</del> )	\$600	\$400	Increased Minimum Application Fee
• Non-notified applications for works to protected (heritage/notable) trees, excluding-	\$400	\$400	No change
• Felling a diseased, unhealthy or hazardous tree	No Charge	No Charge	No change
• Felling a healthy tree which is causing immediate damage to a dwelling	No Charge	No Charge	No change
• Pruning where necessary to remove a hazard or for tree health	No Charge	No Charge	No change
• Pruning or any work which is for the benefit of the safety, health or appearance of the tree	No Charge	No Charge	No change
• All other non-notified applications	\$1,000	\$800	Increased Minimum Application Fee
<b>2. Any Application Lodged Under The Following Sections which do not require public notification – Minimum Application Fee</b>			
– S 10 (2) Extension of existing use rights	\$600	\$400	Increased Minimum Application Fee
– S 125/126 Extension of time for consent which has lapsed	\$600	\$400	Increased Minimum Application Fee
– S 127 Application to change or cancel any condition	\$600	\$400	Increased Minimum Application Fee
– S 139 Certificate of Compliance	\$600	\$400	Increased Minimum Application Fee
– S 139A Existing Use Certificate (new fee)	\$1,000	\$400	Increased Minimum Application Fee
– S 176A Application for outline plan	\$600	\$400	Increased Minimum Application Fee
– S 181 Application for alteration to designation	\$600	\$400	Increased Minimum Application Fee
– S 184 Extension of time for designations	\$600	\$400	Increased Minimum Application Fee
– S176A(2)(c) Waiver of Outline Plan (new fee)	\$225	\$180	Increased Minimum Application Fee
<b>3. Notified applications - Resource Consent - Minimum Application Fee</b>			
Limited notified	\$5,000	\$2,500	Increased Minimum Application Fee
Publicly notified	\$10,000	\$5,000	Increased Minimum Application Fee
<b>Plus ....</b>			
If a pre hearing meeting (Section 99) is held	Actual cost	Actual cost	No change

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<p><b>4. Processing Fees</b></p> <p>The balance of the minimum application fee will be refunded if it is not required for processing. If the minimum application fee does not cover the cost of processing an invoice will be sent for the additional processing fees.</p> <p>The time taken to process an application will be charged at an hourly rate determined by:</p> <p>Where a Commissioner is required to make a decision on an application</p> <p>Cost of Councillors/Community Board Members attending hearing</p> <p>Reports commissioned by the Council</p> <p>Disbursements (including advertising and service of documents)</p>	<p>Hourly rate determined by (<u>Officer's annual remuneration x 2.25 + GST</u>)/ 1267.5 hours</p> <p>Actual cost</p> <p>Actual cost</p> <p>Actual cost</p> <p>Actual cost</p>	<p>Hourly rate determined by (<u>Officer's annual remuneration x 2.2 + GST</u>)/ 1267.5 hours</p> <p>Actual cost</p> <p>\$195 per hour</p> <p>Actual cost</p> <p>Actual cost</p>	<p>Multiplier increased from from 2.2 to 2.25</p>
<p><b>5. Additional fee for monitoring of Resource Consent conditions</b></p> <p>If monitoring of resource consent is required (imposed as condition of a resource consent)</p> <ul style="list-style-type: none"> <li>- Single inspection</li> <li>- Two site inspections</li> <li>- Additional monitoring</li> </ul>	<p>\$90.00</p> <p>\$125.00</p> <p>\$75 per hour</p>	<p>\$75.00</p> <p>\$112.50</p> <p>\$60 per hour</p>	<p>Increased Fee</p> <p>Increased Fee</p> <p>Increased Fee</p>
<p><b>6. Bond or covenant under Section 108</b></p> <p>Preparation and registration of bond or covenant under Section 108</p> <p>Cancellation of bond or covenant under Section 108</p>	<p>\$350.00</p> <p>\$150.00</p>	<p>\$350.00</p> <p>\$150.00</p>	<p>No change</p> <p>No change</p>
<p><b>7. Miscellaneous</b></p> <p>Project Co-ordination Service fee</p> <p>Cost of additional photocopying</p>	<p>\$95.00 per hour</p> <p>A4 up to 10 pages .20c/page over 10 pages/next day service .30c/page</p> <p>A3 \$2.00</p> <p>A2 \$2.50</p> <p>A1 \$5.00</p> <p>AO \$10.00</p>	<p>\$85 Per Hour</p> <p>A4 up to 10 pages .20c/page over 10 pages/next day service .30c/page</p> <p>A3 \$2.00</p> <p>A2 \$2.50</p> <p>A1 \$5.00</p> <p>AO \$10.00</p>	<p>Increased Fee</p> <p>No change</p> <p>No change</p> <p>No change</p> <p>No change</p> <p>No change</p>

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
Sale of Liquor Act Certificate of Compliance	\$150.00	\$150.00	No change
Certificate of Land Acquisition under Overseas Investment regulations 1995	\$375.00	\$375.00	No change
Aerial Photographs	A1 \$20.00	A1 \$20.00	No change
"	A2 \$12.00	A2 \$12.00	No change
"	AO \$10.00	AO \$10.00	No change
Plus Admin Fee: Coordination Colour Prints	Coord \$10.00	Coord \$10.00	No change
<b>8. Monitoring of Resource Consents</b>			
If monitoring of resource consent is required (imposed as condition of a resource consent):			
- Single inspection	\$95.00	\$75.00	In line with charge out rate
- Two site inspections	\$125.00	\$112.50	In line with charge out rate
- Additional monitoring	\$95 per hour	\$60 p/hr	In line with charge out rate
<b>Enforcement:</b>			
Fencing of swimming pools: Application for Exemption	\$375.00	\$375.00	No change
<b>Licences(Other):</b>			
Amusement Devices	\$11.25	\$11.25	Govt set Fees / no change
Hawkers	\$22.50	\$22.50	Govt set Fees / no change
Mobile Shops	\$112.50	\$112.50	Govt set Fees / no change
Hazardous Substances Test Certificates	\$95/hr	\$95/hr	Govt set Fees / no change
Hazardous Substances Approved Handlers	\$85/hr	\$85/hr	Govt set Fees / no change
<b>Subdivision Applications</b>			
The following categories are inclusive of consent processing fee, drainage fee, engineering approval and inspection fees and other Unit inputs.			
<b>Category 1</b>			
Boundary Adjustments, Rights of Way, Amalgamations, Fee Simple of 3 additional allotments or less, Unit Titles/Cross Lease of 5 units/flats or less.			
Controlled Activity (fixed charge)	\$750.00	\$650.00	Increased Minimum Application Fee
Discretionary and non-complying activity (fixed charge)	\$1,150.00	\$950.00	Increased Minimum Application Fee
Where in the circumstances the minimum fee is exceeded, the Council will reserve the right to charge an additional fee at the Scheduled hourly rate.	Hourly rate determined by <u>(Officer's annual remuneration x 2.25 + GST)</u> 1267.5 hours	Hourly rate determined by <u>(Officer's annual remuneration x 2.2 + GST)</u> 1267.5 hours	Multiplier increased from from 2.2 to 2.25

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes	
<b>Deleted Fees and replaced</b>				
<b>Category 2--deleted</b>		Fees for 07/08	Fees for 07/08	
Four or more additional allotments	No. of lots	Lot charge for all zones excluding LH, LHA & LHB	Unit / Flat charge for developments over five units/flats	
		Applications of three additional allotments or less are Category 1 applications See Fees List.	Applications of three additional allotments or less are Category 1 applications See Fees List.	
	1		Applications of five additional units or flats or less are Category 1 applications. See Fees List.	
	2			
	3			
	4	\$2,170.00	\$2,755.00	
	5	\$2,700.00	\$3,425.00	
	6	\$3,225.00	\$4,087.50	\$1,162.50
	7	\$3,745.00	\$4,742.50	\$1,347.50
	8	\$4,260.00	\$5,390.00	\$1,530.00
	9	\$4,770.00	\$6,030.00	\$1,710.00
	10	\$5,275.00	\$6,662.50	\$1,887.50
	11	\$5,760.00	\$7,267.50	\$2,062.50
	12	\$6,225.00	\$7,872.50	\$2,235.00
	13	\$6,670.00	\$8,422.50	\$2,405.00
	14	\$7,095.00	\$8,945.00	\$2,572.50
	15	\$7,500.00	\$9,440.00	\$2,737.50
	16	\$7,885.00	\$9,907.50	\$2,900.00
	17	\$8,250.00	\$10,347.50	\$3,060.00
	18	\$8,595.00	\$10,760.00	\$3,217.50
	19	\$8,920.00	\$11,145.00	\$3,372.50
	20	\$9,225.00	\$11,502.50	\$3,525.00
	21	\$9,525.00	\$11,855.00	\$3,675.00
	22	\$9,820.00	\$12,202.50	\$3,822.50
	23	\$10,110.00	\$12,545.00	\$3,967.50



## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
	24	\$10,395.00	\$12,882.50
	25	\$10,675.00	\$13,215.00
	26	\$10,950.00	\$13,542.50
	27	\$11,220.00	\$13,865.00
	28	\$11,485.00	\$14,182.50
	29	\$11,745.00	\$14,495.00
	30	\$12,000.00	\$14,802.50
	31	\$12,250.00	\$15,105.00
	32	\$12,495.00	\$15,402.50
	33	\$12,735.00	\$15,695.00
	34	\$12,970.00	\$15,982.50
	35	\$13,200.00	\$16,265.00
	36	\$13,425.00	\$16,542.50
	37	\$13,645.00	\$16,815.00
	38	\$13,860.00	\$17,082.50
	39	\$14,070.00	\$17,345.00
	40	\$14,275.00	\$17,602.50
			\$4,110.00
			\$4,250.00
			\$4,387.50
			\$4,522.50
			\$4,655.00
			\$4,785.00
			\$4,912.50
			\$5,037.50
			\$5,160.00
			\$5,280.00
			\$5,397.50
			\$5,512.50
			\$5,625.00
			\$5,735.00
			\$5,842.50
			\$5,947.50
			\$6,050.00
<b>Category 2 - Replacement fees</b>			
Proposed for 2008/09 under Category 2: Applications for 4 or more allotments in <b>ALL ZONES</b>			
NO distinction between <b>ZONES</b> as a pricing mechanism Initial Fee is based on the following Schedule			
1 : 10 Lots	As above	\$700 per Lot	Simplified Minimum Application Fee
1 : 30 lots		\$650 per Lot	Simplified Minimum Application Fee
1 : 50 lots		\$600 per Lot	Simplified Minimum Application Fee
> Greater than 50 lots		\$550 per Lot	Simplified Minimum Application Fee

## Amendments to City Council Fees and Charges 2008/09

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<p><b>Category 3</b></p> <p>More than 5 Units/flats Unit Titles or Cross Lease</p> <p>1 : 10 Units / Flats</p> <p>1 : 20 Units / Flats</p> <p>1 : 30 Units / Flats</p> <p>&gt; Greater 30 Units / Flats</p>	<p>\$250 Per Unit</p> <p>\$220 Per Unit</p> <p>\$200 Per Unit</p> <p>\$180 Per Unit</p>	<p>1 - 10 units \$175</p> <p>1 - 20 units \$150</p> <p>1 - 30 units \$125</p> <p>1 - 40 units \$100</p> <p>&gt;40 units \$75</p>	<p>Simplified Minimum Application Fee</p> <p>Simplified Minimum Application Fee</p> <p>Simplified Minimum Application Fee</p> <p>Simplified Minimum Application Fee</p>
<p><b>Additional fees for Categories 2 and 3</b></p> <p>The schedules for these categories are to be regarded as a minimum fee. The final fee will be assessed at the time of request for Section 224 RMA Certificates and will be based on actual officers time by the scheduled hourly rate.</p>	<p>Hourly rate determined by (Officer's annual remuneration x <b>2.25</b> + GST)/ 1267.5 hours</p>	<p>Hourly rate determined by (Officer's remuneration x <b>2.2</b> + GST)/ 1267.5 hours</p>	<p>Multiplier increased from from 2.2 to 2.25</p>
<p><b>Notified Applications - Subdivisions</b></p> <p><b>Limited Notified Application</b></p> <p>Minimum fee</p> <p>If hearing necessary</p> <p><b>Publicly Notified Application</b></p> <p>Minimum fee</p> <p>If hearing necessary</p>	<p>\$5,000.00</p> <p>plus additional fees</p> <p>at Actual cost recovery</p> <p>\$10,000.00</p> <p>plus additional fees</p>	<p>\$3,000.00</p> <p>plus additional</p> <p>fees as per other resource consent</p>	<p>Increased Minimum Application Fee</p> <p>New Charge, Minimum application fee at Actual cost recovery</p>
<p><b>Documentation Fees</b></p> <p>For documentation not associated with a current subdivision.</p> <p>Preparation of document</p> <p>Execution of document</p> <p><b>Bonding Fees</b></p> <p>a) Works - Investigation and administration of bond</p> <p>- Engineering clearance</p>	<p>\$150.00</p> <p>\$100.00</p> <p>\$300.00</p> <p>\$180.00</p>	<p>\$150.00</p> <p>\$100.00</p> <p>\$300.00</p> <p>\$180.00</p>	<p>No change</p> <p>No change</p> <p>No change</p> <p>No change</p>

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
Where additional inspections are required, additional fees will be charged at the scheduled hourly rate	Hourly rate determined by ( <u>Officer's annual remuneration x 2.25 + GST</u> ) / 1267.5 hours	Hourly rate determined by ( <u>Officer's annual remuneration x 2.2 + GST</u> ) / 1267.5 hours	Multiplier increased from from 2.2 to 2.25
b) Reserve Contribution			
Establishment and preparation	\$300.00	\$300.00	No change
Additional fees for withdrawal, consents and variations will be charged in accordance with the Documentation Fee above.			
<b>Environmental Effects and Sale of Liquor</b>			
<b>Sale of liquor fees are set by government regulation .</b>			
Dangerous Goods fees are set by government regulation.			
<b>1. Sale of Liquor</b>			
(i) Application for on-licence/or for renewal of on licence	\$776.00 (Net to Council = \$528)	\$776.00 (Net to Council = \$528)	Govt set Fees / no change
(ii) Application for off-licence/or for renewal of off licence	\$776.00 (Net to Council = \$528)	\$776.00 (Net to Council = \$528)	Govt set Fees / no change
(iii) Application for club-licence/or for renewal of club licence	\$776.00 (Net to Council = \$528)	\$776.00 (Net to Council = \$528)	Govt set Fees / no change
(iv) Special Licences	\$63.00	\$63.00	Govt set Fees / no change
(v) Temporary Authorities	\$132.00	\$132.00	Govt set Fees / no change
(vi) Managers Certificates	\$132.00	\$132.00	Govt set Fees / no change
Application and Renewals	(net to Council is \$90.00)	(net to Council is \$90.00)	Govt set Fees / no change
(vii) BYO	\$132.00	\$133.00	Govt set Fees / no change
	(net to Council is \$90.00)	(net to Council is \$90.00)	
<b>2. Environmental Effects Recoveries</b>			
(i) Noise surveys	Actual costs recovered		No change
(ii) Domestic fuel assessments	Actual costs recovered		No change
(iii) Court/Legal Recoveries	Actual costs recovered		No change
<b>3. Offensive Trades Licences</b>			
(i) Annual Premise Registration	\$225.00	\$225.00	No change
(ii) New Application (incl Annual Registration if granted)	\$395.00	\$395.00	No change
(iii) Change of ownership	\$80.00	\$80.00	No change

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>4. Gambling</b> Application fee under the Gambling & TAB Venue Policy	\$150.00	\$150.00	No change
<b>5. Dangerous Goods Regulations (Licensing Fees)</b> <del>Inspection and processing fees charged under Resource Consents Clause 8 above</del>			Delete
<b>Information</b>			
<b>1. Land Information</b>			
- Land Information Memoranda	\$175.00	\$175.00	No change
- "Fast Track" Land Information Memoranda	\$275.00	\$275.00	No change
<b>2. Information Sales</b>			
All "Staff time" will be charged at the hourly rate established by formula	Hourly rate determined by (Officer's annual remuneration x <u>2.25</u> + GST)/ 1267.5 hours	Hourly rate determined by (Officer's annual remuneration x <u>2.2</u> + GST)/ 1267.5 hours	Multiplier increased from from 2.2 to 2.25
Additional costs , advertisements , copies, postage etc	Actual costs recovered		No change
<b>Building Control</b>			
<b>1. Prepaid Fees Minimum fee (paid upon lodgement)</b>			
- Solid Fuel and Liquid Fuel Heater	\$250.00	\$140.00	
- Accessory Buildings (Residential use only)			
- Non Habitable	\$540.00	\$249.00	Increased Minimum Application Fee
- Habitable/No Reticulation	\$600.00	\$307.00	Increased Minimum Application Fee
- Habitable/With Reticulation	\$675.00	\$424.00	Increased Minimum Application Fee
- Garage and Garage Workshops (Residential only)	\$540.00	\$307.00	Increased Minimum Application Fee
<del>-Garage and Garage Workshops (Residential only)</del>			
<del>Single &lt; 25 square metres</del>	See above	\$307.00	Changed Designation -: see prepaid Accessory
<del>Others</del>	See above	\$307.00	Changed Designation -: see prepaid Accessory
<del>Additional Features (eg, firewall;</del>	See above		Changed Designation -: see prepaid Accessory
<del>sewer connection)</del>	See above		Changed Designation -: see prepaid Accessory
- Swimming Pool Fence	\$425.00	\$170.00	Increased Minimum Application Fee
- Plumbing and Drainage Alterations for Single Dwellings	\$425.00	\$165.00	Increased Minimum Application Fee
- Signs	\$230.00	\$50.00	Increased Minimum Application Fee

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
- Residential Demolition - Single Dwelling	\$375.00	\$135.00	Increased Minimum Application Fee
- Minor Internal Alterations - Residential	\$450.00	\$224.00	Increased Deposit
- Backflow Preventor (including compliance schedule)	\$350.00	\$175.00	Increased Minimum Application Fee
- Certificate of Exemption	\$250.00		New Charge
<b>2. Building Consent Applications</b>			
Minimum fee (paid upon lodgement)	See below	<del>\$400 minimum fee</del>	Minimum fee increased on acceptance of application
<b>Accept and Issue Fee</b>			
- Residential Alterations	\$820.00		Change Text
<del>- Additions 10,000 – 50,000</del>			Delete
<del>- Additions &gt; 50,000</del>			Delete
- Dwellings	\$1,800.00	\$145.00	Increased Minimum Application Fee
- Apartments	\$1,800.00	\$155.00	Increased Minimum Application Fee
- Commercial/Industrial (Less than \$100,000)	\$1,800.00	\$400.00	Increased Minimum Application Fee
- Commercial/Industrial (More than \$100,000)	\$2,400.00	\$400.00	Increased Minimum Application Fee
<b>3. Building Consents - Review and Grant</b>			Changed Designation: see prepaid Accessory
- Process and Grant - All other building work.	Hourly rate determined by (Officer's annual remuneration x <u>2.25</u> + GST)/ 1267.5 hours	Hourly rate determined by (Officer's annual remuneration x <u>2.2</u> + GST)/ 1267.5 hours	Multiplier increased from from 2.2 to 2.25
<b>- BRANZ &amp; BIA Levies - set by Government</b>	3% of levies collected	3% of levies collected	No change
<b>5. Preparation and registration of bond or covenant under Section 108</b>	(Collected on behalf of Legal Services Unit) \$350	(Collected on behalf of Legal Services Unit) \$350	No change
<b>4. Project Information Memoranda:</b>			
<del>- Minor Works &lt; \$10,000</del>		<del>\$110.00</del>	Change Designation
- PIM Only	\$250.00		New Charge
- PIM Residential	\$245.00		
- Additions 10,000 - 50,000		\$145.00	
- Additions > 50,000		\$205.00	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<ul style="list-style-type: none"> <li>- Dwellings</li> <li>- Apartments</li> <li>- Commercial/Industrial</li> </ul> <p>Provided that where the time taken to process a PIM exceeds the scheduled fee divided by \$70 per hour, the additional time taken may be charged at \$70 per hour.</p>	<p style="text-align: center;">\$345.00</p> <p style="text-align: center;">Hourly rate determined by (Officer's annual remuneration x <u>2.25</u> + GST)/ 1267.5 hours</p>	<p style="text-align: center;">\$205.00</p> <p style="text-align: center;">\$245.00</p> <p style="text-align: center;">\$275.00</p> <p style="text-align: center;">Hourly rate determined by (Officer's annual remuneration x <u>2.2</u> + GST)/ 1267.5 hours</p>	<p style="text-align: center;">Increased Minimum Application Fee Multiplier increased from from 2.2 to 2.25</p>
<b>5. Code Compliance Certificates</b>			
<ul style="list-style-type: none"> <li>- Building Inspections</li> </ul>	\$90 / inspection	\$70 / inspection	
<ul style="list-style-type: none"> <li>- Code Compliance Certificates</li> </ul>	\$65.00	\$50.00	
<ul style="list-style-type: none"> <li>- Application to extend the time for which a Building Consent is valid. Set charge payable on application</li> </ul>	\$65.00	\$30.00	
<ul style="list-style-type: none"> <li>- Issue of notice to Fix Basic Charge (plus all inspection and other action necessary to confirm compliance with the notice - charged at)</li> </ul>	\$50.00	\$30.00	
<ul style="list-style-type: none"> <li>- Certificate for public use</li> </ul>	\$120.00/hr	\$120.00/hr	
<ul style="list-style-type: none"> <li>- Non Consent Inspections</li> </ul>	\$70.00	\$50.00	
<ul style="list-style-type: none"> <li>- Non Consent Inspections</li> </ul>	\$120.00/hr	\$78.00/hr	
<ul style="list-style-type: none"> <li>Land tenure approvals</li> </ul>			
<b>6. Certificates of Acceptance</b>			
	Actual cost based on hourly charge out rate for building consents review and grant and non consent inspections, plus PIM fee.	Actual cost based on hourly charge out rate for building consents review and grant and non consent inspections, plus PIM fee.	No change
<b>7. Annual Building Warrants of Fitness</b>			
<ul style="list-style-type: none"> <li>- Annual fee for administering a Warrant of Fitness</li> </ul>	\$99.00	\$99.00	No change
<ul style="list-style-type: none"> <li>- Issue and Register</li> </ul>	\$80.00	\$80.00	No change
<ul style="list-style-type: none"> <li>Compliance Schedules</li> </ul>	\$80.00	\$80.00	No change

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
<b>8. Other Fees</b>			
Document storage fee for consents issued by other Building Consent Authorities	\$50.00	\$50.00	No change
Miscellaneous Inspection Fees		varies	
Marquee			
- Option 1	\$160.00	\$120.00	
- Option 2 (Pre-approved Hire Company)	\$95.00	\$75.00	
<b>Health Licensing</b>			
<b>1. Food Premises</b>			
(a) General Food Premises			
G1	\$100.00	\$75.00	
G3	\$215.00	\$165.00	
G5	\$275.00	\$215.00	
(b) Eating Houses			
1A (1 - 50 seats)	\$200.00	\$175.00	
1B (51 - 200 seats)	\$275.00	\$250.00	
1C (201 plus seats)	\$350.00	\$300.00	
2A (1 - 50 seats)	\$275.00	\$225.00	
2B (51 - 200 seats)	\$375.00	\$325.00	
2C (201 plus seats)	\$400.00	\$375.00	
(c) Supermarkets (SM1)	\$375.00	\$350.00	
(d) Food Manufacturers			
Not readily perishable (5 or less staff)	\$175.00	\$150.00	
(6 or more staff)	\$200.00	\$175.00	
Readily perishable food (not cooked) (5 or less staff)	\$350.00	\$325.00	
(6 or more staff)	\$375.00	\$350.00	
Readily perishable food (cooked) (5 or less staff)	\$425.00	\$400.00	
(6 or more staff)	\$450.00	\$425.00	

## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
(e) Mobile Food Premises			
MS1	\$50.00	\$30.00	
MS3	\$75.00	\$50.00	
MS4	\$100.00	\$75.00	
(f) Application for Registration	\$50.00	\$50.00	No change
(g) Change of Ownership/Noting Certificate	\$30.00	\$30.00	No change
(h) Request inspection for change of ownership	\$70.00	\$70.00	No change
(i) Occasional Food Premises - per occasion	\$45.00	\$45.00	No change
<del>Food Safety Audit</del>	<del>N/A</del>	<del>N/A</del>	<del>Delete</del>
<b>2. Hairdressers (1 July to 30 June):</b>			
(i) Premises Registration	\$100.00	\$75.00	
(ii) Application for Registration	\$50.00	\$50.00	No change
(iii) Change of Ownership/Noting Certificate	\$30.00	\$30.00	No change
Court Fines			
<b>3. Camping Grounds (1 July to 30 June):</b>			
(i) Premises Registration	\$200.00	\$175.00	
(ii) Application for Registration	\$50.00	\$50.00	No change
(iii) Change of Ownership	\$30.00	\$30.00	No change
<b>4. Funeral Directors (1 July to 30 June):</b>			
(i) Premises Registration	\$175.00	\$150.00	Increased Fee
(ii) Application for Registration	\$50.00	\$50.00	No change
(iii) Change of Ownership/Noting Certificate	\$30.00	\$30.00	No change
<b>City Plan</b>			
<b>1. Privately requested Plan changes</b>			
Deposit against time and costs	\$10,000.00	\$5,000.00	Increased charge / deposit
<b>2. Designation Requests</b>			
Fixed charge payable at time of lodging a notice of requirement for a new designation under Section 168 and Fixed fee payable at time of lodging a notice of requirement for alteration of a designation, other than a notice under Section 181(3)	\$10,000.00	\$3,000.00	Increased charge / deposit



## Amendments to City Council Fees and Charges 2008/09

Fees and charges set under Section 12 and 83, Local Government Act 2002 Items with strikethrough are deleted fees	Fee 2008/09 GST Inclusive Proposed from 1 July 08	Previous fee now changed 2007/08	Notes
Fixed charge payable at time of lodging a notice of requirement for alteration of a designation under section 181 (3)	\$1,000.00	\$400.00	Increased charge / deposit
Fixed charge payable at time of lodging a notice to withdraw requirement under section 168 (4)	\$1,000.00	\$400.00	Increased charge / deposit
<b>When the costs to process an application exceeds fixed charge, then:</b>			
<b>3. All "Staff time" will be charged at the hourly rate established by formula</b>	Hourly rate determined by <u>(Officer's annual remuneration x</u> <u>2.25 + GST)/</u> 1267.5 hours	Hourly rate determined by <u>(Officer's annual remuneration x</u> <u>2.2 + GST)/</u> 1267.5 hours	Multiplier increased from from 2.2 to 2.25
<b>4. Additional costs</b>	actual costs recovered	actual costs recovered	
Costs of Commissioner or Council Hearings Panel attending hearing and making a recommendation to the Council will be charged at actual cost			
Disbursement costs such as advertising, photocopying and postage, and fees charged by any consultant engaged by the Council will be charged at actual cost			





THE FOLLOWING PAGES REPORT ON THE

# CAPITAL ENDOWMENT FUND



## Capital Endowment Fund

### Capital Endowment Fund

In April 2001, Council set up a Capital Endowment Fund of \$75 million. This fund was established using a share of the proceeds from the sale of Orion's investment in a gas company. The Fund provides an ongoing income stream which can be applied to economic development and civic and community projects.

Current Council resolutions in respect of the fund are;

1. that the income from the fund be allocated each year in the following way:
 

Economic Development	70%
Civic and Community Projects	30%

the above general categories be reviewed on a three yearly cycle, the next review aligning with the 2009/19 LTCCP,
2. that if desired, funding for a particular category be carried forward to another year,
3. that no single project be funded for more than three years, except in exceptional circumstances,
4. that the capital of the fund will not be used unless 80% of councillors vote in favour,
5. funds are managed in accordance with Council's Investment Policy.
6. With regards the Civic and Community portion;
  - projects implement a strong community strategic plan,
  - projects are of city-wide benefit,
  - priority is given to new community facilities,
  - projects only more than \$100k be considered.

### Capital Endowment Fund - Movements

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
Inflation Adjusted Capital	88,329	88,430
Unallocated Funds carried forward	3,007	-
<b>Total Projected Opening Balance 1 July</b>	<b>91,336</b>	<b>88,430</b>
Plus Net Interest Earnings	6,530	5,969
Less Drawdowns for Projects (Funding Allocations)	(3,068)	(3,670)
<b>Projected Closing Balance 30 June</b>	<b>94,798</b>	<b>90,729</b>

## Capital Endowment Fund

### Capital Endowment Fund - Funding Allocations

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
Estimated total available income from Fund after inflation protection	3,616	3,670
Less not to be allocated until later years (25%)	-	-
<b>Total income available for allocation this year</b>	<b>3,616</b>	<b>3,670</b>
<b>Economic Development 70%</b>		
Net income available for allocation	2,531	2,569
Project funds carried forward from previous year	551	
Less already allocated :		
PGA Golf	(400)	
CCM Projects(Incl replacement CCHLFunding	(350)	
Canty Economic Development Grants	(1,000)	
UDC Transformational Project funding	(510)	
Domestic Campaign	(200)	
Economic Development Investigations	(148)	
Unspecified economic development		(1,500)
<b>Balance available for Economic Development Projects</b>	<b>474</b>	<b>1,069</b>

### Civic and Community 30%

	2008/09 Plan \$000's	2008/09 LTCCP \$000's
Net income available for allocation	1,085	1,101
Project funds carried forward from previous year	2,456	
Less already allocated :		
Events and Festivals	(360)	
Garden City	(100)	
Retained in Fund until 09/10 for Canterbury Museum Trust Board Building and Development Project Grant	(983)	
Retained in Fund until 09/19 LTCCP to support events	(1,530)	
<b>Balance available for Civic and Community Projects</b>	<b>569</b>	<b>1,101</b>

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