



FINANCIAL FORECASTS

- Prospective Financial Statements
- Statement of Accounting Policies
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PROSPECTIVE FINANCIAL STATEMENTS

Introduction

The financial statements in this section outline the Council's prospective financial information for the 10 years from 1 July 2009 to 30 June 2019.

Statement of responsibility and authorisation for issue

The Council is responsible for the preparation of the prospective financial statements, including the appropriateness of the underlying assumptions and other disclosures. The prospective financial statements for the period ending 30 June 2019 were authorised for issue by the Council on 24 June 2009.

Purpose of preparation

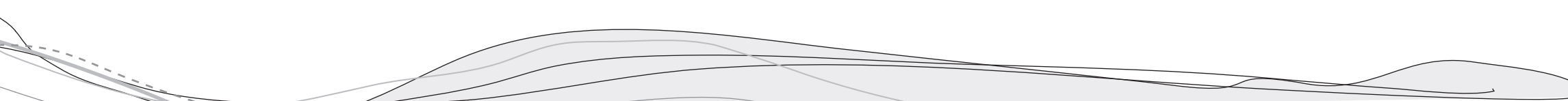
The purpose of the prospective financial information is to inform the community about the Council's financial plans and may not be appropriate for other purposes.

Cautionary note

The prospective financial statements are based on assumptions and actual results are likely to vary from the information presented and the variations may be material.

Significant assumptions

The Council has made assumptions in preparing the prospective financial statements and these are set out after the accounting policies.



Prospective statement of comprehensive income

A forecast for the 10 years ending 30 June 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Revenue										
General rates	8,900	9,617	10,790	12,107	13,585	15,243	17,104	19,014	20,940	22,626
Targeted rates	12,349	13,955	16,702	17,891	18,681	19,877	20,818	21,451	22,270	22,972
Interest	522	314	315	359	445	438	344	340	315	251
Dividends	4,268	4,372	4,490	5,595	5,720	5,837	5,962	6,096	6,238	6,384
New Zealand Transport Agency subsidy	6,955	6,609	7,185	7,398	7,518	7,693	8,388	7,815	7,989	8,415
Developer/Lump sum contributions	3,959	1,510	7,372	7,563	7,689	7,812	7,938	8,123	9,190	8,846
Vested assets	3,309	6,904	10,659	10,949	11,246	11,575	11,903	12,249	12,608	12,977
Gain on sale of property held for sale	8,717	12,198	7,230	6,917	6,842	6,661	6,545	6,479	6,416	3,471
Other income	9,831	10,683	11,521	11,828	12,320	12,808	13,265	13,835	14,282	14,736
Total revenue	58,811	66,162	76,264	80,606	84,045	87,944	92,268	95,403	100,249	100,679
Operating expenditure										
Democracy	3,057	3,205	3,473	3,712	3,759	3,786	3,898	4,047	4,204	4,323
Community services	9,210	9,381	11,861	12,291	12,686	13,073	13,284	13,748	14,054	14,464
Environmental services	7,508	8,238	8,374	8,524	8,882	9,131	9,391	9,807	10,167	10,510
Transportation and townships	15,324	15,890	17,789	18,521	19,318	20,954	21,647	22,375	23,789	24,245
Waste management	4,311	4,108	4,325	4,521	4,766	4,917	5,067	5,287	5,458	5,676
Sewerage, land drainage and stormwater	5,008	9,043	9,146	9,247	9,165	9,610	9,346	9,340	9,903	9,423
Water Supplies and Water Races	7,528	7,351	8,080	8,258	8,285	9,049	8,910	9,203	9,791	9,890
Izone southern business hub	2,328	2,906	2,795	3,312	2,916	2,640	2,266	2,217	2,287	2,224
Miscellaneous	758	1,284	1,241	1,316	1,307	1,418	1,390	1,384	1,374	1,465
Total operating expenditure *	55,031	61,406	67,084	69,703	71,085	74,577	75,198	77,407	81,027	82,221
Surplus/(deficit) after tax	3,780	4,756	9,180	10,904	12,960	13,366	17,070	17,996	19,221	18,458
Other comprehensive income										
Gains on infrastructure assets revaluation	-	92,482	-	-	60,958	-	-	67,962	-	-
Financial assets at fair value through equity	3,737	3,647	2,626	2,803	2,511	2,686	2,870	2,936	3,134	3,343
Gains on land and buildings revaluation	12,417	-	-	14,381	-	-	15,992	-	-	14,457
Total other comprehensive income	16,154	96,129	2,626	17,183	63,469	2,686	18,863	70,898	3,134	17,800
Total comprehensive income for the year	19,934	100,884	11,806	28,087	76,430	16,053	35,932	88,894	22,356	36,259
* Total operating expenditure includes:										
- Depreciation	13,373	14,677	17,926	18,584	19,188	20,991	21,515	22,150	24,244	24,833
- Employee benefits	8,767	9,211	9,475	9,738	10,050	10,305	10,561	10,916	11,262	11,608
- Interest	1,613	4,757	6,607	6,920	6,861	6,628	6,355	6,142	5,807	5,206
- Other operating expenses	31,278	32,761	33,076	34,461	34,986	36,653	36,768	38,199	39,714	40,574
Total operating expenditure	55,031	61,406	67,084	69,703	71,085	74,577	75,198	77,407	81,027	82,221

Prospective statement of changes in equity

A forecast for the 10 years ending 30 June 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Accumulated funds at start of year	595,883	599,663	604,419	613,599	624,502	637,463	650,829	667,899	685,895	705,116
Net surplus for the year	3,780	4,756	9,180	10,904	12,960	13,366	17,070	17,996	19,221	18,458
Accumulated funds at end of the year	599,663	604,419	613,599	624,502	637,463	650,829	667,899	685,895	705,116	723,575
Asset revaluation reserves at start of year	236,403	252,557	348,685	351,311	368,494	431,964	434,650	453,513	524,411	527,545
Revaluation surplus	16,154	96,129	2,626	17,183	63,469	2,686	18,863	70,898	3,134	17,800
Revaluation reserves at end of the year	252,557	348,685	351,311	368,494	431,964	434,650	453,513	524,411	527,545	545,346
Equity at the end of the year	852,220	953,104	964,910	992,997	1,069,427	1,085,479	1,121,412	1,210,306	1,232,661	1,268,920

Prospective statement of financial position

A forecast for the 10 years ending 30 June 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Current assets										
Cash and cash equivalents	6,293	6,251	6,349	8,024	9,763	7,749	6,021	7,564	5,038	5,005
Other financial assets	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048	10,048
Property held for sale	3,305	1,841	2,814	2,889	2,560	2,455	2,521	2,584	1,443	-
Total current assets	19,646	18,140	19,211	20,961	22,371	20,252	18,590	20,196	16,529	15,053
Non current assets										
Other financial assets	112,150	115,797	118,423	121,226	123,737	126,423	129,293	132,230	135,364	138,707
Investment property	19,635	20,204	20,790	21,351	21,949	22,564	23,241	23,892	24,489	25,028
Forestry	118	118	118	118	118	118	118	118	118	118
Development property	9,392	10,093	7,280	4,390	3,561	2,887	2,201	1,502	59	59
Intangible assets	326	326	326	326	326	326	326	326	326	326
Property, plant and equipment - operational	158,021	169,298	171,373	184,161	180,887	180,732	200,053	201,196	204,240	218,884
Property, plant and equipment - infrastructural	590,046	719,950	737,369	750,228	824,763	835,280	848,083	927,870	942,449	950,597
Total non current assets	889,688	1,035,787	1,055,679	1,081,800	1,155,341	1,168,330	1,203,315	1,287,134	1,307,045	1,333,719
TOTAL ASSETS	909,334	1,053,927	1,074,890	1,102,761	1,177,712	1,188,582	1,221,905	1,307,330	1,323,574	1,348,772
Current liabilities	10,508	10,508	10,508	10,508	10,508	10,508	10,508	10,508	10,508	10,508
Non current liabilities										
Provisions	506	506	505	504	504	505	505	507	507	506
Borrowings	46,100	89,809	98,967	98,752	97,274	92,090	89,480	86,009	79,898	68,838
Total non current liabilities	46,606	90,315	99,472	99,256	97,778	92,595	89,985	86,516	80,405	69,344
Equity										
General reserves	558,557	565,680	575,125	589,531	606,790	626,670	646,035	665,748	691,208	712,234
Other reserves	-	-	-	-	-	-	-	-	-	-
Special funds	41,106	38,739	38,473	34,972	30,673	24,159	21,864	20,147	13,908	11,341
Revaluation reserves	252,557	348,685	351,311	368,494	431,964	434,650	453,513	524,411	527,545	545,346
Total equity	852,220	953,104	964,910	992,997	1,069,427	1,085,479	1,121,412	1,210,306	1,232,661	1,268,920
TOTAL LIABILITIES AND EQUITY	909,334	1,053,927	1,074,890	1,102,761	1,177,712	1,188,582	1,221,905	1,307,330	1,323,574	1,348,772

Prospective statement of cash flows

A forecast for the 10 years ending 30 June 2019

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Operating activities										
<i>Cash to be provided from:</i>										
Receipts from customers/rates	40,549	41,804	52,984	56,225	59,195	62,818	66,837	69,589	74,074	77,056
Interest received	522	314	315	359	445	438	344	340	315	251
Dividends received	4,268	4,372	4,490	5,595	5,720	5,837	5,962	6,096	6,238	6,384
	45,340	46,490	57,789	62,179	65,360	69,093	73,143	76,024	80,628	83,692
<i>Cash to be applied to:</i>										
Payment to suppliers/employees	40,045	41,972	42,551	44,199	45,036	46,959	47,329	49,115	50,977	52,182
Interest paid	1,613	4,757	6,607	6,920	6,861	6,628	6,355	6,142	5,807	5,206
	41,658	46,729	49,158	51,119	51,897	53,587	53,684	55,257	56,784	57,388
Operating activities net cash flows	3,682	(239)	8,631	11,060	13,462	15,506	19,459	20,768	23,844	26,304
Investing activities										
<i>Cash to be provided from:</i>										
Sale of property held for sale	11,218	15,503	9,071	9,731	9,731	9,221	9,000	9,000	9,000	4,914
Sale of property plant and equipment	900	1,832	975	1,929	2,439	860	-	-	-	-
	12,118	17,335	10,046	11,660	12,170	10,081	9,000	9,000	9,000	4,914
<i>Cash to be applied to:</i>										
Asset purchases	70,209	60,847	27,737	20,830	22,416	22,417	27,577	24,754	29,259	20,191
Purchase of investments	-	-	-	-	-	-	-	-	-	-
	70,209	60,847	27,737	20,830	22,416	22,417	27,577	24,754	29,259	20,191
Investing activities net cash flows	(58,091)	(43,512)	(17,691)	(9,170)	(10,246)	(12,337)	(18,577)	(15,754)	(20,259)	(15,277)
Financing activities										
<i>Cash to be provided from:</i>										
Borrowing	46,100	43,709	9,158	4,785	4,522	3,817	3,390	1,529	-	-
	46,100	43,709	9,158	4,785	4,522	3,817	3,390	1,529	-	-
<i>Cash to be applied to:</i>										
Repayment of borrowing	-	-	-	5,000	6,000	9,000	6,000	5,000	6,111	11,060
	-	-	-	5,000	6,000	9,000	6,000	5,000	6,111	11,060
Financing activities net cash flows	46,100	43,709	9,158	(215)	(1,478)	(5,183)	(2,610)	(3,471)	(6,111)	(11,060)
Net increase/(decrease in cash)	(8,309)	(41)	98	1,675	1,738	(2,014)	(1,728)	1,543	(2,526)	(33)
Plus opening cash 1 July	14,602	6,293	6,251	6,349	8,024	9,763	7,749	6,021	7,564	5,038
Closing cash 30 June	6,293	6,251	6,349	8,024	9,763	7,749	6,021	7,564	5,038	5,005

Reconciliation of surplus to statement of cash flows

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Surplus after taxation	3,780	4,756	9,180	10,904	12,960	13,366	17,070	17,996	19,221	18,458
Add/(deduct) non-cash items										
Vested asset revenue	(3,309)	(6,904)	(10,659)	(10,949)	(11,246)	(11,575)	(11,903)	(12,249)	(12,608)	(12,977)
Revaluation of investment property	(1,445)	(569)	(586)	(561)	(598)	(615)	(677)	(651)	(597)	(539)
Depreciation	13,373	14,677	17,926	18,584	19,188	20,991	21,515	22,150	24,244	24,833
	8,619	7,204	6,681	7,074	7,344	8,801	8,935	9,250	11,039	11,317
Movement in working capital items										
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Accounts payable and accruals	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Items Classified as Investing Activities										
Gain on sale of property	8,717	12,198	7,230	6,917	6,842	6,661	6,545	6,479	6,416	3,471
	8,717	12,198	7,230	6,917	6,842	6,661	6,545	6,479	6,416	3,471
Net cash flow from operating activities	3,682	(239)	8,631	11,060	13,462	15,506	19,459	20,768	23,844	26,304

STATEMENT OF ACCOUNTING POLICIES

Statement of reporting entity

Selwyn District Council (the Council) is a territorial local authority governed by the Local Government Act 2002. The prospective financial statements reflect the operations of the Council and do not include the consolidated results of its Council Controlled Organisations. The Council has not presented group prospective financial statements because the Council believes that the parent's financial statements are more relevant to users. The main purpose of prospective financial statements in the Selwyn Community Plan is to provide users with information about the core services that the Council intends to provide to ratepayers, the expected cost of those services, and as a consequence how much the Council requires by way of rates to fund the intended levels of service. The only impact of the group on the level of rates funding is the impact of dividends from Selwyn Investment Holdings Limited which are allowed for in the prospective financial statements.

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

The prospective financial statements of the Council are for the period 1 July 2009 to 30 June 2019.

Basis of preparation

The prospective financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 93 and 111, and Part 1 of Schedule 10, which includes the requirement to comply with New Zealand General Accepted Accounting Practice (NZ GAAP).

These prospective 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, including FRS42 – Prospective Financial Statements.

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

The prospective financial statements have been prepared on an historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, biological assets and financial instruments (including derivative instruments).

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$'000). The functional currency of the Council is New Zealand dollars. Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the statement of comprehensive income.

Significant accounting policies

The following significant accounting policies have been adopted in the preparation and presentation of the prospective financial statements.

Revenue

Revenue is measured at the fair value of consideration received.

Rates revenue

Rates are set annually by a resolution from the Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

Other revenue

Water billing revenue is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year-end, is accrued on a usage basis.

The Council receives government grants from New Zealand Transport Agency, which subsidises part of the Council's costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Grant revenue other than New Zealand Transport Agency is recognised when terms and conditions pertaining to that grant have been fulfilled.

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in the Council are recognised as revenue when control over the asset is obtained.

Development contribution revenue is recognised when received.

Revenue from sale of goods is recognised when the Council has transferred to the buyer the significant risks and rewards of ownership of the goods.

Revenue from a contract to provide services is recognised by reference to stage of completion of the contract at year end balance date.

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Income tax

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

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

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

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

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

Deferred tax is recognised on taxable temporary differences arising on investments and subsidiaries, except where the company can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

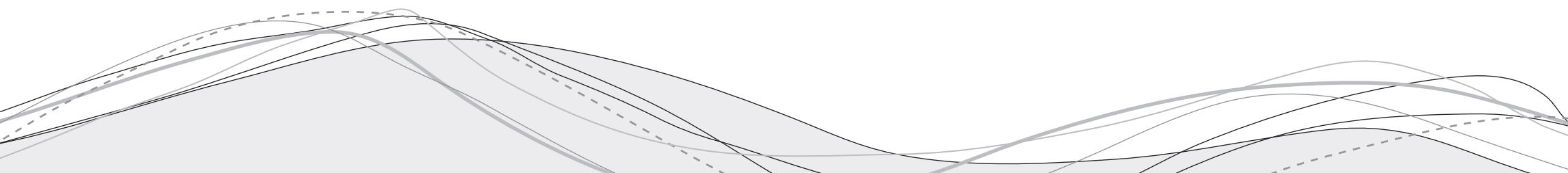
Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using tax rates that have been enacted or substantively enacted by balance date.

Current tax and deferred tax is charged or credited to the statement of financial performance, except when it relates to items charged or credited directly to equity, in which case the tax is dealt with in equity.

Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.



Debtors and other receivables

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

A provision for impairment of receivables is established when there is objective evidence that they will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

Financial assets

The Council classifies financial assets into the following categories: financial assets at fair value through profit or loss, held-to-maturity investments, loans and receivables and financial assets at fair value through equity. The classification depends on the purpose for which the investments were acquired. Management determine the classification of investments at initial recognition and re-evaluate this designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the statement of comprehensive income.

Purchases and sales of investments are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The four categories of financial assets are:

1. 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. Assets in this category are classified as current assets if they are either held for trading or are expected to be realised within 12 months of the balance date.

After initial recognition, they are measured at their fair values. Gains or losses on re-measurement are recognised in the statement of comprehensive income.

Currently, the Council values embedded derivatives and interest rate swaps in this category.

2. Loans and receivables.

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

After initial recognition, they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the statement of comprehensive income.

Currently, the Council has community loans, Central Plains Water Limited loan, short term deposits, rural housing loans and trade and other receivables in this category.

3. Held to maturity investments.

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the Council has the positive intention and ability to hold to maturity.

After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the statement of comprehensive income.

Currently, the Council holds bond investments in this category.

4. Financial assets at fair value through equity.

Financial assets at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other categories above.

This category encompasses:

- investments that the Council intends to hold long-term but which may be realised before maturity; and
- shareholdings that the Council holds for strategic purposes, the Council's investment in its subsidiary and other equity investments that are not associates are included in this category.

After initial recognition, these investments are measured at their fair value with valuations performed by an independent valuer with sufficient regularity to ensure no investments are included at a valuation that is materially different from fair value. The valuation changes are recognised and held in a revaluation reserve.

The investment in Selwyn Investment Holdings Ltd (SIHL) is valued based on an independent valuation as at 30 June 2006 completed by Ernst & Young Corporate Finance Limited, Wellington dated 19 June 2007.

Gains and losses are recognised directly in equity except for impairment losses, which are recognised in the statement of comprehensive income. In the event of impairment, any cumulative losses previously recognised in equity will be removed from equity and recognised in the statement of comprehensive income even though the asset has not been derecognised.

Impairment of financial assets

At each balance date, the Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the statement of financial performance.

Derivative financial instruments

The Council uses derivative financial instruments to hedge interest rate risks arising from financial activities. The Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at fair value at each balance date.

The associated gains or losses of derivatives are recognised in the statement of comprehensive income as part of 'gains' or 'other expenses'.

The full fair value of derivatives are classified as non-current if the remaining maturity of the item is more than twelve months and as current if the remaining maturity of the item is less than twelve months.

Property, plant and equipment

Property, plant and equipment of the Council consist of:

Operational Assets - these include land, farm land, buildings, heritage assets, library books and plant and machinery.

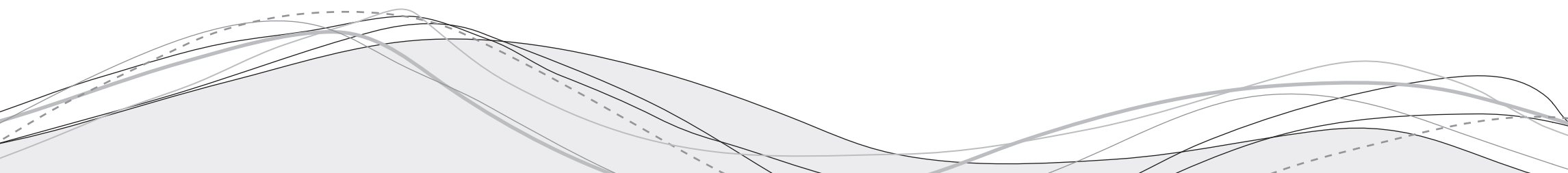
Infrastructural Assets – infrastructural assets are fixed utility systems and roading networks owned by the Council. Each asset class includes all items that are required for the network to function.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses. Farm land, land under roads and other land are not depreciated.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.



Disposals

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

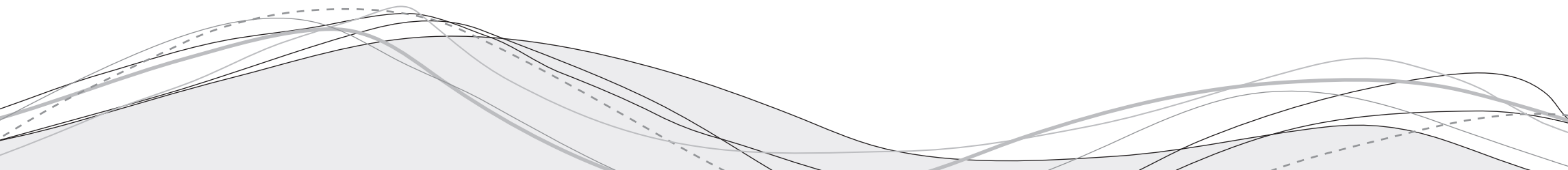
Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Buildings	20 - 180 years	(0.6% - 5%)
Heritage	20 - 180 years	(0.6% - 5%)
Heavy plant & machinery	10 years	(10%)
Other plant & machinery	5 years	(20%)
Motor vehicles	4 years	(25%)
Furniture & fittings	10 years	(10%)
Library books	7 years	(14.3%)
Computer equipment	4 years	(25%)
Roads		
Formation / sub grade	Not depreciated	
Sub base – sealed roads only	Not depreciated	
Base course	13 – 99 years	(1.0% - 7.7%)
Surface – sealed roads	1 – 18 years	(5.6% - 100%)
Surface – unsealed roads	40 years	(2.5%)
Kerb & channelling	50 years	(2%)
Footpaths base & surface	40 years	(2.5%)
Culverts	50 – 100 years	(1% - 2%)
Traffic signs	10 years	(10%)

Street lights	20 years	(5%)
Street light poles	40 years	(2.5%)
Bridges	50 – 150 years	(0.7% - 2%)
Waterraces – structure	30 – 122 years	(0.8% - 3.3%)
Waterraces – race	Not depreciated	
Land drainage – structure	9 – 100 years	(1% - 11%)
Land drainage – drain	Not depreciated	
Water supplies		
Wells	40 years	(2.5%)
Pump stations	10 - 100 years	(1% - 10%)
Reservoirs	50 – 75 years	(1.3% - 2%)
Valves service connections	20 – 50 years	(2% - 5%)
Pipes & fire hydrants	33 – 75 years	(1.3% - 3%)
Sewerage systems		
Manholes	75 years	(1.3%)
Pipes	50 – 75 years	(1.3% - 2%)
Pump stations	10 – 100 years	(1% - 10%)
Sewerage treatment stations	10 – 75 years	(1.3% - 10%)
Service connection	75 years	(1.3%)

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.



Revaluation

Those asset classes that are revalued are valued either on a three yearly or yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

If there is a material difference, then the relevant classes are revalued.

Farm land

Farm land is revalued annually at fair value as determined from market-based evidence by an independent valuer. The valuation of the Council's farm land was performed by EM Saunders FNZIV, FPNZ Registered Valuer of Ford Baker Limited and the valuation is effective as at 30 June 2008.

Other land and buildings

Other land and buildings are valued on a three yearly basis at fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by R O Chapman B Com (VPM) SPINZ (ANZIV) AREINZ MIPMV Registered Valuer and S E J Newberry B Com (VPM) SPINZ (ANZIV) Registered Valuer of Ford Baker Limited and the valuation is effective as at 30 June 2007.

Infrastructural asset classes: roads, water reticulation, sewerage reticulation and stormwater systems.

These assets are valued at fair value determined on a depreciated replacement cost basis by an independent valuer. At balance date, the Council assesses the carrying values of its infrastructural assets to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued. The roading network was valued as at 30 June 2008 by Mike Trapper (BE (Elec), MPINZ) who is a senior valuer with Beca Valuation Ltd. Water, sewerage, stormwater, land drainage and water race assets were valued as at 30 June 2008 by John Vessey (BE (Civil), BA (Econs) Transitional Certificate (Econs), MIPENZ a partner of Opus International Consultants Limited.

Land under roads

Land under roads, is valued based on the fair value of adjacent land determined by the Council's finance staff effective 30 June 2005. Land under roads is not revalued.

Accounting for revaluations

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

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

Non-current assets held for sale

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the statement of comprehensive income.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal 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.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the statement of comprehensive income.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, the Council measures all investment property at fair value as determined annually by an independent valuer. The most recent valuation was performed by S E J Newberry B Com (VPM) SPINZ (ANZIV) Registered Valuer of Ford Baker Limited and the valuation is effective as at 30 June 2008.

Gains or losses arising from a change in the fair value of investment property are recognised in the statement of comprehensive income.

Development property

Development properties are properties that are being developed for sale. Development properties are measured at the lower of cost and net realisable value. They are transferred to non-current assets held for sale once they are ready and being marketed for sale.

Forestry assets

Forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate. The Council forest was independently revalued as at 30 June 2008 by Terry O'Neill, Qualified Forester.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the statement of comprehensive income. The costs to maintain the forestry assets are included in the statement of comprehensive income.

Intangible assets

Goodwill

Goodwill is initially measured at its cost, being the excess of the cost of the acquisition over the Council's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities.

Goodwill on acquisition of subsidiaries is included in intangible assets by applying the purchase method.

Goodwill arising in business combinations is not amortised. Instead, goodwill is tested for impairment annually. After initial recognition, the Council measures goodwill at cost less any accumulated impairment losses. An impairment loss recognised for goodwill will not be reversed in any subsequent period.

Software acquisition

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use, the specific software.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the statement of comprehensive income.

The useful lives and associated amortisation rates for software have been estimated as follows:

The Council	4 years	25%
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Impairment of non-financial assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset 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 the entity 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.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of comprehensive income.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of comprehensive income.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss of that class of asset was previously recognised in the statement of comprehensive income, a reversal of the impairment loss is also recognised in the statement of comprehensive income.

For assets not carried at a revalued amount (other than goodwill), the reversal of an impairment loss is recognised in the statement of comprehensive income.

Goods and services tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to the investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost.

Borrowings

Borrowings are initially measured at fair value net of transaction costs and subsequently measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Employee benefits

Short-term benefits

Employee benefits that the Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months, bonus accruals and sick leave.

The Council recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that the Council anticipates it will be used by staff to cover those future absences.

The Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Long-term benefits

Long service leave and retirement leave

Entitlements that are payable beyond 12 months, such as long service leave and retiring leave have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- the present value of the estimated future cash flows. A discount rate and an inflation factor were used in this calculation.

Superannuation schemes

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the statement of comprehensive income as incurred.

Defined benefit schemes

The Council belongs to the Defined Benefit Plan Contribution Scheme ('the Scheme') which is managed by the Board of Trustees of the National Provident Fund. The Scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the Scheme, the extent to which the surplus/deficit will affect contributions by individual employers, as there is no prescribed basis for allocation. The Scheme is therefore accounted for as a defined contribution scheme.

Provisions

The Council recognises a provision for future expenditure of uncertain or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditure will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.

Landfill aftercare provision

A provision for future landfill site restoration and aftercare costs is recognised when the activities giving rise to the need for site restoration and aftercare have commenced. The provision is stated at the present value of the future cash outflows expected to be incurred, which increases each period due to the passage of time. Any increase in the provision due to the change in present value is recognised in the statement of comprehensive income as a time value adjustment.

Future landfill site restoration and aftercare costs provided for are initially capitalised in the statement of financial position. Any change in the provision for future landfill site restoration and aftercare costs arising from a change in estimate of those costs is also recognised in non current assets in the statement of financial position.

Future landfill site restoration and aftercare costs capitalised in the statement of financial position are depreciated at rates that match the pattern of benefits expected to be derived from the landfill, including power generation using landfill gas.

Restricted and Council created reserves

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

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

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

Leases

Finance leases

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

At the commencement of the lease term, the Council recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

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.

Budget figures

The budget figures are those approved by the Council at the beginning of the year in the Annual Budget. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

Cost allocation

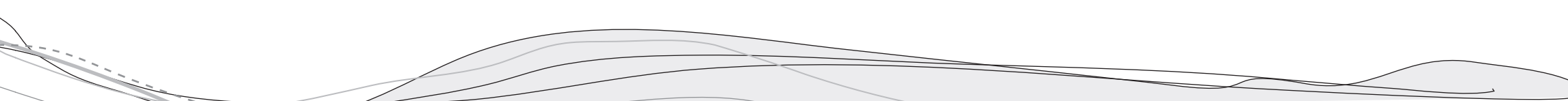
The Council has derived the cost of service for each significant activity of the Council using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which cannot be identified in an economically feasible manner, with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Critical assumptions

In preparing these prospective financial statements the Council has made assumptions concerning the future. These assumptions may differ from the subsequent actual results. The key assumptions that have been used in the preparation of the prospective financial statements are set out below:



KEY ASSUMPTIONS USED IN PREPARING THE PROSPECTIVE FINANCIAL STATEMENTS

The Selwyn Community Plan has been prepared against a background of economic uncertainty. The following assumptions are based on the Council's best information at this time, however the Council is aware that the economy is in recession and that the underlying assumptions in relation to population growth in the district may not be met in the first two years of the plan. In recognition of this, the Council has reduced its revenue forecasts for the first two years of the plan for the following items:

- development contributions;
- building and resource consents;
- vested assets;
- dividends.

The Council's assumption is that economic conditions will improve after the first two years of the plan and that there will be no enduring impact on the economy of the district.

Assumption	Source of information	Risk	Level of uncertainty	Potential impact
Population change				
The Council commissioned Business and Economic Research Limited (BERL) to prepare population projections for the district for the period to 2041. The projections are based on authoritative population and economic data as well as assumptions in relation to land zoning the provision of infrastructure in the district. The growth model projects that the population of the district (excluding Burnham Military Camp) will grow from 37,426 in 2008 to 46,700 by 2019 and 66,800 by 2041.	Population growth model – BERL	The model is based on a number of assumptions including economic growth and levels of migration and therefore subject to some uncertainty. There is a risk that the level of population growth will be higher or lower than the projections and that the timing of population growth will differ from that in the model.	Moderate	The Council has based its plans for the management and expansion of its infrastructure on the population projections. Should growth occur at different rates, it can respond by accelerating, delaying or revising planned capital works. The level of revenue from development contributions will vary from that forecast if actual growth differs from the projections, but any variation will tend to mirror the need for capital expenditure, thereby mitigating the risk to the Council of any shortfall.

Assumption	Source of information	Risk	Level of uncertainty	Potential impact
<p>The population projections have been used as the basis for forecasting:</p> <ul style="list-style-type: none"> the growth in the rating base and therefore rate revenue; the increase in the cost of service provision; the increase in revenue from fees and charges; the cost and timing of capital expenditure to meet increasing demand; the level of revenue from development contributions. 				<p>If growth occurs at a different rate from the projections, the forecasts for the cost of service provision will differ from the actual. Any impact on the Council's financial performance will be mitigated because the change in forecast revenue from rates and fees and charges will tend to mirror the change in the cost of service provision.</p>
Inflation				
<p>The level of prices is assumed to increase over the period of the Selwyn Community Plan. The level of increase assumed in the Selwyn Community Plan is set out in the table below. The assumed increases include general prices, pay costs and construction costs.</p>	SOLGM/BERL forecasts	<p>There is a risk that price level changes will be greater or lower than those assumed and that costs and revenues will be higher or lower than forecast.</p>	Moderate	<p>Should the level of price level change differ from those assumed, expenditure, capital costs and revenues may differ from those forecast. The Council mitigates this risk by setting its rates and fees and charges each year based on its forecast costs for the following year.</p>
Fuel costs				
<p>It is assumed there will be no major change in fuel costs over and above those incorporated into the inflation assumption.</p>	BERL	<p>There is a risk that fuel prices will be greater than those assumed.</p>	Moderate	<p>Increased fuel costs would have a particular impact on the cost of road maintenance, renewal and improvement. This may affect the Council's ability to carry out planned work without additional funding. It may also increase demand for alternative modes of transport</p>
Borrowing costs				
<p>Interest on term debt is assumed to be 7.0%.</p>	<p>The Council in conjunction with its financial advisors.</p>	<p>There is a risk that interest rates will differ from those assumed and that borrowing costs will be higher than those assumed.</p>	Moderate	<p>If borrowing costs are greater than those assumed, the Council may need to increase its rates or reduce expenditure. Conversely, lower borrowing costs may mean rates are lower than they would otherwise have been.</p>

Assumption	Source of information	Risk	Level of uncertainty	Potential impact
Timing and level of capital expenditure				
The Selwyn Community Plan assumes that the timing and cost of capital projects are as determined through the Council's activity management planning process.	The Council	There is a risk that capital projects may not occur as planned. This may have an impact on the costs of the project. There is also the risk that actual project costs will vary from those forecasts.	High	If projects do not occur as planned, capital expenditure in any year may differ from that forecast and delay may also change the cost of individual projects. The Council will consider the impact of any change as part of the annual budget process and consider the funding implications of any cost changes.
Funding of capital expenditure				
<p>The Council funds capital expenditure from a number of sources:</p> <ul style="list-style-type: none"> • development contributions; • lump sum contributions; • government subsidy; • rates; • reserves; • external borrowing. <p>Assumptions have been made on how each capital project included in the Selwyn Community Plan will be funded. The Council's policy in relation to the funding of capital expenditure is set out in the Revenue and Financing Policy that is in Volume 2 of the Selwyn Community Plan.</p>	The Council	There is a risk that sufficient funds will not be available to pay for the planned capital projects. For example, because growth does not provide sufficient funding from development contributions or the community considers that required rate rises are not affordable.	Moderate	The Council will assess the availability of funds as part of the annual budget process and if funds are not available, it may revise the capital programme that is set out in the Selwyn Community Plan.
Return on investments				
It is assumed that the Council's investments will generate a return of 5.0%.	The Council in conjunction with its financial advisors.	There is a risk that returns on investments will be higher or lower than forecast because actual investment balances and interest rates may vary from those used in the forecast.	Moderate	If investments returns are lower than those assumed, the Council may need to increase its rates or reduce expenditure. Conversely, higher investment returns may mean rates may be lower than they would otherwise have been.

Assumption	Source of information	Risk	Level of uncertainty	Potential impact
Dividends				
It is assumed that dividends from Selwyn Investment Holdings Limited (SIHL) will be \$4.1m in 2010, \$4.2m in 2011 and \$4.3m in 2012. Thereafter it is assumed that dividends will increase by \$1m plus general price increases.	SIHL	There is a risk that dividends will be higher or lower than forecast depending on the performance of SIHL's subsidiaries.	Moderate	If dividends are lower than those assumed, the Council may need to increase its rates or reduce expenditure. Conversely, higher investment returns may mean rates are lower than they would otherwise have been.
NZTA revenue				
It is assumed that NZTA subsidy rates and conditions will continue at current levels. Additional Crown funding for regionally significant projects is dependent on obtaining sufficient local funding. It is assumed that such local funding will be secured.	NZTA	A change in the level of subsidy will increase or reduce the level of resources available to fund the maintenance and improvement of the roading network. Funding mechanisms like a fuel tax may not be popular with the public and this could influence its introduction.	Low	If subsidy levels are lower than those assumed, the Council may need to increase its rates. Higher subsidy levels may mean rates are lower than they would otherwise have been. If local funding is not available to support regionally significant projects, improvement work may not go ahead as planned.
Izone Southern Business Hub surplus				
It is assumed that the Izone Southern Business Hub will generate sufficient surpluses over the period 2009-19 to provide \$1.5m per year to reduce the amount of general rates that the Council needs to raise.	Izone	There is a risk that the surplus generated by Izone will be higher or lower than that forecast.	High	If surpluses are higher than forecast, additional funds will be available to the Council to increase expenditure or reduce rates. If surpluses are lower than forecast, the Council may need to increase its rates or reduce expenditure.

Assumption	Source of information	Risk	Level of uncertainty	Potential impact
Asset values				
The Council revalues its infrastructure, land and building assets so that carrying values are maintained at fair value. It is assumed that revaluations will take place every three years and that value of the assets will increase inline with construction cost forecasts.	BERL	There is a risk that price level changes will be greater or lower than those assumed and that revaluation movements will be higher or lower than forecast.	Moderate	If price levels increase by more than forecast, the value of the Council's assets and the associated depreciation charge will increase. If price levels increase by less than that forecast, the value of the Council's assets and associated depreciation will increase less quickly. The impact of any such changes on rates will depend on whether the depreciation charge is funded by rates.
Investment in SIHL				
The Council revalues its investment in SIHL so that the carrying value is maintained at fair value. It is assumed that the value of the investment will be maintained at its relative dollar value, with the investment increasing in line with general price levels.	The Council / SIHL	There is a risk that the value of the investment may increase or decrease.	Moderate	A change in the value of the investment in SIHL will change the Council's equity but will not have a direct impact on revenue or expenditure.
Forestry assets value				
The Council revalues its forestry assets so that the carrying value is maintained at fair value. It is assumed that the value of the investment will be maintained at its current value.	The Council	There is a risk that the value of the forestry asset may increase or decrease.	Moderate	A change in the value of the forestry asset will change the Council's financial performance in the year it occurs. It will not have a direct impact on the level of rates or expenditure.
Asset lives and depreciation				
It is assumed asset lives will be as set out in the statement of accounting policies.	NAMS	There is a risk that assets will wear out more quickly than forecast and require replacement earlier than planned.	Moderate	If assets require replacement more quickly than forecast, capital expenditure projects may need to be brought forward. The Council will consider the funding implications of any early replacements as they occur. Early replacement will result in a write off of the book value of the asset, increasing expenditure in the year it occurs.

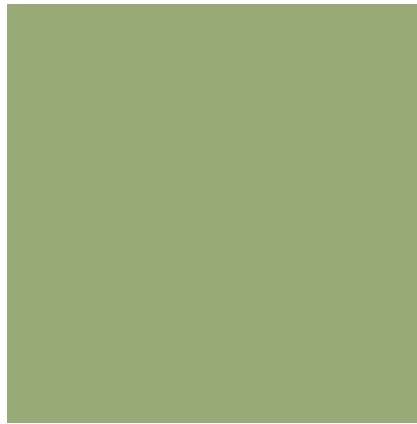
Assumption	Source of information	Risk	Level of uncertainty	Potential impact
Resource consents				
It is assumed that the condition of Resource Consents held by the Council will not be changed significantly and that the Council will obtain the necessary Resource Consents for planned projects.	The Council	There is a risk that the consent conditions will change or that consent will not be obtained for the Council projects.	Moderate	If consent conditions change, expenditure may increase to comply with the conditions and this may have an impact on rate levels. If consents cannot be obtained for planned projects, the project may be delayed or may not go ahead.
Unidentified liabilities				
It assumed that the Council does not have any unidentified liabilities.	The Council	There is a risk of an unexpected liability coming to light, for example, a claim against the Council.	Low	If an unidentified liability arises it may increase the Council's expenditure. This risk is mitigated by the Council's Risk Management and Insurance Policies.
No major adverse events				
It assumed that there will be no major adverse events during the period covered by the Selwyn Community Plan, for example, earthquake, pandemic or flood.	The Council	There is a risk that a major adverse event will occur and result in damage to assets and additional costs to the Council.	Low	Any major adverse event will have a significant impact on the Council and the community. The Council seeks to mitigate this risk through its Civil Defence, Risk Management and Insurance Policies.
Climate change				
It is assumed that climate change is happening but that there will be no significant impact on the Council's activities within the period covered by the Selwyn Community Plan. However, the Council will take into account the predicted impacts of climate change as it plans, builds and renews its infrastructure.	Ministry for the Environment	There is a risk that climate change will happen more quickly than expected and require changes to the Council's activities.	Low	If climate change happens more quickly, the Council may need to carry out work on its infrastructure assets.
Emissions Trading Scheme				
The Emissions Trading Scheme became law in September 2008 and it is assumed that the scheme will increase the price of energy. The Council's financial forecasts allow for a two percent increase in the cost of relevant transportation and 5 Waters activities as a result of the scheme. This is in addition to the inflation assumption included in the financial forecasts.	SOLGM/ Ministry for the Environment	There is a risk that the cost implications of the scheme will be higher or lower than that assumed and that costs will be higher or lower than forecast.	Moderate	Should the impact of the scheme differ from that assumed, the level of expenditure may differ from that forecast. The Council mitigates this risk by setting its rates and fees and charges each year based on its forecast costs for the following year.

Assumption	Source of information	Risk	Level of uncertainty	Potential impact
Central Plains Water Irrigation Scheme				
The Selwyn Community Plan does not take into account the possible impact of the Central Plains Water Irrigation Scheme. The scheme has not yet received the necessary consents and its future remains uncertain.	The Council	If the scheme goes ahead, it will have a significant impact on the Selwyn district.	Moderate	If the scheme goes ahead, the Council will need to consider the impact on its plans and forecasts. As the scheme is a long term project, the Council anticipates that it will reflect any impact in its 2012-22 Long Term Council Community Plan.
Legislation				
The Selwyn Community Plan assumes that existing Legislation will remain in place and that the structure and responsibilities of the Council will remain the same over the period covered by the Selwyn Community Plan.	The Council	There is a risk that legislative change will bring about changes to the responsibilities of the Council.	Moderate	If legislative responsibilities change, it may increase or reduce the Council's expenditure and income and associated rate levels.
Greater Christchurch Urban Development Strategy (UDS)				
In April 2007, the Waimakariri and Selwyn District Councils, Christchurch City Council, Environment Canterbury and NZ Transport Agency adopted as policy, the UDS. This followed consultation on a draft strategy as a Statement of Proposal under the Local Government Act.	UDS partners	There is a risk that development growth patterns will vary from that contained in the UDS and the Regional Policy Statement (RPS).	Moderate	If development patterns do not take place as planned for under the UDS, the Council will need to review and revise its capital works programmes.

Assumption	Source of information	Risk	Level of uncertainty	Potential impact
<p>The adopted strategy and action plan contained a preferred long-term urban development pattern for the greater Christchurch area and signalled the intent to reflect that pattern in a change to the RPS. A proposed change to the RPS has been notified as have related variations to it that establish long-term limits to growth in the main urban parts of Christchurch City, Selwyn and Waimakariri districts. RPS Change No. 1 also contains policies that direct the staging and sequencing of urban expansion for 'greenfield' residential growth and new business areas through Outline Development Plans and for accommodating residential intensification in the respective territorial authority areas.</p> <p>For the purpose of development the draft Community Plan Statements of Proposal of these four local authorities, the preferred long-term settlement pattern in the adopted UDS has been given effect to in terms of the underpinning assumptions about growth and its distribution. This reflected as is relevant to each authority in:</p> <ul style="list-style-type: none"> the amount and location of new urban development to be provided for during the 2009-19 period; and the corresponding network and community infrastructure and reserve development that is included in the Selwyn Community Plan capital expenditure programmes; and the integrated provision for land use development and transport systems in the local authorities related policies and plans. 				

Inflation assumptions used in the preparation of the prospective financial statements

	Road	Property	Water	Energy	Staff	Other
	%	%	%	%	%	%
2009/10	4.1	2.5	6.2	5.8	2.8	4.8
2010/11	3.1	2.9	3.3	2.2	2.6	3.3
2011/12	2.9	2.9	3.0	2.5	2.7	2.8
2012/13	2.7	2.7	2.7	2.8	2.6	2.4
2013/14	2.3	2.8	3.0	3.0	2.5	2.3
2014/15	2.4	2.8	3.1	3.1	2.5	2.1
2015/16	2.2	3.0	3.2	3.2	2.5	2.2
2016/17	2.3	2.8	3.2	3.4	2.9	2.3
2017/18	2.4	2.5	3.2	3.3	3.0	2.4
2018/19	2.3	2.2	3.2	3.4	2.9	2.4



RATING INFORMATION AND FEES AND CHARGES

- Funding Impact Statement
- The Rates System
- Schedule of Chargeable Costs for Environmental Services
- Refuse Collection Charges

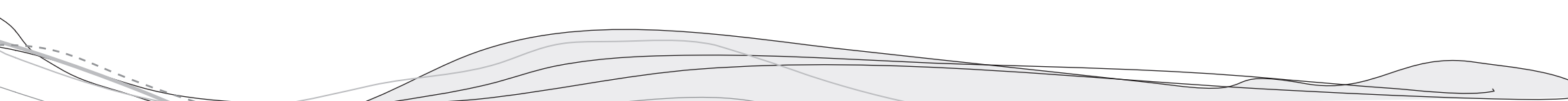


FUNDING IMPACT STATEMENT

The funding impact statement shows the revenue and financing mechanisms the Council uses to fund its operating and capital expenditure. The Council intends to use the same funding and rating principles each year of the Selwyn Community Plan 2009-2019.

Revenue and funding mechanisms

The revenue and funding mechanisms used by the Council to cover expenditure are:



Forecast revenue and funding mechanisms

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
General rates										
General rates	7,001	7,573	8,505	9,553	10,730	12,052	13,537	15,063	16,606	17,961
Uniform annual general charge	1,899	2,044	2,285	2,554	2,855	3,191	3,567	3,951	4,334	4,665
	8,900	9,617	10,790	12,107	13,585	15,243	17,104	19,014	20,940	22,626
Targeted rates										
Community boards	165	175	183	192	204	210	221	233	246	256
Canterbury museum levy	249	261	397	548	461	388	397	406	415	425
Community centres	635	731	768	814	845	880	910	940	976	1,011
Land drainage	186	193	198	215	231	245	267	298	333	373
Libraries	1,664	1,911	2,098	2,150	2,204	2,259	2,315	2,372	2,432	2,493
Recreation reserves	418	457	501	558	607	658	696	721	755	778
Refuse collection and disposal	2,839	2,983	3,178	3,300	3,429	3,572	3,748	3,859	4,109	4,283
Sewerage	2,183	2,524	2,797	3,083	3,374	3,691	4,012	4,226	4,462	4,683
Stormwater	-	394	408	470	489	510	527	545	565	585
Swimming pools	115	116	1,476	1,513	1,531	1,681	1,711	1,733	1,751	1,765
Urban and rural water supplies	2,575	2,852	3,301	3,613	3,831	4,238	4,467	4,570	4,677	4,769
Water races and irrigation supplies	1,320	1,359	1,397	1,435	1,474	1,546	1,547	1,549	1,550	1,551
	12,349	13,956	16,702	17,891	18,680	19,878	20,818	21,452	22,271	22,972
Other Revenue										
Interest	522	314	315	359	445	438	344	340	315	251
Dividends	4,268	4,372	4,490	5,595	5,720	5,837	5,962	6,096	6,238	6,384
New Zealand transport agency subsidy	6,955	6,609	7,185	7,398	7,518	7,693	8,388	7,815	7,989	8,415
Development/lump sum contributions	3,959	1,510	7,372	7,563	7,689	7,812	7,938	8,123	9,190	8,846
Vested assets	3,309	6,904	10,659	10,949	11,246	11,575	11,903	12,249	12,608	12,977
Gain on sale of property held for sale	8,717	12,198	7,230	6,917	6,842	6,661	6,545	6,479	6,416	3,471
Other income	9,831	10,683	11,521	11,828	12,320	12,808	13,265	13,835	14,282	14,736
	37,562	42,590	48,772	50,608	51,779	52,823	54,346	54,937	57,039	55,081
Total funding sources	58,811	66,162	76,264	80,606	84,045	87,944	92,268	95,403	100,249	100,679
Other income includes										
- Regulatory services revenue	3,519	3,878	4,068	4,261	4,455	4,659	4,873	5,133	5,409	5,695
- Other fees, charges, rent etc	6,313	6,805	7,453	7,566	7,865	8,149	8,393	8,702	8,873	9,041
	9,831	10,683	11,521	11,828	12,320	12,808	13,265	13,835	14,282	14,736

THE RATES SYSTEM

The rating system is the primary mechanism used by the Council to fund the operating and capital expenditure planned for the district. The table below explains some of the terminology used in the rates system.

Rating unit	The rating unit is what attracts the liability for rates and is basically what has been known in the past as a 'rateable property'.
Separately used or inhabited part of a rating unit	Any portion of a rating unit used or inhabited by any person, other than the ratepayer or member of the ratepayers household, having a right to use or inhabit that portion by virtue of a tenancy, lease licence or other agreement.
Rating factor	This is the basis on which a targeted rate is calculated, such as property value, land area, number of separately occupied parts etc.
General rate	A rate that is set and levied for the general purpose of the Council.
Uniform annual general charge	A rate that is a set fixed dollar amount irrespective of the value of the property and is used for the general purposes of the Council.
Targeted rate	A rate that is set and levied for a specified purpose.

General Rates

The Council sets the general rate using a uniform annual general charge of \$130.30 with the balance collected on the capital value of all rating units in the district. There are no differentials applied to the general rate.

Targeted Rates

The Council sets targeted rates under section 16 of the Local Government (Rating) Act 2002. Targeted rates may be set for all rateable land in the district or a category of rateable land.

Schedule 2 of the Local Government (Rating) Act 2002 lists options which may be used to define categories of rateable land, for example the availability of the service, location etc.

The purpose of each targeted rate, the category of rateable land to which the rate is applied and the basis for calculation (or rating factor) is described below:

- Community Board – these rates are used to fund the operations of the Selwyn Central and Malvern Community Boards. A uniform annual charge is levied on rating units in the Selwyn Central and Malvern Wards.
- Community centre and recreation reserves – these rates are set for the purpose of providing and maintaining the various community centres and recreation reserves in the Selwyn district. These rates are applied based on each separately used or inhabited part of a rating unit within the following community centre and recreation reserve districts:

Community centres

Broadfield	Castle Hill	Darfield	Doyleston
Dunsandel-Mead	Glenroy	Glentunnel	Greendale
Greenpark	Halkett	Hororata	Killinchy
Ladbrooks	Lake Coleridge	Lakeside	Lincoln
Prebbleton	Rolleston	Sheffield	Southbridge
Springston	Tai Tapu	Tawera	West Melton

Recreation reserves

Castle Hill	Courtenay	Darfield	Dunsandel
Ellesmere	Glentunnel/Colgate	Greendale	Halkett
Hororata	Kimberley	Kirwee	Leeston
Lincoln	Osborne Park	Prebbleton	Rhodes Park
Rolleston	Sheffield	Southbridge	Springston
Weedons	West Melton	Whitecliffs	

- Swimming pools – these rates are set for the purpose of providing and maintaining the Darfield, Leeston, Prebbleton, Sheffield and Southbridge swimming pools. These rates are applied based on each separately used or inhabited part of a rating unit within the Darfield, Leeston, Prebbleton, Sheffield and Ellesmere community centre/recreation reserve districts respectively.
- District swimming pool – from 1 July 2011, and depending on the results of the consultation on the proposed rating system, a new rate will be set for the purpose of providing and maintaining a district swimming pool.
- Libraries – this rate is set for the purpose of providing the district library service. The rate is applied based on each separately used or inhabited part of all rating units within the Selwyn district.
- Refuse collection and disposal – these rates are set for the purpose of providing a refuse collection and disposal service. These rates are applied based on each separately used or inhabited part of a rating unit located on the refuse collection route and rating units in Arthur's Pass, Castle Hill and Lake Coleridge.
- Land drainage and river protection – these rates are set for the purpose of maintaining drainage and protecting schemes. These rates are applied based on the capital value, land value or area of all rating units in the following classified areas:

Ellesmere No.3 Subdivision	Capital Value
Ellesmere No. 4 (Osborne's Drain)	Area
Greenpark	Capital Value
Hororata River	Capital Value
L2 River	Capital Value
Leeston	Area
Leeston Township	Land Value
Taumutu	Area
Taumutu Culverts	Capital Value
Wairiri Valley	Capital Value

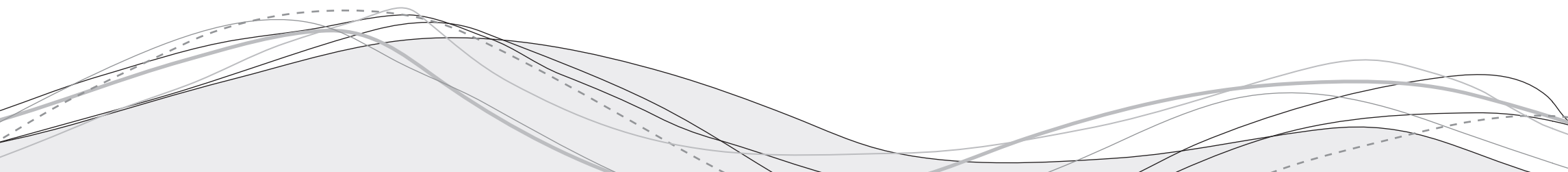
- Urban and rural water supplies – these rates are set for the purpose of providing and maintaining the individual water supply schemes. These rates are applied based on each separately used or inhabited part of a rating unit which has the provision or availability of the service within the following potable water supplies:

Armack Drive	Arthur's Pass	Branthwaite Drive
Burnham	Castle Hill	Darfield
Doyleston	Dunsandel	Edendale
Fisherman's Point (Taumutu)	Hororata	Johnson Road
Jowers Road	Kirwee	Lake Coleridge
Leeston	Lincoln	Malvern Hills Rural
Prebbleton	Rakaia Huts	Raven Drive
Rolleston	Selwyn Rural	Sheffield
Southbridge	Springfield	Springston
Tai Tapu	Templeton (Claremont)	Te Pirita Rural
West Melton		

Half charges are applied to each separately used or inhabited part of a rating unit within 100 metres from any part of the supply to which water can be, but is not supplied.

Water supply loan rates are set for some water supplies. These are payable by those rating units who elected to make their contribution to a past capital project via the rates system rather than by lump sum contribution.

- Sewer schemes – these rates are set for the purpose of providing and maintaining the individual sewage treatment and disposal systems. These rates are applied based on each separately used or inhabited part of a rating unit which has the provision or availability of the service within the following sewage schemes:



Arthur's Pass	Castle Hill	Doyleston
Lake Coleridge	Leeston	Lincoln
Prebbleton	Rolleston	Southbridge
Springston	Tai Tapu	Templeton (Claremont)

Half charges are applied to each separately or inhabited part of a rating unit to which a connection can be made, but is not supplied.

Sewerage loan rates are set for some schemes. These are payable by those rating units who elected to make their contribution to a past capital project via the rates system rather than by lump sum contributions.

From 1 July 2009 a new rate will be applied on each separately used or inhabited part of a rating unit in Darfield to cover the cost of monitoring the environmental effects of discharging waste water to ground.

- Stock water – these rates are set for the purpose of providing and maintaining water race systems within the district. These rates are applied based on the area of a rating unit which has the provision or availability of the service within the former County Council districts.

Ellesmere	Malvern	Paparua
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The Malvern and Paparua urban water race rates are set for the purpose of maintaining the water races in urban areas. The rate is paid by all separately rateable properties within the following living zone areas:

Malvern Water Race	Paparua Water Race
Darfield	Claremont
Kirwee	Edendale
Sheffield/Waddington	Prebbleton
Springfield	Rolleston
	West Melton

- Stormwater – from 1 July 2010 a rate will be set for the purpose of providing and maintaining stormwater systems. These rates are applied based on each separately used or inhabited part of a rating unit within areas serviced by stormwater systems. The areas that are serviced will be determined over the coming year.

Funding Impact Statement

	Rating Number	2009/10	2008/09	Estimated Revenue \$
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General Rate

(The Uniform Annual General Charge is levied on all rating units in the Selwyn District. The balance of the General Rate requirements is applied to the capital value of all rating units in the District.)

Uniform Annual General Charge	16397	130.30	126.50	2,136,447
General Rate	10153095038	0.000775732	0.000753138	7,876,082

Total General Rate (including GST)				10,012,529
Total General Rate (excluding GST)				8,900,026

Community Board Uniform Annual Charge

Selwyn Central Ward	5239	15.95	15.95	83,562
Malvern Ward	3948	26.00	24.75	102,648
(Uniform annual charge is levied on all rating units in the Selwyn Central and Malvern Wards)				
Total Community Board Uniform Annual Charge (including GST)				186,210
Total Community Board Uniform Annual Charge (excluding GST)				165,520

Canterbury Museum Levy Funding Uniform Annual Charge

Canterbury Museum Levy Funding	16397	17.10	16.30	280,389
(Uniform annual charge is levied on all rating units in the Selwyn District)				

Total Canterbury Museum Levy Funding Uniform Annual Charge (including GST)				280,389
Total Canterbury Museum Levy Uniform Annual Charge (excluding GST)				249,234

Community Centre Targeted Rate

(Targeted rate applied to separately used or inhabited part of a rating unit based on the location)

Broadfield	261	22.50	22.50	5,873
Castle Hill	80	40.00	22.50	3,200
Darfield	997	45.00	45.00	44,865
Doyleston	170	14.10	14.10	2,397
Dunsandel/Mead	585	25.00	13.50	14,625
Glenroy	171	35.00	35.00	5,985
Glentunnel (excluding loan rate)	355	22.50	22.50	7,988
Glentunnel loan rate	193	39.37	53.80	7,598
Greendale	179	123.70	104.00	22,142
Greenpark	165	35.00	22.50	5,775
Halkett	142	93.30	93.30	13,249
Hororata	233	22.50	22.50	5,243

	Rating Number	2009/10	2008/09	Estimated Revenue \$
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Killinchy	98	30.00	22.50	2,940
Ladbrooks	232	40.00	40.00	9,280
Lake Coleridge	71	45.00	22.50	3,195
Lakeside	76	25.00	22.50	1,900
Lincoln	1148	220.00	22.50	252,560
Prebbleton	882	22.50	22.50	19,845
Rolleston	2760	75.80	75.80	209,208
Sheffield	246	30.00	22.50	7,380
Southbridge	479	20.00	20.00	9,580
Springston	436	13.50	13.50	5,886
Tai Tapu	374	50.00	22.50	18,700
Tawera	170	50.00	45.00	8,500
West Melton	871	30.00	22.50	26,130

Total Community Centre Targeted Rate (including GST)				714,043
Total Community Centre Targeted Rate (excluding GST)				634,705

Recreation Reserve Targeted Rate

(Targeted rate applied to separately used or inhabited part of a rating unit based on the location)

Castle Hill	80	22.50	22.50	1,800
Courtenay	41	80.00	45.00	3,280
Darfield	951	40.00	40.00	38,040
Dunsandel	548	11.25	11.25	6,165
Ellesmere (Lakeside & Killinchy)	210	11.25	11.25	2,363
Glentunnel/Coalgate	234	22.50	22.50	5,265
Greendale	179	22.50	22.50	4,028
Halkett	142	16.75	16.75	2,379
Hororata	306	40.00	22.50	12,240
Kimberley	41	22.50	22.50	923
Kirwee	391	55.00	50.65	21,505
Kirwee-Pavilion Upgrade	391	22.50	22.50	8,798
Leeston	580	25.00	22.50	14,500
Lincoln	1150	30.00	22.50	34,500
Osborne Park	182	11.25	11.25	2,048
Prebbleton	883	50.00	50.00	44,150
Rhodes Park	374	50.00	50.00	18,700
Rolleston	2760	55.00	50.00	151,800
Sheffield	245	40.00	37.50	9,800
Southbridge	487	22.50	11.25	10,958
Springston	437	37.50	22.50	16,388
Weedons	290	50.00	50.00	14,500
West Melton	857	50.00	40.00	42,850
Whitecliffs	121	22.50	22.50	2,723

Total Recreation Reserve Targeted Rate (including GST)				469,699
Total Recreation Reserve Targeted Rate (excluding GST)				417,510

	Rating Number	2009/10	2008/09	Estimated Revenue \$
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Sewerage Targeted Rates

(Targeted rate applied to separately used or inhabited part of a rating unit based on availability of service)

A full charge is made for each building which is connected to the scheme, and a half charge is made in respect of any property which can be, but is not, connected to the sewerage scheme.

Loan charges only apply to those properties that have not elected to pay a lump sum for physical works constructed within the area of benefit.

Castle Hill				
Full	78	275.00	225.00	21,450
Half	104	137.50	112.50	14,300
Pan charge from 4+		68.75	56.25	
Darfield				
Sewerage investigations	914	56.25	0.00	51,413
Doyleston				
Full	78	350.00	300.00	27,300
Half	36	175.00	150.00	6,300
Loan	26	436.38	523.74	11,346
Pan charge from 4+		87.50	75.00	
Lake Coleridge				
Full	68	600.00	475.00	40,800
Half	24	300.00	237.50	7,200
Pan charge from 4+		150.00	118.75	
Leeston Sewerage Maintenance				
Full	605	350.00	264.35	211,750
Half	72	175.00	132.18	12,600
Pan charge from 4+		87.50	66.09	
Leeston Holding Capacity				
Full	605	41.52	75.65	25,122
Half	72	20.76	37.82	1,495
Loan	133	226.79	281.93	30,163
Pan charge from 4+		10.38	18.91	
Lincoln				
Full	1058	300.00	200.00	317,400
Half	116	150.00	100.00	17,400
Pan charge from 4+		75.00	50.00	
Prebbleton				
Full	625	250.00	220.00	156,250
Half	110	125.00	110.00	13,750
Loan	73	204.69	245.68	14,942
Pan charge from 4+		62.50	55.00	

	Rating Number	2009/10	2008/09	Estimated Revenue \$
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Rolleston				
Full	2265	375.00	350.00	849,375
Half	667	187.50	175.00	125,063
Loan (new development area)	422	80.58	98.34	34,005
Loan (existing township)	143	559.97	708.26	80,076
Pan charge from 4+		93.75	87.50	
Southbridge				
Full	220	400.00	375.00	88,000
Half	161	200.00	187.50	32,200
Loan	108	387.23	529.68	41,821
Pan charge from 4+		100.00	93.75	
Springston				
Full	141	185.00	170.00	26,085
Half	99	92.50	85.00	9,158
Loan	33	488.59	604.85	16,123
Pan charge from 4+		46.25	42.50	
Sunshine Terrace (Arthur's Pass)				
Full	9	950.00	750.00	8,550
Half	1	475.00	375.00	475
Pan charge from 4+		237.50	187.50	
Tai Tapu Sewerage Maintenance				
Full	131	300.00	238.00	39,300
Half	51	150.00	119.00	7,650
Pan charge from 4+		75.00	59.50	
Tai Tapu Sewerage Holding Capacity				
Full	131	195.13	337.00	25,562
Half	51	97.57	168.50	4,976
Loan	42	700.88	944.70	29,437
Pan charge from 4+		48.78	84.25	
Lincoln/Tai Tapu Road Sewer Extension				
Loan	1	647.66	748.81	648
Tai Tapu Rising Main				
Loan	4	591.79	684.26	2,367
Templeton(Claremont)				
Full	38	700.00	600.00	26,600
Half	20	350.00	300.00	7,000
West Melton				
Full	54	375.00	0.00	20,250
Half	0	187.50	0.00	0

Total Sewerage Targeted Rates (including GST)	2,455,702
Total Sewerage Targeted Rates (excluding GST)	2,182,846

	Rating Number	2009/10	2008/09	Estimated Revenue \$
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Refuse Collection and Disposal Targeted Rate

Each separately used or inhabited portion of a property serviced by refuse collection route will be levied:

Refuse Targeted Rate	11869	23.00	23.00	272,987
Refuse Recycling Charge	11726	60.00	59.00	703,560

Each separately used or inhabited portion of a property serviced in the following locations will be levied:

Arthur's Pass	133	75.00	75.00	9,975
Castle Hill	77	75.00	75.00	5,775
Lake Coleridge	41	75.00	75.00	3,075

Additional charges for physical collection and disposal:

Refuse Wheelie Bin (240 Litre)	4467	360.00	335.00	1,608,120
Refuse Wheelie Bin (80 Litre)	2367	115.00	110.00	272,205
Organic (Green Waste) Wheelie Bin	1633	195.00	195.00	318,435
Bag Collection (per bag)		1.50	1.00	

Total Refuse Collection and Disposal Targeted Rate (including GST)	3,194,132
Total Refuse Collection and Disposal Targeted Rate (excluding GST)	2,839,228

Urban and Rural Water Targeted Rate

(Targeted rate applied to separately used or inhabited part of a rating unit based availability of service)

Full charges are made to all properties connected to the individual supplies, with half charges being made to all those properties within 100 metres from any part of the supply to which water can be, but is not supplied.

Loan charges only apply to those properties that have not elected to pay a lump sum for physical works constructed within the area of benefit.

Armack Drive				
Full	20	530.00	530.00	10,600
Half	-	265.00	265.00	-
Capital Injection	20	250.00	-	5,000
Metered supply where metered (>900m ³ annually)		0.36m ³	0.36m ³	
Arthur's Pass				
Full	125	450.00	350.00	56,250
Half	11	225.00	175.00	2,475
Branthwaite Drive				
Full	24	700.00	700.00	16,800
Half	-	350.00	350.00	-
Metered supply where metered (>900m ³ annually)		0.34m ³	0.34m ³	

	Rating Number	2009/10	2008/09	Estimated Revenue \$
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Burnham				
Full	23	550.00	500.00	12,650
Half	7	275.00	250.00	1,925
Castle Hill				
Full	78	350.00	285.00	27,300
Half	104	175.00	142.50	18,200
Darfield				
Full	855	200.00	155.00	171,000
Half	118	100.00	77.50	11,800
Metered supply where metered (>500m ³ annually)		0.25m ³	0.20m ³	
Darfield 'Rural A' extension				
Full	476	100.00	77.50	47,600
Darfield 'Rural B' extension				
Full	174	100.00	77.50	17,400
Darfield "Rural A and B' extensions				
Loan - connection	16	0.00	624.62	-
Loan - registration	4	0.00	376.14	-
Darfield - all rating units				
Water supply quality upgrade	1089	168.75	225.00	183,769
Doyleston				
Full	34	290.00	290.00	9,860
Half	87	145.00	145.00	12,615
Metered supply where metered (>800m ³ annually)		0.14m ³	0.14m ³	
Doyleston Holding Capacity				
Full	78	31.23	0.00	2,436
Half	36	15.62	0.00	562
Loan	71	380.97	501.47	27,049
Dunsandel				
Full	159	400.00	360.00	63,600
Half	13	200.00	180.00	2,600
Metered supply where metered (>600m ³ annually)		0.22m ³	0.20m ³	
Edendale				
Full	62	310.00	285.00	19,220
Half	5	155.00	142.50	775
Irrigation connection	4	310.00	285.00	1,240
Metered supply		0.46m ³	0.42m ³	
Metered irrigation		0.57m ³	0.52m ³	
Hororata				
Full	132	105.00	90.00	13,860
Half	16	52.50	45.00	840
Hororata - capital improvement				
One charge per rating unit	168	40.00	40.00	6,720

	Rating Number	2009/10	2008/09	Estimated Revenue \$
Johnson Road				
Full	57	350.00	350.00	19,950
Half	3	175.00	175.00	525
Capital injection	59	100.00	-	5,900
Metered supply where metered		0.26m ³	0.20m ³	
Jowers Road				
Full	18	625.00	575.00	11,250
Half	-	312.50	287.50	-
Kirwee				
Full	312	350.00	250.00	109,200
Half	66	175.00	125.00	11,550
Metered supply where metered (>800m ³ annually)		0.35m ³	0.25m ³	
Kirwee (Courtenay extension)				
Full	3	350.00	250.00	1,050
Kirwee (Courtenay/Bealey Extn)				
Full	19	350.00	250.00	6,650
Loan	3	0.00	624.62	-
Lake Coleridge				
Full	51	320.00	320.00	16,320
Half	22	160.00	160.00	3,520
Water supply quality upgrade	64	280.00	280.00	17,920
Leeston				
Full	609	200.00	140.00	121,800
Half	56	100.00	70.00	5,600
Metered supply where metered (>800m ³ annually)		0.20m ³	0.14m ³	
Lincoln				
Full	1065	105.00	80.00	111,825
Half	103	52.50	40.00	5,408
Metered supply where metered (>400m ³ annually)		0.29m ³	0.22m ³	
Malvern Hills				
Full	1503	250.00	193.00	375,750
Half	23	125.00	96.50	2,875
Malvern Hills - Waireka extension				
Full	3	250.00	193.00	750
Half		125.00	96.50	-
Loan - connection	9	0.00	624.62	-
Loan - registration	13	0.00	376.74	-
Prebbleton				
Full	726	200.00	150.00	145,200
Half	125	100.00	75.00	12,500
Loan-Kingcraft Drive	40	350.23	0.00	14,009
Metered supply where metered (>400m ³ annually)		0.21m ³	0.16m ³	

	Rating Number	2009/10	2008/09	Estimated Revenue \$
Rakaia Huts				
Full	111	300.00	300.00	33,300
Half	2	150.00	150.00	300
Raven Drive				
Full	13	700.00	500.00	9,100
Half	-	350.00	250.00	-
Metered supply where metered		0.77m ³	0.55m ³	
Rolleston				
Full	2527	140.00	100.00	353,780
Half	495	70.00	50.00	34,650
Loan	536	43.17	49.26	23,139
Metered supply where metered		0.29m ³	0.21m ³	
Selwyn (Rural)				
Full	1937	105.00	90.00	203,385
Half	-	52.50	45.00	-
Selwyn (No 2 extension)				
Full	119	105.00	90.00	12,495
Half	3	52.50	45.00	158
Loan (rate varies for each ratepayer)				
Selwyn (Rural) - capital improvement				
One charge per unit	2231	40.00	40.00	89,240
Sheffield				
Full	195	350.00	300.00	68,250
Half	4	175.00	150.00	700
Metered supply where metered (>700m ³ annually)		0.22m ³	0.19m ³	
Southbridge				
Full	322	300.00	250.00	96,600
Half	30	150.00	125.00	4,500
Metered supply where metered (>700m ³ annually)		0.18m ³	0.15m ³	
Springfield				
Full	138	450.00	400.00	62,100
Half	10	225.00	200.00	2,250
Metered supply where metered (>700m ³ annually)		0.87m ³	0.77m ³	
Springfield/Kowai Bush extension				
Full	22	450.00	400.00	9,900
Half	-	225.00	200.00	-
Loan - connection	4	0.00	753.47	-
Loan - registration	1	0.00	451.59	-
Springfield/Annat extension				
Full	19	450.00	400.00	8,550
Half	-	225.00	200.00	-
Loan - connection	2	0.00	624.62	-
Loan - registration	-	0.00	376.74	-

	Rating Number	2009/10	2008/09	Estimated Revenue \$
Springston				
Full	165	190.00	175.00	31,350
Half	19	95.00	87.50	1,805
Tai Tapu				
Full	144	275.00	225.00	39,600
Half	37	137.50	112.50	5,088
Metered supply where metered (>600m ³ annually)		0.48m ³	0.39m ³	
Tai Tapu - Otahuna Valley				
Full	36	275.00	225.00	9,900
Loan - connection	7	432.16	471.01	3,025
Loan - registration	5	340.26	370.82	1,701
Templeton(Claremont)				
Full	41	550.00	550.00	22,550
Half	17	275.00	275.00	4,675
West Melton				
Full	54	325.00	275.00	17,550
Half	1	162.50	137.50	163
Metered supply where metered(>1200m ³ annually)		0.46m ³	0.39m ³	
Te Pirita				
One charge per rating unit	10	300.00	300.00	3,000
Metered supply where metered		0.55m ³	0.45m ³	
Urban and Rural Water Targeted Rate (including GST)				2,896,500
Urban and Rural Water Targeted Rate (excluding GST)				2,574,667

	Rating Number	2009/10	2008/09	Estimated Revenue \$
Water Race Targeted Rates				
(Targeted rate applied based on the area of a rating unit which has the availability of the service) Please read additional notes below on stock water rates, irrigation charges and other fees				
Ellesmere				
Per hectare or part thereof	39167.1018	13.00	12.00	509,172
Malvern				
Per hectare or part thereof	41843.8958	13.00	10.50	543,971
Minimum charge	316	110.00	110.00	34,760
Urban water race charge	1595	10.00	10.00	15,950
Paparua				
Per hectare or part thereof	18860.5325	5.80	5.80	109,391
Minimum charge	1311	146.50	146.50	192,062
Domestic	51	187.70	187.70	9,573
Urban water race charge	3907	10.00	10.00	39,070
Rural Public Good	1535	20.00	20.00	30,700
Irrigation charge (consent holders - / litre/sec)		265.20	265.20	
Total Stock Water Targeted Rates (including GST)				1,484,648
Total Stock Water Targeted Rates (excluding GST)				1,319,687

	Rating Number	2009/10	2008/09	Estimated Revenue \$
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Land Drainage and River Works Targeted Rate

(Targeted rate based on capital value, land value or area and location of rating unit)

Greenpark	Capital Value			
Class B	10959800	0.000458	0.000436	5,017
Class C	9026000	0.000348	0.000331	3,137
Class D	818000	0.000347	0.000330	283
Class E	11635000	0.000144	0.000137	1,674
Class F	13479200	0.000091	0.000087	1,231
L2 River	Capital Value			
Class A	67640880	0.000277	0.000264	18,750
Class B	77861970	0.000198	0.000189	15,452
Class C	73639600	0.000127	0.000121	9,356
Class D	16573650	0.000084	0.000080	1,392
Class E	15661300	0.000065	0.000062	1,020
Class F	351661800	0.000043	0.000041	15,139
No 3 Subdivision (Ellesmere)	Capital Value			
Class A	11649000	0.000542	0.000542	6,314
Class B	11364000	0.000472	0.000472	5,364
Class C	5555500	0.000194	0.000194	1,078
Class D	9447000	0.000335	0.000335	3,165
Class E	770000	0.000109	0.000109	84
Class F	865000	0.000140	0.000140	121
No 4 Subdivision (Osborne)	Hectares			
Class A	1199.1538	8.4988	8.4988	10,191
Class B	256.2382	5.3863	5.3863	1,380
Class C	311.0188	0.7746	0.7746	241
Hororata River	Capital Value			
	9149160	0.000388	0.000388	3,550
Leeston Township Drainage	Land Value			
	69086200	0.000179	0.000149	12,353
Leeston Drainage	Hectares			
Class A	1075.8216	9.591605	9.591605	10,319
Class B	1423.2670	7.564358	7.564358	10,766
Class C	6238.8693	6.321465	6.321465	39,439
Class D	1145.7715	3.663640	3.663640	4,198
Minimum per rating unit	246	39.85	39.85	9,803
Taumutu Drainage	Hectares			
Class A	211.5705	21.573657	20.546340	4,564
Class B	152.3784	22.019336	20.970796	3,355
Taumutu Culverts	Capital Value			
Class A	7495000	0.001027	0.000856	7,699
Class B	7450000	0.000286	0.000238	2,128
Class C	797000	0.000148	0.000123	118
Class D	390000	0.000092	0.000077	36

	Rating Number	2009/10	2008/09	Estimated Revenue \$
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Wairiri Valley

	Hectares			
Class A	152.0000	1.799200	1.384000	273
Class B	79.0000	1.189500	0.915000	94
Class C	33.0000	1.062100	0.817000	35
Class D	17.0000	1.006200	0.774000	17
Class E	155.0000	0.936000	0.720000	145
Total Land Drainage and River Works Targeted Rate (including GST)				209,280
Total Land Drainage and River Works Targeted Rate (excluding GST)				186,027

Swimming Pool Targeted Rate

(Targeted rate applied to separately used or inhabited part of a rating unit based on the location)

Darfield Swimming Pool	970	50.00	50.00	48,500
Leeston Swimming Pool	581	25.00	15.00	14,525
Prebbleton Swimming Pool	880	20.00	20.00	17,600
Sheffield Swimming Pool	246	60.00	45.00	14,760
Southbridge Swimming Pool	479	70.00	45.00	33,530
Total Swimming Pool Targeted Rate (including GST)				128,915
Total Swimming Pool Targeted Rate (excluding GST)				114,591

District Swimming Pool Targeted Rate

(Targeted rate applied to separately used or inhabited part of a rating unit based on the location)

Zone 1		0.00	0.00	0
Zone 2		0.00	0.00	0
Zone 3		0.00	0.00	0
Zone 4		0.00	0.00	0
Total District Swimming Pool Targeted Rate (including GST)				0
Total District Swimming Pool Targeted Rate (excluding GST)				0

Library Targeted Rate

(Targeted rate applied to all rating units within the district)

Ellesmere	4489	125.00	110.00	561,125
Malvern	3776	125.00	110.00	472,000
Paparua	3705	125.00	110.00	463,125
Rolleston	3002	125.00	110.00	375,250
Total Library Targeted Rate (including GST)				1,871,500
Total Library Targeted Rate (excluding GST)				1,663,556

Total Rates per Funding Impact Statement (excluding GST)	21,247,597
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SCHEDULE OF CHARGEABLE COSTS FOR ENVIRONMENTAL SERVICES

The charges listed below are required to be adopted by special order or special consultative procedure. The annual budget is such a procedure. Accordingly the Council will on an annual basis review its charges and include them in the budget for public consultation.

NB:

1. All fees are fixed fees, unless stated as deposits and charged at time and cost (T/C).
2. All fees are inclusive of GST (unless otherwise stated)
3. The Resource Management Act 1991 is referred to as the RMA.
4. The District Plan is referred to as the DP.

Planning	
Preparing or signing certificates, authorities and other documents which do not require a resolution of Council (and not listed elsewhere) including:	
Signing/sealing survey plans- s223 RMA;	250 at s224 stage (for s223 and s224)
Completion certificates – s224 RMA;	
Preparation of consent notices;	\$125
Removal of bonds or caveats;	\$125
Preparing or signing certificates, authorities and other documents requiring a resolution of the Council, (and not listed elsewhere) including:	\$250 per item
Approval of easements and rights of way	
S321 Notices – Local Government Act;	
Revocation of easement;	
Cancellation building line restriction	
Land Information Memorandum	\$200
Overseas Investment Commission Certificate	\$250

General planning advice (Charged at the Council's discretion)	
Officer's time	Time and cost
Site inspection	Time and cost
Consultant's advice	At cost
Legal advice	At cost
Fixed fee ¹ resource consents and processes: Non-complying siting of a building; Non-complying recession plane; Buildings or structures or signs for design, materials, colour and landscaping at Rocklands, Grasmere or Terrace Downs, provided they comply with the relevant development plan.	\$550 (previously \$500)
Relocated buildings. (Note – may be additional fees for building inspection, charged on building consent)	\$750 (previously \$600)
Other non-notified resource consents ²	Deposit (T/C)
• Land use	\$1,000 (previously \$750)
• Subdivision	\$1,000 (previously \$750)
Notified resource consents	Deposit (T/C)
• Land use	\$2,000
• Subdivision	\$2,000
	Note: If the cost of a hearing is likely to exceed \$10,000 as calculated by the Selwyn District Council in accordance with the information contained in the application, the number of submitters involved, and the likely length of the hearing, then the applicant shall pay 50% of the estimated hearing cost prior to the commencement of the hearing (in addition to the above deposits). A hearing shall not be held unless the 50% charge is paid.

Resource consent – affected parties identified and not all approvals obtained (limited notified)	Deposit (T/C) \$2,000 upfront; OR Staged deposits: \$1,000 at lodgement (previously \$750) plus \$1,000 if proceed to public notification (previously \$1,250)
Subdivision certificate – s226 RMA	\$400 (previously \$250)
Certificate of compliance – s139 RMA	\$550 (previously \$500)
Existing use extension of time – s10(2) RMA	\$1,000 deposit plus time and cost (previously \$250 flat fee)
Certificate of existing use – s139A RMA	\$1,000 deposit plus time and cost (previously \$750 deposit)
Change, review or cancellation of consent conditions - s127 or 128 RMA <ul style="list-style-type: none"> Affected party approval or no affected parties Notified 	\$550 (previously \$500) \$2,000 deposit (T/C) Notified as for resource consent
Extension of time/cancellation of consent s125 or 126 RMA <ul style="list-style-type: none"> Affected party approval or no affected parties Notified 	\$300 (previously \$250) \$2,000 deposit (T/C) as for notified resource consent
Designations	
<ul style="list-style-type: none"> Outline plan approval ³ Outline plan approval ⁴ Outline Plan Waiver Fee Notice of requirement s168 or 168A RMA Alteration – s181 RMA Minor change - s181(3) RMA Removal or partial removal – s182 RMA Extension of time s184 and 184A RMA 	\$200 \$1,000 deposit (T/C) (previously \$750 deposit) \$100 (New) \$2,000 deposit (T/C) \$2,000 deposit (T/C) \$250 \$250 \$250

Heritage Orders	
• Notice of requirement – s189, 190 and 191 RMA	\$2,000 deposit (T/C)
• Withdrawal of requirement – s189(5) RMA	\$250
Plan change request	\$10,000 deposit (T/C)
Monitoring	
Basic (desktop)	\$50
Standard (1 inspection)	\$100
Specialised (>1 inspection)	\$200
These monitoring fees are included in the price of fixed fee consents and are invoiced separately for 'time and cost' consents. Any resource consent that requires additional monitoring due to non-compliance with the conditions of a resource consent will be charged additional monitoring fees on a time and cost basis.	
Landscape plan approval – general ⁵	\$30
Landscape plan approval – specific ⁶	\$75
Engineering plan approval	\$20/lot
Access/vehicle crossing inspections	\$50/lot
Setting up of a bond, including for payment of financial contributions; conditions on resource consents	At cost

Hearing	2 Councillors
Hearing Commissioner's charges	\$170/hr per panel
Plus officers charged at rates set under 'officer's time' where hearings advisors required.	
• 3 Councillors	\$240/hr per panel
• 2 Councillors and External Commissioner acting as chairperson	\$150/hr per panel plus up to \$175/hr for the Commissioner.
(This fee applies when the Council has made the decision to appoint an External Commissioner.)	
• External Commissioner	Max \$175/hr
(This fee applies when Council has made the decision to appoint an External Commissioner.)	
• External Commissioner at the applicant's request.	At cost
Late default fee (charged at discretion)	\$100
For any significant hearing lasting more than three days, the Council will recover the full cost of Hearing Commissioners charges regardless of whether the Council made the decision to appoint an External Commissioner.	
Officer's time: (per hour)	
Planning manager / team leader	\$153 (previously \$120)
Other planners	\$144 (previously \$120)
Administration staff	\$60.75 (previously \$55)
Engineering - road, water and waste water, waste, reserves and property acquisitions	\$90
Consultants	At cost
Legal advice	At cost
Certificates of compliance (Sale of Liquor)	\$112.50
DP map book only	\$130
Maps + 1 year update service	\$180
Plans and maps	\$260
Plan, maps and 1 year update service	\$310
CD of plans and maps incl. postage	\$10

Building	
BC deposit and PIM fee	\$400 (except for Solid Fuel Heaters and Sewer Connections which are \$200)
PIM only	\$200
BC only deposit	\$200
Building administration staff	\$60.75 (per hour) (previously \$55)
Building technical officer	\$135 (per hour) (previously \$87)
Planner	\$144 (per hour) (previously \$120)
Building inspectors	\$135 (per hour) (previously \$87)
Travelling time	\$135 (per hour) (previously \$87)
Mileage	\$0.70 (per km)
Re-inspection will be charged at actual cost	
Producer statement assessment	\$15
Code compliance certificate fee	Charged on an actual time and cost basis
Marquee inspections	\$150 minimum charge and any balance charged at time and cost
Engineering fee	\$17
Other	}
e.g. Consultants	}
Peer review	}
Fire reports	} On-charged at cost
Acoustic reports	}
Certificate of Title order	}
Compliance schedules / statement of fitness issue (including amendments and administration and on-site auditing)	On-charged at cost
S73 Building Act – Entry on Certificate of Title for land subject to flooding etc.	}
	} Charged at actual cost – relating to building consents
S77 Building Act – Building on two or more allotments – relates to requirement to hold titles together	}
Research to provide information relating to building records e.g. photocopying, postage etc.	Time and cost
All chargeable work under the Building Act for carrying out the Council's responsibility is charged at actual cost i.e. notices to fix, dangerous and unsanitary buildings,	
Certificate of public use	\$500 deposit and billed at hourly rate of staff

Certificate of acceptance	\$500 flat fee for receiving a certificate of acceptance application (and on top of the \$500, processing of the certificate of acceptance is invoiced in the same way as for a building consent application, i.e. levies, inspections, administration, etc)
Application for exemption from Building Act as per first schedule	Time and cost
Swimming pools (including exemptions)	\$75 minimum charge and any balance charged at time and cost
Infringement notices:	Maximum fee set by regulation depending on degree of offence.

Liquor licensing

The following fees are established by Regulation 29 of the Sale of Liquor Regulations 1990 and are reported for information only.

On licence	\$776
Renewal on licence	\$776
Off licence	\$776
Renewal off licence	\$776
Club licence	\$776
Renewal club licence	\$776
Temporary authority	\$132 (for each licence i.e. On/Off Licence)
BYO	\$132
Special licence	\$63
Manager's certificate	\$132
Renewal manager's certificate	\$132

Regulatory health

Registered premises (excluding offensive trades)	
(This covers the cost of one inspection, with additional inspections being at cost)	
• Medium to high risk	\$250
• Low/minor risk	\$150
• Food control plan and audit / verification	\$250 (new)
Mobile food traders and offensive trades (12 mnths)	\$110
Mobile food traders and offensive trades (6 mnths)	\$65
Honey processing premises	\$150
Additional inspections	\$65 (per hour)
Mileage	\$0.70 (per km)
Offensive trades and mobile shops	\$60
Application fee	
Inspection fee based upon	
Administration	\$25
Assessment/inspection	\$65 (per hour)
Travelling time	\$65 (per hour)
Mileage	\$0.70 (per km)
Hazardous substances	
Monitoring and enforcement required pursuant to section 97 of the Hazardous Substances and New Organisms Act 1996.	
Inspections	\$75 (per hour)
Mileage	\$0.70 (per km)

Dog registration fees			
Dog registration fees for 2009/10			
The following dog registration fees apply for the 2009/10 year (all fees GST inclusive)	1st Dog 2nd and subsequent dogs	\$30.00 \$20.00	
Fee for payment after 31st July 2009	\$45 for the first dog and \$30 for every subsequent dog.		
Dogs are to be registered at 3 months of age			
Fees for part of the registration year are as follows:	Month that dog turns 3 months of age	Only 1 dog owned	For each other dog owned
(All dogs aged 3 months and over must be registered with the exception of certified disability dogs)	July	\$30.00	\$20.00
	August	\$27.50	\$18.30
	September	\$25.00	\$16.70
	October	\$22.50	\$15.00
	November	\$20.00	\$13.30
	December	\$17.50	\$11.70
	January	\$15.00	\$10.00
	February	\$12.50	\$8.30
	March	\$10.00	\$6.70
	April	\$7.50	\$5.50
	May	\$5.00	\$3.30
	June	\$2.50	\$1.70
	Fees will be waived for Certified Disability Dogs		
Tag, collar, seizure and microchipping fees (inclusive of GST)	Replacement Dog Tag	\$5.00	
	Dog Collar (Small)	\$6.00	
	Dog Collar (Large)	\$8.00	
	Seizure Fee	\$45.00	
Microchipping of dogs where dog is not classified as dangerous or menacing and is not being registered for the first time after 1 July 2007	Dogs to be presented at Council Service Centres at prescribed time	\$20.00 per dog	

Microchipping of dogs where dog is being registered for the first time having attained the age of 3 months.	Free of Charge																				
(Dogs to be presented at the Council's Service Centres at prescribed time – applicable to dogs microchipped by Council staff only). Note that farm working dogs are legally not required to be microchipped.																					
Impounding fees (all fees GST inclusive)	\$45.00 for the first impoundment \$67.50 for the second impoundment \$135.00 for the third impoundment																				
Additional charges	Administration fee of \$11.25 per impounding. Sustenance fee of \$32.50 per day or part thereof. Officer's time and mileage: \$50.00 flat fee (previously \$36.00/hour plus \$0.70/km) Destruction fee (where applicable) \$11.25																				
Stock impounding																					
The fees associated with the impounding of stock are:	<table> <tr> <td>• Sheep</td><td>\$5.00</td></tr> <tr> <td>• Cattle</td><td>\$55.00</td></tr> <tr> <td>• Horse</td><td>\$55.00</td></tr> <tr> <td>• Goat</td><td>\$55.00</td></tr> <tr> <td>• Mule/Donkey</td><td>\$55.00</td></tr> <tr> <td>• Pig</td><td>\$55.00</td></tr> <tr> <td>• Other animals</td><td>up to \$55.00</td></tr> <tr> <td colspan="2">Feeding (day or part day):</td></tr> <tr> <td>• sheep or goat (\$0.30 per head)</td><td></td></tr> <tr> <td>• other stock (\$2.00 per head)</td><td></td></tr> </table>	• Sheep	\$5.00	• Cattle	\$55.00	• Horse	\$55.00	• Goat	\$55.00	• Mule/Donkey	\$55.00	• Pig	\$55.00	• Other animals	up to \$55.00	Feeding (day or part day):		• sheep or goat (\$0.30 per head)		• other stock (\$2.00 per head)	
• Sheep	\$5.00																				
• Cattle	\$55.00																				
• Horse	\$55.00																				
• Goat	\$55.00																				
• Mule/Donkey	\$55.00																				
• Pig	\$55.00																				
• Other animals	up to \$55.00																				
Feeding (day or part day):																					
• sheep or goat (\$0.30 per head)																					
• other stock (\$2.00 per head)																					
	Driving and cartage costs - actual costs Advertising costs - \$90.00 per insertion Time - charged @ \$36.00 per hour Mileage - charged @ \$0.70/km travelled (A 50% discount is applied to numbers in excess of 100 sheep which are impounded at any one time from an individual or 10 head of any other stock).																				

- These fixed fees only apply when there are no affected parties or written approval has been obtained from all affected parties.
If the actual cost of processing the resource consent application is more than \$50 greater or less than the fixed fee amount, the Council will refund the additional fees paid or invoice the outstanding amount.
- Where a subdivision and land use consent are applied for together for the same activity on the same site, one set of deposit fees is required.
- Grade 1 outline plan = approval plans for accessory buildings or structures or relocating buildings within the site, provided the bulk and location of the building complies with the DP rules for a permitted activity.

- Grade 2 - all other outline plans
- Landscape Plan - general = landscape plans where landscaping is required as a condition of consent, but no specific species or design requirements are specified in the DP.
- Landscape plan - specific = landscape plans where specific species or designs may or may not be used in accordance with the provisions in the DP.

REFUSE COLLECTION CHARGES

All refuse (including re-cycling) is collected on a weekly basis, except Arthur's Pass and Castle Hill where refuse is collected on a fortnightly basis. The Lake Coleridge refuse trailer is emptied on an as necessary basis. A garden and food organic waste collection is being progressively introduced in the townships.

For the exact day of your collection please contact your nearest service centre.

Area	Refuse	Recyclables
Plains	Collected on a weekly basis from townships, rural residential areas and some rural areas.	Collected on a weekly basis.
Arthur's Pass	Ratepayers deliver refuse to large bins. A fortnightly service removes this refuse.	No collection
Castle Hill		
Lake Coleridge		
	Ratepayers deliver refuse to a covered trailer. This is emptied on an as necessary basis.	

Pines Resource Recovery Park – Opening hours

Monday to Friday	9:00 am to 4:30pm
Saturday and Sunday	1:00pm to 4:00pm

Pines resource recovery park

Waste Category	Charges (Incl GST)	
Residual waste		
Refuse	\$179.00/ Tonne	Acceptance criteria apply (based upon Kate Valley landfill requirements)
Expanded polystyrene (EPS)		Loads containing 15% or more EPS by volume will be charged \$1,700 per tonne
Garden and food organic wastes		
The types and quantities of organic waste that may be dumped are restricted. Waste acceptability is subject to the Solid Waste Manager's approval. Sewerage sludge is not allowable. Acceptance of some difficult to handle wastes, may be conditional and special arrangements and higher charges may apply.		
Compostable garden organic waste, excluding grass clippings	\$104.00 / Tonne	Acceptance criteria apply
Compostable garden, food and agricultural organic wastes	\$116.50 / Tonne	Includes putrescible organics but acceptance criteria apply
Clean fill		
Clean fill	\$50 / Tonne	Household loads only. Strict waste acceptance criteria apply to clean fill material
Minimum charges		
All loads of residual waste, organic waste and clean fill	Minimum charge \$5 / Load	

Tyres

Car Tyres	\$5.00 / each	
4WD	\$7.50 / each	
Truck	\$14.00 / each	
Tractor	\$28.00 / each	

Recyclables

No charge for approved recycling materials provided that they are sorted and placed in the correct container.

Mixed Loads

Unsorted loads will be charged at the residual waste price

Sorted loads may have each load category reweighed and charged at the appropriate price.
The minimum charge shall not be reapplied