/ Annual Plan /
/ Mahere ā tau /

2025
2026

1 July 2025 – 30 June 2026

QUEENSTOWN LAKES DISTRICT COUNCIL

Welcome

Haere mai

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Welcome from Glyn and Mike

He mihi nā Glyn me Mike

Nau mai, haere mai. Welcome to the Annual Plan 2025-2026.

This Annual Plan covers off year two of the Long Term Plan 2024-2034 (LTP)[1], which was adopted by this Council in September 2024 on a deferred timeframe. This delay allowed more time to meet changed government requirements for planning and delivery of three waters infrastructure, and to reintroduce water assets back into our long term budgets. It required careful scrutiny of all our projects, services, programmes and general operating costs, and making some very tough decisions around priorities.

At the time we talked a lot about focusing on getting the basics right, delivering on work underway and other existing commitments, and made it clear that due to financial constraints, there was very little room for changes within the first two-to-three years of the plan.

So that's where we're at right now. Our teams have closely analysed the budgets and investment plan to confirm the specific projects, resourcing and costs for the 2025-2026 year, and determined there are no significant differences from the content of the LTP.

The Council, like other businesses, has had to allow for additional cost pressures including the significant change in NZTA related road subsidy funding. Despite that, the Council has managed to retain its planned programme largely unchanged, and most importantly, has kept its projected rates rise in line with that forecast last year.

With this in mind, Council decided at a meeting in February that it did not need to formally consult on the draft Annual Plan this year. Instead, we shared information to remind the community what Council had already committed to through this Annual Plan, providing updates on progress since the LTP was adopted and an informal opportunity to share general feedback. You can read more about this on page 9.

While it's only been a short period of time since the LTP was adopted, Council has achieved a lot.

Late January saw a significant milestone in Queenstown, with the opening of the Town Centre Arterial Road[2]. The road features stunning artworks which share Kāi Tahu narratives and values with locals and visitors and after four years of significant disruption to those living in and working in the area, it's good to see traffic flowing through this major infrastructure investment.

There's been a lot of work underway to enable opportunities for more housing in the district. In December 2024, work began to deliver new water supply, wastewater and stormwater infrastructure in Kingston[3]. We brought forward a project to deliver new water supply, treatment and storage infrastructure for the growing township of Luggate[4]. We were also pleased to get the nod of approval from the Environment Minister on the Te Pūtahi Ladies Mile District Plan variation, creating a new zone to help provide for future housing demand around Queenstown.

Earlier this year Council finalised the sale of the 'commonage' land at the base of Queenstown Hill. The 9.5ha block of land is intended for residential development and was the last remaining portion of a much larger area that was vested in Council by central government in 1971, on the basis any proceeds are used to invest in local infrastructure.

[1] https://www.qldc.govt.nz/ltp/
[2] https://www.qldc.govt.nz/your-council/major-projects/queenstown-town-centre-arterial/
[3] https://www.qldc.govt.nz/your-council/major-projects/kingston-infrastructure-works/
[4] https://www.qldc.govt.nz/your-council/major-projects/water-treatment-upgrades/luggate-water-upgrades/

The $33M sale will free up borrowing capacity to address water infrastructure challenges.

Council acted on a clear message from Wānaka-based LTP submitters that new fields are wanted urgently for different sports. Staff looked for creative ways to fast-track remediation of the Ballantyne Road wastewater oxidation pond site through a commercial agreement with a private developer. Work to remediate the site is underway and once complete, will result in a large flat grassed area. While it will not be finished to a formalised sports field standard, the area will be available for community recreation and sport. In time, this work will help achieve the long-term vision to develop a Ballantyne Road Sports Hub for community use.

In February 2025, we joined forces with Central Otago District Council and Otago Regional Council to prepare and submit a joint proposal to central government under the Regional Deals framework. If approved, the proposal will provide a pathway to supporting continued economic growth and also addresses the growth pressures the Queenstown Lakes and Central Otago communities' have been experiencing for some time. It's also a fantastic opportunity to leverage our combined strengths to improve tourism productivity for the region and for Aotearoa New Zealand using a framework that has been successfully implemented internationally. We hope to be able to update you on this soon.

Looking at the year ahead, uncertainty remains a key challenge.

Council continues to navigate the requirements of the government's Local Water Done Well legislation. The organisation is in a strong position to respond thanks in part to taking the time last year to reintegrate three waters delivery and servicing into the LTP – this work means we have a clear and up-to-date picture of our district's capital needs and ongoing operational costs. At the time of publishing this plan, Council is considering the feedback we received from the community on a preferred future water service delivery model and will make a decision on Thursday 31 July 2025, with a requirement to submit the plan to central government in September 2025.

The government's Fast Track Approvals Act came into force on 23 December 2024, establishing a fast-track approvals regime for infrastructure and development projects of national and regional significance. While Council has no decision-making role in the approval process, it is considered an 'affected party' and must be consulted. With eight local projects formally listed in the legislation and more anticipated, this will become a major area of work and will likely place even further pressure on the capacity of our district's infrastructure.

Some other big projects coming up include finalising an updated Climate and Biodiversity Plan, which will reinforce our commitment to responding to biodiversity loss and climate change district-wide.

We're also producing an updated Waste Management and Minimisation Plan, setting the direction for our district to move towards a low-waste future, including actions to tackle construction waste and turn organic waste into a valuable resource.

Continuing the environmental management theme, we'll start to see a bit more progress to deliver Project Tohu, which will plant over 500,000 indigenous species of grasses, scrubs and trees on the former Coronet Forest site. In the future, this site will also feature a community mountain bike trail network, horse and walking trails and local picnic areas for the community to enjoy.

Work will continue on safety upgrades at Wānaka Airport, which are required to achieve qualifying status under Part 139 of the Civil Aviation Rules. A future strategic review process for Wānaka Airport will also begin later this year, with the view to developing a long-term vision (Master Plan) for this important infrastructure after this has been concluded.

Expect to hear more on this and lots of other opportunities to get involved in local projects and strategies soon. There's a new section on our Let's Talk community engagement website[5] dedicated to what's coming up, so keep your eyes on that for more detail on how to influence the things that matter to you and your community.

While Council did not formally consult the community on this Annual Plan, we consulted the community on proposed changes to user fees and charges, which Council adopted on 26 June 2025 along with this plan. These fees and charges allow Council to pass on a portion of the costs to deliver a service on to those who directly use or benefit. This reduces the amount of funding that needs to be collected through rates. We also invited local community groups to apply for grants through our annual funding rounds.

It might feel a long way off, but Council is already starting to think about LTP 2027-2037. As this early work begins it's important the community has a meaningful opportunity to contribute. This will involve a separate early engagement process from November 2025, following the swearing in of the new Council, giving people a chance to put forward ideas for new projects or investments, to be considered in time for the LTP 2027-2037. We'll provide more information after the local government elections taking place on 11 October 2025, in the meantime read on to find out more about what's planned for the coming year.

Kā mihi nui.

Glyn Lewers
Queenstown Lakes District Mayor

Mike Theelen
Chief Executive

[5] letstalk.qldc.govt.nz/whats-coming-up

Section 1 – An overview

Wāhaka 1 – He tirohaka whānui

What's an Annual Plan?

He aha te Mahere ā-Tau?

The Council prepares a Long Term Plan every three years. In each of the two interim years, we prepare an Annual Plan. This determines the specific projects, resourcing and budgets for each year ahead. This Annual Plan outlines any changes to the information included in year two of the Long Term Plan 2024-2034 that was adopted in September 2024.

Although this is a statutory process defined by the Local Government Act 2002, the Annual Plan is also an opportunity to take stock of what has changed since the last Long Term Plan was completed and reset ahead of the upcoming financial year.

Our approach for Annual Plan 2025-2026

Tā mātou aroka mō te Mahere ā-Tau 2025-2026

This year Council took a more informal approach to engaging with the community on the draft Annual Plan 2025-2026.

The decision was made by Councillors on 13 February, on the basis there are no significant changes from the Long Term Plan 2024-2034.

The community was invited to provide informal feedback via council's Lets Talk platform.

This feedback was provided to Councillors to consider, but wasn't subject to formal hearings and deliberations. Council did run a separate consultation on proposed user fees and charges for 2025-2026. You can find out more about what these changes mean on the following page.

Looking ahead, Council will run a separate early engagement process from November this year to give people a meaningful opportunity to put forward ideas for new projects or investments, to be considered in time for the Long Term Plan 2027-2037. More information will be provided closer to the time.

User fees and charges for 2025-2026

QLDC provides a range of user pays services throughout the district. These include (but are not limited to) services such as processing building or resource consents, dog registration, access to sport and recreation or community facilities, use of Wānaka airport landing facilities, and carparking.

These fees and charges allow Council to pass on a proportion of the costs to those who use and directly benefit from these services and facilities, reducing the amount of funding that needs to be collected through rates.

The Revenue and Financing Policy[6] determines how each Council activity or service is funded. Fees and charges are reviewed every year against this policy to ensure they are kept up to date and reflect the actual and reasonable costs to deliver an activity or service. Fees and charges are usually reviewed as part of the Long Term Plan or Annual Plan process, however this financial year, the process was considered separately.

This is because QLDC chose to adopt a more informal approach to community engagement on its proposed Annual Plan 2025-2026, seeking general feedback instead of a formal consultation.

This decision was made by the Council on the basis there are no significant or material changes proposed for year two of the Long Term Plan 2024-2034 (LTP), which was adopted in September 2024. This approach aligns with the requirements of the Local Government Act 2002[7].

As part of the LTP, it was agreed that user fees and charges would be adjusted each year based on inflation (CPI[8]) plus rounding. The reason for this approach is to keep fees in line with rising costs and prevent sudden large increases in the future. For 2025-2026, CPI is 2.6%.

This approach applies to most user fees and charges, however there are five areas where a different approach to increasing fees has been taken, including:

- Sport and recreation
- Planning and development
- Car parking in Queenstown
- Dog registration fees
- Wānaka Airport

More information about these fee increases can be found in section 4.

Consultation on user fees and charges took place from 21 March – 30 April 2025. Council received 63 submissions in response to the consultation. On 26 June 2025, the Hearing Panel recommended that Council adopt the proposed user fees and charges.

Through the hearings session, Council identified a need to include further information about some of the services these fees apply to:

1. PARKING

In 2024, Queenstown Town Centre had 3,006 public parking spaces (2,168 on-street and 838 off-street), plus an estimated 2,530 private spaces.

Of the public spaces, 182 on-street and 630 off-street were metered. While these numbers may have shifted with the reopening of the Stanley and Ballarat Street car parks, there are still around 2,000 free public spaces - about two-thirds of the total. Parking fees, time limits, and vehicle restrictions help manage the road network and reduce congestion.

Council's long-term approach is to encourage alternative transport options like walking, cycling, and public transport in response to the district's growth. As part of this, Otago Regional Council is increasing bus service frequency and introducing a new route from mid-year. Together, these changes aim to support ongoing access to the town centre for a wide range of users.

2. WĀNAKA AIRPORT

Aircraft Parking Fees

The aircraft parking fees listed in the fee schedule apply to visiting (itinerant) pilots at Wānaka Airport. The first hour is free to allow for quick passenger drop-offs or pick-ups without incurring a charge. These fees do not apply to existing commercial or private operators based at the airport. If a Wānaka Airport based operator needs long-term aircraft parking, QLDC can help arrange a more suitable option, such as a Licence to Occupy.

[6] https://www.qldc.govt.nz/media/slecwyc0/qldc_revenue-and-financing-policy_2024-2034-final.pdf
[7] https://www.legislation.govt.nz/act/public/2002/0084/latest/DLM170873.html
[8] https://www.stats.govt.nz/topics/consumers-price-index/

Landing Fees

Landing fees apply to all airport users, except for training flights, where only one fee is charged per session (estimated at 50 minutes), regardless of the number of touch-and-go manoeuvres. All aircraft movements are automatically recorded by the nationally recognised AIMMS system. These records can be reviewed if there's a discrepancy with landing fee charges.

3. DOG REGISTRATION FEES

Dog registration fees help fund a range of Council services, including dog training sessions, school education on dog safety, two pound facilities for roaming dogs, poo bag dispensers, a 24/7 after-hours response service, and three full-time Animal Control Officers. Fees also support enforcement of the Dog Control Act, helping to manage daily complaints about uncontrolled dogs.

We recognise that responsible dog owners use the service less, which is why our fee structure offers discounts for dogs that are de-sexed, live on fenced properties, or have a positive compliance history.

QLDC is introducing a cap on working dog registration fees to encourage better compliance. Working dogs include those used for herding or driving stock, security, or pest control.

Under the new approach, owners will only pay for up to two working dogs per property, even if they own more. Currently, there are 410 working dogs registered to 212 owners, with 42 of those owners having more than two.

During consultation, the proposed fee for dangerous dogs was set slightly above the 150% limit outlined in section 32(1)(e) of the Dog Control Act 1996, due to gradual increases and inflation adjustments. The proposed fee for menacing dogs was uplifted in error and should align with the standard pet dog fee, as required by the Act.

These reduced fees and the financial impact are set out in the table below.

More information about dog registration fees can be found here: https://www.qldc.govt.nz/services/animal-control/register-your-dog/

The changes to user fees will contribute additional revenue to Council's budget.

The approved price changes result in a total of $2.4M in additional revenue which directly offsets a rates increase. If the fees were not increased, there would be an average rates rise of 1.6%.

A full schedule of user fees and charges for 2025-2026 can be found in section 4.

DOG REGISTRATION CATEGORY	# OF DOGS IN THIS CATEGORY	CONSULTED ON FEE	NEW FEE
Dangerous dog	0	$370	$360
Dangerous dog fenced	1	$315	$270 ($45 difference)
Dangerous dog positive	0	$315	$270
Dangerous dog fenced positive	1	$250	$180 ($70 difference)
Menacing dog	3	$370	$240 ($130 difference)
Menacing dog fenced	5	$315	$180 ($135 difference)
Menacing dog positive	1	$315	$180 ($135 difference)
Menacing dog fenced positive	3	$250	$120 ($130 difference)

Our process for developing this plan

Tā mātou hātepe mō te haka i tēnei mahere

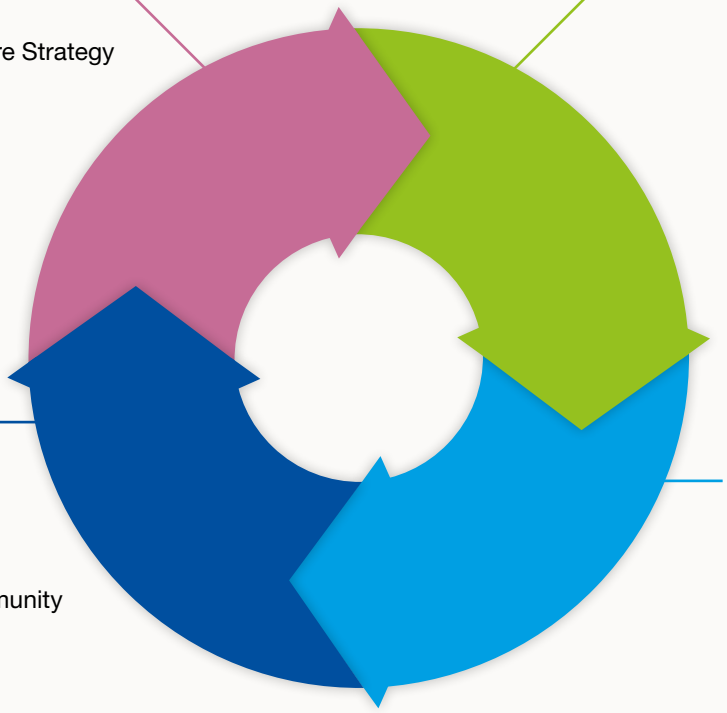
We are here!

LONG TERM PLAN

- Reviewed every three years
- Ten year horizon but with a 30 Year Infrastructure Strategy
- The Long Term Plan sets the direction of the Council, providing a long term focus on how it will deliver against the strategic framework
- Explains the purpose, direction and cost of each Council activity
- The Long Term Plan 2024-2034 can be downloaded from www.qldc.govt.nz/ltp

ANNUAL PLAN

- Completed in each of the two years between the Long Term Plan
- Confirms what the Council plans to do in the 12 months ahead to achieve the direction set in the Long Term Plan
- Past Annual Plans can be downloaded from www.qldc.govt.nz/annual-plans



STRATEGIC FRAMEWORK

- Outlines how the community's aspirations and wellbeing drive everything we do
- The framework identifies areas we need to prioritise to address local issues and make meaningful progress towards meeting the community outcomes outlined in Vision Beyond 2050
- The Strategic Framework and Investment Priorities can be read at www.qldc.govt.nz/your-council/our-strategic-framework

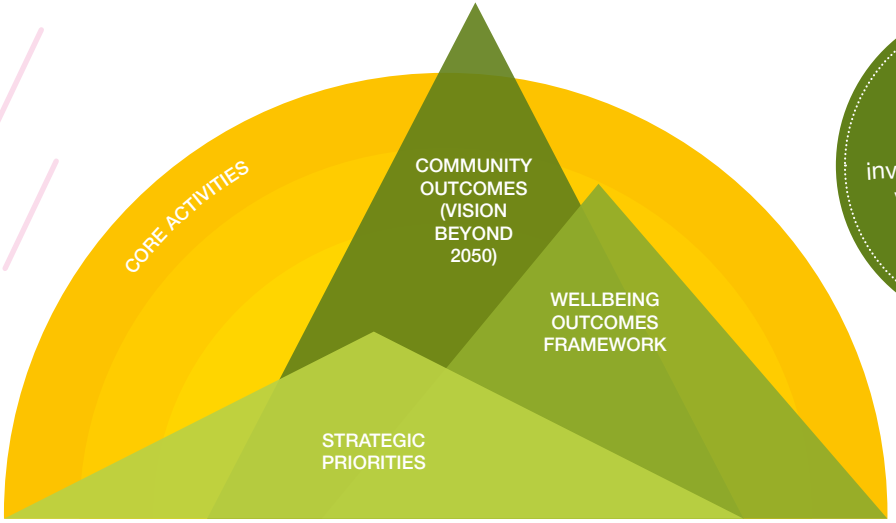
ANNUAL REPORT

- Produced every year
- Reports back to the community on whether the Council has done what it planned to do
- Past Annual Reports can be downloaded from www.qldc.govt.nz/annual-reports

Our strategic direction

Tā mātou aroka rautaki

The strategic framework outlines how the community's aspirations and wellbeing drive everything we do. The framework identifies areas we need to prioritise to address local issues and make meaningful progress towards meeting community outcomes.



For more information on Council's strategic framework and investment priorities visit **www.qldc.govt.nz/your-council/our-strategic-framework**

OUR COMMUNITY OUTCOMES...

- Thriving people | Whakapuāwai Hapori
- Living Te Ao Māori | Whakatinana i te ao Māori
- Opportunities for all | He ōhaka taurikura
- Breathtaking creativity | Whakaohooho Auahataka
- Deafening dawn chorus | Waraki
- Zero carbon communities | Parakore hapori
- Disaster-defying resilience | He Hapori Aumangea
- Pride in sharing our places | Kia noho tahi tātou katoa

...ARE SUPPORTED BY OUR WELLBEING OUTCOMES FRAMEWORK...

CROSS CUTTING
Equity
Mātauraka Kāi Tahu
Resilience
Sustainability

PEOPLE
Healthy and fulfilled people
A good standard of living

PLACE
A healthy natural environment
An enabling built environment

COMMUNITY
Connected communities
Belonging and identity
Participation and governance

...AND DELIVERED EVERYDAY THROUGH OUR CORE ACTIVITIES...

| Community Partnerships | Libraries | Sport & Recreation | Community Facilities and Venues | Parks and Reserves | Property | District Plan | Planning Policy | Resource Consents | Water Supply | Wastewater | Stormwater | Transport | Waste Minimisation and Management | Strategic Growth - Spatial Plan | Economy | Climate Action and Resilience | Regulatory Functions and Services | Local Democracy | Emergency Management | Finance and Support Services

...AND THROUGH ADDITIONAL FOCUS ON OUR STRATEGIC INVESTMENT PRIORITIES.

GET THE BASICS RIGHT FIRST
- Protect human and environmental health
- Maintain levels of service
- Undertake essential renewals
- Ensuring we're ready for the future

DIRECTLY INVEST IN INFRASTRUCTURE & SERVICES
- Create well designed communities
- Provide for growth
- Build resilience and ability to adapt to the future
- Enhance performance of the transport network
- Create thriving town centres
- Reduce carbon emissions

INVEST THROUGH PARTNERSHIP WITH OTHERS
- Diversify the economy
- Build a sustainable tourism system
- Improve housing affordability

Our progress to deliver the Long Term Plan 2024-2034

Te kauneke o te whakarato i te Mahere Wā Roa 2024-2034

While the Long Term Plan (LTP) was only adopted in September 2024 (instead of June 2024), there has already been considerable progress made to deliver on the plan and meet the needs of the local community. This section summarises some key project updates and changes to the scheduled capital expenditure (CAPEX) programme for 2025-2026.

Investment in community facilities

BALLANTYNE ROAD REMEDIATION

Work is now underway to remediate the former Ballantyne Road wastewater oxidation ponds site in Wānaka. In October 2024, Councillors endorsed a plan to enter into a commercial agreement with Willowridge Developments Ltd. This would see Willowridge remediate any contamination, complete earthworks using clean fill, and grass the site.

The oxidation ponds have been earmarked for potential sports fields for some time and budget for remediation had been set aside in year 6 of the current LTP.

The agreement with Willowridge means remediation can be brought forward, and while this in itself will not create standard or formal playing fields (initially grassed reserve), it will in time help achieve the long-term vision of developing a Ballantyne Road Sports Hub for community use, potentially earlier than current LTP funding allows (year 7-8).

LADIES MILE COMMUNITY FACILITIES

Planning work has been underway for the site at 516 Ladies Mile Highway, to ensure the project can progress further once funding becomes available in 2025-2026. This project will feature a community facility and new sports fields, a toilet/changing room block, parking and supporting infrastructure services.

MINOR UPGRADES AT QUEENSTOWN EVENTS CENTRE

Improvements to the Queenstown Events Centre indoor stadium seating were completed in February 2025. As well as slightly increasing the capacity, the moveable seating stands are easier to use and allows for more opportunities for spectator sporting events to be held at the facility.

The netball and tennis courts at Queenstown Events Centre were resurfaced in March 2025. The new surface provides excellent shock absorption, reducing the risk of injury and improving playability.

Delivering resilient infrastructure

LUGGATE WATER SUPPLY UPGRADES

Work to upgrade the Luggate drinking water scheme is expected to begin mid-2025 and includes two new supply bores, access to a new water source and a new ultraviolet treatment plant.

This investment had been originally scheduled for 2028 but was brought forward to accelerate delivery of the new infrastructure as part of wider works to introduce a protozoa barrier (UV disinfection) for the township.

The new treatment plant will ensure drinking water in Luggate remains safe and compliant, and the new bores mean we can provide enough water to meet the needs of this growing community.

WATER QUALITY COMPLIANCE

Good progress has been made to install protozoa barriers across the district, ensuring public water supplies are safe and compliant with the Drinking Water Quality Assurance Rules. UV treatment to protect against protozoa such as Cryptosporidium has been installed at Glenorchy, Western Wānaka, Beacon Point, Wānaka Airport and Two Mile in Queenstown. All drinking water supplies, with the exception of the Corbridge scheme, are expected to be fully compliant by December 2025.

WASTEWATER TREATMENT AND DISPOSAL

Work continues to upgrade the Shotover Wastewater Treatment Plant in Queenstown and address well documented issues with its disposal field. In 2025-2026, $9.5M is being invested in the Shotover wastewater treatment plant stage 3 upgrades and $2.3M is being invested in the Shotover wastewater disposal fields. More information on progress to develop a long-term solution for the plant and interim action that is underway can be read at www.qldc.govt.nz/your-council/major-projects/shotover-wastewater-treatment-plant

Upgrades to the Upper Clutha's wastewater network are expected to start mid-2025. This will futureproof Hāwea's wastewater needs and increase the capacity and resilience of the wider Wānaka and Albert Town network. Further details can be read at www.qldc.govt.nz/your-council/major-projects/upper-clutha-wastewater-conveyance-scheme

PLANNING FOR LOCAL WATER DONE WELL

In June we proposed a new model for the future delivery of water services in the district, as part of central government's Local Water Done Well legislation and its plan to address Aotearoa New Zealand's water infrastructure challenges to ensure safe, reliable, and sustainable water services throughout the country.

As part of this reform, councils must consider and consult with their communities on at least two arrangements for how water supply, wastewater, and stormwater services will be delivered, one of which must be an alternative to their existing approach.

Water reform has been underway in Aotearoa New Zealand for almost a decade now. Local Water Done Well aims to emphasise a balance between economic, environmental, and water quality outcomes, while enabling local communities and councils to determine how these services are delivered. Further legislation will introduce new planning and accountability requirements and a new regulatory regime. The proposed regulatory regime, together with the existing legislative requirements, will set a baseline level of performance regardless of the delivery model chosen.

What we proposed

We assessed two models for delivering water, wastewater, and stormwater services and proposed establishing a Water Services Council Controlled Organisation (WSCCO) to manage and deliver these services.

The alternative would be to continue to deliver water services in-house, recognising that changes would need to be made to enable Council to respond to the new regulatory environment.

Under the proposed model, the WSCCO would be fully owned by QLDC, but the organisation would be governed by its own independent specialist board and management. QLDC would be the only shareholder and would appoint board members based on the skills and experience needed for proper governance of the new organisation. Developing legislation will prevent a WSCCO from being privatised which means that the WSCCO will remain wholly owned by QLDC.

Household charges for water under the proposed WSCCO are estimated to be 5.2% higher on average in the medium-term (2024-2034) when compared with an in-house model, but 10.1% lower on average in the long-term (2034-2044) compared with that same in-house model.

This is because a WSCCO has different borrowing requirements, meaning higher water charges would be required initially to deliver the same services and capital projects QLDC currently has planned. These initial higher charges would generate more revenue in the short-term, repaying debt faster and leaving the WSCCO with less in debt than the in-house model by 2034.

What happens next

At the time of publication, Council is considering the feedback we received and will make a decision on the proposed future delivery model on Thursday 31 July 2025.

QLDC must then prepare and submit a Water Services Delivery Plan (WSDP) to central government, describing the current state of our water assets and services as well as the future arrangements for delivery of water services.

PROGRESS TOWARDS A REGIONAL DEAL

Detailed work continues to pursue opportunities to explore alternative funding streams and reduce the financial burden of infrastructure investment on ratepayers. In February 2025, QLDC partnered with Central Otago District Council and Otago Regional Council to submit a joint proposal to the Governments Regional Deals Framework. Council looks forward to sharing information about the outcome of the joint proposal in due course.

Find out more about how local projects are progressing across Queenstown Lakes at **www.qldc.govt.nz/major-projects**

Changes to the capital investment programme for 2025-2026

The capital investment programme contained within the Annual Plan 2025-2026 is $164.8M. This is a reduction of $3.5M from the year 2 budget forecast in the LTP 24-34 ($168.3M).

Adjustments have been approved through the 2023-2024 year-end carry-forward process, reforecasts in October and December 2024 and Council's approved option for reprioritising the transport capital expenditure programme in light of reduced funding allocated from the 2024-2027 National Land Transport Programme.

A high level summary of changes include:

- Increase due to new projects including **remediation of the Tucker Beach Closed Landfill** ($0.6M)
- An increase of $0.6M due to deferred timing of **Project Tohu Coronet Forest Revegetation[9].**
- Decrease due to revised timings for new **Queenstown waste facilities** ($4.9M deferred to year 6) and **Wānaka waste facilities** ($3.2M deferred to year 3).
- Increase due to timing of new **Kingston stormwater scheme[10]** ($4.9M deferred from year 1) and a **new stormwater project associated with the Queenstown Package (previously known as NZTA's Frankton Intersection and Bus Hub Improvements project)** ($0.3M). This is offset by a decrease for Rockabilly Gully erosion protection ($1.8M deferred to year 3).
- A decrease of $6.1M **to align with subsidised transport budgets approved by NZTA** and re-prioritise non-subsidised 'local share' budgets.
- $2.0M has been brought forward from year 6 for **remediation works at the Ballantyne Road oxidation ponds.**
- Decreases due to amended timing for the **Upper Clutha wastewater conveyance scheme[11]** ($5.3M deferred to year 5); **Southwest Wānaka wastewater conveyance scheme** ($2.1M deferred to year 5); **Hanley's Farm pump station** ($1.2M brought forward to year 1); **Shotover Wastewater Disposal Field** ($1.0M brought forward to 2023-2024 and 2024-2025) and **Stage 3 Project Shotover upgrades[12]** ($1.1M brought forward to 2023-2024). These decreases are offset by an increase for **Project Pure aeration grid renewal** ($2.1M deferred from year 1).
- Budget increases to fund **delivery of new water supply, treatment, and storage infrastructure for Luggate** ($8.7M deferred from 2023-2024 and year 1). Other changes include deferred timing for **Hāwea level of service improvements** ($0.9M deferred from year 1), **Kingston new water supply scheme[13]** ($0.8M deferred from year 1). These increases are offset by decreases for the **Capell Ave watermain extension** ($0.7M deferred to year 4 to align with transport project) and **Hāwea water supply scheme upgrades** ($0.5M deferred to year 7).
- Budget for **Telemetry** (data monitoring) has been increased for wastewater ($1.1M brought forward from year 3) and for **water supply** ($1.2M brought forward from year 3)

[9] https://www.qldc.govt.nz/your-council/major-projects/project-tohu/
[10] https://www.qldc.govt.nz/your-council/major-projects/kingston-infrastructure-works/
[11] https://www.qldc.govt.nz/your-council/major-projects/upper-clutha-wastewater-conveyance-scheme/
[12] https://www.qldc.govt.nz/your-council/major-projects/shotover-wastewater-treatment-plant/
[13] https://www.qldc.govt.nz/your-council/major-projects/kingston-infrastructure-works/

The following table shows all capital projects with a budget in 2025-2026 of $500,000 or greater, in more detail:

Programme	Project Name	Budget 2025-2026 ($)
Building	Wānaka Airport Compliance	1,063,049
Building	Wānaka Airport Renewals	563,667
Building	516 Ladies Mile Stage 1	1,848,780
Building & Libraries Total		**5,769,455**
Knowledge Management	Enterprise System	528,442
Knowledge Management Total		**1,955,747**
Other	Whakatipu Priority Growth Areas (IN)	513,050
Other Total		**1,317,298**
Parks & Reserves	Coronet Forest Revegetation	2,864,471
Parks & Reserves	Parks Structures Renewals - Whakatipu	616,260
Parks & Reserves Total		**8,737,690**
Waste Management	New Waste Facilities (WM)	1,243,440
Waste Management	Organic Waste Management (WM)	1,675,774
Waste Management	Tucker Beach Closed Landfill (WM)	564,355
Waste Management	Wānaka Waste Facilities (WM)	2,018,941
Waste Management Total		**6,843,598**

Programme	Project Name	Budget 2025-2026 ($)
Stormwater	Renewals - Whakatipu (SW)	620,847
Stormwater	Kingston New Scheme (SW)	4,946,860
Stormwater	Rockabilly Gully Erosion Protection (SW)	2,854,966
Stormwater Total		**11,051,946**
Transport	Sealed Road Rehabs - Whakatipu (TR)	1,407,208
Transport	Sealed Road Resurfacing - Whakatipu (TR)	2,931,306
Transport	Unsealed Road Metalling - Whakatipu (TR)	1,040,034
Transport	Transport Model Replacement (TR)	567,861
Transport	Arterial Stage One (TR)	958,622
Transport	Crown Range Resilience Whakatipu (TR)	685,501
Transport	Sealed Road Rehabs - Wānaka (TR)	564,947
Transport	Sealed Road Resurfacing - Wānaka (TR)	1,732,083
Transport	Unsealed Road Metalling - Wānaka (TR)	729,849
Transport	Minor Improvements Whakatipu (TR) unsubsidised	1,178,398
Transport	Minor Improvements Upper Clutha (TR) unsubsidised	727,482
Transport Total		**16,812,955**
Venues & Facilities	New Sports Fields in Queenstown	962,906
Venues & Facilities	Queenstown Event Centre - Energy Upgrade	969,518
Venues & Facilities	Queenstown Event Centre Indoor Courts, Carpark, Sports Field	770,325
Venues & Facilities	Ballantyne Road Site Remediation Works	2,027,601
Venues & Facilities Total		**7,284,998**

Programme	Project Name	Budget 2025-2026 ($)
Wastewater	CBD to Frankton Conveyance (WW)	13,346,770
Wastewater	Renewals - Queenstown (WW)	2,656,011
Wastewater	Robins Road Conveyance (WW)	3,538,174
Wastewater	Hanley's Farm Pump Station (WW)	1,453,844
Wastewater	Telemetry - Queenstown (WW)	675,525
Wastewater	Kingston New Scheme (WW)	12,048,758
Wastewater	Renewals - Wānaka (WW)	1,061,281
Wastewater	North Wānaka Conveyance Stage 2 (WW)	7,927,965
Wastewater	Septage Disposal (WW)	1,269,427
Wastewater	Project Pure Aeration Grid Renewal (WW)	2,085,013
Wastewater	Level of Service[14] Performance - Wānaka (WW)	1,762,244
Wastewater	Upper Clutha Conveyance Scheme (WW)	19,689,872
Wastewater	Project Shotover Stage 3 (WW)	9,456,265
Wastewater	Shotover Disposal Field (WW)	2,288,692
Wastewater Total		**82,673,855**
Water Supply	Compliance Response - UV Treatment (WS)	8,743,916
Water Supply	Renewals - Queenstown (WS)	666,252
Water Supply	Telemetry - Queenstown (WS)	620,000
Water Supply	Kingston New Scheme (WS)	4,867,254
Water Supply	Renewals - Wānaka (WS)	565,437
Water Supply	Filtration - Wānaka (WS)	544,207
Water Supply	Hāwea Level of Service Improvements (WS)	1,131,212
Water Supply Total		**22,352,931**
Grand Total		**164,800,473**

[14] Level of service or LoS is the defined service parameters or requirements for a specific activity or service area, against which service performance can be measured.

Section 2 – A financial summary

Wāhaka 2 – He whakarāpopototaka ā-pūtea

The numbers you need to know

Ka tātauraka

Council is proposing an average rates increase of 13.5%

FOR 2025-2026 (AFTER ALLOWING FOR GROWTH[15])

This is consistent with the forecast rates increase for year 2 of the LTP 2024-2034. More on page 20.

IF APPROVED, PROPOSED CHANGES TO USER FEES AND CHARGES WILL BRING IN AN ADDITIONAL

$2.45M of revenue

FOR 2025-2026, HELPING TO OFFSET THE RATES INCREASE

AS HIGHLIGHTED IN THE LTP 2024-2034

Depreciation funding will increase progressively over the ten year period to funding renewal programmes.

FOR 2025-2026, IT WILL COST

$27.8M

TO FUND DEPRECIATION OF THREE WATERS AND ROADING ASSETS.

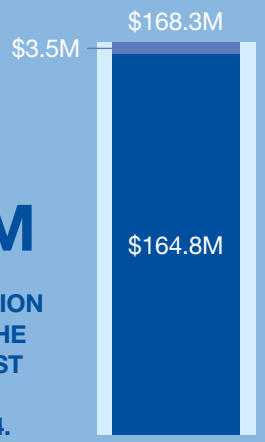
What's depreciation?

Most assets lose their value over time through wear and tear. Depreciation is used to recognise this decrease in value and spreads the cost over their useful life.

THE CAPITAL INVESTMENT PROGRAMME FOR 2025-2026 IS VALUED AT

$164.8M

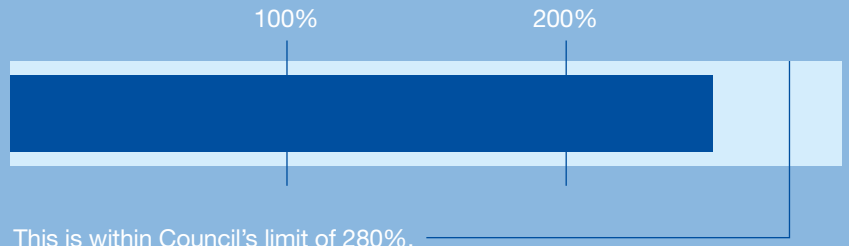
THIS IS A REDUCTION OF $3.5M FROM THE BUDGET FORECAST FOR YEAR 2 OF THE LTP 2024-2034.



COUNCIL'S AVERAGE NET DEBT TO TOTAL REVENUE RATIO FOR 2025-2026 IS

254%

(Compared to year two of the LTP 2024-2034 ratio, which was 251%).



AS HIGHLIGHTED IN THE LTP 2024-2034

NET DEBT FOR 2025-2026 WAS $696.5M AND HAS NOW INCREASED TO

$699.3M

[15] After allowing for growth of 3.5% in rateable properties in the rates database. QLDC demand projections are published on the QLDC website: https://www.qldc.govt.nz/community/population-and-demand/

Council remains committed to investigating alternative funding tools to reduce pressure on rates and debt.

THE NUMBERS IN MORE DETAIL

Go to Section 3 (page 26) for our financial statements, statement of accounting policies, disclosure and funding impact statements and detailed information about rates and charges for 2025-2026.

Rates impact

Kawekawe rēti

Quotable Value (QV) is contracted by QLDC to provide rating valuation services

This includes a three-yearly mass update of rating values – known as a district revaluation. This valuation is dated 1 September 2024 and the previous valuation was dated 1 September 2021.

Although the total capital value (CV) has grown by around 20%, the proportionality between rating categories has not changed significantly. At a micro level, the impact of the revaluation on rates is more pronounced for some types of property. In simple terms, if a property experiences a rating value change of significantly more or less than the 20% average, rates payable will change up or down according to the degree of difference.

Mitigating the impact of revaluation on rates

Many councils use differentials to adjust the impact of capital values on rating incidence. In order to assess the impact of the new values on rates, Council have recalculated the rates for the current year (2024-2025) using the revised CV for the district. The analysis shows that a global level, rating incidence has largely been retained. See the table on the following page.

The information in the column “2024 CV” in the following table relates to the apportionment of rates using the new values whilst “2021 CV” relates to the same using current values.

Total Rates - Existing differentials				
	2024 CV		2021 CV	
Residential	$95,475,338	54.387%	$95,484,116	54.392%
Commercial	$20,797,182	11.847%	$20,793,671	11.845%
Accommodation	$24,280,056	13.831%	$24,285,322	13.834%
Rural	$19,475,305	11.094%	$19,455,995	11.083%
Other	$15,520,206	8.841%	$15,528,983	8.846%
	$175,548,087	**100.0%**	**$175,548,087**	**100.0%**

The variances between categories are minimal although differences can be seen at a micro level (see tables below).
The 3 tables show movements for the median 'New CV' values, the upper quartile (higher values) and the lower quartile (lower values).

Impact of Revaluation on 2024-2025 Rates (median values)				
Location	**Property Type**	**CV Movement**	**Rates Change %**	**Rates Change $**
QUEENSTOWN	Residential	18.4%	0.1%	$5
QUEENSTOWN	Commercial	17.3%	-0.2%	-$14
QUEENSTOWN	Accommodation	21.4%	-3.8%	-$146
WĀNAKA	Residential	14.2%	-1.1%	-$51
WĀNAKA	Commercial	11.8%	-1.0%	-$62
WĀNAKA	Accommodation	30.7%	2.9%	$126
ARROWTOWN	Residential	19.4%	1.1%	$54
ARROWTOWN	Commercial	16.1%	-0.5%	-$29
ARROWTOWN	Accommodation	24.0%	1.5%	$107

Impact of Revaluation on 2024-2025 Rates (higher values)				
Location	**Property Type**	**CV Movement**	**Rates Change %**	**Rates Change $**
QUEENSTOWN	Residential	11.9%	-0.7%	-$38
QUEENSTOWN	Commercial	18.1%	1.9%	$287
QUEENSTOWN	Accommodation	23.6%	3.6%	$216
WĀNAKA	Residential	18.1%	-0.2%	-$11
WĀNAKA	Commercial	6.6%	-4.5%	-$459
WĀNAKA	Accommodation	10.7%	-3.6%	-$231
ARROWTOWN	Residential	20.6%	1.4%	$80
ARROWTOWN	Commercial	29.9%	6.4%	$653
ARROWTOWN	Accommodation	27.6%	5.0%	$658

Impact of Revaluation on 2024-2025 Rates (lower values)				
Location	**Property Type**	**CV Movement**	**Rates Change %**	**Rates Change $**
QUEENSTOWN	Residential	20.0%	0.1%	$5
QUEENSTOWN	Commercial	22.8%	-0.9%	-$43
QUEENSTOWN	Accommodation	4.3%	2.3%	$40
WĀNAKA	Residential	16.3%	-0.9%	-$36
WĀNAKA	Commercial	15.2%	2.4%	$83
WĀNAKA	Accommodation	28.0%	7.6%	$264
ARROWTOWN	Residential	20.2%	1.0%	$46
ARROWTOWN	Commercial	21.7%	-0.9%	-$38
ARROWTOWN	Accommodation	32.1%	7.3%	$451

Rates impact for 2025-2026

The examples below show the breakdown in movement in the proposed rates for 2025-2026. It is important to understand the movement generated by changes to Council's budget as a discreet amount versus the changes in rates attributable to the change in capital value for the property. Council have separated the impact of these two elements in these tables.

The overall budget impact aligns with the rates increases indicated for year two of the Long Term Plan 2024-2034 (LTP). There are several variations greater than 5.00% from the average increase forecast in the LTP. The valuation impact columns show the impact of the changed capital value for each property. These vary according to the movement in capital value shown in the third column '% CV movement'. This CV movement is not directly controllable by Council.

The highest impact due to CV changes is an increases to Wānaka Primary Industry of 10.3% and the lowest is for Queenstown Accommodation of -6.2%.

The columns on the right-hand side of the table on the following page labelled 'Total Rates AP26' show the total proposed rates movement for 2025-2026. There is a degree of variation in the movements largely as a result of the valuation impacts. Residential movements range from -3.4% (Arthurs Point) to 1.5% (Lake Hayes).

Summary of indicative total rate movements 25/26 – new CV (median values)										
Property Type	**New CV**	**Old CV**	**% CV Move**	**Location**	**Budget Impact AP 25-26 %**	**Budget Impact AP 25-26 $**	**Valuation Impact AP 25-26 %**	**Valuation Impact AP 25-26 $**	**Total Rates AP 25-26 %**	**Total Rates AP 25-26 $**
RESIDENTIAL	$1,460,000	$1,230,000	18.7%	QUEENSTOWN	13.7%	$592	-0.5%	-$21	13.2%	$570
COMMERCIAL	$2,560,000	$2,190,000	16.9%	QUEENSTOWN	11.6%	$936	-2.6%	-$209	9.0%	$727
ACCOMMODATION	$625,000	$515,000	21.4%	QUEENSTOWN	17.6%	$684	-6.2%	-$241	11.4%	$442
M/U ACCOMMODATION	$1,970,000	$1,740,000	13.2%	QUEENSTOWN	13.0%	$792	-1.5%	-$90	11.5%	$701
VACANT	$1,190,000	$760,000	56.6%	QUEENSTOWN	28.2%	$779	1.2%	$33	29.4%	$812
M/U COMMERCIAL	$2,050,000	$1,800,000	13.9%	QUEENSTOWN	17.8%	$866	3.9%	$188	21.7%	$1,054
PRIMARY INDUSTRY	$2,915,000	$2,300,000	26.7%	QUEENSTOWN	11.0%	$354	0.7%	$23	11.8%	$378
COUNTRY DWELLING	$4,540,000	$3,500,000	29.7%	QUEENSTOWN	12.3%	$647	6.0%	$314	18.3%	$960
RESIDENTIAL	$1,510,000	$1,320,000	14.4%	WĀNAKA	21.3%	$930	-2.6%	-$115	18.7%	$815
COMMERCIAL	$1,970,000	$1,740,000	13.2%	WĀNAKA	19.0%	$1,191	-4.5%	-$284	14.4%	$907
ACCOMMODATION	$745,000	$570,000	30.7%	WĀNAKA	19.6%	$839	2.7%	$117	22.4%	$957
M/U ACCOMMODATION	$1,750,000	$1,492,500	17.3%	WĀNAKA	20.3%	$1,125	-1.6%	-$90	18.7%	$1,035
PRIMARY INDUSTRY	$3,335,000	$2,310,000	44.4%	WĀNAKA	15.3%	$486	10.3%	$329	25.6%	$814
COUNTRY DWELLING	$2,185,000	$1,750,000	24.9%	WĀNAKA	14.7%	$515	1.6%	$56	16.2%	$571
VACANT	$850,000	$570,000	49.1%	WĀNAKA	25.7%	$698	-0.1%	-$4	25.6%	$694
M/U COMMERCIAL	$1,750,000	$1,440,000	21.5%	WĀNAKA	20.4%	$1,010	0.8%	$40	21.3%	$1,051
RESIDENTIAL	$1,850,000	$1,530,000	20.9%	ARROWTOWN	11.1%	$546	-0.5%	-$23	10.6%	$523
COMMERCIAL	$2,130,000	$1,735,000	22.8%	ARROWTOWN	12.4%	$826	2.1%	$141	14.5%	$967
ACCOMMODATION	$1,550,000	$1,250,000	24.0%	ARROWTOWN	6.4%	$457	3.6%	$255	10.0%	$712
M/U ACCOMMODATION	$2,050,000	$1,710,000	19.9%	ARROWTOWN	10.7%	$680	-0.9%	-$56	9.8%	$624
VACANT	$1,500,000	$1,175,000	27.7%	ARROWTOWN	21.6%	$757	-1.3%	-$46	20.3%	$711
M/U COMMERCIAL	$1,790,000	$1,550,000	15.5%	ARROWTOWN	8.8%	$469	-0.7%	-$36	8.1%	$433
RESIDENTIAL	$870,000	$720,000	20.8%	GLENORCHY	11.8%	$404	0.3%	$10	12.1%	$414
RESIDENTIAL	$1,480,000	$1,180,000	25.4%	LAKE HAYES	13.1%	$584	1.5%	$67	14.6%	$650
RESIDENTIAL	$1,200,000	$1,110,000	8.1%	HĀWEA	17.0%	$707	-1.7%	-$71	15.3%	$636
RESIDENTIAL	$970,000	$800,000	21.3%	LUGGATE	17.7%	$589	-0.1%	-$4	17.6%	$585
RESIDENTIAL	$810,000	$690,000	17.4%	KINGSTON	12.7%	$303	-0.9%	-$22	11.8%	$282
RESIDENTIAL	$920,000	$850,000	8.2%	ARTHURS POINT	16.4%	$629	-3.4%	-$129	13.0%	$500

Summary of indicative total rate movements 25/26 – new CV (higher values)										
Property Type	**New CV**	**Old CV**	**% CV Move**	**Location**	**Budget Impact AP 25-26 %**	**Budget Impact AP 25-26 $**	**Valuation Impact AP 25-26 %**	**Valuation Impact AP 25-26 $**	**Total Rates AP 25-26 %**	**Total Rates AP 25-26 $**
RESIDENTIAL	$1,920,000	$1,710,000	12.3%	QUEENSTOWN	14.7%	$809	-1.7%	-$95	12.9%	$714
COMMERCIAL	$6,040,000	$5,030,000	20.1%	QUEENSTOWN	11.5%	$1,850	3.5%	$570	15.0%	$2,420
ACCOMMODATION	$1,335,000	$1,080,000	23.6%	QUEENSTOWN	13.6%	$824	1.8%	$111	15.4%	$935
M/U ACCOMMODATION	$3,170,000	$2,580,000	22.9%	QUEENSTOWN	12.2%	$926	0.4%	$31	12.6%	$957
VACANT	$2,010,000	$1,500,000	34.0%	QUEENSTOWN	33.6%	$1,283	4.8%	$182	38.4%	$1,464
M/U COMMERCIAL	$4,025,000	$3,220,000	25.0%	QUEENSTOWN	2.1%	$154	-4.7%	-$342	-2.6%	-$188
PRIMARY INDUSTRY	$5,897,500	$4,642,500	27.0%	QUEENSTOWN	16.6%	$797	5.7%	$272	22.2%	$1,069
COUNTRY DWELLING	$6,500,000	$5,200,000	25.0%	QUEENSTOWN	12.6%	$880	3.5%	$245	16.1%	$1,125
RESIDENTIAL	$2,130,000	$1,800,000	18.3%	WĀNAKA	21.2%	$1,074	-1.2%	-$62	20.0%	$1,012
COMMERCIAL	$3,244,500	$2,990,000	8.5%	WĀNAKA	20.6%	$2,149	-10.4%	-$1,086	10.2%	$1,063
ACCOMMODATION	$1,272,500	$1,150,000	10.7%	WĀNAKA	19.7%	$1,253	-12.4%	-$789	7.3%	$464
M/U ACCOMMODATION	$2,450,000	$2,057,500	19.1%	WĀNAKA	19.5%	$1,332	-0.6%	-$40	18.9%	$1,292
PRIMARY INDUSTRY	$5,510,000	$4,205,000	31.0%	WĀNAKA	14.0%	$625	10.7%	$476	24.6%	$1,101
COUNTRY DWELLING	$3,402,500	$2,600,000	30.9%	WĀNAKA	16.1%	$712	4.8%	$213	20.9%	$925
VACANT	$1,370,000	$950,000	44.2%	WĀNAKA	32.7%	$1,027	2.1%	$66	34.8%	$1,093
M/U COMMERCIAL	$2,705,000	$2,250,000	20.2%	WĀNAKA	20.0%	$1,248	-1.7%	-$104	18.4%	$1,144
RESIDENTIAL	$2,375,000	$1,950,000	21.8%	ARROWTOWN	11.9%	$663	0.2%	$13	12.1%	$676
COMMERCIAL	$6,027,500	$4,697,500	28.3%	ARROWTOWN	9.1%	$1,289	6.9%	$978	15.9%	$2,267
ACCOMMODATION	$3,700,000	$2,900,000	27.6%	ARROWTOWN	-11.2%	-$1,485	9.7%	$1,291	-1.5%	-$194
M/U ACCOMMODATION	$2,600,000	$2,200,000	18.2%	ARROWTOWN	10.9%	$811	0.8%	$57	11.7%	$868
VACANT	$2,600,000	$1,545,000	68.3%	ARROWTOWN	38.5%	$1,589	-2.8%	-$115	35.7%	$1,474
M/U COMMERCIAL	$2,100,000	$1,872,500	12.1%	ARROWTOWN	7.3%	$431	-1.2%	-$69	6.1%	$362
RESIDENTIAL	$1,050,000	$865,000	21.4%	GLENORCHY	12.4%	$461	0.6%	$22	13.0%	$484
RESIDENTIAL	$1,680,000	$1,320,000	27.3%	LAKE HAYES	13.3%	$613	2.3%	$108	15.6%	$721
RESIDENTIAL	$1,655,000	$1,425,000	16.1%	HĀWEA	16.9%	$810	-4.1%	-$196	12.9%	$615
RESIDENTIAL	$1,060,000	$880,000	20.5%	LUGGATE	11.0%	$462	-1.0%	-$40	10.1%	$421
RESIDENTIAL	$930,000	$800,000	16.3%	KINGSTON	12.8%	$323	-1.2%	-$29	11.7%	$294
RESIDENTIAL	$980,000	$900,000	8.9%	ARTHURS POINT	16.2%	$634	-3.3%	-$127	13.0%	$507

Summary of indicative total rate movements 25/26 – new CV (lower values)										
Property Type	**New CV**	**Old CV**	**% CV Move**	**Location**	**Budget Impact AP 25-26 %**	**Budget Impact AP 25-26 $**	**Valuation Impact AP 25-26 %**	**Valuation Impact AP 25-26 $**	**Total Rates AP 25-26 %**	**Total Rates AP 25-26 $**
RESIDENTIAL	$1,080,000	$900,000	20.0%	QUEENSTOWN	13.5%	$510	-0.7%	-$25	12.8%	$484
COMMERCIAL	$1,220,000	$1,010,000	20.8%	QUEENSTOWN	11.4%	$554	-1.3%	-$63	10.1%	$490
ACCOMMODATION	$333,750	$320,000	4.3%	QUEENSTOWN	25.2%	$449	-0.5%	-$9	24.7%	$440
M/U ACCOMMODATION	$1,377,500	$1,180,000	16.7%	QUEENSTOWN	12.9%	$641	-0.3%	-$16	12.6%	$625
VACANT	$680,000	$395,000	72.2%	QUEENSTOWN	14.8%	$376	3.2%	$81	18.0%	$457
M/U COMMERCIAL	$1,340,000	$1,090,000	22.9%	QUEENSTOWN	13.2%	$561	3.7%	$157	16.9%	$718
PRIMARY INDUSTRY	$1,391,250	$1,130,000	23.1%	QUEENSTOWN	10.7%	$260	-0.6%	-$15	10.1%	$244
COUNTRY DWELLING	$3,100,000	$2,450,000	26.5%	QUEENSTOWN	12.0%	$478	2.0%	$80	14.1%	$559
RESIDENTIAL	$1,190,000	$1,025,000	16.1%	WĀNAKA	20.6%	$811	-1.3%	-$50	19.3%	$761
COMMERCIAL	$625,000	$570,000	9.6%	WĀNAKA	18.6%	$634	-9.3%	-$315	9.4%	$319
ACCOMMODATION	$525,000	$410,000	28.0%	WĀNAKA	19.5%	$678	8.9%	$311	28.5%	$989
M/U ACCOMMODATION	$1,360,000	$1,220,000	11.5%	WĀNAKA	18.9%	$945	-3.2%	-$162	15.7%	$783
PRIMARY INDUSTRY	$1,815,000	$1,350,000	34.4%	WĀNAKA	14.8%	$374	4.5%	$113	19.3%	$487
COUNTRY DWELLING	$1,400,000	$1,107,500	26.4%	WĀNAKA	17.3%	$477	3.3%	$90	20.6%	$567
VACANT	$570,000	$340,000	67.6%	WĀNAKA	41.6%	$871	3.1%	$65	44.6%	$936
M/U COMMERCIAL	$1,270,000	$1,110,000	14.4%	WĀNAKA	18.4%	$813	-2.8%	-$124	15.6%	$689
RESIDENTIAL	$1,550,000	$1,290,000	20.2%	ARROWTOWN	10.8%	$493	-0.1%	-$6	10.6%	$487
COMMERCIAL	$1,127,500	$878,750	28.3%	ARROWTOWN	11.5%	$500	-1.8%	-$77	9.8%	$423
ACCOMMODATION	$1,400,000	$1,060,000	32.1%	ARROWTOWN	11.0%	$681	6.6%	$411	17.6%	$1,092
M/U ACCOMMODATION	$1,671,250	$1,378,750	21.2%	ARROWTOWN	10.1%	$566	0.7%	$39	10.8%	$605
VACANT	$1,212,500	$850,000	42.6%	ARROWTOWN	19.6%	$600	1.0%	$31	20.6%	$631
M/U COMMERCIAL	$1,650,000	$1,427,500	15.6%	ARROWTOWN	6.6%	$335	0.0%	-$1	6.5%	$334
RESIDENTIAL	$755,000	$625,000	20.8%	GLENORCHY	11.0%	$359	-0.2%	-$7	10.8%	$352
RESIDENTIAL	$1,260,000	$1,040,000	21.2%	LAKE HAYES	13.0%	$558	0.3%	$11	13.3%	$569
RESIDENTIAL	$1,135,000	$980,000	15.8%	HĀWEA	16.7%	$622	-0.7%	-$27	16.0%	$595
RESIDENTIAL	$870,000	$710,000	22.5%	LUGGATE	17.5%	$550	0.3%	$10	17.8%	$560
RESIDENTIAL	$710,000	$602,500	17.8%	KINGSTON	12.6%	$288	-0.5%	-$12	12.1%	$275
RESIDENTIAL	$890,000	$820,000	8.5%	ARTHURS POINT	16.1%	$613	-3.2%	-$120	13.0%	$493

Section 3 – Detailed financial information

Wāhaka 3 – Pāroko ahumoni

Financial statements

Kā tauākī ahumoni

PROSPECTIVE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDING 30 JUNE 2026 ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	Operating revenue				
	Revenue from non-exchange transactions				
141,705	Targeted rates	164,989	165,070	(81)	
7,705	General rates	10,559	10,473	86	
8,116	User charges - subsidised	8,514	8,514	-	
23,555	Grants and subsidies	20,004	26,002	(5,998)	Reduction in NZTA roading subsidy offset with a Waste Management Ministry for Environment funding upside
30,235	Vested assets	30,942	30,942	-	
39,314	Development contributions	32,551	33,026	(475)	Treatment of inflation rate from BERL for property, plant and equipment
7,524	Other income	8,727	8,091	636	Wilson Carpark Income $373k, Waste Management Gate Charges Increase $375k, Hampshire Group $119k
1,801	Revaluation of investment property	1,323	1,323	-	
	Revenue from exchange transactions				
40,185	User charges - full cost recovery	43,801	41,498	2,303	Traffic Infringement increase driven by new Government pricing, parking revenue increase driven from new carparks and fee increases partially offset by Campervan Infringement decrease due to changes in Freedom camping bylaw.
10,737	Dividend income	13,015	12,509	506	QAC Airport Dividend increase as per QAC Statement of Intent
4,960	Other income - full cost recovery	5,166	5,166	-	
-	Other gains/(losses) - full cost recovery	105	1,481	(1,376)	Lakeview Development Lot sale deferred to 26/27
315,839	**Total revenue**	**339,696**	**344,095**	**(4,399)**	
	Operating expenditure				
11,429	Local democracy	11,837	12,300	(463)	Consultant reduction partially offset by increase in elected member remuneration
51,882	Community services & facilities	56,302	54,470	1,832	
22,519	Economy	23,540	22,501	1,039	Remapping of Strategy Salary & Wages & Grants from Finance & Support Service activity
19,896	Environmental management	20,123	20,703	(580)	Carry forward of Commissioner costs & District Plan Review Consultants
18,369	Regulatory functions & services	19,334	19,091	243	
46,036	Transport	47,437	49,247	(1,810)	Decrease in roading infrastructure maintenance costs
34,265	Wastewater	37,199	36,255	944	Increase in 3 Waters infrastructure maintenance
22,098	Water supply	22,953	22,672	282	
12,691	Stormwater	13,182	11,155	2,027	Increase in Depreciation
22,092	Waste management	24,546	23,777	769	Increase in infrastructure maintenance
208	Finance & support services	200	1,471	(1,271)	Remapping of Strategy Salary & Wages & Grants from Finance & Support Service and a reduction in staff training
261,484	**Total operating expenditure ***	**276,653**	**273,642**	**3,012**	
54,355	**Operating surplus**	**63,042**	**70,453**	**(7,411)**	
	*** Operating expenditure includes:**				
66,012	Depreciation	70,283	68,803	1,480	Increase in 3 Waters
30,002	Interest	27,650	29,737	(2,087)	Reduced interest interest rate inline with actual rates vs LTP

PROSPECTIVE STATEMENT OF OTHER COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDING 30 JUNE 2026 ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
54,355	Operating surplus	63,042	70,453	(7,411)	See Statement of Financial Performance on previous page
	Other comprehensive revenue and expense				
77,308	Gain/(loss) on revaluation	59,623	59,623	-	
58,834	Depreciation & Impairment reversed on revaluation	60,514	60,514	-	
360	Transfer from reserves	391	952	(560)	Less asset renewal fund transfer
190,857	**TOTAL COMPREHENSIVE INCOME**	**183,571**	**191,542**	**(7,971)**	

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDING 30 JUNE 2026 ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
2,674,407	Forecast opening equity	2,866,640	2,865,263	1,376	
190,857	Total comprehensive revenue and expense	183,571	191,542	(7,971)	
2,865,262	**FORECAST CLOSING EQUITY**	**3,050,211**	**3,056,805**	**(6,594)**	

PROSPECTIVE STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026 ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	Current assets				
3,500	Cash and cash equivalents	2,829	3,500	(671)	See Cash Flow Statement
16,253	Receivables from non-exchange transactions	17,818	17,818	-	
11,331	Receivables from exchange transactions	11,685	11,685	-	
59	Inventories	65	65	-	
614	Other financial assets	614	614	-	
10,157	Other current assets	10,126	9,647	480	
4,928	Assets held for sale	-	-	-	
46,842	**Total current assets**	**43,137**	**43,329**	**(191)**	
	Non-current assets				
5,412	Investments	5,412	5,412	-	
16,761	Other financial assets	17,834	17,834		
19,372	Development property	14,444	14,444	-	
66,134	Investment property	67,457	67,457	-	
3,426,450	Property, plant and equipment	3,674,491	3,677,778	(3,286)	Decrease in infrastructural capital expenditure
12,173	Intangible Assets	16,828	16,828	-	
3,546,302	**Total non-current assets**	**3,796,467**	**3,799,754**	**(3,286)**	
3,593,144	**Total assets**	**3,839,605**	**3,843,083**	**(3,478)**	
	Current liabilities				
52,427	Payables from exchange transactions	55,111	55,111	-	
10,285	Other current liabilities	11,140	11,140	-	
198,414	Borrowings	179,285	179,006	279	
3,788	Employee Entitlements	4,004	4,004		
264,914	**Total current liabilities**	**249,539**	**249,260**	279	
462,966	**Non-current liabilities**	**539,854**	**537,017**	2,837	Lower repayment of borrowing due to reduced revenue
727,880	**Total liabilities**	**789,393**	**786,278**	**3,116**	
2,865,264	**Net assets**	**3,050,211**	**3,056,805**	**(6,594)**	
	Equity				
1,808,825	Revaluation reserve	1,869,770	1,869,770	-	
16,288	Operating reserves	17,138	17,138	(0)	
12,922	Capital reserve	13,840	13,023	817	Less asset renewal fund transfer
1,027,229	Accumulated funds	1,149,463	1,156,873	(7,411)	See Operating Surplus
2,865,264	**Total equity**	**3,050,211**	**3,056,805**	**(6,594)**	

PROSPECTIVE STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 JUNE 2026 ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	Cash flows from operating activities				
	Cash was provided from:				
314,025	Receipts from customers	337,422	342,516	(5,094)	As per operating revenue (incl GST where applicable)
10,737	Dividends received	13,015	12,509	506	Updated dividend forecast from QAC
	Cash was applied to:				
(190,291)	Payments to suppliers and employees	(205,329)	(201,367)	(3,962)	As per operating expenditure (incl GST where applicable)
(30,002)	Finance costs paid	(27,650)	(29,737)	2,087	Decrease in interest rate
104,469	**Net cash inflow from operating activities**	**117,458**	**123,922**	**(6,464)**	
	Cash flows from investing activities				
	Cash was provided from:				
-	Proceeds from asset sales	105	1,481	(1,376)	Lakeview Development Lot sale deferred to 26/27
	Cash was applied to:				
(146,736)	Purchase of property, plant and equipment	(164,271)	(168,324)	4,053	Decrease in infrastructural capital expenditure
(146,736)	**Net cash outflow from investing activities**	**(164,166)**	**(166,843)**	**2,677**	
	Cash flows from financing activities				
	Cash was provided from:				
241,277	Proceeds from borrowings	221,927	221,927	0	
	Cash was applied to:				
(198,414)	Repayment of borrowings	(175,890)	(179,006)	3,116	Lower repayment of borrowing due to reduced revenue
42,863	**Net cash inflow/(outflow) from financing activities**	**46,037**	**42,921**	**3,116**	
596	Net increase/(decrease) in cash and cash equivalents	(671)	-	(671)	
2,904	Forecast cash and cash equivalents at 1 July	3,500	3,500	-	
3,500	**Forecast cash and cash equivalents at 30 JUNE 2026**	**2,829**	**3,500**	**(671)**	
	Represented by:				
3,500	Cash and cash equivalents	2,829	3,500	(671)	
-	Bank overdraft	-	-	-	
3,500	**Total cash and cash equivalents**	**2,829**	**3,500**	**-**	

PROSPECTIVE OPERATING EXPENDITURE BY ACTIVITY ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	Local Democracy				
2,448	Governance	4,009	2,696	1,313	Increase in elected member remuneration
3,494	Community Engagement	3,446	3,594	(148)	
3,937	Community Leadership	2,825	4,311	(1,486)	Reduction in consultant services
1,552	Emergency Management	1,558	1,702	(144)	
11,432		**11,837**	**12,303**	**(465)**	
	Community Services & Facilities				
20,435	Community Facilities	21,818	21,225	593	
18,731	Active & Passive Recreation	20,343	19,794	549	
313	Community Property	425	321	103	
2,611	Community Grants	2,711	2,711	-	
5,708	Libraries	6,358	5,966	392	
466	Waterways Facilities	634	559	75	
267	Cemeteries	263	271	(9)	
1,778	Public Toilets	1,821	1,847	(26)	
2	Forestry	2	2	-	
1,571	Wānaka Airport	1,927	1,774	154	
51,882		**56,302**	**54,470**	**1,832**	
	Economy				
8,448	Property	8,482	7,703	779	Remapping of Strategy Salary & Wages & Grants from Finance & Support Service activity
7,310	Economic Development	8,153	7,894	260	
-	Emergency Management	3	-	3	
6,758	Tourism Marketing	6,901	6,901	-	
22,516		**23,540**	**22,498**	**1,042**	
	Environmental Management				
5,983	District Plan	5,693	6,161	(468)	Carry forward of Commissioner costs & District Plan Review Consultants
13,913	Resource Consents	14,430	14,542	(112)	
19,896		**20,123**	**20,703**	**(580)**	
	Regulatory Functions & Services				
9,808	Building Consents	10,345	10,201	144	
8,561	Enforcement	8,988	8,890	99	
18,369		**19,334**	**19,091**	**243**	
	Transport				
44,847	Roading and Footpaths	46,380	47,956	(1,575)	Decrease in roading infrastructure maintenance costs
1,189	Parking Facilities	1,056	1,292	(235)	
46,036		**47,437**	**49,247**	**(1,811)**	
34,265	**Wastewater**	37,199	36,255	944	Increase in 3 Waters infrastructure maintenance
22,098	**Water Supply**	22,953	22,672	282	-
12,691	**Stormwater**	13,182	11,155	2,027	Increase in Depreciation
22,092	**Waste Management**	24,546	23,777	769	Increase in infrastructure maintenance
208	**Finance & Support Services**	200	1,471	(1,271)	Remapping of Strategy Salary & Wages & Grants from Finance & Support Service and a reduction in staff training
261,484	**Total operating expenditure**	**276,653**	**273,642**	**3,011**	
66,012	Depreciation (included in above)	70,283	68,803	1,480	Increase in 3 Waters
30,002	Interest (included in above)	27,650	29,737	(2,087)	Reduced interest interest rate inline with actual rates vs LTP

PROSPECTIVE CAPITAL ASSET EXPENDITURE (INCLUDING VESTED ASSETS) BY ACTIVITY ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	Local Democracy				
-	Governance	-	-	-	
-	Community Engagement	-	-	-	
-	Community Leadership	-	-	-	
-	Emergency Management	-	-	-	
-		**-**	**-**	**-**	
	Community Services & Facilities				
4,947	Community Facilities	8,237	6,210	2,028	Budget brought forward for Ballantyne Rd Site Remediation Works
8,775	Active & Passive Recreation	12,786	12,022	764	Budgets deferred from prior years for Coronet Forest Revegetation and Rockfall Mitigation.
298	Community Property	207	207	-	
-	Community Grants	-	-	-	
686	Libraries	708	708	-	
580	Waterways Facilities	627	468	159	
250	Cemeteries	257	257	-	
125	Public Toilets	128	128	-	
-	Forestry	-	-	-	
1,854	Wānaka Airport	1,627	1,421	205	
17,515		**24,577**	**21,420**	**3,157**	
	Economy				
462	Property	117	117	-	
-	Economic Development	-	-	-	
-	Tourism Marketing	-	-	-	
462		**117**	**117**	**-**	
	Environmental Management				
-	District Plan	-	-	-	
-	Resource Consents	-	-	-	
-		-	-	-	
	Regulatory Functions & Services				
-	Building Consents	-	-	-	
90	Enforcement	98	98	-	
90		**98**	**98**	-	
	Transport				
46,226	Roading and Footpaths	23,166	29,480	(6,314)	Decrease to align with NZTA Sub Funding
-	Town Centres	-	-	-	
156	Parking Facilities	411	160	250	
46,382		**23,577**	**29,641**	**(6,064)**	
49,877	**Wastewater**	88,770	96,804	(8,033)	Decrease due to three waters capex re-programming (Southwest Wanaka Conveyance Scheme deferred to Y6, Masterplanning, Project Shotover Disposal Field & Hanleys Farm Pump Station brought forward to Y1, Project Shotover Stage 3 brought forward to 23/24 offset with Telemetry brought forward from Y3 and Project Pure Aeration Grid Renewal deferred from prior years).
23,955	**Water Supply**	19,660	18,058	1,602	Increase due to three waters capex re-programming (Telemetry brought forward from Y3, Kingston New Scheme and Hawea Los Improvements deferred from prior year, offset with Capell Ave Watermain Extension and Hawea Scheme Upgrades deferred to later years and Masterplanning brought forward to prior year).
20,280	**Stormwater**	19,715	16,208	3,507	Increase due to three waters capex re-programming (Kingston New Scheme deferred from prior year offset with Rockabilly Gully Erosion Protection deferred to following year).
6,721	**Waste Management**	7,049	14,228	(7,179)	Decrease due to waste capex re-programming (New Waste Facilities deferred spend)
11,690	**Finance & Support Services**	12,181	2,693	9,487	Increase due to capex re-programming (Compliance Response - UV Treatment and Wakatipu Priority Growth Areas deferred from prior year)
176,972	**Total capital asset expenditure**	**195,742**	**199,266**	**(3,524)**	

PROSPECTIVE CAPITAL DEBT REPAYMENT EXPENDITURE BY ACTIVITY ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	Local Democracy				
-	Governance	-	-	-	
-	Community Engagement	-	-	-	
-	Community Leadership	-	-	-	
-	Emergency Management	-	-	-	
-		**-**	**-**	**-**	
	Community Services & Facilities				
5,274	Community Facilities	4,673	3,960	714	
1,545	Active & Passive Recreation	356	1,811	(1,455)	Budgets deferred from prior years for Coronet Forest Revegetation and Rockfall Mitigation.
50	Community Property	-	50	(50)	
-	Community Grants	-	-	-	
50	Libraries	50	50	-	
100	Waterways Facilities	100	100	-	
-	Cemeteries	-	-	-	
197	Public Toilets	194	194	-	
-	Forestry	-	-	-	
250	Wānaka Airport	250	250	-	
7,466		**5,623**	**6,415**	**(792)**	
	Economy				
6,000	Property	14,050	14,000	50	
-	Economic Development	-	-	-	
-	Tourism Marketing	-	-	-	
6,000		**14,050**	**14,000**	**50**	
	Environmental Management				
2,000	District Plan	2,000	2,000	-	
-	Resource Consents	-	-	-	
2,000		**2,000**	**2,000**	**-**	
	Regulatory Functions & Services				
-	Building Consents	-	-	-	
10	Enforcement	-	-	-	
10		**-**	**-**	**-**	
	Transport				
2,737	Roading and Footpaths	15,321	13,259	2,062	Increase to align with NZTA Sub Funding
-	Town Centres	427	-	427	
500	Parking Facilities	800	800	-	
3,237		**16,548**	**14,059**	**2,489**	
12,013	**Wastewater**	3,586	3,141	445	
13,226	**Water Supply**	8,948	9,013	(65)	
4,113	**Stormwater**	4,724	5,081	(357)	
1,737	**Waste Management**	5,192	5,192	-	
1,100	**Finance & Support Services**	2,100	2,100	-	
50,901	**Total capital debt repayment expenditure**	**62,771**	**61,000**	**1,770**	

PROSPECTIVE TOTAL CAPITAL EXPENDITURE (INCLUDING VESTED ASSETS AND DEBT REPAYMENT) BY ACTIVITY ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	Local Democracy				
-	Governance	-	-	-	
-	Community Engagement	-	-	-	
-	Community Leadership	-	-	-	
-	Emergency Management	-	-	-	
-		**-**	**-**	**-**	
	Community Services & Facilities				
10,221	Community Facilities	12,910	10,169	2,741	Budget brought forward for Ballantyne Rd Site Remediation Works
10,321	Active & Passive Recreation	13,142	13,833	(691)	Budgets deferred from prior years for Coronet Forest Revegetation and Rockfall Mitigation.
348	Community Property	207	257	(50)	
-	Community Grants	-	-	-	
736	Libraries	758	758	-	
680	Waterways Facilities	727	568	159	
250	Cemeteries	257	257	-	
322	Public Toilets	322	322	-	
-	Forestry	-	-	-	
2,104	Wānaka Airport	1,877	1,671	205	
24,981		**30,200**	**27,835**	**2,365**	
	Economy				
6,462	Property	14,167	14,117	50	
-	Economic Development	-	-	-	
-	Tourism Marketing	-	-	-	
6,462		**14,167**	**14,117**	**50**	
	Environmental Management				
2,000	District Plan	2,000	2,000	-	
-	Resource Consents	-	-	-	
2,000		**2,000**	**2,000**	**-**	
	Regulatory Functions & Services				
-	Building Consents	-	-	-	
100	Enforcement	98	98	-	
100		**98**	**98**	**-**	
	Transport				
48,963	Roading and Footpaths	38,487	42,739	(4,252)	Decrease to align with NZTA Sub Funding
-	Town Centres	427	-	427	
656	Parking Facilities	1,211	960	250	
49,619		**40,124**	**43,699**	**(3,575)**	
61,889	**Wastewater**	92,356	99,945	(7,588)	Decrease due to three waters capex re-programming
37,181	**Water Supply**	28,608	27,071	1,537	Increase due to three waters capex re-programming
24,393	**Stormwater**	24,439	21,289	3,150	Increase due to three waters capex re-programming (Kingston New Scheme deferred from prior year offset with Rockabilly Gully Erosion Protection deferred to following year).
8,458	**Waste Management**	12,241	19,420	(7,179)	Decrease due to waste capex re-programming (New Waste Facilities deferred spend)
12,790	**Finance & Support Services**	14,281	4,793	9,487	Increase due to capex re-programming (Compliance Response - UV Treatment and Wakatipu Priority Growth Areas deferred from prior year)
227,873	**Total capital expenditure**	**258,513**	**260,266**	**(1,753)**	

CAPITAL ASSET EXPENDITURE (GROWTH) BY ACTIVITY GROUP ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE
-	Local Democracy	-	-	-
777	Community Services & Facilities	3,441	2,408	1,033
85	Economy	-	18	(18)
-	Environmental Management	-	-	-
6	Regulatory Functions & Services	-	-	-
15,147	Transport	4,804	7,370	(2,566)
15,431	Wastewater	39,453	44,668	(5,214)
12,673	Water Supply	7,419	6,546	873
6,452	Stormwater	6,756	5,432	1,324
-	Waste Management	335	314	-
562	Finance & Support Services	419	110	309
51,132	**Total capital asset expenditure (growth)**	**62,628**	**66,867**	**(4,260)**

CAPITAL ASSET EXPENDITURE (RENEWAL) BY ACTIVITY GROUP ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE
-	Local Democracy	-	-	-
10,359	Community Services & Facilities	12,092	11,117	975
217	Economy	64	64	-
-	Environmental Management	-	-	-
17	Regulatory Functions & Services	49	49	-
12,254	Transport	8,920	12,129	(3,210)
8,074	Wastewater	10,010	10,580	(571)
1,492	Water Supply	2,123	2,132	(9)
1,207	Stormwater	1,008	1,008	-
3,392	Waste Management	2,899	6,361	(3,462)
1,953	Finance & Support Services	1,805	1,779	26
38,967	**Total capital asset expenditure (renewal)**	**38,969**	**45,219**	**(6,250)**

CAPITAL ASSET EXPENDITURE (OTHER) BY ACTIVITY GROUP ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE
-	Local Democracy	-	-	-
3,077	Community Services & Facilities	5,729	4,527	1,202
161	Economy	-	35	(35)
-	Environmental Management	-	-	-
66	Regulatory Functions & Services	48	48	-
12,350	Transport	3,089	3,377	(288)
20,424	Wastewater	33,211	35,459	(2,249)
3,887	Water Supply	12,811	3,329	9,481
4,170	Stormwater	3,288	1,106	2,183
3,329	Waste Management	3,815	7,553	(3,738)
9,174	Finance & Support Services	1,213	804	409
56,637	**Total capital asset expenditure (other)**	**63,204**	**56,239**	**6,965**
146,736	**Total capital asset expenditure**	**164,800**	**168,324**	**(3,544)**

CAPITAL DEBT REPAYMENT EXPENDITURE BY ACTIVITY GROUP ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE
-	Local Democracy	-	-	-
7,466	Community Services & Facilities	5,673	6,415	(742)
6,000	Economy	14,000	14,000	-
2,000	Environmental Management	2,000	2,000	-
10	Regulatory Functions & Services	-	-	-
3,237	Transport	16,548	14,059	2,489
12,013	Wastewater	3,586	3,141	445
13,226	Water Supply	8,948	9,013	(65)
4,113	Stormwater	4,724	5,081	(357)
1,737	Waste Management	5,192	5,192	-
1,100	Finance & Support Services	2,100	2,100	-
50,901	**Total capital debt repayment expenditure**	**62,771**	**61,000**	**1,770**

STATEMENT OF RESERVE FUNDS ($'000)

Reserve fund - Purpose of the fund	OPENING BALANCE 2025/26	DEPOSITS	WITHDRAWLS	CLOSING BALANCE 2025/26	LONG TERM PLAN 2025/26
Development funds These arise from Development and Financial Contributions levied by the Council for capital works and are intended to contribute to the growth related capital expenditure of Roading, Water Supply, Sewerage, Stormwater, Reserve Land and Improvements and Community Facilities.	11,029	32,551	(26,442)	17,138	17,138
Asset renewal funds The Council sets aside funding to meet the renewal of its infrastructural and operating assets to ensure the continued ability to provide services.	1,022	33,076	(31,370)	2,729	3,394
Emergency reserve Funds set aside to assist with the repair of infrastructural assets such as Roading, Water Supply and Sewerage, in case of natural disaster.	-	-	-	-	-
Asset sale reserves Proceeds from asset sales which are used to fund the portion of capital expenditure attributable to increased level of service for Roading, Water Supply, Sewerage, Stormwater, Reserve Land and Improvements and Community Facilities.	6,130	105	(102)	6,133	6,028
Arrowtown endowment land reserve Proceeds from asset sales from Arrowtown endowment land.	1,161	-	-	1,161	1,161
Trust funds Funds held on behalf of various community organisations.	17	-	-	17	17
Sinking Funds	-	-	-	-	-
Queenstown Airport dividend reserve Unallocated portion of dividends received from QAC.	-	13,015	(13,015)	-	-
Transport improvement fund Funds set aside to subsidise public transport and the development of public transport infrastructure.	1,336	-	(732)	604	604
Lakes Leisure reserve Funds transferred from Lakes Leisure at dis-establishment that are to be used to fund charitable purposes in line with the company's constitution.	3,196	-	-	3,196	3,196
Total Reserve Funds	**23,891**	**78,747**	**(71,660)**	**30,978**	**31,538**

Statement of accounting policies

Taukī o kā kaupapa here moni

Reporting entity

The Queenstown Lakes District Council (the "Council" or "QLDC") is a territorial local authority governed by the Local Government Act 2002.

The Council has controlling interests in Queenstown Events Centre Trust (100% – dormant) and Queenstown Airport Corporation Limited (75.01%). Pursuant to the Local Government Act 2002, these controlled entities are council-controlled organisations ("CCOs").

The Council has elected not to consolidate the CCOs for the purposes of the prospective financial information contained in this Annual Plan in accordance with the Local Government Act 2002.

The prospective financial statements have been prepared in accordance with Section 111 of the Local Government Act 2002, the Financial Reporting Act 1993 and generally accepted accounting practice. The prospective financial statements comply with Public Benefit Entity (PBE) Standards for Tier 1 entities. The Council has complied with PBE FRS42 in the preparation of these prospective financial statements.

The prospective financial information contained in this Annual Plan relates to the Queenstown Lakes District Council only as the controlling entity of the economic entity. The Council has not presented prospective financial statements for the economic entity because the Council believes that the controlling entity prospective financial statements are more relevant to users. The main purpose of prospective financial statements in the Annual Plan is to provide users with information about the core services that the Council intends to provide 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 level of rate funding required is not affected by controlled entities except to the extent that the Council obtains distributions from those controlled entities. Distributions from Council's controlled entity Queenstown Airport Corporation Ltd are included in the prospective financial statements of the Council.

The primary objective of the Council is to provide goods or services for community or social benefit rather than making a financial return. Accordingly, the Council has designated itself and the Group as public benefit entities ("PBEs") for the purposes of complying with generally accepted accounting practice.

Basis of preparation

The financial statements have been prepared on the going concern basis and the accounting policies have been applied consistently throughout the year. The financial statements have been prepared on the basis of historical cost, except for the revaluation of certain non-current assets and financial instruments. Cost is based on the fair values of the consideration given in exchange for assets.

Actual financial results are incorporated into opening balances where possible.

Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 98 and Part 3 of Schedule 10, which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The financial statements of the Council and Group comply with Public Benefit Entity (PBE) Standards.

The financial statements have been prepared in accordance with Tier 1 PBE Standards.

The actual financial results achieved for the period covered are likely to vary from the information presented and the variations may be material.

The Council does not intend to update the prospective financial statements after presentation.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ($'000) unless otherwise stated.

New accounting standards and interpretations

CLIMATE-RELATED DISCLOSURES

The Council has a Climate and Biodiversity Plan.

Whilst compliance with climate-related disclosure requirements is not specifically addressed, it focuses on the Council's response to the emerging issue of climate change and biodiversity. International developments are monitored given their potential impact in New Zealand, either through future standard setter activity, or where obligations may arise to another entity due to the Group's relationship with them as a subsidiary/customer or supplier.

OTHER CHANGES IN ACCOUNTING POLICIES

There have been no other changes in accounting policies.

Summary of significant accounting policies

REVENUE RECOGNITION

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to the Council and Group and the revenue can be reliably measured, regardless of when the payment is being made.

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, taking into account contractually defined terms of payment, net of discounts and GST.

The specific recognition criteria described below must also be met before revenue is recognised.

(i) Revenue from non-exchange transactions

General and targeted rates

General and targeted rates are set annually and invoiced within the year. The Council and Group recognise revenue from rates when the Council has set the rate and provided the rates assessment. Rates revenue is measured at the amount assessed, which is the fair value of the cash received or receivable.

User charges and other income – subsidised

Rendering of services at a price that is not approximately equal to the value of the service provided by the Council is considered a non-exchange transaction. This includes rendering of services where the price does not allow the Council to fully recover the cost of providing the service (such as community activities, liquor licencing, water connections, dog licensing, etc.) and where a shortfall is subsidised by income from other activities, such as rates. Generally, there are no conditions attached to such revenue.

Revenue from subsidised services is recognised when the Council issues the invoice for the service. Revenue is recognised at the amount of the invoice, which is the fair value of the cash received or receivable for the service. Revenue is recognised by reference to the stage of completion of the service to the extent that the Council has an obligation to refund the cash received from the service (or to the extent that the customer has the right to withhold payment from the Council) if the service is not completed.

Grants and subsidies

Government grants are received from Waka Kotahi/New Zealand Transport Authority which subsidises part of the Council's costs in maintaining the local roading infrastructure. The subsidies represent revenue from non-exchange transactions and are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Other grants and subsidies are recognised upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

A deferred revenue liability is recognised instead of revenue to the extent that there is a condition attached that would give rise to a liability to repay the grant amount or to return the granted asset.

Vested assets

Certain infrastructural assets have been vested to the Council as part of the subdivision covenant process. Vested assets are recognised at fair value at the date of recognition with an equal amount recognised as revenue unless there are conditions attached to the asset in which case revenue is deferred until the conditions are met.

Development contributions

The revenue recognition point for development and financial contributions is at the later of the point when the Council is ready to provide the service for which the contribution was levied, or the event that will give rise to a requirement for a development or financial contribution under the legislation.

(ii) Revenue from exchange transactions

User charges and other income – full cost recovery

Revenue from the rendering of services (such as resource consents, building consents, waste management, car parking, etc.) is recognised by reference to the stage of completion of the service. Stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours for each contract. When the contract outcome cannot be measured reliably, revenue is recognised only to the extent that the expenses incurred are eligible to be recovered.

Interest revenue

Interest revenue is accrued on a time basis, by reference to the principal outstanding and the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. Interest revenue is included in other revenue.

Dividend revenue

Dividends are recognised when the entitlement to the dividends is established.

Property sales

Net gains or losses on the sale of investment property, property, plant and equipment, property intended for sale and financial assets are recognised when an unconditional contract is in place and it is probable that the Council and Group will receive the consideration due.

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.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

Borrowing costs

All borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. The Council and Group have chosen not to capitalise borrowing costs directly attributable to the acquisition, construction or production of assets.

Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Performance on a basis representative of the pattern of benefits to be derived from the leased asset.

A. Council and/or Group as lessor

   Amounts due from lessees under finance leases are recorded as receivables at the amount of the net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the leases.

   Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease.

B. Council and/or Group as lessee

   Assets held under finance leases are recognised at their fair value or, if lower, at amounts equal to the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liability to the lessor is included in the Statement of Financial Position as a finance lease obligation.

   Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

   Rentals payable under operating leases are charged to income on a straight line basis over the term of the relevant lease.

C. Lease incentives

   Benefits received and receivable as an incentive to enter into an operating lease are also spread on a straight line basis over the lease term.

Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Council activities are exempt from income tax. The subsidiary Queenstown Airport Corporation is subject to income tax as per below policy.

Tax currently payable is based on taxable profit for the period. Taxable profit differs from net surplus as reported in the Statement of Financial Performance because it excludes items of income or expense that are taxable in other years and it further excludes items that are never taxable or deductible.

The Council's and Group's liability for current tax is calculated using tax rates that have been enacted by the balance sheet date.

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements, and the corresponding tax bases used in the computation of taxable profit and is accounted for using the comprehensive balance sheet liability method. Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised.

Such assets and liabilities are not recognised if the temporary difference arises from goodwill or from initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting surplus. Deferred tax liabilities are recognised for taxable temporary differences arising on investments in subsidiaries, branches, associates and joint ventures except where the Council and Group is able to control the reversal of the temporary differences and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period(s) when the asset and liability giving rise to them are realised or settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by reporting date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Council and Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax is recognised as an expense or income in the Statement of Financial Performance, except when it relates to items credited or debited to other comprehensive income, in which case the deferred tax is recognised directly in other comprehensive income.

Goods and Services Tax

Tax revenues, expenses, assets and liabilities are recognised net of the amount of goods and services tax (GST), except for receivables and payables which are recognised inclusive of GST. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at bank and other short-term highly liquid deposits that are readily convertible to a known amount of cash.

Financial instruments

Financial assets and financial liabilities are recognised on the Council's or Group's Statement of Financial Position when the Council and/or Group becomes a party to contractual provisions of the instrument. Investments are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs, except for those financial assets classified as fair value through surplus or deficit which are initially valued at fair value.

(i) Financial assets

Financial assets are classified into the following specified categories: financial assets 'at fair value through surplus or deficit', 'held-to-maturity' investments, 'available-for-sale' financial assets, and 'loans and receivables'. The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

The effective interest method, referred to below, is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the interest rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period.

Financial assets at fair value through surplus or deficit

Financial assets are classified as financial assets at fair value through surplus or deficit where the financial asset:

- has been acquired principally for the purpose of selling in the near future;
- is a part of an identified portfolio of financial instruments that the Council and Group manages together and has a recent actual pattern of short-term profit-taking; or
- is a derivative that is not designated and effective as a hedging instrument.

Financial assets at fair value through profit or loss are stated at fair value, with any resultant gain or loss recognised in the Statement of Financial Performance. The net gain or loss is recognised in the Statement of Financial Performance and incorporates any dividend or interest earned on the financial asset. Fair value is determined in the manner described later in this note.

Held-to-maturity investments

Investments are recorded at amortised cost using the effective interest method less impairment, with revenue recognised on an effective yield basis. The Council and Group do not hold any financial assets in this category.

Available-for-sale financial assets

Equity investments held by the Council and Group classified as being available-for-sale are stated at fair value. Fair value is determined in the manner described later in this note. Gains and losses arising from changes in fair value are recognised directly in other comprehensive income, with the exception of impairment losses which are recognised directly in the Statement of Financial Performance.
Where the investment is disposed of or is determined to be impaired, the cumulative gain or loss previously recognised in other comprehensive income is included in the Statement of Financial Performance for the period.

Dividends on available-for-sale equity instruments are recognised in the Statement of Financial Performance when the Council's and Group's right to receive payments is established.

Loans and receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.
A provision for impairment is established when there is objective evidence that the Council or Group will not be able to collect all amounts due according to the original terms of the 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 at the effective interest rate. The amount of the provision is expensed in the Statement of Financial Performance.

Loans, including loans to community organisations made by the Council at nil, or below market interest rates, are initially recognised at the present value of their expected future cash flows and discounted at the current market rate of return for a similar asset/ investment. They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the Statement of Financial Performance as a grant.

Impairment of financial assets

Financial assets, other than those at fair value through surplus or deficit, are assessed for indicators of impairment at each balance sheet date. Financial assets are impaired where there is objective evidence that as a result of one or more events that occurred after the initial recognition of the financial asset the estimated future cash flows of the investment have been impacted. For financial assets carried at amortised cost, the amount of

the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables where the carrying amount is reduced through the use of an allowance account. When a trade receivable is uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account.
Changes in the carrying amount of the allowance account are recognised in the Statement of Financial Performance.

With the exception of available-for-sale equity instruments, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through the Statement of Financial Performance to the extent the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

(ii) Financial liabilities

Trade and other payables

Trade payables and other accounts payable are recognised when the Council and Group becomes obliged to make future payments resulting from the purchase of goods and services.
Trade and other payables are initially recognised at fair value and are subsequently measured at amortised cost, using the effective interest method.

Borrowings

Borrowings are recorded initially at fair value, net of transaction costs. Subsequent to initial recognition, borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the Statement of Financial Performance over the period of the borrowing using the effective interest method.

(iii) Derivative financial instruments

The Group enters into certain derivative financial instruments to manage its exposure to interest rate risk, including interest rate swaps.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at each balance date. The resulting gain or loss is immediately recognised in the Statement of Financial Performance unless the derivative is designated and effective as a hedging instrument (in the case of Queenstown Airport Corporation Ltd (QAC)), in which event the nature and timing of the recognition in surplus or deficit depends on the nature of the hedging relationship. QAC designates certain derivatives as cash flow hedges. Council does not undertake hedge accounting in relation to its derivative financial instruments.

A derivative is presented as a non-current asset or a non-current liability if the remaining maturity of the instrument is more than 12 months and is not expected to be realised or settled within 12 months. Other derivatives are presented as current assets or current liabilities.

Fair value estimation

The fair value of financial instruments traded in active markets (such as listed equities) is based on quoted market prices at the balance date. The quoted market price used for financial assets held by the Council and Group is the current bid price; the appropriate quoted market price for financial liabilities is the current offer price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council and Group use a variety of methods and makes assumptions that are based on market conditions existing as at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term investment and debt instruments held.

Hedge accounting

Queenstown Airport Corporation Ltd (QAC) designates certain hedging instruments, which may include derivatives, as cash flow hedges.

At the inception of the hedging relationship the entity documents the relationship between the hedging instrument and the hedged item, along with its risk management objectives and its strategy for undertaking various hedge transactions. Furthermore, at the inception of the hedge and on an ongoing basis, QAC documents whether the hedging instrument that is used in a hedged relationship is highly effective in offsetting changes in fair values or cash flows of the hedged item.

Cash flow hedges

The effective portion of changes in the fair value of derivatives that are designated as cash flow hedges are recognised in other comprehensive revenue and expenses and accumulated as a separate component of equity in the hedging reserve. The gain or loss relating to the ineffective portion is recognised immediately in surplus or deficit.

Amounts recognised in the hedging reserve are reclassified from equity to surplus or deficit (as a reclassification adjustment) in the periods when the hedging item is recognised in the surplus or deficit, in the same line as the recognised hedged item.

However, when the forecast transaction that is hedged results in the recognition of a non-financial asset or a non-financial liability, the gains and losses previously recognised in the hedging reserve are reclassified from equity and included in the initial measurement of the cost of the asset or liability (as a reclassification adjustment).

Hedge accounting is discontinued when QAC revokes the hedging relationship, the hedging instrument expires or is sold, terminated or exercised, or no longer qualifies for hedge accounting. Any cumulative gain or loss recognised in the hedging reserve at that time remains in equity and is recognised when the forecast transaction is ultimately recognised in profit or loss. When a forecast transaction is no longer expected to occur, the cumulative gain or loss that was recognised in the hedging reserve is recognised immediately in the surplus or deficit.

Development properties

Development properties are stated at the lower of cost or net realisable value. Cost includes planning expenditure and any other expenditure to bring the development property to its present condition.

Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is determined on a weighted average basis with an appropriate allowance for obsolescence and deterioration.

Properties held for sale

Properties intended for sale are measured at the lower of carrying amount and fair value less costs to sell. Properties are classified as intended for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use.

Property, plant and equipment

The Council and Group have the following classes of property, plant and equipment:

Operational assets

- Council-owned land, buildings and building improvements, plant and equipment, motor vehicles, furniture and office equipment, computer equipment and library books; and
- Subsidiary-owned buildings, building improvements, plant and equipment, motor vehicles, furniture, office equipment and computer equipment.

Campground assets

> Council-owned land and buildings leased as campgrounds and listed as strategic assets in the Significance and Engagement policy.

Infrastructure assets

> Infrastructural assets are the fixed utility systems owned by the Council. Each asset type includes all items that are required for the network to function:

- Sewer, stormwater and water
- Roads, bridges and lighting
- Land under roads.

(i) Cost

Operational assets (excluding Airport assets such as Queenstown Airport Corporation Ltd (QAC) land, buildings, roading, carparking and runways) and land under roads are recorded at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the assets. Where an asset is acquired for no cost, or for a nominal cost, it is recognised at fair value at the date of acquisition.

(ii) Accounting for revaluations

Infrastructural assets, other than land under roads, are stated at fair value less accumulated depreciation and any impairment losses recognised after the date of revaluation. Airport assets held or leased by QAC including land, buildings, roading, carparking and runways are also carried at fair value, as determined by an independent registered valuer, less accumulated depreciation and any impairment losses recognised after the date of any revaluation.

Infrastructure assets and airport assets acquired or constructed after the date of the latest revaluation are carried at cost, which approximates fair value. Revaluations are carried out with sufficient regularity to ensure that the carrying amount does not differ materially from fair value at the balance sheet date.

The results of revaluing are credited or debited to an asset revaluation reserve via other comprehensive income for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed to the Statement of Financial Performance.

Any subsequent increase in revaluation that offsets a previous decrease in value recognised in the Statement of Financial Performance will be recognised first in the Statement of Financial Performance up to the amount previously expensed, and then credited to the revaluation reserve via other comprehensive income for that class of asset.

Campground assets

Campground assets are classified as reserve land and held to earn rentals. Campground assets are stated at fair value using the income capitalisation approach.

Sewer, stormwater, water

Sewer, stormwater and water supply assets are stated at valuation which is optimised depreciated replacement cost value as at 30 June 2023 by WSP New Zealand Limited, independent valuers. The valuation has been undertaken using information at 30 June 2023 with additions subsequent to that date recorded at cost.

Roads, bridges and lighting

Roading assets are stated at valuation which is optimised depreciated replacement cost value as at 30 June 2023 by WSP New Zealand Limited, independent valuers. Additions subsequent to that date have been recorded at cost.

(iii) Depreciation

Operational assets, with the exception of land, are depreciated on a straight line (SL) basis to write off the asset to its estimated residual value over its estimated useful life.

Infrastructural assets, with the exception of land under roads, are depreciated on a straight line basis to write off the fair value of the asset to its estimated residual values over its estimated useful life.

Airport assets, with the exception of land, are depreciated on a straight line and a diminishing value (DV) basis to write off the asset to its estimated residual value over its estimated useful life.

Expenditure incurred to maintain these assets at full operating capability is charged to the Statement of Financial Performance in the year incurred.

The following rates have been used in the calculation of depreciation.

OPERATIONAL ASSETS	RATE (%)	METHOD
Buildings	2%-5%	SL
Building improvements	1.5%-10%	SL
Plant and machinery	5.5%-25%	SL
Motor vehicles	20%	DV
Furniture and office equipment	10%-20%	SL
Computer equipment	10%-25%	SL
Library books	10%	SL

INFRASTRUCTURAL ASSETS	RATE (%)	METHOD
Sewerage	1.37%-10%	SL
Water supply	1.42%-10%	SL
Stormwater	1.55%-10%	SL
Roading	1.3%-10.0%	SL
Buildings	1.4%-50.0%	DV or SL
Runways, taxiways and aprons	1.0%-20.0%	SL
Plant and equipment	1.0%-67.0%	DV

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period.

(iv) Disposal

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

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance in the period the asset is derecognised.

(v) Net proceeds earned

In accordance with the requirements of PBE IPSAS 17 Property Plant and Equipment, the net proceeds earned while bringing an asset into use are recognised in surplus or deficit rather than being deducted from the asset cost recognised, where applicable.

Emission trading scheme accounting policy

New Zealand Units ("NZUs") allocated as a result of the Council's participation in the Emissions Trading Scheme ("ETS") are treated as a prepayment (when purchased in advance) and expensed during the year in the period to which they cover.

Liabilities for surrender of NZUs (or cash) are accrued at the time the forests are harvested, or removed in any other way, in accordance with the terms of the ETS legislation.

Liabilities are accounted for at settlement value, being the cost of any NZUs on hand to meet the obligation plus the fair value of any shortfall in NZUs to meet the obligation.

Investment properties

Investment properties are held to earn rentals and/or for capital gains. Property held to meet service delivery objectives or held for strategic purposes is excluded from investment properties and included with property, plant and equipment. The investment properties are measured at fair value at the reporting date. Gains or losses arising from changes in the fair value of investment properties are included in the Statement of Financial Performance in the period in which they arise.

Investment properties are derecognised upon disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance in the period the asset is derecognised. Any associated balance in the revaluation reserve is transferred to accumulated funds via equity.

Finite life intangible assets

Finite life intangible assets are recorded at cost less accumulated amortisation. Amortisation is charged on a straight line basis over their estimated useful life. The estimated useful life and amortisation period is reviewed at the end of each annual reporting period.

Intangible assets – software acquisition and development

Acquired computer software licenses are recorded at cost less accumulated amortisation. Amortisation is charged on a straight line basis over their estimated useful life. The estimated useful life and amortisation period is reviewed at the end of each annual reporting period.

Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by the Council and Group, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Impairment of non-financial cash-generating assets

At each reporting date, the Council and Group reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the Council and Group estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Goodwill, intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually and whenever there is an indication that the asset may be impaired. An impairment of goodwill is not subsequently reversed.

Recoverable amount is the higher of 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. In assessing value in use for cash-generating assets, the

estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised in the Statement of Financial Performance immediately, unless the relevant asset is carried at fair value, in which case the impairment loss is treated as a revaluation decrease, via other comprehensive income.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised in the Statement of Financial Performance immediately, unless the relevant asset is carried at fair value, in which case the reversal of the impairment loss is treated as a revaluation increase, via other comprehensive income.

Employee benefits

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and sick leave when it is probable that settlement will be required and they are capable of being measured reliably.

Provisions made in respect of employee benefits expected to be settled within 12 months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the Council and Group in respect of services provided by employees up to reporting date.

Provisions

Provisions are recognised when the Council and Group has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that recovery will be received and the amount of the receivable can be measured reliably.

Statement of cash flows

Cash means cash balances on hand, held in bank accounts and demand deposits that the Council and Group invest in as part of day-to-day cash management.

Operating activities include cash received from all income sources of the Council and Group and record the cash payments made for the supply of goods and services.

Investing activities are those activities relating to the acquisition and disposal of noncurrent assets.

Financing activities comprise the change in equity and debt structure of the Council and Group.

Equity

Equity is the community's interest in the Council and Group and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves. 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 Council.

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

Financial guarantee contracts

A financial guarantee contract is a contract that requires the Council or Group to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, a provision is recognised based on the probability the Council or Group will be required to reimburse a holder for a loss incurred, discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation; however, if the Council or Group assesses that it is probable that expenditure will be required to settle a guarantee, then the provision for the guarantee is measured at the present value of the future expenditure.

In accordance with PBE IPSAS 30 Financial Instruments: Disclosures, the circumstances that result in fair value of financial guarantee contracts not being determinable are disclosed where applicable.

Budget figures

The budget figures are those approved by the Council at the beginning of the year in the annual plan. The budget figures have been prepared in accordance with PBE FRS 42, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

Allocation of overheads

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on the cost drivers and related activity/usage information. Direct costs are those costs that are directly attributable to a significant activity. Indirect costs are those costs that cannot be linked in an economically feasible manner to a specific significant activity.

Critical accounting estimates and assumptions

In preparing these financial statements the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Infrastructural assets

There are a number of assumptions and estimates used when determining fair value using optimised Depreciated Replacement Cost (DRC) for infrastructural assets. These include:

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

Experienced independent valuers perform the Council's infrastructural asset revaluations.

Provision for legal claims against council

Council's liability in relation to claims relating to certain alleged weather-tightness building defects has not been established. For these claims it is not possible to determine the outcome at this stage. Where a loss provision can be determined, the loss provision is based on the Council's best estimate of the current knowledge of claims against Council. Refer to page 287 of the LTP 24-34 for further detail.

Annual plan disclosure statement

Te tauākī Whakika o te Mahere ā-tau

What is the purpose of this statement?

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

The Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

BENCHMARK	LIMIT	AP 25/26 PLANNED	MET
Rates affordability benchmark			
income	55.00%	51.88%	Yes
increases (gross)	20.00%	17.02%	Yes
increases (net)	15.8%	13.52%	Yes
Debt affordability benchmark			
Net Debt/Total Revenue	280%	254%	Yes
Interest/Total Rates	30%	16%	Yes
Interest/Total Revenue	20%	8%	Yes
Balanced budget benchmark	100%	100%	Yes
Essential services benchmark	100%	218%	Yes
Debt servicing benchmark	15%	10%	Yes

Notes

RATES AFFORDABILITY BENCHMARK

For this benchmark,—

(a) the Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the Council's long- term plan; and

(b) the Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the Council's long-term plan.

The Council meets the rates affordability benchmark if—

(a) its planned rates income for the year equals or is less than each quantified limit on rates;

(b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

DEBT AFFORDABILITY BENCHMARK

For this benchmark, the Council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy included in the Council's long- term plan.

The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

BALANCED BUDGET BENCHMARK

For this benchmark, the Council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

ESSENTIAL SERVICES BENCHMARK

For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

DEBT SERVICING BENCHMARK

For this benchmark, the Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

Because Statistics New Zealand projects that the Council's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue.

Funding impact statement

Te tauākī o te Kawekawe Pūtea

FUNDING IMPACT STATEMENT - WHOLE COUNCIL ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	Sources of operating funding				
8,706	General rates, uniform annual general charges, rates penalties	11,711	11,625	86	
141,705	Targeted rates	164,989	165,070	(81)	
48,504	Fees and charges	52,131	50,222	1,908	Traffic Infringement increase driven by new Government pricing, parking revenue increase driven from new carparks and fee increases partially offset by Campervan Infringement decrease due to changes in Freedom camping bylaw.
7,169	Subsidies & grants for operating purposes	7,268	7,482	(215)	
11,437	Interest and dividends from investments	13,775	13,209	566	QAC Airport Dividend increase as per QAC Statement of Intent
10,580	Fuel tax, fines, infringement fees & other receipts	12,166	11,195	971	
228,101	**Total sources of operating funding**	**262,039**	**258,804**	**3,235**	
	Applications of operating funding				
165,470	Payments to staff and suppliers	178,720	175,102	3,619	
30,002	Finance costs	27,650	29,737	(2,087)	Reduced interest interest rate inline with actual rates vs LTP
195,472	**Total applications of operating funding**	**206,370**	**204,838**	**1,531**	
32,629	**Surplus/(deficit) of operating funding**	**55,669**	**53,966**	**1,703**	
	Sources of capital funding				
16,386	Subsidies & grants for capital expenditure	12,736	18,519	(5,783)	Reduction in NZTA roading subsidy offset with a Waste Management Ministry for Environment funding upside
39,314	Development & financial contributions	32,551	33,026	(475)	Treatment of inflation rate from BERL for property, plant and equipment
-	Gross proceeds from sale of assets	105	1,481	(1,376)	Lakeview Development Lot sale deferred to 26/27
42,863	Increase/(decrease) in debt	46,037	42,921	3,116	
-	Lump sum contributions	-	-	-	
-	Other dedicated capital funding	-	-	-	
98,563	**Total sources of capital funding**	**91,429**	**95,948**	**(4,518)**	
	Applications of capital funding				
	Capital expenditure				
51,132	- to meet additional demand	60,503	66,867	(6,364)	Refer to comments on capital expenditure by activity
38,967	- to replace existing assets	37,787	45,219	(7,432)	Refer to comments on capital expenditure by activity
56,637	- to improve the level of service	61,080	56,239	4,842	Refer to comments on capital expenditure by activity
(15,543)	Increase/(decrease) in reserves	(12,271)	(18,411)	6,140	
-	Increase/(decrease) of investments	-	-	-	
131,193	**Total applications of capital funding**	**147,099**	**149,913**	**(2,814)**	
(32,629)	**Surplus/(deficit) of capital funding**	**(55,669)**	**(53,966)**	**(1,704)**	
-	**Funding balance**	**-**	**-**	**-**	

RECONCILIATION OF FUNDING IMPACT STATEMENT TO PROSPECTIVE STATEMENT OF FINANCIAL PERFORMANCE ($'000)

LONG TERM PLAN 2024/25		ANNUAL PLAN 2025/26	LONG TERM PLAN 2025/26	VARIANCE	EXPLANATION
	INCOME				
	Statement of Financial Performance				
315,839	**Total operating income**	**339,696**	**344,095**	**(4,399)**	
	Funding Impact Statement				
228,101	Total sources of operating funding	262,039	258,804	3,235	Refer previous page
	Plus sources of capital funding:				
16,386	Subsidies & grants for capital expenditure	12,736	18,519	(5,783)	Reduction in NZTA roading subsidy offset with a Waste Management Ministry for Environment funding upside
39,314	Development & financial contributions	32,551	33,026	(475)	Treatment of inflation rate from BERL for property, plant and equipment
-	Gross proceeds from sale of assets	105	1,481	(1,376)	Lakeview Development Lot sale deferred to 26/27
-	Less cost of property sales	-	-	-	
	Plus non-cash items:				
30,235	Vested assets	30,942	30,942	-	
1,801	Revaluation - non-current assets	1,323	1,323	-	
315,839	**Total income**	**339,696**	**344,095**	**(4,399)**	
	EXPENDITURE				
	Statement of Financial Performance				
261,484	**Total operating expenditure**	**276,653**	**273,642**	**3,012**	
	Funding Impact Statement				
195,472	Total applications of operating funding	206,370	204,838	1,531	Refer to previous page
	Plus non-cash items:				
66,012	Depreciation	70,283	68,803	1,480	Increase in 3 Waters
261,484	**Total expenditure**	**276,653**	**273,642**	**3,012**	

Rates and charges 2025-2026

Kā rēti me kā utu mō 2025-2026

The rating system used by Council is based on Capital Value. Property valuations produced by Quotable Value as at 1 September 2024 are to be used for the 2025/26 rating year. All proposed rates in the section that follows are inclusive of GST.

Uniform Annual General Charge

Pursuant to sections 15 of the Local Government (Rating) Act 2002 (the Act), Council proposes to set a uniform annual general charge of $268.43 on each separately used of inhabited part of every rating unit in the district.

The uniform annual general charge revenue ($9,269,320) will be used to fund the costs associated with the following activities:

- Cemeteries.
- Community development and grants.
- Property including housing, Wānaka airport and 50% of costs to defend legal claims related to alleged building defects.
- A general contribution to the promotion of the district.

General Rate

Pursuant to Sections 13 and 14 of the Act, Council proposes to set a differential general rate based on land use on the rateable capital value of all property within the Queenstown Lakes District as follows:		
1.	Residential	0.00003969 cents in the $
2.	Residence plus Flat	0.00003969 cents in the $
3.	Hydro Electric/Utilities	0.00001984 cents in the $
4.	Vacant Sections	0.00003969 cents in the $
5.	Accommodation	0.00004762 cents in the $
6.	CBD Accommodation	0.00004762 cents in the $
7.	Commercial	0.00003969 cents in the $
8.	CBD Commercial	0.00003969 cents in the $
9.	Primary Industry	0.00004762 cents in the $
10.	Country Dwelling	0.00004762 cents in the $
11.	Country Dwelling plus Flat	0.00004762 cents in the $
12.	Other	0.00003969 cents in the $
13.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The general rate revenue ($3,042,976) will be used to fund the costs associated with the following activities:

- Provision of emergency services (civil defence & rural fire).
- Waste management including landfill establishment.
- Forestry including wilding pine control.

Sports, Halls & Libraries Annual Charge

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a differential targeted annual charge on each separately used or inhabited part of every rating unit in the following categories as follows:		
1.	Residential	$632.67
2.	Residence plus Flat	$885.74
3.	Vacant Sections	$632.67
4.	Primary Industry	$632.67
5.	Country Dwelling	$632.67
6.	Country Dwelling plus Flat	$885.74
7.	Mixed Use Apportioned	$632.67

The targeted Sports, Halls & Libraries Annual charge revenue ($18,338,464) will be used to fund the costs associated with the following activities:

- Community grants (for recreational activities).
- District library services.
- Public halls and other community facilities.
- Active recreation facilities including sportsfields and community swimming pools (excludes Alpine Aqualand and Wānaka Aquatic Centre).

Governance Rate

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential governance rate based on land use on the rateable capital value of all property within the Queenstown Lakes District as follows:		
1.	Residential	0.00015114 cents in the $
2.	Residence plus Flat	0.00015114 cents in the $
3.	Hydro Electric/Utilities	0.00007557 cents in the $
4.	Vacant Sections	0.00015114 cents in the $
5.	Accommodation	0.00015114 cents in the $
6.	CBD Accommodation	0.00015114 cents in the $
7.	Commercial	0.00015114 cents in the $
8.	CBD Commercial	0.00015114 cents in the $
9.	Primary Industry	0.00011336 cents in the $
10.	Country Dwelling	0.00015114 cents in the $
11.	Country Dwelling plus Flat	0.00015114 cents in the $
12.	Other	0.00015114 cents in the $
13.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The governance rate revenue ($10,691.665) will be used to fund 80% of the costs associated with the following activities:

- Cost of democratic functions including Council and standing committees.
- Cost of communications and management of Council including corporate, financial and rating administration services.

Regulatory Rate

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential regulatory rate based on land use on the rateable capital value of all property within the Queenstown Lakes District as follows:		
1.	Residential	0.00020654 cents in the $
2.	Residence plus Flat	0.00020654 cents in the $
3.	Hydro Electric/Utilities	0.00010885 cents in the $
4.	Vacant Sections	0.00020654 cents in the $
5.	Accommodation	0.00021666 cents in the $
6.	CBD Accommodation	0.00021666 cents in the $
7.	Commercial	0.00021666 cents in the $
8.	CBD Commercial	0.00021666 cents in the $
9.	Primary Industry	0.00015491 cents in the $
10.	Country Dwelling	0.00020654 cents in the $
11.	Country Dwelling plus Flat	0.00020654 cents in the $
12.	Other	0.00020654 cents in the $
13.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The regulatory rate revenue ($14,755,381) will be used to fund 80% of the costs associated with the following activities:

- Regulatory and advisory services relating to planning and resource management, the district plan, building control, dog control and health and liquor licensing 50% of costs to defend legal claims related to alleged building defects.

Governance & Regulatory Charge

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a differential targeted Governance & Regulatory Charge on each separately used or inhabited part of every rating unit as follows:		
1.	Residential	$168.07
2.	Residence plus Flat	$226.89
3.	Hydro Electric/Utilities	$319.33
4.	Vacant Sections	$168.07
5.	Accommodation	$226.89
6.	CBD Accommodation	$226.89
7.	Commercial	$319.33
8.	CBD Commercial	$319.33
9.	Primary Industry	$336.14
10.	Country Dwelling	$168.07
11.	Country Dwelling plus Flat	$226.89
12.	Other	$168.07
13.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Governance & Regulatory Charge revenue ($6,361,762) will be used to fund 20% of the costs associated with the following activities:

- Cost of democratic functions including Council and standing committees.
- Cost of communications and management of Council including corporate, financial and rating administration services.
- Regulatory and advisory services relating to planning and resource management, the district plan, building control, dog control and health and liquor licensing.

Recreation & Events Rate

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential recreation and events rate based on land use on the rateable capital value of all property within the Queenstown Lakes District as follows:		
1.	Residential	0.00025869 cents in the $
2.	Residence plus Flat	0.00025869 cents in the $
3.	Hydro Electric/Utilities	0.00012934 cents in the $
4.	Vacant Sections	0.00025869 cents in the $
5.	Accommodation	0.00103475 cents in the $
6.	CBD Accommodation	0.00103475 cents in the $
7.	Commercial	0.00025869 cents in the $
8.	CBD Commercial	0.00025869 cents in the $
9.	Primary Industry	0.00005174 cents in the $
10.	Country Dwelling	0.00015521 cents in the $
11.	Country Dwelling plus Flat	0.00015521 cents in the $
12.	Other	0.00025869 cents in the $
13.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The recreation and events rate revenue ($21,289,257) will be used to fund 80% of the costs associated with the following activities:

- Passive recreation areas, gardens, walkways and reserves.
- The provision on public toilets.
- Provision of events and facilitation events.
- Contribution to the operating shortfall of Alpine Aqualand attributable to non-residents.

Recreation & Events Charge

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a new differential targeted Recreation & Events Charge on each separately used or inhabited part of every rating unit as follows:		
1.	Residential	$125.98
2.	Residence plus Flat	$176.38
3.	Hydro Electric/Utilities	$125.98
4.	Vacant Sections	$125.98
5.	Accommodation	$503.93
6.	CBD Accommodation	$503.93
7.	Commercial	$125.98
8.	CBD Commercial	$125.98
9.	Primary Industry	$100.79
10.	Country Dwelling	$100.79
11.	Country Dwelling plus Flat	$141.10
12.	Other	$125.98
13.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The recreation and events charge revenue ($5,322,314) will be used to fund 20% of the costs associated with the following activities:

- Passive recreation areas, gardens, walkways and reserves.
- The provision on public toilets.
- Provision of events and facilitation events.
- Contribution to the operating shortfall of Alpine Aqualand attributable to non-residents.

Roading Rate (Wānaka)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential roading rate based on land use on the rateable capital value of all property within the Wānaka-Upper Clutha Ward on the Queenstown Lakes District as follows:		
1.	Residential	0.00030138 cents in the $
2.	Residence plus Flat	0.00030138 cents in the $
3.	Hydro Electric/Utilities	0.00007534 cents in the $
4.	Vacant Sections	0.00045207 cents in the $
5.	Accommodation	0.00120552 cents in the $
6.	CBD Accommodation	0.00120552 cents in the $
7.	Commercial	0.00075345 cents in the $
8.	CBD Commercial	0.00075345 cents in the $
9.	Primary Industry	0.00024412 cents in the $
10.	Country Dwelling	0.00030138 cents in the $
11.	Country Dwelling plus Flat	0.00030138 cents in the $
12.	Other	0.00030138 cents in the $
13.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Wānaka roading rate revenue ($9,485,914) will be used to fund the costs associated with the following activities:

- Wānaka wards roading network, which includes footpaths and other amenities within the road reserve.
- The development of town centre areas.
- The maintenance and upgrading of roading drainage systems.

Roading Rate (Whakatipu)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential roading rate based on land use on the rateable capital value of all property within the Queenstown-Whakatipu Ward and the Arrowtown-Kawarau Ward of the Queenstown Lakes District as follows:		
1.	Residential	0.00028674 cents in the $
2.	Residence plus Flat	0.00028674 cents in the $
3.	Hydro Electric/Utilities	0.00007169 cents in the $
4.	Vacant Sections	0.00043012 cents in the $
5.	Accommodation	0.00114698 cents in the $
6.	CBD Accommodation	0.00114698 cents in the $
7.	Commercial	0.00071686 cents in the $
8.	CBD Commercial	0.00071686 cents in the $
9.	Primary Industry	0.00023226 cents in the $
10.	Country Dwelling	0.00028674 cents in the $
11.	Country Dwelling plus Flat	0.00028674 cents in the $
12.	Other	0.00028674 cents in the $
13.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Whakatipu roading rate revenue ($20,778,084) will be used to fund the costs associated with the following activities:

- Queenstown-Whakatipu Ward and the Arrowtown-Kawarau ward's roading network, which includes footpaths and other amenities within the road reserve.
- Queenstown Town Centre Street Upgrade element of the Queenstown Integrated Transport Strategy (QITS) (35%)
- The maintenance and upgrading of roading drainage systems.

Queenstown CBD Transport Rate

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential roading rate based on land use on the rateable capital value of all property within the wider Queenstown CBD (note ii) of the Queenstown Lakes District as follows:		
1.	Residential	0.00004505 cents in the $
2.	Residence plus Flat	0.00004505 cents in the $
3.	Hydro Electric/Utilities	0.00011262 cents in the $
4.	Vacant Sections	0.00006757 cents in the $
5.	Accommodation	0.00018019 cents in the $
6.	CBD Accommodation	0.00018019 cents in the $
7.	Commercial	0.00011262 cents in the $
8.	CBD Commercial	0.00011262 cents in the $
9.	Country Dwelling	0.00004505 cents in the $
10.	Country Dwelling plus Flat	0.00004505 cents in the $
11.	Other	0.00004505 cents in the $
12.	Mixed Use Apportioned	See note (i)

Note (i): The mixed-use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

Note (ii): The wider Queenstown CBD is the area including the Town Centre zone and surrounding area which has been identified as the prime area of benefit for the Queenstown Integrated Transport Strategy Programme (see map in later section under Targeted Rates Based on Location).

The Queenstown CBD Transport rate revenue ($783,714) will be used to fund the costs associated with the following activities:

> Queenstown Town Centre Street Upgrade element of the Queenstown Integrated Transport Strategy (QITS) (65%).

Stormwater Rate (Wānaka)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a uniform targeted stormwater rate based on land use of the rateable capital value of the following categories of property within the Wānaka-Upper Clutha Ward of the Queenstown Lakes District as follows:		
1.	Residential	0.00017896 cents in the $
2.	Residence plus Flat	0.00017896 cents in the $
3.	Hydro Electric/Utilities	0.00001611 cents in the $
4.	Vacant Sections	0.00017896 cents in the $
5.	Accommodation	0.00017896 cents in the $
6.	CBD Accommodation	0.00017698 cents in the $
7.	Commercial	0.00017896 cents in the $
8.	CBD Commercial	0.00017896 cents in the $
9.	Other	0.00017896 cents in the $
10.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Wānaka stormwater rate revenue ($3,511,817) will be used to fund the costs associated with the following activities:

> The maintenance and upgrading of stormwater reticulation systems within the Wānaka-Upper Clutha Ward.

Stormwater Rate (Whakatipu)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a uniform targeted stormwater rate based on land use of the rateable capital value of the following categories of property within the Queenstown-Whakatipu Ward and the Arrowtown- Kawarau Ward of the Queenstown Lakes District as follows:

1.	Residential (ii)	0.00017504 cents in the $
2.	Residence plus Flat plus Flat (ii)	0.00017504 cents in the $
3.	Hydro Electric/Utilities	0.00002801 cents in the $
4.	Vacant Sections (ii)	0.00017504 cents in the $
5.	Accommodation	0.00017504 cents in the $
6.	CBD Accommodation	0.00017504 cents in the $
7.	Commercial	0.00017504 cents in the $
8.	CBD Commercial	0.00017504 cents in the $
9.	Other	0.00017504 cents in the $
10.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

Note (ii): A differential targeted stormwater rate on the following categories of rateable property in the Queenstown-Whakatipu Ward and the Arrowtown-Kawarau Ward (excluding properties within the Jacks Point Special Zone).

The Whakatipu/Arrowtown stormwater rate revenue ($5,971,651) will be used to fund the costs associated with the following activities:

> The maintenance and upgrading of stormwater reticulation systems within the Queenstown-Whakatipu Ward and the Arrowtown- Kawarau Ward.

Tourism Promotion Rate (Wānaka)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted tourism promotion rate based on land use on the rateable capital value of the following categories of property within the Wānaka-Upper Clutha Ward of the Queenstown Lakes District as follows:

1.	Accommodation	0.00053752 cents in the $
2.	CBD Accommodation	0.00053752 cents in the $
3.	Commercial	0.00053752 cents in the $
4.	CBD Commercial	0.00053752 cents in the $
5.	Hydro Electric/Utilities	0.00004031 cents in the $
6.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Wānaka tourism promotion rate revenue ($1,480,831) will be used to fund the costs associated with the following activities:

> To finance promotional activities of Lake Wānaka Tourism.

Tourism Promotion Rate (Whakatipu)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted tourism promotion rate based on land use on the rateable capital value of the following categories of property within the Whakatipu Ward and the Arrowtown-Kawarau Ward of the Queenstown Lakes District as follows:		
1.	Accommodation	0.00055439 cents in the $
2.	CBD Accommodation	0.00055439 cents in the $
3.	Commercial	0.00055439 cents in the $
4.	CBD Commercial	0.00055439 cents in the $
5.	Hydro Electric/Utilities	0.00008870 cents in the $
6.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Whakatipu tourism promotion rate revenue ($5,801,254) will be used to fund the costs associated with the following activities:

> To finance promotional activities of Destination Queenstown.

Tourism Promotion Rate (Arrowtown)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted tourism promotion rate based on land use on the rateable capital value of the following categories of property within the Arrowtown Ward (note ii) of the Queenstown Lakes District as follows:		
1.	Accommodation	0.00036124 cents in the $
2.	CBD Accommodation	0.00036124 cents in the $
3.	Commercial	0.00036124 cents in the $
4.	CBD Commercial	0.00036124 cents in the $
5.	Hydro Electric/Utilities	0.00000473 cents in the $
6.	Mixed Use Apportioned	See note (i)

Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate.

The Arrowtown tourism promotion rate revenue ($257,788) will be used to fund the costs associated with financing the following activities:

> To finance promotional activities of the Arrowtown Promotion Association.

Waste Management Charges

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a differential targeted waste management charge on each separately used or inhabited part of every rating unit in the district, as follows:		
1.	Residential	$413.93
2.	Residence plus Flat	$579.51
3.	Hydro Electric/Utilities	$186.27
4.	Vacant Sections	$186.27
5.	Accommodation	$186.27
6.	CBD Accommodation	$186.27
7.	Commercial	$186.27
8.	CBD Commercial	$186.27
9.	Primary Industry	$413.93
10.	Country Dwelling	$413.93
11.	Country Dwelling plus Flat	$579.51
12.	Other	$186.27
13.	Mixed Use Apportioned	$413.93

The Waste Management Charge revenue ($11,866,513) will be used to fund the costs associated with the following activities:

> To fund the operating deficit of the transfer stations and the recycling initiatives proposed in the Waste Management Strategy.

Aquatic Centre Charge (Whakatipu)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a differential targeted Aquatic Centre charge on each separately used or inhabited part of every rating unit with a residential component in the Queenstown-Whakatipu Ward and the Arrowtown- Kawarau Ward as follows:		
1.	Residential	$148.01
2.	Residence plus Flat	$207.22
3.	Vacant Sections	$148.01
4.	Primary Industry	$148.01
5.	Country Dwelling	$148.01
6.	Country Dwelling plus Flat	$207.22
7.	Mixed Use Apportioned	$148.01

The Aquatic Centre Charge revenue ($2,541,146) will be used to fund the costs associated with the following activities:

> To fund the operating shortfall of Alpine Aqualand attributable to residents.

Aquatic Centre Charge (Wānaka)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a differential targeted Aquatic Centre charge on each separately used or inhabited part of every rating unit with a residential component in the Wānaka-Upper Clutha Ward as follows:		
1.	Residential	$205.72
2.	Residence plus Flat	$288.01
3.	Vacant Sections	$205.72
4.	Primary Industry	$205.72
5.	Country Dwelling	$205.72
6.	Country Dwelling plus Flat	$288.01
7.	Mixed Use Apportioned	$205.72

The Aquatic Centre Charge revenue ($2,425,744) will be used to fund the costs associated with the following activities:

> To fund the operating shortfall of Wānaka Aquatic Centre attributable to residents.

Water Supply Rates

QUEENSTOWN AND DISTRICT WATER SUPPLY, ARROWTOWN WATER SUPPLY AND WĀNAKA WATER SUPPLY

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a differential targeted rate for water supply on each separately used of inhabited part of every connected or serviceable rating unit within the respective water supply areas as follows:	
Queenstown and District water supply:	$310.00
Arrowtown water supply:	$280.00
Wānaka and District water supply:	$240.00
Arthurs Point water supply:	$400.00
Glenorchy water supply:	$530.00
Hāwea water supply:	$260.00

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted differential water supply rate based on land use on the rateable capital value of all rating units connected in the following water supply areas.								
		Queenstown (cents in the $)	**Arrowtown (cents in the $)**	**Wānaka (cents in the $)**	**Arthurs Point (cents in the $)**	**Glenorchy (cents in the $)**	**Hāwea (cents in the $)**	Note (i): The mixed use apportioned properties will be treated as 25% Commercial or Accommodation and 75% Residential (or plus Flat) or Country Dwelling (or plus Flat) as appropriate. Note (ii): Those properties comprising a Residence plus Flat and Country Dwelling plus Flat will be charged the targeted rate at a factor of 1.5.
1.	Residential	0.00016249	0.00017595	0.00015977	0.00028275	0.00071303	0.00023180	
2.	Residential plus Flat	0.00016249	0.00017595	0.00015977	0.00028275	0.00071303	0.00023180	
3.	Accommodation	0.00029249	0.00031671	0.00028758	0.00050895	0.00128346	0.00041724	
4.	CBD Accommodation	0.00029249	0.00031671	0.00028758	-	-	-	
5.	Commercial	0.00025999	0.00028152	0.00025563	0.00045240	0.00114085	0.00037088	
6.	CBD Commercial	0.00025999	0.00028152	0.00025563	-	-	-	
7.	Primary Industry	0.00012024	0.00013020	0.00011823	0.00020923	0.00052764	0.00017153	
8.	Country Dwelling	0.00013324	0.00014428	0.00013101	0.00023185	0.00058468	0.00019008	
9.	Country Dwelling plus Flat	0.00013324	0.00014428	0.00013101	0.00023185	0.00058468	0.00019008	
10.	Other	0.00016249	0.00017595	0.00015977	0.00028275	0.00071303	0.00023180	
11.	Mixed Use Apportioned	See note (i)	See note (i)	See note (i)	See note (i)	See note (i)	See note (i)	

OTHER WATER SUPPLIES

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a differential targeted rate for water supply on each separately used or inhabited part of every rating unit connected to the respective scheme, and a half charge on each separately used or inhabited part of every serviceable rating unit.			
Water Supply	**Full Charge ($)**	**Half Charge ($)**	The Targeted Water Supply Rates revenue ($18,251,412) will be used to fund the costs associated with the following activities: (i) To provide supplies of potable (drinkable) water to the above communities. (ii) Properties outside of the Mount Cardrona Station development may connect to the water supply scheme by application. Those properties not electing to connect will not be charged an availability charge. Note: those properties comprising a Residence plus Flat and Country Dwelling plus Flat will be charged the targeted rate at a factor of 1.5.
Lake Hayes	730.00	365.00	
Luggate	870.00	435.00	
Cardrona (note ii)	800.00	400.00	

Water Supply Scheme Loan Rates

CARDRONA WATER SUPPLY AREA (CAPITAL RATE)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted water supply scheme loan rate on every serviceable rating unit within the Cardrona Water Supply scheme area, on the basis of one charge per connection capable of being connected of $1,163.00 and $581.50 for each subsequent connection.

Note:

- The targeted water supply scheme loan rate will not apply to those properties in respect of which the rating unit has already paid a full development contribution for Cardrona Water Supply; and
- The targeted water supply scheme loan rate will not apply to those properties that have not elected to connect to the Cardrona Water Supply; and
- Every rating unit used exclusively or principally as a residence of not more than one household is deemed to have not more than one connection.
- Those properties comprising a Residence plus Flat and Country Dwelling plus Flat will be charged the targeted rate at a factor of 1.5.

The Targeted Water Supply Scheme Loan Rates revenue ($8,723) will be used to fund the costs associated with the following activities:

- Revenue sought by way of annual loan charges is to cover the costs of financing loans raised to pay for the capital cost of the water supply scheme.

Sewerage Rates

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted sewerage rate on every rating unit connected to a district sewerage scheme, on the basis on one full charge per first pan or urinal connected, with a discounted charge on every subsequent pan or urinal connected. A half charge will apply to every serviceable rating unit. The charges for each scheme are set out in the schedule below.

Note (i): Every rating unit used exclusively or principally as a residence of not more than one household is deemed to have not more than one connection.

Note (ii): Those properties comprising a Residence plus Flat and Country Dwelling plus Flat will be charged the targeted rate a factor of 1.5.

Sewerage Scheme	Charge for 1st pan connected ($)	Half Charge capable of connection ($)	Charge per pan after 1 connected ($)
Wānaka/Albert Town	1149.35	574.67	574.67
Cardrona	538.21	269.10	269.10
Arrowtown	1019.16	509.58	509.58
Arthurs Point	892.22	466.11	642.40
Hāwea	651.40	325.70	325.70
Lake Hayes	948.23	474.12	474.12
Luggate	782.34	391.17	391.17
Queenstown	946.48	473.24	473.24

The Targeted Sewerage Rates revenue ($29,551,373) will be used to fund the costs associated with providing public sewerage services to the above communities.

Sewerage Scheme Loan Rates

CARDRONA SEWERAGE AREA (CAPITAL RATE)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted sewerage scheme loan rate on every serviceable rating unit within the Cardrona Sewerage scheme area, on the basis of one charge per pan or urinal connected or per connection capable of being connected of $1,054.00, on the first pan or urinal, and $527.00 for each subsequent pan or urinal.

Note:

- The targeted sewerage scheme loan rate will not apply to those properties in respect of which the ratepayer has already paid a full development contribution for Cardrona Wastewater; and
- Every rating unit used exclusively or principally as a residence of not more than one household is deemed to have not more than one connection.
- Those properties comprising a Residence plus Flat and Country Dwelling plus Flat will be charged the targeted rate at a factor of 1.5.

The Targeted Sewerage Scheme Loan Rates revenue ($96,968) will be used to fund the costs associated with the following activities:

- Revenue sought by way of annual loan charges is to cover the costs of financing loans raised to pay for the capital cost of sewerage schemes.

Payment of Rates

Rates payments can be made during normal office hours at:

- Queenstown Council Offices, 10 Gorge Road, Queenstown
- Wānaka Council Offices, 47 Ardmore Street, Wānaka

Or by direct debit, online payment and internet banking.

Due Dates for Payments

The Council proposes that the above rates and charges for the financial year commencing on the 1st day of July 2025 are payable in four instalments, the due dates and last days for payment without penalty being as follows:

	Instalment Date	Due Date	Penalty Date
Instalment One	1 August 2025	20 August 2025	25 August 2025
Instalment Two	3 November 2025	20 November 2025	25 November 2025
Instalment Three	2 February 2026	20 February 2026	25 February 2026
Instalment Four	1 May 2026	20 May 2026	25 May 2026

Penalties

Pursuant to Sections 24, 57 and 58 of the Act, Council proposes that the following penalties will apply under delegated authority to the Rating Administrator:

- A penalty of 5% will be added to the rates and charges levied in each instalment which remains unpaid on the day after the last day for payment date as shown above (i.e. the penalty will be added on 25 August 2025, 25 November 2025, 25 February 2026, and 25 May 2026 respectively).
- A penalty of 10% will be added to the amount of rates or instalments (including penalties) levied in any previous financial year and remaining unpaid on 30 September 2025.
- A second penalty of 10% will be added to the amount of rates or instalments (including penalties) levied in any previous financial year which remains unpaid on 31 March 2026.

Differential Matters Used to Define Categories of Rateable Land

Where Council's propose to assess rates on a differential basis they are limited to the list of matters specified in Schedule Two of the Local Government (Rating) Act 2002. Council is required to state which matters will be used for what purpose, and the category or categories of any differentials.

DIFFERENTIALS BY LAND USE

The categories are:

1. Residential

All rating units which are used exclusively or principally for residential purposes, but excluding properties categorised as pursuant to clause 9 (Primary Industry), clause 10 (Country Dwelling) or to clause 13 (Mixed Use Apportioned).

2. Residential Plus Flat

All rating units comprising a single dweliing and one or more residential flat which are used exclusively or principally for residential purposes, but excluding properties categorised as clause 11 (Country Dwelling plus Flat).

3. Hydro Electric/Utilities

All rating units on which there are structures used exclusively or principally for, or in connection with, the generation of hydro-electric power, including structures used to control the flow of water to other structures used for generating hydro-electric power and all rating units used exclusively or principally for network utility services including water supply, wastewater, stormwater, electicity, gas & telecommunications.

4. Vacant Sections

All rating units which are vacant properties.

5. Accommodation

All rating units used exclusively or principally for the accommodation of paying guests on a short term basis (nightly, weekly or for periods up to a month) including hotels, motels, houses and flats used for such purposes, commercial time share units, managed apartments, bed and breakfast properties, motor camps and home stay properties; but excluding properties categorised as pursuant to clause 13 (Mixed Use Apportioned) or clause 6 (CBD Accommodation).

6. CBD Accommodation

All rating units used exclusively or principally for the accommodation of paying guests on a short term basis including hotels, motels, houses and flats used for such purposes, commercial time share units, managed apartments, bed and breakfast properties, motor camps and home stay properties located within the Town Centre Zones contained in the Queenstown Lakes District Council's District Plan as at 1 July of the current rating year; but excluding properties categorised as pursuant to clause 13 (Mixed Use Apportioned).

7. Commercial

All rating units used exclusively or principally for commercial activities including industrial, retail, transport, utility services, storage, recreation and tourist operations, offices, or rest homes; but excluding properties categorised as Hydro-Electric Power, Accommodation, CBD Accommodation, Primary Industry, or pursuant to clause 13 (Mixed Use Apportioned) or clause 8 (CBD Commercial).

8. CBD Commercial

All rating units used exclusively or principally for commercial activities including industrial, retail, transport, utility services, storage, recreation and tourist operations, offices, or rest homes located within the Town Centre Zones contained in the Queenstown Lakes District Council's District Plan as at 1 July of the current rating year; but excluding properties categorised as CBD Accommodation or pursuant to clause 13 (Mixed Use Apportioned).

9. Primary Industry

All rating units:
Used exclusively or principally for agricultural or horticultural purposes including dairying, stock fattening, arable farming, sheep, market gardens, vineyards, orchards, specialist livestock, forestry or other similar uses, or which are ten hectares or more in area and located in any of the Rural or Special Zones contained in the Queenstown Lakes District Council's District Plan as at 1 July of the current rating year

10. Country Dwelling

All rating units of less than 10 hectares, located in any of the Rural Zones (except for the land zoned as Rural Residential north of Wānaka township in the vicinity of Beacon Point Road bounded by the low density residential zone to the south, Penrith Park zone to the north and Peninsula Bay to the east and the land zoned as Rural General off Mt Iron Drive comprising of Liverpool Way; Cascade Drive; Bevan Place and Islington Place) or Special Zones (excluding Penrith Park; Remarkables Park; Quail Rise; Woodbury Park; Lake Hayes Estate; Shotover Country; Jacks Point; Peninsula Bay; and Meadow Park) as shown in the Queenstown Lakes District Council's District Plan, which are used exclusively for Residential purposes.

11. Country Dwelling Plus Flat

All rating units comprising a single dwelling pursuant to clause 10 and one or more residential flat which are used exclusively or principally for residential purposes.

12. Other

Any rating unit not classified under any of the other categories.

13. Mixed Use Apportioned

All rating units which are used in part, but not exclusively, for residential purposes, and in part, but not principally, for commercial or accommodation purposes. Usage in part may be determined by:

a. The physical portion of the rating unit used for the purpose, or

b. The amount of time (on an annual basis) that the rating unit is used for the purpose.

Note: The Mixed Use Apportioned classification will not be applied to residential rating units used for accommodation purposes for a single period of up to 28 consecutive days in any rating year.

These categories are used to differentiate the following rates:

General rate, targeted rates: sports halls & libraries charge; governance rate; regulatory rate; recreation & events rate; governance & regulatory charge; recreation & events charge; roading rate; stormwater rate; tourism promotion rates; waste management charge; aquatic centre charges; water supply rates.

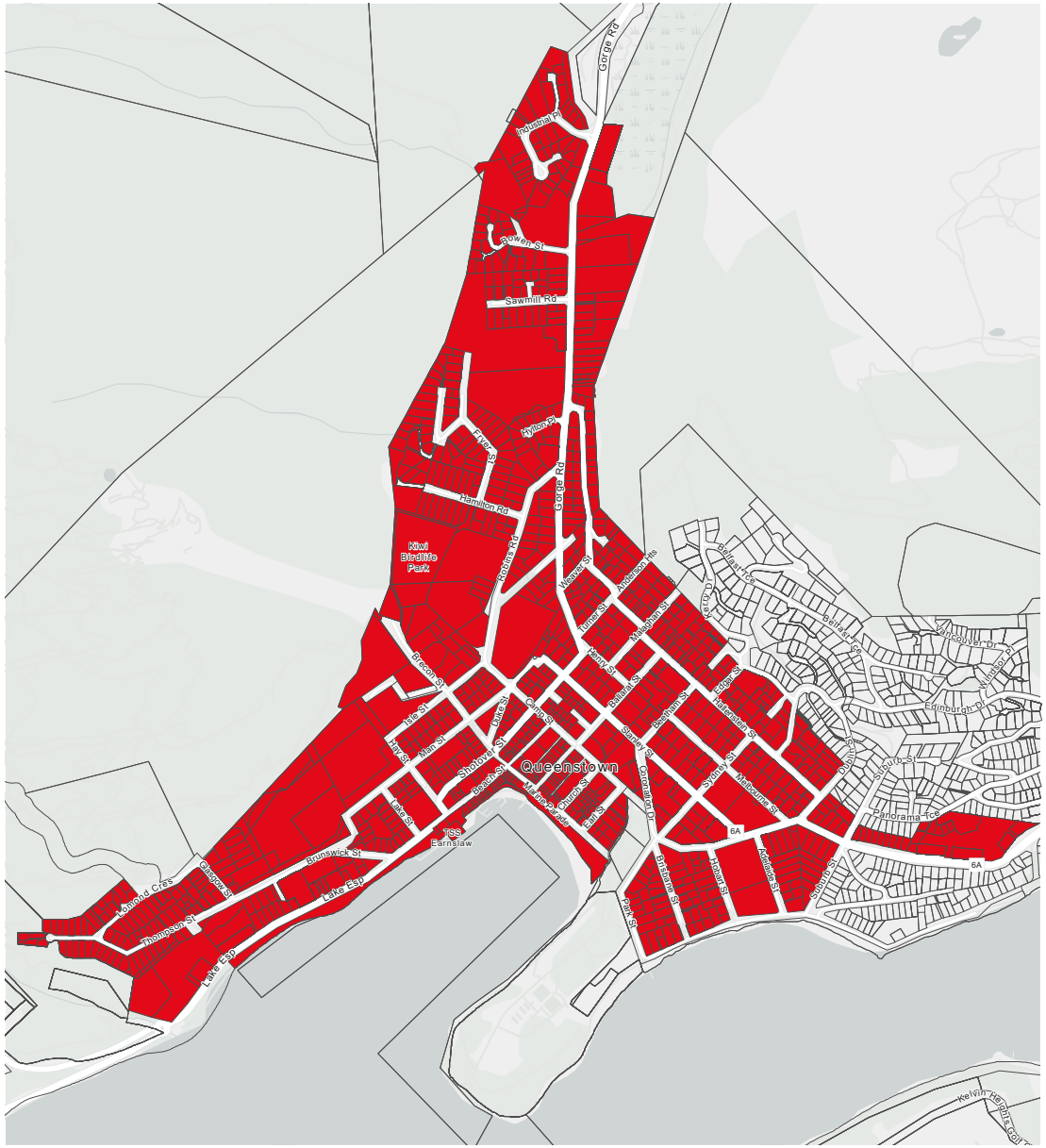
Targeted Rates Based on Location

The categories are:

1. **Location within the Wānaka-Upper Clutha Ward.**
2. **Location within the combined Queenstown-Whakatipu and the Arrowtown-Kawarau wards.**
3. **Location within the area comprising the former Arrowtown ward.**
4. **Location within the wider Queenstown CBD area (see map).**

These categories are used to differentiate the following targeted rates:

Roading rate; stormwater rate; tourism promotion rates; aquatic centre charges; queenstown CBD transport rate.



Targeted Rates Based on Availability of Service

The categories are:

1. Connected

Any rating unit that is connected to a Council operated water scheme or is connected to a public sewerage drain.

2. Serviceable

Any rating unit within the area of service that is not connected to a Council operated water scheme but is within 100 metres of any part of the waterworks and to which water can be supplied. Any rating unit within the area of service, that is not connected to a public sewerage drain, but is within 30 metres of such a drain, and is capable of being connected.

These categories are used to differentiate the following targeted rates:

Water supply rates, water scheme loan rates, sewerage rates, sewerage scheme loan rates.

Definition of "Separately Used or Inhabited Parts of a Rating Unit"

Where rates are calculated on each separately used or inhabited part of a rating unit, the following definitions will apply:

- Any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement.
- Any part or parts of a rating unit that is used or occupied by the ratepayer for more than one single use.

The following are considered to be separately used parts of a rating unit:

- Individual flats or apartments
- Separately leased commercial areas which are leased
- Vacant rating units
- Single rating units which contain multiple uses such as a shop with a dwelling or commercial activity with a dwelling
- A residential building or part of a residential building that is used, or can be used as an independent residence.

An independent residence is defined as a liveable space with its own kitchen, living and toilet/bathroom facilities that can be deemed to be a secondary unit to the main residence. Note: the definition of a kitchen comes from the District Plan.

The following are not considered to be separately used parts of a rating unit:

- A residential sleep-out or granny flat that does not meet the definition of an independent residence
- A hotel room with or without kitchen facilities
- A motel room with or without kitchen facilities
- Individual storage garages/sheds/portioned areas of a warehouse
- Individual offices or premises of business partners.

District Plan definition of a Kitchen:

Means any space, facilities and surfaces for the storage, rinsing preparation and/or cooking food, the washing of utensils and the disposal of waste water, including a food preparation bench, sink, oven, stove, hot-plate or separate hob, refrigerator, dish-washer and other kitchen appliances.

Section 4 – Appendix

Wāhaka 4 – Te āpitihaka

User fees and charges by activity

1. Environmental Health

Area	From*	To*	Change with Rounding	Price Increase Methodology	Notes
Food Act Fees					
Registrations					
Food Control Plan	$290.00	$300.00	$10.00	To align with CPI, plus rounding to nearest unit	Annual Registration
National Plan	$290.00	$300.00	$10.00	To align with CPI, plus rounding to nearest unit	Register every Second Year
Multi-Site	$290.00	$300.00	$10.00	To align with CPI, plus rounding to nearest unit	
Domestic Food Business Levy		$78.78	$78.78		New fee from MPI + Collection Costs
Audits - Frequency is based upon Performance					
National Programs					
Risk Category one (Limitation 5 hrs, previously 4 hrs)	$725.00	$745.00	$20.00	To align with CPI, plus rounding to nearest unit	Average time for a Category one is the same as two and three, limitation to be updated to 5hrs
Risk Category two and three (Limitation 5 hrs)	$725.00	$745.00	$20.00	To align with CPI, plus rounding to nearest unit	
Food Control Plan (Limitation 6 hrs)	$870.00	$895.00	$25.00	To align with CPI, plus rounding to nearest unit	
Multi Sites: Food Control Plan or National Programme - Single site + Hourly rate for additional sites					
Food Act Hourly Rate including Enforcement	$145.00	$150.00	$5.00	To align with CPI, plus rounding to nearest unit	Charged for additional work beyond limitation
Campgrounds (New and Renewal) Limitation 3 hrs	$400.00	$410.00	$10.00	To align with CPI, plus rounding to nearest unit	Annual Audit and Report
Transfer	$72.50	$75.00	$2.50	To align with CPI, plus rounding to nearest unit	(Half Hour)
Hairdressers (New and Renewal) Limitation 3 hrs	$390.00	$400.00	$10.00	To align with CPI, plus rounding to nearest unit	Annual Audit and Report
Transfer	$72.50	$75.00	$2.50	To align with CPI, plus rounding to nearest unit	(Half Hour)
Funeral Parlours (New and Renewal) Limitation 2 hrs 15 min	$300.00	$310.00	$10.00	To align with CPI, plus rounding to nearest unit	Annual Audit and Report
Transfer	$72.50	$75.00	$2.50	To align with CPI, plus rounding to nearest unit	(Half Hour)
Offensive Trades (New and Renewal) Limitation 2 hrs 15	$300.00	$310.00	$10.00	To align with CPI, plus rounding to nearest unit	Annual Audit and Report
Transfer	$72.50	$75.00	$2.50	To align with CPI, plus rounding to nearest unit	(Half Hour)
Environmental Health Rate including Enforcement	$145.00	$150.00	$5.00	To align with CPI, plus rounding to nearest unit	
Late Payment Follow up (Hourly Rate)	$145.00	$150.00	$5.00	To align with CPI, plus rounding to nearest unit	Charged for additional work beyond limitation
Other chargable work - e.g. RMA, Events, Building Act	$145.00	$150.00	$5.00	To align with CPI, plus rounding to nearest unit	Consistent with Fees set under the Planning Team

*Includes GST

2. Community Services & Facilities

Sport and Recreation fees cover use of aquatics facilities and programmes, Alpine Health and Fitness facilities and programmes, Rockatipu Climbing Wall, Frankton Golf Centre, and sports programmes at Wānaka Recreation Centre and Paetara Aspiring Central.

QLDC is aiming to strike a balance by maintaining fees or minimising increases for children, senior/beneficiaries and families to encourage participation, while also addressing increasing cost pressures from inflation, staffing, electricity and gas.

Fee adjustments are across swim school, casual pool entry, swim and gym memberships, climbing wall membership and casual entry, golf membership and casual entry.

Most fee adjustments follow inflation and retail rounding. However, the cost of swim school lessons and some equipment hire fees are increasing at higher percentage rates. This is aligned to the investment to retain qualified staff.

There is a new $15 joining fee to direct debit memberships for the Alpine Health and Fitness gym (not pool) from 2025-2026.

Aquatics Queenstown and Wānaka Pricing	1-Jul-24	1-Jul-25	Change	Price Increase Methodology	Date change effective
Swim School Lesson					
Group – Child	$15.00	$15.50	$0.50	Reflects increase in cost of delivering service which is higher than CPI	14-Jul-25
Group – Adult	$22.00	$23.00	$1.00	Reflects increase in cost of delivering service which is higher than CPI	14-Jul-25
Private Lesson – Child (single)	$41.50	$45.00	$3.50	Reflects increase in cost of delivering service which is higher than CPI	14-Jul-25
Private Lesson – Child (shared 2 people)	$46.50	$50.00	$3.50	Reflects increase in cost of delivering service which is higher than CPI	14-Jul-25
Private Lesson – Adult	$62.00	$65.00	$3.00	Reflects increase in cost of delivering service which is higher than CPI	14-Jul-25
Ability Lesson	$20.00	$20.50	$0.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Casual Swim incl. up to two toddlers under 5					
Adult	$8.00	$8.20	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Tertiary Student	$6.70	$6.90	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Beneficiary/Senior	$5.20	$5.30	$0.10	To align with CPI, plus rounding to nearest unit	1-Jul-25
Child	$4.20	$4.30	$0.10	To align with CPI, plus rounding to nearest unit	1-Jul-25
Hydroslide					
Adult	$8.00	$8.00	$0.00	Decision not to increase pricing this year	
Tertiary Student	$6.70	$6.70	$0.00	Decision not to increase pricing this year	
Beneficiary/Senior	$5.20	$5.20	$0.00	Decision not to increase pricing this year	
Child	$4.20	$4.20	$0.00	Decision not to increase pricing this year	
10 swim concession					
Adult	$75.00	$77.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Tertiary Student	$62.00	$64.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Beneficiary/Senior	$47.00	$48.00	$1.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Child	$37.00	$38.00	$1.00	To align with CPI, plus rounding to nearest unit	1-Jul-25

Aquatics Queenstown and Wānaka Pricing	1-Jul-24	1-Jul-25	Change	Price Increase Methodology	Date change effective
Pre Paid Memberships (swim)					
Prepay adult - 3 month	$195.00	$199.00	$4.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay adult - 6 month	$285.00	$289.00	$4.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay adult - 12 month	$435.00	$449.00	$14.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay beneficiary/senior - 3 month	$82.00	$84.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay beneficiary/senior - 6 month	$132.00	$134.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay beneficiary/senior - 12 month	$212.00	$214.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay child - 3 month	$60.00	$62.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay child - 6 month	$110.00	$112.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay child - 12 month	$180.00	$182.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay family - 6 month	$409.00	$420.00	$11.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Prepay family - 12 month	$709.00	$720.00	$11.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Off-Peak - 3 month	$132.00	$135.00	$3.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Off-Peak - 6 month	$192.00	$195.00	$3.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Off-Peak - 12 month	$302.00	$305.00	$3.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Direct Debit (Aquatics) - price per week					
Adult Open term Direct Debit	$13.50	$13.95	$0.45	To align with CPI, plus rounding to nearest unit	6-Sep-25
Senior/Bene Open term Direct Debit	$7.20	$7.35	$0.15	To align with CPI, plus rounding to nearest unit	6-Sep-25
Child open term Direct Debit	$5.20	$5.35	$0.15	To align with CPI, plus rounding to nearest unit	6-Sep-25
Family Direct Debit open Term	$23.50	$23.95	$0.45	To align with CPI, plus rounding to nearest unit	6-Sep-25
Off-peak Direct Debit open term	$9.20	$9.35	$0.15	To align with CPI, plus rounding to nearest unit	6-Sep-25
Tertiary Student Direct Debit open term	$10.20	$10.35	$0.15	To align with CPI, plus rounding to nearest unit	6-Sep-25
Membership Transfer Fee	$20.00	$20.00	$0.00	Decision not to increase pricing this year	
Hire charges					
Lane per hour – Community	$8.00	$8.20	$0.20	To align with CPI, plus rounding to nearest unit	14-Jul-25
Lane per hour – Standard	$15.00	$15.30	$0.30	To align with CPI, plus rounding to nearest unit	14-Jul-25
Lane per hour – Commercial	$15.00	$15.30	$0.30	To align with CPI, plus rounding to nearest unit	14-Jul-25
Lap pool per hour – Community	$80.00	$81.50	$1.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Lap pool per hour – Standard	$120.00	$122.50	$2.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Lap pool per hour – Commercial	$160.00	$163.50	$3.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Arrowtown (5 lane) lap pool per hour – Community	$50.00	$51.00	$1.00	To align with CPI, plus rounding to nearest unit	14-Jul-25
Arrowtown (5 lane) lap pool per hour – Standard	$75.00	$76.00	$1.00	To align with CPI, plus rounding to nearest unit	14-Jul-25
Arrowtown (5 lane) lap pool per hour – Commercial	$100.00	$102.00	$2.00	To align with CPI, plus rounding to nearest unit	14-Jul-25
Learners pool per lane – Community (WRC)	$8.00	$8.20	$0.20	To align with CPI, plus rounding to nearest unit	14-Jul-25
Learners pool per lane – Standard (WRC)	$15.00	$15.30	$0.30	To align with CPI, plus rounding to nearest unit	14-Jul-25
Learners pool per lane – Commercial (WRC)	$15.00	$15.30	$0.30	To align with CPI, plus rounding to nearest unit	14-Jul-25
Learners pool per hour – Community (QEC)	$30.00	$30.50	$0.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Learners pool per hour – Standard (QEC)	$45.00	$46.00	$1.00	To align with CPI, plus rounding to nearest unit	14-Jul-25
Learners pool per hour – Commercial (QEC)	$60.00	$61.50	$1.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Birthday parties (2 hour hire) (QEC)	$155.00 option	$158.50 option	$3.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Birthday parties (2 hour hire) (QEC)	$207.00 option	$212.00 option	$5.00	To align with CPI, plus rounding to nearest unit	14-Jul-25
Pool Crew hire (per hour)	$30.00	$31.00	$1.00	To align with CPI, plus rounding to nearest unit	14-Jul-25
Hydroslide (Exclusive Hire per hour)	$155.00	$158.50	$3.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Large inflatable hire per hour	$155.00	$158.50	$3.50	To align with CPI, plus rounding to nearest unit	14-Jul-25
Small inflatable hire per hour	$52.00	$53.50	$1.50	To align with CPI, plus rounding to nearest unit	14-Jul-25

Aquatics Arrowtown Memorial Pool Pricing	1-Jul-24	1-Jul-25	Change	Price Increase Methodology	Date change effective
Casual Swim incl. up to two toddlers under 5					
Adult	$4.20	$4.50	$0.30	To align with CPI, plus rounding to nearest unit	1-Dec-25
Beneficiary/Senior	$3.20	$3.50	$0.30	To align with CPI, plus rounding to nearest unit	1-Dec-25
Child	$2.20	$2.50	$0.30	To align with CPI, plus rounding to nearest unit	1-Dec-25
Season Membership					
Adult	$80.00	$82.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Dec-25
Beneficiary/Senior	$65.00	$67.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Dec-25
Child	$50.00	$52.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Dec-25
Family	$105.00	$107.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Dec-25
Alpine Health and Fitness Pricing	**1-Jul-24**	**1-Jul-25**	**Change**	**Price Increase Methodology**	**Date change effective**
Casual					
Adult	$23.50	$24.50	$1.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Tertiary Student (with current NZ institution ID)	$18.00	$18.50	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Beneficiary/Senior	$13.50	$13.80	$0.30	To align with CPI, plus rounding to nearest unit	1-Jul-25
High School	$11.50	$11.80	$0.30	To align with CPI, plus rounding to nearest unit	1-Jul-25
Leisurelys	$8.00	$8.20	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Teen Fitness Class	$5.25	$5.50	$0.25	To align with CPI, plus rounding to nearest unit	1-Jul-25
10 Concession Pass					
Adult	$160.00	$168.00	$8.00	Increase in line with market rates & casual fees	1-Jul-25
Tertiary Student (with current NZ institution ID)	$125.00	$128.00	$3.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Beneficiary/Senior	$100.00	$102.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
High School	$90.00	$92.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Leisurelys	$55.00	$57.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Teen Fitness Class	$47.50	$48.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Pre Paid Memberships					
Adult - 3 months	$319.00	$330.00	$11.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Adult - 6 months	$519.00	$530.00	$11.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Adult - 12 months	$919.00	$930.00	$11.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Beneficiary/Senior - 3 months	$185.00	$190.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Beneficiary/Senior - 6 months	$325.00	$330.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Beneficiary/Senior - 12 months	$625.00	$630.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
High School - 3 months	$145.00	$150.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
High School - 6 months	$255.00	$260.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
High School - 12 months	$485.00	$490.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Leisurely - 3 months	$145.00	$149.00	$4.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Leisurely - 6 months	$240.00	$245.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Off-peak - 3 months	$199.00	$209.00	$10.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Off-peak - 6 months	$369.00	$379.00	$10.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Off-peak - 12 months	$569.00	$579.00	$10.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
1 week holiday	$55.00	$60.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jul-25

Alpine Health and Fitness Pricing	1-Jul-24	1-Jul-25	Change	Price Increase Methodology	Date change effective
Direct Debit – Open Term (price per week)					
Adult	$24.95	$25.95	$1.00	To align with CPI, plus rounding to nearest unit	6-Sep-25
Tertiary Student (with current NZ institution ID)	$18.25	$18.50	$0.25	To align with CPI, plus rounding to nearest unit	6-Sep-25
Off-peak	$16.25	$16.50	$0.25	To align with CPI, plus rounding to nearest unit	6-Sep-25
Beneficiary/Senior	$14.25	$14.50	$0.25	To align with CPI, plus rounding to nearest unit	6-Sep-25
High School	$11.25	$11.50	$0.25	To align with CPI, plus rounding to nearest unit	6-Sep-25
Membership Transfer Fee	$50.00	$50.00	$0.00	Decision not to increase pricing this year	
Alpine Health & Fitness Joining Fee	-	$15.00	$15.00	NEW FEE	1-Jul-25
Climbing Wall Pricing	**1-Jul-24**	**1-Jul-25**	**Change**	**Price Increase Methodology**	**Date change effective**
Casual Entry					
Queenstown Climbing Club Member	$8.50	$8.70	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Queenstown Climbing Club Member – child	$6.50	$6.70	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Non Club Member	$14.50	$15.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Non Club Member – child	$11.50	$12.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Belay Licence					
Adult	$10.50	$11.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Child	$10.50	$11.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
10 Consession Pass					
Adult	$119.00	$122.00	$3.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Child	$99.00	$101.50	$2.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
10 Consession Pass with Equipment Hire					
Adult	$171.00	$175.00	$4.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Child	$140.00	$143.50	$3.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Kids Climb Programme					
6-8yrs (1hr)	$8.50	$8.70	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Beginner (1hr)	$8.50	$8.70	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Intermediate (1.5hrs)	$10.50	$10.70	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Advanced (2hrs)	$11.50	$11.70	$0.20	To align with CPI, plus rounding to nearest unit	1-Jul-25
Frankton Golf Course Pricing	**1-Jul-24**	**1-Jul-25**	**Change**	**Price Increase Methodology**	**Date change effective**
Pre-paid Annual Membership Fees					
Adult	$409.00	$419.00	$10.00	To align with CPI, plus rounding to nearest unit	1-Jan-26
Summer Membership Fees (6 months Oct-Mar)					
Adult	$309.00	$319.00	$10.00	To align with CPI, plus rounding to nearest unit	1-Oct-25
Pre-paid Winter Range Membership (1 May to 1 Oct)					
Medium (70 balls)	$249.00	$259.00	$10.00	To align with CPI, plus rounding to nearest unit	1-May-26
Large (120 balls)	$349.00	$359.00	$10.00	To align with CPI, plus rounding to nearest unit	1-May-26
Pre-paid Range Membership Fees (Jan-Dec)					
Adult (medium bucket)	$515.00	$525.00	$10.00	To align with CPI, plus rounding to nearest unit	1-Jan-26
Adult (large bucket)	$615.00	$625.00	$10.00	To align with CPI, plus rounding to nearest unit	1-Jan-26
Junior U18 (medium)	$205.00	$210.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jan-26
Junior U18 (large)	$305.00	$310.00	$5.00	To align with CPI, plus rounding to nearest unit	1-Jan-26

Frankton Golf Course Pricing	1-Jul-24	1-Jul-25	Change	Price Increase Methodology	Date change effective
Green Fees					
Adult - 9 Holes	$20.50	$21.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Adult - 18 Holes	$20.50	$21.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Junior (U18) - 9 Holes	$5.00	$5.50	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Junior (U18) - 18 Holes	$5.00	$5.50	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Driving Range Bucket Fees					
Small (40 balls)	$8.50	$9.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Medium (70 balls)	$10.50	$11.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Large (120 balls)	$15.50	$16.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Members - Small	$6.50	$7.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Members - Large	$12.50	$13.00	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Hire Fees					
Club - 9-18 Holes	$20.00	$22.00	$2.00	To align with CPI, plus rounding to nearest unit	1-Jul-25
Club - Driving Range	$2.00	$2.50	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25
Trundler - 9-18 Holes	$5.00	$5.50	$0.50	To align with CPI, plus rounding to nearest unit	1-Jul-25

Queenstown Events Centre Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Courts per hour for sport										
Full indoor court*	$35.50	$72.50	$108.50	$36.50	$74.50	$111.00	$1.00	$2.00	$2.50	To align with CPI, plus rounding to nearest unit
Outdoor court	$10.50	$21.00	$31.00	$11.00	$21.50	$32.00	$0.50	$0.50	$1.00	To align with CPI, plus rounding to nearest unit
Badminton/ Pickleball/ Table tennis	$19.50	$19.50	$19.50	$20.00	$20.00	$20.00	$0.50	$0.50	$0.50	To align with CPI, plus rounding to nearest unit
Casual Court Play**	NA	$5.00	NA	NA	$5.00			$0.00		Decision not to increase pricing this year
Freeplay - youth U18**	NA	$0.00	NA	NA	$0.00	NA		$0.00		

*including Volleyball, Basketball, Netball, Futsal and Floorball.
**includes equipment. Excludes Volleyball as this requires a booking to accommodate set up requirements.

Queenstown Events Centre Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
Changing Rooms										
Per use	$39.50	$99.50	$150.00	$40.50	$102.00	$153.50	$1.00	$2.50	$3.50	To align with CPI, plus rounding to nearest unit
Casual Shower Usage										
Casual Shower Usage	NA	$5.00	NA	NA	$5.00					Decision not to increase pricing this year
Group Fitness Room										
Hourly	$34.00	$86.00	$121.00	$35.00	$88.00	$124.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Half day (1/2 day)	$148.00	$382.00	$533.00	$151.50	$390.50	$545.00	$3.50	$8.50	$12.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$242.00	$620.00	$872.00	$247.50	$634.00	$891.50	$5.50	$14.00	$19.50	To align with CPI, plus rounding to nearest unit
Indoor Stadium for Events										
Hourly	$135.00	$344.00	$599.00	$138.00	$352.00	$613.00	$3.00	$8.00	$14.00	To align with CPI, plus rounding to nearest unit
Event day (1/2 day)	$585.00	$1462.00	$2632.00	$598.00	$1495.00	$2690.00	$13.00	$33.00	$58.00	To align with CPI, plus rounding to nearest unit
Event day (12 hours)	$960.00	$2390.00	$4784.00	$982.00	$2443.00	$4890.00	$22.00	$53.00	$106.00	To align with CPI, plus rounding to nearest unit
Carpet tiles	$1858.00	$2064.00	$3664.00	$2050.00	$2270.00	$3745.00	$192.00	$206.00	$81.00	Reflects increase in cost of delivering service which is higher than CPI
Drapes	$1032.00	$1595.00	$2869.00	$1140.00	$1770.00	$2933.00	$108.00	$175.00	$64.00	Reflects increase in cost of delivering service which is higher than CPI
Function Room										
Hourly	$34.00	$86.00	$121.00	$35.00	$88.00	$124.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Half day (1/2 day)	$148.00	$382.00	$533.00	$152.00	$391.00	$545.00	$4.00	$9.00	$12.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$242.00	$622.00	$872.00	$248.00	$636.00	$892.00	$6.00	$14.00	$20.00	To align with CPI, plus rounding to nearest unit
Meeting Room										
Hourly	$21.00	$53.00	$73.00	$21.50	$55.00	$75.00	$0.50	$2.00	$2.00	To align with CPI, plus rounding to nearest unit
Half day (1/2 day)	$91.00	$228.00	$315.00	$93.50	$234.00	$322.00	$2.50	$6.00	$7.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$149.00	$382.00	$516.00	$153.00	$391.00	$528.00	$4.00	$9.00	$12.00	To align with CPI, plus rounding to nearest unit
Kitchen										
Per Use	$35.00	$90.00	$135.00	$36.00	$92.00	$138.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit

Queenstown Memorial Centre Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Whole venue										
Hourly	$77.00	$197.00	$493.00	$79.00	$202.00	$504.00	$2.00	$5.00	$11.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$337.00	$866.00	$2164.00	$345.00	$886.00	$2212.00	$8.00	$20.00	$48.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$551.00	$1404.00	$3540.00	$564.00	$1435.00	$3618.00	$13.00	$31.00	$78.00	To align with CPI, plus rounding to nearest unit
Auditorium										
Hourly	$61.00	$158.00	$393.00	$62.50	$162.00	$402.00	$1.50	$4.00	$9.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$269.00	$691.00	$1726.00	$275.00	$707.00	$1764.00	$6.00	$16.00	$38.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$439.00	$1130.00	$2822.00	$449.00	$1155.00	$2885.00	$10.00	$25.00	$63.00	To align with CPI, plus rounding to nearest unit
Lounge Room										
Hourly	$28.00	$73.00	$180.00	$28.50	$75.00	$184.00	$0.50	$2.00	$4.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$123.00	$316.00	$790.00	$126.00	$323.00	$808.00	$3.00	$7.00	$18.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$201.00	$516.00	$1292.00	$206.00	$528.00	$1321.00	$5.00	$12.00	$29.00	To align with CPI, plus rounding to nearest unit
Kitchen	$35.00	$90.00	$135.00	$36.00	$92.00	$138.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit

Arrowtown Athenaeum Hall Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Whole venue										
Hourly	$42.00	$107.00	$159.00	$43.00	$110.00	$163.00	$1.00	$3.00	$4.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$182.00	$468.00	$702.00	$187.00	$479.00	$718.00	$5.00	$11.00	$16.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$298.00	$766.00	$1148.00	$305.00	$783.00	$1174.00	$7.00	$17.00	$26.00	To align with CPI, plus rounding to nearest unit
Auditorium										
Hourly	$29.00	$74.00	$110.00	$29.50	$76.00	$113.00	$0.50	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$125.00	$322.00	$483.00	$128.00	$330.00	$494.00	$3.00	$8.00	$11.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$205.00	$527.00	$790.00	$210.00	$539.00	$808.00	$5.00	$12.00	$18.00	To align with CPI, plus rounding to nearest unit
Supper Room										
Hourly	$21.00	$53.00	$80.00	$21.50	$54.50	$82.00	$0.50	$1.50	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$91.00	$235.00	$351.00	$93.50	$241.00	$359.00	$2.50	$6.00	$8.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$149.00	$382.00	$574.00	$153.00	$391.00	$587.00	$4.00	$9.00	$13.00	To align with CPI, plus rounding to nearest unit
Meeting Room										
Hourly	$14.50	$37.00	$54.00	$15.00	$38.00	$56.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$61.00	$159.00	$238.00	$62.50	$163.00	$244.00	$1.50	$4.00	$6.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$101.00	$258.00	$387.00	$104.00	$264.00	$396.00	$3.00	$6.00	$9.00	To align with CPI, plus rounding to nearest unit
Kitchen	$35.00	$90.00	$135.00	$36.00	$92.00	$138.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit

Arrowtown Community Centre Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Whole venue										
Hourly	$42.00	$107.00	$159.00	$43.00	$110.00	$163.00	$1.00	$3.00	$4.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$182.00	$468.00	$702.00	$187.00	$479.00	$718.00	$5.00	$11.00	$16.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$298.00	$766.00	$1148.00	$305.00	$783.00	$1174.00	$7.00	$17.00	$26.00	To align with CPI, plus rounding to nearest unit
Double Room (2 rooms)										
Hourly	$29.00	$74.00	$110.00	$29.50	$76.00	$113.00	$0.50	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$125.00	$322.00	$483.00	$128.00	$330.00	$494.00	$3.00	$8.00	$11.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$205.00	$527.00	$790.00	$210.00	$539.00	$808.00	$5.00	$12.00	$18.00	To align with CPI, plus rounding to nearest unit
Meeting Room										
Hourly	$14.50	$37.00	$54.00	$15.00	$38.00	$56.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$61.00	$159.00	$238.00	$62.50	$163.00	$244.00	$1.50	$4.00	$6.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$101.00	$258.00	$389.00	$104.00	$264.00	$398.00	$3.00	$6.00	$9.00	To align with CPI, plus rounding to nearest unit
Kitchen	$35.00	$90.00	$135.00	$36.00	$92.00	$138.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Changing Rooms										
Per use	$39.00	$100.00	$150.00	$40.00	$103.00	$154.00	$1.00	$3.00	$4.00	To align with CPI, plus rounding to nearest unit

Arrowtown Tennis Club Rooms Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Meeting Room										
Hourly	$15.50	$41.00	$60.00	$16.00	$42.00	$62.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$69.00	$176.00	$264.00	$71.00	$180.00	$270.00	$2.00	$4.00	$6.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$112.00	$287.00	$431.00	$115.00	$294.00	$441.00	$3.00	$7.00	$10.00	To align with CPI, plus rounding to nearest unit

Lake Hayes Pavillion Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Whole venue										
Hourly	$43.00	$147.00	$249.00	$44.00	$151.00	$255.00	$1.00	$4.00	$6.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$188.00	$643.00	$1094.00	$193.00	$658.00	$1119.00	$5.00	$15.00	$25.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$307.00	$1053.00	$1791.00	$314.00	$1077.00	$1831.00	$7.00	$24.00	$40.00	To align with CPI, plus rounding to nearest unit
Wedding rate – non QLDC ratepayers	NA	$2560.00	NA		$2617.00			$57.00		To align with CPI, plus rounding to nearest unit
Meeting Room										
Hourly	$14.50	$37.00	$54.00	$15.00	$38.00	$56.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$61.00	$158.00	$238.00	$62.50	$163.00	$244.00	$1.50	$5.00	$6.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$101.00	$258.00	$389.00	$104.00	$264.00	$398.00	$3.00	$6.00	$9.00	To align with CPI, plus rounding to nearest unit
Kitchen	$35.00	$90.00	$135.00	$36.00	$92.00	$138.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit

Wānaka Recreation Centre Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Courts per hour for sport										
Full indoor court*	$35.50	$72.50	$108.50	$36.50	$74.50	$111.00	$1.00	$2.00	$2.50	To align with CPI, plus rounding to nearest unit
Badminton/ Pickleball / Table tennis	$19.50	$19.50	$19.50	$20.00	$20.00	$20.00	$0.50	$0.50	$0.50	To align with CPI, plus rounding to nearest unit
Casual Court Play**	NA	$5.00	NA	NA	$5.00	NA				Decision not to increase pricing this year
Freeplay – youth U18**	NA	$0.00	NA	NA	$0.00	NA				

*including Volleyball, Basketball, Netball, Indoor Tennis, Indoor Cricket, Futsal and Floorball.
**includes equipment. Excludes Volleyball as this requires a booking to accommodate set up requirements.

Wānaka Recreation Centre Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
Casual Shower Usage										
Casual Shower Usage	NA	$5.00	NA	NA	$5.00	NA				Decision not to increase pricing this year
Changing Rooms										
Hourly	$39.00	$100.00	$150.00	$40.00	$103.00	$154.00	$1.00	$3.00	$4.00	To align with CPI, plus rounding to nearest unit
Meeting Room										
Hourly	$21.00	$54.00	$73.00	$21.50	$55.00	$75.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$91.00	$242.00	$315.00	$93.50	$248.00	$322.00	$2.50	$6.00	$7.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$149.00	$382.00	$516.00	$153.00	$391.00	$528.00	$4.00	$9.00	$12.00	To align with CPI, plus rounding to nearest unit
Indoor Stadium for Events										
Hourly	$135.00	$344.00	$599.00	$138.00	$352.00	$613.00	$3.00	$8.00	$14.00	To align with CPI, plus rounding to nearest unit
Half day (1/2 day)	$585.00	$1462.00	$2632.00	$598.00	$1495.00	$2690.00	$13.00	$33.00	$58.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$960.00	$2390.00	$4784.00	$982.00	$2443.00	$4890.00	$22.00	$53.00	$106.00	To align with CPI, plus rounding to nearest unit
Carpet tiles	$1858.00	$2064.00	$3664.00	$2050.00	$2270.00	$3745.00	$192.00	$206.00	$81.00	Reflects increase in cost of delivering service which is higher than CPI
Drapes	$1032.00	$1548.00	$2869.00	$1140.00	$1770.00	$2933.00	$108.00	$222.00	$64.00	Reflects increase in cost of delivering service which is higher than CPI

Lake Wānaka Centre Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Whole venue										
Hourly	$74.00	$191.00	$300.00	$76.00	$196.00	$307.00	$2.00	$5.00	$7.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$322.00	$826.00	$1249.00	$330.00	$845.00	$1277.00	$8.00	$19.00	$28.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$528.00	$1363.00	$2168.00	$540.00	$1393.00	$2216.00	$12.00	$30.00	$48.00	To align with CPI, plus rounding to nearest unit
Auditorium										
Hourly	$61.00	$155.00	$249.00	$62.50	$159.00	$255.00	$1.50	$4.00	$6.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$266.00	$685.00	$1026.00	$272.00	$701.00	$1049.00	$6.00	$16.00	$23.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$435.00	$1120.00	$1792.00	$445.00	$1145.00	$1832.00	$10.00	$25.00	$40.00	To align with CPI, plus rounding to nearest unit
Armstrong Room										
Hourly	$28.00	$71.00	$114.00	$28.50	$73.00	$117.00	$0.50	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$121.00	$310.00	$465.00	$124.00	$317.00	$476.00	$3.00	$7.00	$11.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$197.00	$506.00	$811.00	$202.00	$518.00	$829.00	$5.00	$12.00	$18.00	To align with CPI, plus rounding to nearest unit
Faulks Room										
Hourly	$21.00	$52.00	$83.00	$21.50	$55.00	$75.00	$0.50	$3.00	($8.00)	Adjusted to align with pricing for other rooms
Half day (6 hours)	$91.00	$233.00	$351.00	$93.50	$248.00	$322.00	$2.50	$15.00	($29.00)	Adjusted to align with pricing for other rooms
Full day (12 hours)	$149.00	$382.00	$609.00	$153.00	$391.00	$528.00	$4.00	$9.00	($81.00)	Adjusted to align with pricing for other rooms
Amphitheatre										
Hourly	$21.00	$52.00	$83.00	$21.50	$53.50	$85.00	$0.50	$1.50	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$91.00	$233.00	$351.00	$93.50	$239.00	$359.00	$2.50	$6.00	$8.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$149.00	$382.00	$609.00	$153.00	$391.00	$623.00	$4.00	$9.00	$14.00	To align with CPI, plus rounding to nearest unit
Kitchen	$35.00	$90.00	$135.00	$36.00	$92.00	$138.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit

Luggate Memorial Centre Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Whole venue										
Hourly	$25.00	$62.00	$110.00	$25.50	$63.50	$113.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$112.00	$279.00	$455.00	$115.00	$286.00	$466.00	$3.00	$7.00	$11.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$191.00	$496.00	$785.00	$196.00	$507.00	$803.00	$5.00	$11.00	$18.00	To align with CPI, plus rounding to nearest unit
Meeting Room										
Hourly	$12.50	NA	$50.00	$13.00	$35.00	$52.00	$0.50		$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$56.00	NA	$217.00	$57.50	$153.00	$222.00	$1.50		$5.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$93.00	NA	$372.00	$95.50	$250.00	$381.00	$2.50		$9.00	To align with CPI, plus rounding to nearest unit
Kitchen										
Per use	$35.00	$90.00	$135.00	$36.00	$92.00	$138.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit

Hāwea Flat Hall Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Whole venue										
Hourly	$25.00	$62.00	$110.00	$25.50	$63.50	$113.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$112.00	$279.00	$455.00	$115.00	$286.00	$466.00	$3.00	$7.00	$11.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$191.00	$496.00	$785.00	$196.00	$507.00	$803.00	$5.00	$11.00	$18.00	To align with CPI, plus rounding to nearest unit
Meeting Room										
Hourly	$12.50	NA	$50.00	$13.00	$35.00	$52.00	$0.50		$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$56.00	NA	$217.00	$57.50	$153.00	$222.00	$1.50		$5.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$93.00	NA	$372.00	$95.50	$250.00	$381.00	$2.50		$9.00	To align with CPI, plus rounding to nearest unit

Queenstown Artificial Turf Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
Full Turf (without lights)										
Hourly	$62.00	$93.00	$186.00	$63.50	$95.50	$191.00	$1.50	$2.50	$5.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$335.00	$521.00	$1041.00	$343.00	$533.00	$1064.00	$8.00	$12.00	$23.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$446.00	$694.00	$1388.00	$456.00	$710.00	$1419.00	$10.00	$16.00	$31.00	To align with CPI, plus rounding to nearest unit
Artificial x 1 court										
Hourly	$44.00	$81.00	$161.00	$45.00	$83.00	$165.00	$1.00	$2.00	$4.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$239.00	$443.00	$1388.00	$245.00	$453.00	$1419.00	$6.00	$10.00	$31.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$318.00	$591.00	$1181.00	$325.00	$605.00	$1207.00	$7.00	$14.00	$26.00	To align with CPI, plus rounding to nearest unit
Full Turf (with lights)										
Hourly	$81.00	$134.00	$246.00	$83.00	$137.00	$252.00	$2.00	$3.00	$6.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$384.00	$694.00	$1388.00	$393.00	$710.00	$1419.00	$9.00	$16.00	$31.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$512.00	$925.00	$1850.00	$524.00	$946.00	$1891.00	$12.00	$21.00	$41.00	To align with CPI, plus rounding to nearest unit
Artificial x 1 court (with lights)										
Hourly	$62.00	$114.00	$228.00	$63.50	$117.00	$234.00	$1.50	$3.00	$6.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$335.00	$644.00	$1288.00	$343.00	$659.00	$1317.00	$8.00	$15.00	$29.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$446.00	$859.00	$1718.00	$456.00	$878.00	$1756.00	$10.00	$19.00	$38.00	To align with CPI, plus rounding to nearest unit
Futsal										
Hourly	$35.00	$56.00	$112.00	$36.00	$57.50	$115.00	$1.00	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$189.00	$369.00	$626.00	$194.00	$378.00	$640.00	$5.00	$9.00	$14.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$252.00	$417.00	$834.00	$258.00	$427.00	$853.00	$6.00	$10.00	$19.00	To align with CPI, plus rounding to nearest unit
Mini Training Turf										
Hourly	$35.00	$56.00	$112.00	$36.00	$57.50	$115.00	$1.00	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$189.00	$369.00	$626.00	$194.00	$378.00	$640.00	$5.00	$9.00	$14.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$252.00	$417.00	$834.00	$258.00	$427.00	$853.00	$6.00	$10.00	$19.00	To align with CPI, plus rounding to nearest unit
Season Rate										
With Lights	$3,000.00	NA	NA	$3,066.00	NA	NA	$66.00			To align with CPI, plus rounding to nearest unit
Without Lights	$2,600.00	NA	NA	$2,658.00	NA	NA	$58.00			To align with CPI, plus rounding to nearest unit

Wānaka Artificial Turf Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
Full Turf (without lights)										
Hourly	$47.00	$70.00	$230.00	$48.00	$72.00	$236.00	$1.00	$2.00	$6.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$251.00	$391.00	$781.00	$257.00	$400.00	$799.00	$6.00	$9.00	$18.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$335.00	$521.00	$1041.00	$343.00	$533.00	$1064.00	$8.00	$12.00	$23.00	To align with CPI, plus rounding to nearest unit
Artificial x 1 court										
Hourly	$26.00	$61.00	$121.00	$26.50	$62.50	$124.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$179.00	$333.00	$665.00	$183.00	$341.00	$680.00	$4.00	$8.00	$15.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$239.00	$443.00	$886.00	$245.00	$453.00	$906.00	$6.00	$10.00	$20.00	To align with CPI, plus rounding to nearest unit
Full Turf (with lights)										
Hourly	$54.00	$100.00	$185.00	$55.50	$102.50	$190.00	$1.50	$2.50	$5.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$291.00	$521.00	$1041.00	$298.00	$533.00	$1064.00	$7.00	$12.00	$23.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$384.00	$694.00	$1388.00	$393.00	$710.00	$1419.00	$9.00	$16.00	$31.00	To align with CPI, plus rounding to nearest unit
Artificial x 1 court (with lights)										
Hourly	$47.00	$86.00	$171.00	$48.00	$88.00	$175.00	$1.00	$2.00	$4.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$251.00	$483.00	$966.00	$257.00	$494.00	$988.00	$6.00	$11.00	$22.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$335.00	$644.00	$1288.00	$343.00	$659.00	$1317.00	$8.00	$15.00	$29.00	To align with CPI, plus rounding to nearest unit
Season Rate										
With Lights	$2,580.00	NA	NA	$2,647.00	NA	NA	$67.00			To align with CPI, plus rounding to nearest unit
Without Lights	$2,168.00	NA	NA	$2,224.00	NA	NA	$56.00			To align with CPI, plus rounding to nearest unit

Paetara Aspiring Central Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	Flat Rate	
Courts per hour for sport										
Full indoor court*	$35.50	$72.50	$108.50	$36.50	$74.50	$111.00	$1.00	$2.00	$2.50	To align with CPI, plus rounding to nearest unit
Badminton/ Pickleball / Table tennis	$19.50	$19.50	$19.50	$20.00	$20.00	$20.00	$0.50	$0.50	$0.50	To align with CPI, plus rounding to nearest unit
Casual Court Play **	NA	$5.00	NA		$5.00					Decision not to increase pricing this year
Freeplay – youth U18 **	NA	$0.00	NA							Decision not to increase pricing this year

*including Volleyball, Basketball, Netball.
**includes equipment. Excludes Volleyball as this requires a booking to accommodate set up requirements.

Paetara Aspiring Central Pricing	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
Studio 170sqm (sprung wood floor + mirrors + TV)										
Hourly	$34.00	$86.00	$121.00	$35.00	$88.00	$124.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Half day (1/2 day)	by negotiation									
Full day (12 hours)	by negotiation									
Meeting Room 22sqm (no kitchenette) VC equipment										
Hourly	$10.50	$27.00	$37.00	$11.00	$27.50	$38.00	$0.50	$0.50	$1.00	To align with CPI, plus rounding to nearest unit
Half day (1/2 day)	$46.00	$121.00	$158.00	$47.00	$124.00	$162.00	$1.00	$3.00	$4.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$75.00	$191.00	$258.00	$77.00	$196.00	$264.00	$2.00	$5.00	$6.00	To align with CPI, plus rounding to nearest unit
Multi Use Space 130sqm (open space can be used for exhibitions, displays, small-scale events)										
Week (7 days)	$258.00	$516.00	$826.00	$264.00	$528.00	$845.00	$6.00	$12.00	$19.00	To align with CPI, plus rounding to nearest unit
Full Day (12 hours)	$42.00	$83.00	$124.00	$43.00	$85.00	$127.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Staff Room (incl. kitchenette & large TV)										
Hourly	$21.00	$54.00	$73.00	$21.50	$55.50	$75.00	$0.50	$1.50	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$91.00	$242.00	$315.00	$93.50	$248.00	$322.00	$2.50	$6.00	$7.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$149.00	$382.00	$516.00	$153.00	$391.00	$528.00	$4.00	$9.00	$12.00	To align with CPI, plus rounding to nearest unit
Outdoor Areas										
Hourly	$10.50	$21.00	$31.00	$11.00	$22.00	$32.00	$0.50	$1.00	$1.00	To align with CPI, plus rounding to nearest unit

Sports Fields	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
Sports Fields - casual rate										
Game hourly	$29.00	$58.00	$117.00	$30.00	$60.00	$120.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Game half day (6 hours)	$129.00	$255.00	$512.00	$132.00	$261.00	$524.00	$3.00	$6.00	$12.00	To align with CPI, plus rounding to nearest unit
Game full day	$211.00	$417.00	$838.00	$216.00	$427.00	$857.00	$5.00	$10.00	$19.00	To align with CPI, plus rounding to nearest unit
Game hourly – lights	$35.00	$72.00	$143.00	$36.00	$74.00	$147.00	$1.00	$2.00	$4.00	To align with CPI, plus rounding to nearest unit
Game lights – half day (6 hours)	$157.00	$313.00	$626.00	$161.00	$320.00	$640.00	$4.00	$7.00	$14.00	To align with CPI, plus rounding to nearest unit
Game lights – full day	$256.00	$512.00	$1,024.00	$262.00	$524.00	$1,047.00	$6.00	$12.00	$23.00	To align with CPI, plus rounding to nearest unit
John Davies Oval hourly	$73.00	$122.00	POA	$75.00	$125.00	POA	$2.00	$3.00	POA	To align with CPI, plus rounding to nearest unit
John Davies – half day (6 hours)	$321.00	$538.00	POA	$329.00	$550.00	POA	$8.00	$12.00	POA	To align with CPI, plus rounding to nearest unit
John Davies Oval – full day	$525.00	$880.00	POA	$537.00	$900.00	POA	$12.00	$20.00	POA	To align with CPI, plus rounding to nearest unit

Cricket Field	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
Sports Fields - casual rate										
Game hourly - turf	$35.00	$72.00	$143.00	$36.00	$74.00	$147.00	$1.00	$2.00	$4.00	To align with CPI, plus rounding to nearest unit
Turf – half day	$157.00	$313.00	$626.00	$161.00	$320.00	$640.00	$4.00	$7.00	$14.00	To align with CPI, plus rounding to nearest unit
Turf – full day	$256.00	$512.00	$1,024.00	$262.00	$524.00	$1,047.00	$6.00	$12.00	$23.00	To align with CPI, plus rounding to nearest unit
Game hourly - artificial	$29.00	$58.00	$117.00	$30.00	$60.00	$120.00	$1.00	$2.00	$3.00	To align with CPI, plus rounding to nearest unit
Artificial – half day	$129.00	$255.00	$512.00	$132.00	$261.00	$524.00	$3.00	$6.00	$12.00	To align with CPI, plus rounding to nearest unit
Artificial – full day	$211.00	$417.00	$838.00	$216.00	$427.00	$857.00	$5.00	$10.00	$19.00	To align with CPI, plus rounding to nearest unit

Season Rates - Sports***	2024 season rate	1-Jul-25	Change	Comments	Price Increase Methodology
Rugby/Football Field	$1550.00	$1590.00	$40.00	per field per season	To align with CPI, plus rounding to nearest unit
Rugby/Football Field under lights	$2170.00	$2225.00	$55.00	per field per season	To align with CPI, plus rounding to nearest unit
Cricket - Grass wicket	$2170.00	$2225.00	$55.00	per field per season	To align with CPI, plus rounding to nearest unit
Cricket - Artificial Wicket	$930.00	$955.00	$25.00	per season	To align with CPI, plus rounding to nearest unit
Frankton Artificial turf	$770.00	$790.00	$20.00	per season	To align with CPI, plus rounding to nearest unit
Artificial turf (3 courts)	$2170.00	$2225.00	$55.00	one day per week, full season	To align with CPI, plus rounding to nearest unit
Artificial turf (3 courts under lights)	$2580.00	$2645.00	$65.00	one day per week, full season	To align with CPI, plus rounding to nearest unit
Netball indoor courts x2 per day, per season (includes use of outdoor courts at Queenston Events Centre)	$3570.00	$3660.00	$90.00	one day per week, full season	To align with CPI, plus rounding to nearest unit
Basketball courts indoor x2 per day per season	$3570.00	$3660.00	$90.00	one day per week, full season	To align with CPI, plus rounding to nearest unit
Badminton Courts (4 courts)	$3100.00	$3180.00	$80.00	one day per week, full season	To align with CPI, plus rounding to nearest unit
Volleyball Courts (3 courts)	$3570.00	$3660.00	$90.00	one day per week, full season	To align with CPI, plus rounding to nearest unit
Athletics track	$770.00	$790.00	$20.00	per field, per day, per season	To align with CPI, plus rounding to nearest unit
Touch Field	$620.00	$635.00	$15.00	per field, per season	To align with CPI, plus rounding to nearest unit

***Clubs comprising of only junior club members recieve a 50% discount on the season rate. <200 hours used recieve 50% discount off full season rate.
201-499 hours used recieve 25% discount off full season rate. 500 or more is full season rate.

Reserves, Tracks and Trail Permits	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
PREMIUM										
McBride Park	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Dinosaur Park	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Pembroke Park	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Lake Hayes Showgrounds	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Earnslaw Park	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Queenstown Gardens	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Marine Parade	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Village Green	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Queenstown Recreation Ground	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Wānaka Lakefront	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Wānaka Station Park	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Jack's Point Oval	$27.00	$91.00	$136.00	$27.70	$93.50	$140.00	$0.70	$2.50	$4.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$120.00	$398.00	$597.00	$123.00	$408.00	$612.00	$3.00	$10.00	$15.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$196.00	$651.00	$976.00	$201.00	$668.00	$999.00	$5.00	$17.00	$23.00	To align with CPI, plus rounding to nearest unit

Reserves, Tracks and Trail Permits	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
GOLD										
Shotover Recreation Reserve	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Brian Smith Park	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
One Mile Reserve	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Queenstown Hill Reserve	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Ben Lomond Reserve	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Buckingham Green	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Jack Reid Park	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Millbrook Corner	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Lake Hayes Reserve	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Arrowtown Library Green	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Wānaka Recreation Reserve	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Kelly's Flat	$19.50	$66.00	$98.00	$20.00	$67.50	$101.00	$0.50	$1.50	$3.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$86.00	$284.00	$427.00	$88.00	$291.00	$437.00	$2.00	$7.00	$10.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours)	$140.00	$465.00	$697.00	$143.50	$477.00	$713.00	$3.50	$12.00	$16.00	To align with CPI, plus rounding to nearest unit

Reserves, Tracks and Trail Permits	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
SILVER										
Butlers Green	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Wilcox Green	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Allenby Park	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
St Omer Park	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Peter Fraser Park	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Lake Hayes North Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Lakeview Terrace Esplanande Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Hāwea Domain	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Lismore Park	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Eely Point Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Waterfall Creek	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Rotary Park - Glendu Bay	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Hopkins Street Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Gibston Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit

Reserves, Tracks and Trail Permits	1-Jul-24	1-Jul-24	1-Jul-24	1-Jul-25	1-Jul-25	1-Jul-25	Change	Change	Change	Price Increase Methodology
	Community	Standard	Commercial	Community	Standard	Commercial	Community	Standard	Commercial	
SILVER										
Frankton Domain	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Johnstone Common	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Whitechapel Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Hansen Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Kelvin Grove	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Kelvin Peninsula Rec Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Matakauri Park	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Albert Town Lagoon	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
McMurdo Park	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Sunshine Bay Reserve	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Queenstown Trails	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Arrowtown River Loop	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Upper Clutha Trails	$16.50	$42.00	$62.00	$17.00	$43.00	$64.00	$0.50	$1.00	$2.00	To align with CPI, plus rounding to nearest unit
Half day (6 hours)	$73.00	$182.00	$273.00	$75.00	$187.00	$280.00	$2.00	$5.00	$7.00	To align with CPI, plus rounding to nearest unit
Full day (12 hours	$119.00	$298.00	$446.00	$122.00	$305.00	$456.00	$3.00	$7.00	$10.00	To align with CPI, plus rounding to nearest unit

3. Libraries

Libraries Fees & Charges	Category	Description	1-Jul-24	1-Jul-25	Change	Price Increase Methodology
Book Covering	v Small books		$6.30	$6.50	$0.20	To align with CPI, plus rounding to nearest unit
	v Large books		$10.50	$11.00	$0.50	To align with CPI, plus rounding to nearest unit
	v Extra Large books		$15.70	$16.00	$0.30	To align with CPI, plus rounding to nearest unit
	v Repair & Bulk Covering Charges by negotiation					
Computer Use		Maintain Queue Management		Free up to 1 hour+		
	Ancestry	Maintain Queue Management		Free up to 1 hour+		
Damaged Item Charge			$10.50	$10.50	$0.00	
DVDs		Children's Educational				
		Documentary				
		All others	$3.00	$3.00	$0.00	
Holds	All borrower categories		$0.00	$0.00	$0.00	
Interloans	Other NZ Libraries		$10.50	$10.50	$0.00	
Lanyards	1000 Books Before School Product		$6.00	$5.00	($1.00)	Price reduced to encourage sales
Library Bags		F.O.W.L Bags	$0.00	$0.00	$0.00	
		B&W Wānaka Bags	$0.00	$0.00	$0.00	
		Kiki Bags	$7.50	$10.00	$2.50	Cost recovery - new eco friendly bags
		Library Bags - Eco	$10.00	$10.00	$0.00	
Library Card Replacement			$5.00	$5.50	$0.50	To align with CPI, plus rounding to nearest unit
Meeting Rooms	At Ftn & Qtn Libraries	Community & QLDC Staff Use Only	$0.00	$0.00	$0.00	
Overdue Items		Books, Audio Books, Mags	$0.00	$0.00	$0.00	
		DVDs	$0.00	$0.00	$0.00	
	Jnr items issued to Jnr cards	Fine Free 1 April 22	$0.00	$0.00	$0.00	
Photocopying & Printing	B&W	A4	$0.30	$0.30	$0.00	
		A3	$0.60	$0.60	$0.00	
	Colour	A4	$1.60	$1.60	$0.00	
		A3	$3.20	$3.20	$0.00	
	Local School Students	A4 B&W, Colour		1st 5 pages free		
		A3 B&W, Colour		1st 3 pages free		
	Registered Charities	A4 B&W, Colour		1st 5 pages free		
		A3 B&W, Colour		1st 3 pages free		
Scanning			$2.00	$2.00	$0.00	
Scanning to Portable Storage Device			$2.00	$2.00	$0.00	
School Holiday Programmes	Children & Youth	5-11 years	$0.00	$0.00	$0.00	
USB Flash Drive		32 GB	$9.50	$9.50	$0.00	
Wifi		Maintain Queue Management		Free		

4. Transfer Station

Unit of measure	From*	To*	Change ($)	Price Increase Methodology
Cost to dispose of rubbish at the Transfer Station				
Single refuse bags	$9.00	$9.50	$0.50	To align with CPI, plus rounding to nearest unit
Per Tonne	$440.00	$450.00	$10.00	CPI (Makes up 90%+ of the waste Disposal)
Green waste/mulch small load	$8.00	$8.00	$0.00	No change to stop Waste Diversion
Green waste/ mulch trailers/vans/utes (under 200kg)	$15.00	$15.00	$0.00	No change to stop Waste Diversion
Per Tonne of green waste	$75.00	$75.00	$0.00	No change to stop Waste Diversion
Hazardous Waste - up to 20kg or 20 litres, per kg u p to a max 100kg or 100 litres	$10.00	$10.00	$0.00	No change to stop Waste Diversion
Tyres - per standard car (limit of 5 per person)	No Charge	No Charge		
Tyres - per stad truck tyre (limit of 5 per person)	No Charge	No Charge		
Car tyre de-rimming (each)	$8.50	$9.00	$0.50	To align with CPI, plus rounding to nearest unit
Truck tyre de-rimming (each)	$14.50	$15.00	$0.50	To align with CPI, plus rounding to nearest unit
Cleanfill per tonne	$110.00	$115.00	$5.00	To align with CPI, plus rounding to nearest unit
Scrap metal per tonne	No Charge	No Charge		
E-Waste - up to 5kg, per kg	$4.00	$4.00	$0.00	No change to stop Waste Diversion
E-Waste - single items greater than 5kg, per kg up to a max 50kg	$1.50	$1.50	$0.00	No change to stop Waste Diversion
Whiteware degassing per item	$16.50	$17.00	$0.50	To align with CPI, plus rounding to nearest unit
Gas bottles per item (greater than 2.5kg)	$6.50	$7.00	$0.50	To align with CPI, plus rounding to nearest unit
Childs car seat per item	$15.00	$15.00	$0.00	No change to stop Waste Diversion
Household and car batteries (incl. lithium batteries and vape pods)	No Charge	No Charge		

*These charges are inclusive of GST.

Unit of measure	From**	To**	Change ($)	Price Increase Methodology
Cost to dispose of permitted waste at the Landfill				
At the gate charge per tonne	$124.50	TBD		Set by Scope Resources
Waste disposal levy	$60.00	$65.00	$5.00	MFE Waste Disposal Levy
Set by Mfe				
Employers levy	$52.94	$52.94	$0.00	
ETS obligation levy	$74.20	$74.20	$0.00	

All other landfill charges are set by Scope Resources after the Certificate of Cost Auditor is released.
**These charges are exclusive of GST.

5. Parking

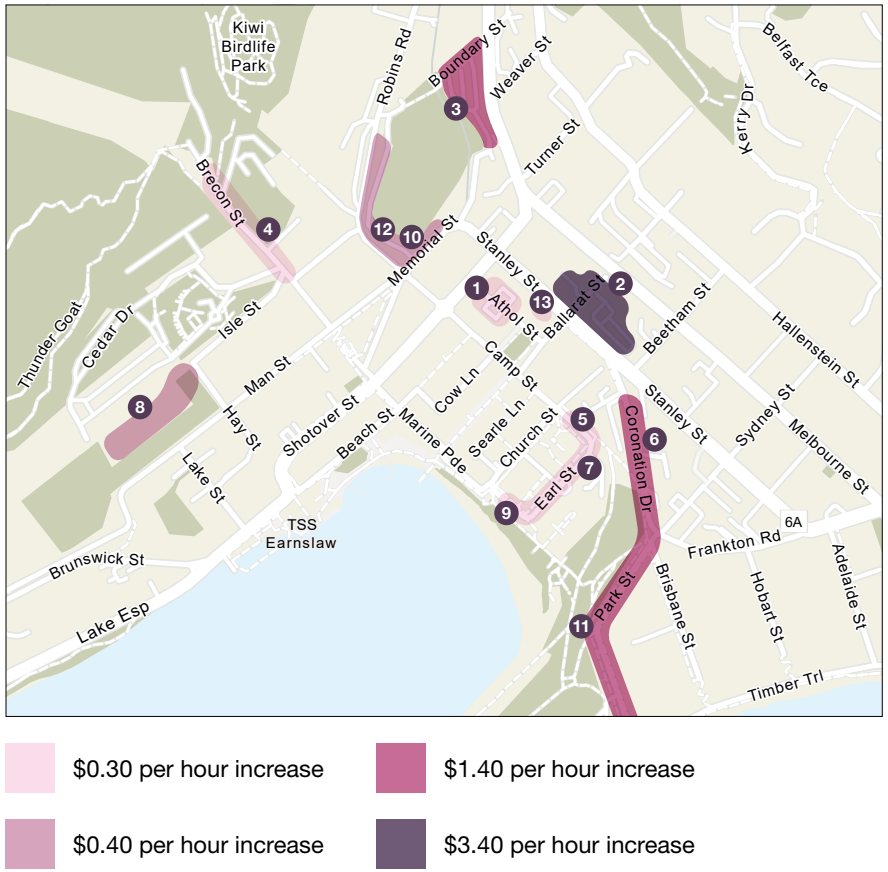
Parking fees currently only apply in the Queenstown Town Centre.

QLDC is increasing parking fees in the Queenstown Town Centre. These increases reflect inflation as well as recovering some of the costs associated with the recently completed town centre street upgrade programme. They will also help to fund future active travel improvements.

Area		From*	To*	Change ($)	Price Increase Methodology
1	Athol Street	$6.20	$6.50	$0.30	Setting parking rate to maintain 80%+ occupancy, efficient parking pricing can provide numerous benefits including increased turnover and therefore improved user convenience and reduced traffic problems/
2	Ballarat Street Carparks	$3.10	$6.50	$3.40	
3	Boundary St Carpark	$2.10	$3.50	$1.40	
4	Brecon Street	$6.20	$6.50	$0.30	
5	Camp Street	$6.20	$6.50	$0.30	
6	Coronation Drive	$2.10	$3.50	$1.40	
7	Earl Street	$6.20	$6.50	$0.30	
8	Lakeview Carpark	$2.10	$2.50	$0.40	
9	Marine Parade	$6.20	$6.50	$0.30	
10	Memorial Street	$3.10	$3.50	$0.40	
11	Park Street	$2.10	$3.50	$1.40	
12	Recreational Ground Carpark	$3.10	$3.50	$0.40	
13	Stanley Street	$6.20	$6.50	$0.30	

*Hourly Rates

The increases are on the basis that the more central the parking locations, the more convenient they are and therefore the cost should be higher. Please note, Council-owned carparks will remain free to use after 6.00pm every day to encourage locals into town to enjoy dinner or late-night shopping.
The increases are shown on the map below:



6. Moorings

Type	From	To	Change ($)	Price Increase Methodology
Jetty Permits	$500.00	$515.00	$15.00	Pricing increasing to align with CPI, plus rounding
Private Mooring	$500.00	$515.00	$15.00	
Commercial Mooring	$500.00	$515.00	$15.00	
Boat Shed Permit	$250 - $500	$515.00		
Boat Ramp fees (each use)	$5.00	$5.00		Voluntary upkeep fee
Boat Ramp fees (Annual)	$50.00	$50.00		

7. Wānaka Airport landing and parking fees

Wānaka Airport landing and parking fees are charged to those who land or park an aircraft at the facility.

The fee increases at Wānaka Airport are based on an external assessment which found the current charges are lower than comparative airport facilities in Aotearoa New Zealand. As a result, the increases bring fees in line with comparative facilities.

The changes include varied fee increases based on aircraft landing weight, which considers the impact each aircraft has on the degradation of the landing strip/taxi areas. For light aircraft users up to 2,500kg the increase is $3 per landing. The increase will also provide additional revenue to fund necessary safety improvements required to achieve qualifying status under Part 139 of the Civil Aviation Rules.

Landing Fees	From	To	Change ($)	Price Increase Methodology
0–1500kg	$13.00	$16.00	$3.00	Pricing changes to better align with comparative airports
1501-2500kg	$19.00	$22.00	$3.00	
2501-3000kg	$31.00	$35.00	$4.00	
3001-4000kg	$43.00	$55.00	$12.00	
4001-5000kg	$55.00	$70.00	$15.00	
5001-8000kg	$112.00	$135.00	$23.00	
8001–12000kg	$146.00	$180.00	$34.00	
12001–18000kg	$204.00	$260.00	$56.00	
18001-20000kg	$272.00	$330.00	$58.00	
20001–25000kg	$362.00	$420.00	$58.00	

Parking Fees	From	To	Change ($)	Price Increase Methodology
Grass Apron - 24 hours (first hour free)				
0-1500kg	$-	$10.00	$10.00	New
Asphalt Apron				
0-1500kg	$10.00	$20.00	$10.00	Input provided by a specialist aviation consultant firm on the suggested fee structure. They have provided a cross section from comparable airports due to their proximity, similar size and number of air movements. They have assessed that Wānaka Airport sits below the comparative airports and have recommended increases above CPI this year.
1501-2500kg	$15.00	$25.00	$10.00	
2501-3000kg	$25.00	$35.00	$10.00	
3001-4000kg	$35.00	$50.00	$15.00	
4001-5000kg	$45.00	$60.00	$15.00	
5001-8000kg	$95.00	$110.00	$15.00	
8001-12000kg	$125.00	$145.00	$20.00	
12001-18000kg	$175.00	$200.00	$25.00	
18001-20000kg	$235.00	$260.00	$25.00	
20001-25000kg	$315.00	$350.00	$35.00	

8. Planning and Development Fees & Charges

Planning and Development fees help cover the processing of building consents, resource consents, and resource management engineering, including administration support.

QLDC is increasing hourly rates for processing applications to ensure Council can recover the actual costs incurred to provide these services.

The revenue and financing policy aims for 80% of costs to be recovered from applicants or users and 20% funded more broadly through general rates, ensuring the costs are predominantly passed on to those directly benefiting from the service. The increased costs reflect the increase in costs within the professional services sector.

Planning & Development. Effective date: 01 July 2025								
Team	**Role**	**Unit of Measure**	**From***	**5% increase**	**To***	**Rounded to**	**Change**	**Price Increase Methodology**
Resource Consents	Planning Officers	Hourly	$194.25	$9.71	$203.96	$204.00	$9.71	To align with increase in operating costs
Resource Consents	Planners	Hourly	$220.50	$11.03	$231.53	$232.00	$11.03	To align with increase in operating costs
Resource Consents	Senior Planners	Hourly	$248.33	$12.42	$260.74	$261.00	$12.42	To align with increase in operating costs
Resource Consents	Leadership	Hourly	$248.33	$12.42	$260.74	$261.00	$12.42	To align with increase in operating costs
Policy [new]	Planners	Hourly				$232.00	[new]	
Policy [new]	Senior Planners	Hourly				$261.00	[new]	
Policy [new]	Leadership and Principal Planner	Hourly				$261.00	[new]	
Strategy & Policy [new]	Strategic Planner	Hourly				$232.00	[new]	
Strategy & Policy [new]	Strategic Senior Planners	Hourly				$261.00	[new]	
Strategy & Policy [new]	Leadership	Hourly				$261.00	[new]	
Strategy & Policy [new]	Strategic Planner / Project Manager	Hourly				$261.00	[new]	
Engineering	Land Development Engineer Cadet	Hourly	$185.33	$9.27	$194.59	$195.00	$9.27	To align with increase in operating costs
Engineering	Land Development Engineer	Hourly	$244.65	$12.23	$256.88	$257.00	$12.23	To align with increase in operating costs
Engineering [new]	Team Leaders	Hourly	$244.65	$15.90	$260.55	$261.00	$15.90	To align with increase in operating costs
Engineering	Subdivision Officer and Development Contributions Officer	Hourly	$185.33	$9.27	$194.59	$195.00	$9.27	To align with increase in operating costs
Engineering [new]	Road Corridor Officer/Engineer	Hourly				$204.00	[new]	
Building Services	Processing	Hourly	$220.50	$11.03	$231.53	$232.00	$11.03	To align with increase in operating costs
Building Services	Building Inspections	Hourly	$220.50	$11.03	$231.53	$232.00	$11.03	To align with increase in operating costs
Building Services	Team Leaders	Hourly	$220.50	$11.03	$231.53	$232.00	$11.03	To align with increase in operating costs
Adminstration	Administration Support	Hourly	$128.10	$6.41	$134.51	$135.00	$6.41	To align with increase in operating costs
Adminstration	Senior Administration Support	Hourly	$138.08	$6.90	$144.98	$145.00	$6.90	To align with increase in operating costs

*Includes GST.

Planning & Infrastructure, Parks, Monitoring & Enforcement. Effective date: 01 July 2025								
Department	**Role**	**Unit of Measure**	**From***	**5% increase**	**To***	**Rounded to**	**Change**	**Price Increase Methodology**
Monitoring & Enforcement	Monitoring/Compliance Planner	Hourly	$194.25	$9.71	$203.96	$204.00	$9.71	To align with increase in operating costs
Monitoring & Enforcement	Senior Monitoring/Compliance Planner	Hourly	$248.33	$12.42	$260.74	$261.00	$12.42	To align with increase in operating costs
Monitoring & Enforcement	HarbourMaster	Hourly	$194.25	$9.71	$203.96	$204.00	$9.71	To align with increase in operating costs
Monitoring & Enforcement	Environmental Health	Hourly	$145.00	$7.25	$152.25	$152.00	$7.25	To align with increase in operating costs
Planning & Infrastructure	Senior Infrastructure Engineer	Hourly	$244.65	$12.23	$256.88	$257.00	$12.23	To align with increase in operating costs
Planning & Infrastructure	Infrastructure Engineer	Hourly	$220.50	$11.03	$231.53	$232.00	$11.03	To align with increase in operating costs
Planning & Infrastructure	Infrastructure Other	Hourly	$185.33	$9.27	$194.59	$195.00	$9.27	To align with increase in operating costs
Parks & Reserve Senior / Manager	Parks & Reserve Senior / Manager	Hourly	$248.33	$12.42	$260.74	$261.00	$12.42	To align with increase in operating costs
Parks & Reserves Planner / Officer	Parks & Reserves Planner / Officer	Hourly	$194.25	$9.71	$203.96	$204.00	$9.71	To align with increase in operating costs

*Includes GST.

Building Services Fees. Effective date: 01 July 2025	
PROJECT INFORMATION MEMORANDUM (PIM) ONLY APPLICATION (Cost is later deducted from subsequent full Building Consent deposit)	
	Rate*
Residential	$346.00
Commercial	$585.00

*Includes GST.

Building consent – initial fee (non-refundable)			
** Estimated Value (incl GST)	Building Type	Rate*	
		Without PIM	**With PIM** (PIM provided at discounted rate)
Any	Heating Appliances	$473.00	$473.00
< $5000	Any	$473.00	$555.00
$5001 - $20 000	Any	$1,093.00	$1,146.00
$20,001 - $180,000	Unlined Accessory Building	$1,753.00	$1,800.00
$20,001 - $180,000	Any (except unlined accessory)	$2,676.00	$2,700.00
$180,001 - $500,000	Residential	$4,360.00	$4,370.00
$180,001 - $500,000	Commercial	$4,733.00	$4,757.00
$500,000 - $1,000,000	Residential	$6,621.00	$6,684.00
$500,000 - $1,000,000	Commercial	$7,327.00	$7,327.00
> $1,000, 000***	Any	$8,099.00	$8,099.00

*Includes GST.
**Estimated value = As defined by the Goods and Services Act 1985 s10; this includes the cost of building materials, labour, design costs, siteworks, but excludes furnishings, carpets and appliances.
***For every $50,000 (or part thereof) an additional fee of $66.00 will apply.
Building consents lodged include a $263 admin fee.

Levies	
(Required at time of deposit. See Building Consent Fee Calculator to assess full deposit fee)	
Building Research Levy BRANZ (where estimated value of work >$20 000)	$1.00 per $1,000 of est. value
MBIE Building Levy (where estimated value of work >$20 444)	$1.75 per $1,000 of est. value
BCA LEVY - BCA accrediation levy payable on all building consent applications including amended and stage applications (where estimated value of work >$20,000)	$0.21 per $1,000 of est. value

Building Act – Initial Fee (Non Refundable)	
Application Type	**Rate***
Building Act Title Registration e.g.; - Section 71-74 Natural Hazards - Section 75 Building Across two (or more allotments)	BCO hourly rate (plus any legal disbursements)
Certificate of Acceptance (COA)	As per building consent fees
Certificate of Public Use - New (CPU)	$322.00
Certificate of Public Use - Extension (CPU) [new]	$322.00
Change of Use (where no building work is required)	$213.00
Exempt Building Work	$366.00
Minor Variation	$ BCO hourly rate
Notice to Fix	$351.00
Split Building Consent Application (no change in value of work)	$561.00

BCO - Building Consent Officer
*Includes GST.

Other Building Services Fees	
	Rate*
Building Warrant of Fitness (BWOF)	
Compliance Schedule (register and issue)	$345.00
Amend Compliance Schedule	$221.00
Annual BWOF Certificate	$134.00
Audit (onsite audit approximately every 3 years)	$ hourly rate (BCO and Admin)
Miscellaneous	
Pre-Application meeting (first hour free)	$ hourly rate
Residential Swimming Pools (Building [Pools] Amendment Act 2016) Inspections (per inspection charge)	$221.00
Land Information Memorandum	
Residential (standard 10 working days)	$298.00
Commercial (standard 10 working days)	$450.00

BCO - Building Consent Officer
*Includes GST.

Resource Consents, Resource Management Engineering and Other Fees. Effective date: 01 July 2025	
	Rate
Administration (Fixed Fee)	$300.00
Lodgement Fee Per Resource Consent	
Monitoring (Initial Fixed Fee)	$287.00
Monitoring	
Compliance inspections (including for NES-Plantation Forestry)	$ hourly rate
Land Use Consents (Initial fee unless otherwise stated)	
Deemed Permitted Activities - Boundary Activity Notice *	$606.00
Deemed Permitted Activities - Marginal & Temporary Non-compliance Notice *	$606.00
Controlled Activity (overall consent status) Except if fall into one of the specific consent categories below and then that initial fee applies *	$1,874.00
Restricted Discretionary (overall consent status). Except if fall into one of the specific consent categories below and then that initial fee applies *	$2,426.00
Discretionary (overall consent status). Includes s127 variations and s221. Except if fall into one of the specific consent categories below and then that initial fee applies *	$2,668.00
Non-complying Activities (overall consent status). Except if fall into one of the specific consent categories below and then that initial fee applies *	$3,638.00
Signs *	$1,698.00
Scheduled Buildings and/or Trees (Fixed Fee) *	$970.00
Transfer of Water Based Consent	$ hourly rate
Other applications *	$1,544.00
Subdivision Consents (Initial fee unless otherwise stated)	
Amalgamation Certificate [changed from Fixed Fee to Initial]	$185.00
Boundary Adjustment *	$2,426.00
Restricted Activity (up to two lots) *	$3,396.00
Restricted Activity (more than two lots) *	$3,749.00
Engineering Review & Acceptance (if staged application, each stage will be charged separately) [new]	$2,500.00
Engineering Review & Acceptance Variation [new]	$606.00
All Other Subdivisions *	$4,075.00
Registered Bond / Release of Registered Bond (each)	$185.00
Cancellation of Amalgamation Conditions (s241) *	$1,444.00
Cancellation of Amalgamation Conditions Certification (s241) [new]	$185.00
s223 Certificate	$185.00
s224(c) Certificate	$371.00
s223& s224(c) Certificate - Combined [new]	$584.00
Signing and Sealing other plan or certificate	$185.00
Cancellation of Easement Certificate (s243(e)) [new]	$185.00
Multiple Activities	
Where an application includes both land use and subdivision activities, or multiple activites, only the higher or highest relevant initial fee charge is payable.	

All fees are Initial Fees unless otherwise stated.
All fees include GST.
*Lodgement Fee per application.

Resource Consents, Resource Management Engineering and Other Fees. Effective date: 01 July 2025	
	Rate
Other Applications/Processes	
Pre-Application Meeting	$ hourly rate
Fast Track Approvals Act 2024 Consultation	$ hourly rate
Notice of Requirement (NoR) for a Designation *	$7,277.00
Alteration of Designation *	$4,741.00
Removal of Designation or Heritage Order *	$585.00
Certifcate of Compliance *	$1,940.00
Existing Use Certificate *	$3,638.00
Extension of lapse period of a resource consent (s125) *	$910.00
Outline Plan (s176A) *	$1,819.00
Outline Plan Waiver s176A(2)(c) *	$728.00
Responding to requests to Council to confirm that works are within the scope of an approved resource consent or that a resource consent has been given effect to	$ hourly rate
Surrender of consent (Fixed Fee)	$303.00
Private Plan Change *	$14,884.00
Objections (under the RMA and LGA)	
Objection lodgement fee for s357 and s357A (Initial Fee) [new]	$900.00
Objection s357AB (requests Commissioner) for objection s357A(1)(f) or (g) - applicant meets all costs [new]	$ hourly rate
Local Government Act Charges (Initial Fees)	
Right of Way (s348) Decision *	$800.00
Right of Way (s348) Certification [new]	$194.00
Cancellation of Building Line Restriction	$381.00
Licence to Occupy	$739.00
Temporary Road Closure	$739.00
Assignment of Licence to Occupy	$185.00
Traffic Management Plans (Applications)	$288.00
Traffic Management Plans (Revision of Approved Application) [new]	$300.00
Excavation Corridor Access < 20	$348.00
Excavation Corridor Access 20-100	$602.00
Excavation Corridor Access 100-500	$856.00
Excavation Corridor Access 500-2000	$1,110.00
Excavation Corridor Access >2000	$2,554.00
Excavation Corridor Access - Global Permit [new]	$3,960.00
Non-excavation Corridor Access (excludes events) [new]	$300.00
Non-excavation Corridor Access - Global permit [new]	$2,660.00
Road Naming	$243.00
Engineering Connection to Council Services (one connection)	$359.00
Engineering Connection to Council Services (each additional connection)	$150.00

All fees are Initial Fees unless otherwise stated.
All fees include GST.
*Lodgement Fee per application.

Resource Consents, Resource Management Engineering and Other Fees. Effective date: 01 July 2025	
	Rate
RMA Publicly Notified and Limited Notified Applications (Initial Fees)	
RMA Objections under s357A(1)(f) or (g) requested to be heard by an Independent RMA Commissioner [new]	$ hourly rate
Limited Notifed	$1,973.00
Public Notified	$6,780.00
Hearing - half day	$8,269.00
Hearing - full day	$15,159.00
Hearing - additional day	$13,340.00

All fees are Initial Fees unless otherwise stated.
All fees include GST.
*Lodgement Fee per application.

9. Dog Registration Fees

In Aotearoa New Zealand, every dog owner is legally required to register their dog and have it microchipped.

Dog registration fees recover the cost to deliver Council's Animal Control 24/7 response, reuniting lost dogs with their owners, dog pound facilities and equipment, property/fence inspections, education and training opportunities for dog owners, bark collar rentals, dog poo bins and bags in public places and education programmes run in schools.

QLDC rewards positive dog ownership with lower fees because there is lower level of demand on the service. This approach will not change. However, there are increases due to lower than projected growth in dog registrations and because fees have not been reviewed since 2023. The increase ensures Council can maintain the current level of service for dog owners in the district.

Dog Registration Category	From*	To*	Change ($)	Price Increase Methodology
Dangerous Dog	$335.00	$360.00	$25.00	Price increase to align with revenue & finance policy
Dangerous Dog (Fenced)	$280.00	$270.00	($10.00)	Price increase to align with revenue & finance policy
Dangerous Dog (Positive)	$280.00	$270.00	($10.00)	Price increase to align with revenue & finance policy
Dangerous dog (Fenced/Positive)	$230.00	$180.00	($50.00)	Price increase to align with revenue & finance policy
Guide Dog	$0.00	$0.00	$0.00	Price increase to align with revenue & finance policy
Menacing Dog	$335.00	$240.00	($95.00)	Price increase to align with revenue & finance policy
Menacing Dog (Fenced)	$280.00	$180.00	($100.00)	Price increase to align with revenue & finance policy
Menacing Dog (Positive)	$280.00	$180.00	($100.00)	Price increase to align with revenue & finance policy
Menacing Dog (Fenced/Positive)	$230.00	$120.00	($110.00)	Price increase to align with revenue & finance policy
Pet Dog	$215.00	$240.00	$25.00	Price increase to align with revenue & finance policy
Pet Dog (Fenced)	$160.00	$180.00	$20.00	Price increase to align with revenue & finance policy
Pet Dog (Positive)	$160.00	$180.00	$20.00	Price increase to align with revenue & finance policy
Pet Dog (Fenced/Positive)	$110.00	$120.00	$10.00	Price increase to align with revenue & finance policy
Pet Dog (De-Sexed)	$165.00	$180.00	$15.00	Price increase to align with revenue & finance policy
Pet Dog (De-Sexed/Fenced)	$125.00	$135.00	$10.00	Price increase to align with revenue & finance policy
Pet Dog (De-Sexed/Positive)	$125.00	$135.00	$10.00	Price increase to align with revenue & finance policy
Pet Dog (De-Sexed/Fenced/Positive)	$85.00	$95.00	$10.00	Price increase to align with revenue & finance policy
Working Dog	$105.00	$115.00	$10.00	Price increase to align with revenue & finance policy
Working Dog (Fenced)	$80.00	$85.00	$5.00	Price increase to align with revenue & finance policy
Working Dog (Positive)	$80.00	$85.00	$5.00	Price increase to align with revenue & finance policy
Working Dog (Fenced/Positive)	$55.00	$60.00	$5.00	Price increase to align with revenue & finance policy
Multiple Dog Licence - Application	$70.00	$72.00	$2.00	To align with CPI, plus rounding to nearest unit
Multiple Dog Licence - Inspection	$80.00	$82.50	$2.50	To align with CPI, plus rounding to nearest unit
First Impound**	$125.00	$128.50	$3.50	To align with CPI, plus rounding to nearest unit
Second Impound**	$200.00	$205.00	$5.00	To align with CPI, plus rounding to nearest unit
Third Impound (or more)*	$300.00	$308.00	$8.00	To align with CPI, plus rounding to nearest unit
Feeding (per day)	$35.00	$36.00	$1.00	To align with CPI, plus rounding to nearest unit
Replacement Tag	Nil	Nil	$0.00	

*These charges are inclusive of GST.
**The increase of impound costs relate to offences within a period of 24 months from the first offence.

10. Trade Waste

Trade Waste	From*	To*	Change ($)	Price Increase Methodology
Trade Waste Application and Management Fees for Permitted Trade Wastes				
Administration fee – consists of a flat fee to process the application	$180.00	$185.00	$5.00	To align with CPI, plus rounding to nearest unit
Initial inspection fee - if required to process the application: $0 (if less than 30 minutes) or $180 (if greater than 30 minutes)	$180.00	$185.00	$5.00	To align with CPI, plus rounding to nearest unit
Non-compliance inspection fee	$270.00	$280.00	$10.00	To align with CPI, plus rounding to nearest unit
Sampling Event – if required. (As per laboratory charges): At cost	$0.00	$0.00	$0.00	To align with CPI, plus rounding to nearest unit
Trade Waste Application and Management Fees for Controlled Trade Wastes				
Administration fee – consists of a flat fee to process the application	$360.00	$370.00	$10.00	To align with CPI, plus rounding to nearest unit
Initial inspection fee - to process the application	$180.00	$185.00	$5.00	To align with CPI, plus rounding to nearest unit
Scheduled Compliance inspection	$180.00	$185.00	$5.00	To align with CPI, plus rounding to nearest unit
Non-compliance inspection	$270.00	$280.00	$10.00	To align with CPI, plus rounding to nearest unit
Sampling Event – if required. (As per laboratory charges): At cost	$0.00	$0.00	$0.00	To align with CPI, plus rounding to nearest unit
Trade Waste Application and Management Fees for Conditional Trade Wastes				
Administration fee – consists of a flat fee to process the application	$450.00	$465.00	$15.00	To align with CPI, plus rounding to nearest unit
Initial inspection fee - required to process the application	$180.00	$185.00	$5.00	To align with CPI, plus rounding to nearest unit
Compliance inspection	$180.00	$185.00	$5.00	To align with CPI, plus rounding to nearest unit
Non-compliance inspection	$270.00	$280.00	$10.00	To align with CPI, plus rounding to nearest unit
Sampling Event – if required. (As per laboratory charges): At cost	$0.00	$0.00	$0.00	To align with CPI, plus rounding to nearest unit

*These charges are inclusive of GST.

11. Cemetery Fees

BURIAL PLOTS (Exclusive right of burial per Cemetery)	Adult			Children (18 months - 12 years)			Infant (<18 months)			Price Increase Methodology
	1-Jul-24	1-Jul-25	Change	1-Jul-24	1-Jul-25	Change	1-Jul-24	1-Jul-25	Change	
Lower Shotover	$1,340	$1,375	$35	$150	$155	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Queenstown, Frankton and Arrowtown	$1,500	$1,540	$40	$150	$155	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Wānaka and Cardrona	$1,400	$1,440	$40	$150	$155	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Glenorchy, Kingston	$1,835	$1,885	$50	$150	$155	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Skippers, Makarora	$2,100	$2,155	$55	$150	$155	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
ASH PLOTS (Exclusive right of burial per Cemetery)	**Adult**			**Children (18 months - 12 years)**			**Infant (<18 months)**			**Price Increase Methodology**
	1-Jul-24	1-Jul-25	Change	1-Jul-24	1-Jul-25	Change	1-Jul-24	1-Jul-25	Change	
Lower Shotover	$300	$310	$10	$120	$125	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Queenstown, Frankton and Arrowtown	$330	$340	$10	$120	$125	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Wānaka and Cardrona	$320	$330	$10	$120	$125	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Glenorchy, Kingston	$795	$820	$25	$120	$125	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Skippers, Makarora	$900	$925	$25	$120	$125	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Servicemans Section (RSA)	No charge	No charge	$0	No charge	No charge	$0	No charge	No charge	$0	No Change
INTERMENT FEES (includes maintenance fee)	**Adult**			**Children (18 months - 12 years)**			**Infant (<18 months)**			**Price Increase Methodology**
	1-Jul-24	1-Jul-25	Change	1-Jul-24	1-Jul-25	Change	1-Jul-24	1-Jul-25	Change	
Single Depth Interment	$1,380	$1,420	$40	$150	$155	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Double depth Interment	$1,500	$1,540	$40	$180	$185	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Ashes Interment	$490	$505	$15	$120	$125	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit

OTHER SERVICES AND FEES	Adult			Children (18 months - 12 years)			Infant (<18 months)			Price Increase Methodology
	1-Jul-24	1-Jul-25	Change	1-Jul-24	1-Jul-25	Change	1-Jul-24	1-Jul-25	Change	
Saturday Burials (additional fee)	$360	$370	$10	No charge	No charge	$0	No charge	No charge	$0	To align with CPI, plus rounding to nearest unit
Late start fee after 3h30pm (additional fee)	$300	$310	$10	No charge	No charge	$0	No charge	No charge	$0	To align with CPI, plus rounding to nearest unit
Out of District fee	$600	$615	$15	$600	$620	$20	$600	$620	$20	To align with CPI, plus rounding to nearest unit
Out of District ashes fee	$200	$205	$5	$200	$205	$5	$200	$205	$5	To align with CPI, plus rounding to nearest unit
Break concrete	$200	$205	$5	$105	$110	$5	$105	$110	$5	To align with CPI, plus rounding to nearest unit
Large casket	$200	$205	$5	No charge	No charge	$0	No charge	No charge	$0	To align with CPI, plus rounding to nearest unit
Disinterment	$1,800	$1,850	$50	$220	$230	$10	$150	$155	$5	To align with CPI, plus rounding to nearest unit
Re-interment	$1,100	$1,130	$30	$130	$135	$5	$90	$95	$5	To align with CPI, plus rounding to nearest unit
Disinterment of ashes	$350	$360	$10	$50	$55	$5	$30	$35	$5	To align with CPI, plus rounding to nearest unit
Re-interment of ashes	$340	$350	$10	$120	$125	$5	$100	$105	$5	To align with CPI, plus rounding to nearest unit

12. Other Fees

Other	From*	To*	Change ($)	Price Increase Methodology
Gambling Information				
QLDC consent application before Gambling Commission will issue an operator's licence and a venue licence.	$500.00	$500.00	$0.00	No Change (One off fee)
Relocate or Increase Machines	$500.00	$500.00	$0.00	No Change
Alcohol Licensing				
Certificate by the Territorial Authority (compliance certificate fee)	$275.00	$285.00	$10.00	To align with CPI, plus rounding to nearest unit
Certificate by the Territorial Authority (variation fee)	$275.00	$285.00	$10.00	To align with CPI, plus rounding to nearest unit

*These charges are inclusive of GST.

Te Reo Māori translation: Please note, QLDC uses the local Kāi Tahu dialect which replaces ‘Ng’ with ‘K’, e.g. tākata (people) instead of tāngata

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QUEENSTOWN LAKES DISTRICT COUNCIL