

/ Annual Plan /
/ Mahere ā tau /

2026
2027



1 July 2026 – 30 June 2027



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Welcome

Haere mai

Welcome from John / He mihi kā John

Nau mai, haere mai. **Welcome to the** **Annual Plan** **2026-2027.**

This annual plan sets out what Council plans to spend in the coming year and how we will collect the money to pay for it.

All councillors know how important it is to get the balance right between the ever-increasing need for more community services and facilities and the need to reduce our impact on household budgets.

This plan is the last in a 3-year cycle – one that forecast an average rates rise of 11.7% for the coming year. To date, staff, with direction from councillors, have worked to reduce it to an average increase of 9.9% from something that started at around 19%.

In reviewing the budgets, we have tried to reduce the impacts of rates, maintain sufficient investment in basic infrastructure and support community groups with grants where we can.

Whilst costs seem to ever increase, there has been some softening in the construction sector which has seen significant savings to Council on major projects like the Project Pure wastewater pipeline being constructed in the Upper Clutha.

In writing the introduction to this Annual Plan I am also very conscious that it is likely to be the last that covers the scope of Council activities that this one does.

From next year, all expenditure and income around water supply, wastewater and stormwater management will be removed from our annual and long-term plans as our new Council Controlled Water Services Organisation is established as a stand-alone entity. Government may also change what we may or may not fund in the future and cap any annual increases in rates.

The budget includes \$11.7 million for a broad range of community grants and events, including \$7 million in funding for Regional Tourism Operators. I know how important these are to our communities.

On behalf of staff and the other elected members, I'd like to thank all who have provided comment and input into the process that has helped us 'land' the budget for this plan.

Kā mihi nui.



John Glover
Queenstown Lakes District Mayor





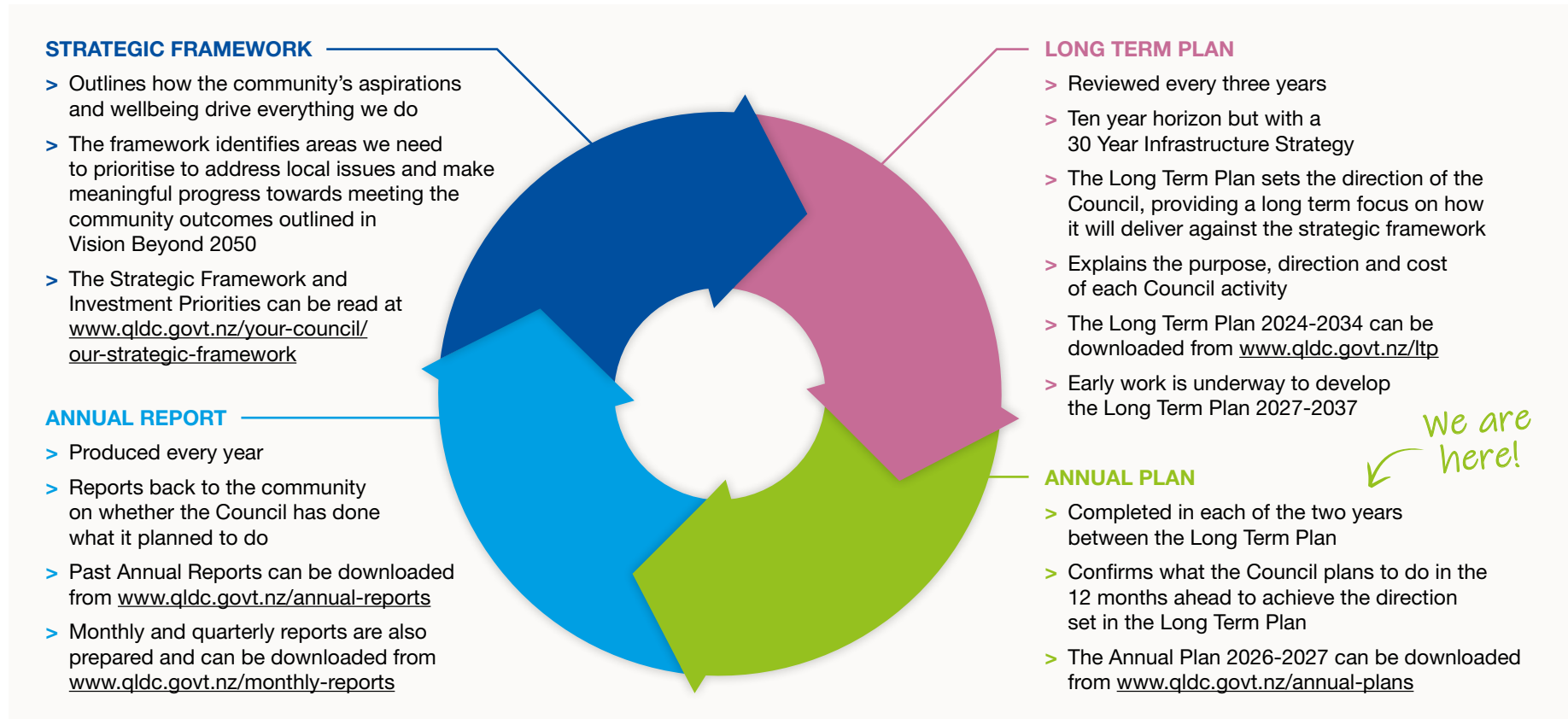
**Section 1 –
An overview**

**Wāhaka 1 –
He tirohaka
whānui**

What's an Annual Plan? / He aha te Mahere ā-Tau?

The Council prepares a Long Term Plan¹ 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 three of the Long Term Plan 2024-2034 that was adopted in September 2024.

This is a statutory process, defined by the Local Government Act 2002². It 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.



¹ <https://www.qldc.govt.nz/your-council/council-documents/long-term-plan-ltp/>

² <https://www.legislation.govt.nz/act/public/2002/0084/latest/DLM170873.html>

Our strategic direction

Tā mātou aroka rautaki

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



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.

| | | | | | |
|--|--|--|---|---|---|
| <p>OUR COMMUNITY OUTCOMES...</p> | <div style="display: flex; justify-content: space-around; text-align: center;"> <div data-bbox="555 715 698 890"> <p>Thriving people Whakapuāwai Hapori</p> </div> <div data-bbox="734 715 878 890"> <p>Living Te Ao Māori Whakatinana i te ao Māori</p> </div> <div data-bbox="913 715 1057 890"> <p>Opportunities for all He ōhaka taurikura</p> </div> <div data-bbox="1093 715 1236 890"> <p>Breathtaking creativity Whakaohoho Auahataka</p> </div> <div data-bbox="1272 715 1415 890"> <p>Deafening dawn chorus Waraki</p> </div> <div data-bbox="1451 715 1594 890"> <p>Zero carbon communities Parakore hapori</p> </div> <div data-bbox="1630 715 1774 890"> <p>Disaster-defying resilience He Hapori Aumangea</p> </div> <div data-bbox="1809 715 1953 890"> <p>Pride in sharing our places Kia noho tahi tātou katoa</p> </div> </div> | | | | |
| <p>...ARE SUPPORTED BY OUR WELLBEING OUTCOMES FRAMEWORK...</p> | <table border="0" style="width: 100%;"> <tr> <td style="width: 25%; vertical-align: top;"> <p>CROSS CUTTING</p> <ul style="list-style-type: none"> Equity Mātauraka Kāi Tahu Resilience Sustainability </td> <td style="width: 25%; vertical-align: top;"> <p>PEOPLE</p> <ul style="list-style-type: none"> Healthy and fulfilled people A good standard of living </td> <td style="width: 25%; vertical-align: top;"> <p>PLACE</p> <ul style="list-style-type: none"> A healthy natural environment An enabling built environment </td> <td style="width: 25%; vertical-align: top;"> <p>COMMUNITY</p> <ul style="list-style-type: none"> Connected communities Belonging and identity Participation and governance </td> </tr> </table> | <p>CROSS CUTTING</p> <ul style="list-style-type: none"> Equity Mātauraka Kāi Tahu Resilience Sustainability | <p>PEOPLE</p> <ul style="list-style-type: none"> Healthy and fulfilled people A good standard of living | <p>PLACE</p> <ul style="list-style-type: none"> A healthy natural environment An enabling built environment | <p>COMMUNITY</p> <ul style="list-style-type: none"> Connected communities Belonging and identity Participation and governance |
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| <p>...AND DELIVERED EVERYDAY THROUGH OUR CORE ACTIVITIES...</p> | <p> 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</p> | | | | |
| <p>...AND THROUGH ADDITIONAL FOCUS ON OUR STRATEGIC INVESTMENT PRIORITIES.</p> | <table border="0" style="width: 100%;"> <tr> <td style="width: 33%; vertical-align: top;"> <p>GET THE BASICS RIGHT FIRST</p> <ul style="list-style-type: none"> Protect human and environmental health Maintain levels of service Undertake essential renewals Ensuring we're ready for the future </td> <td style="width: 33%; vertical-align: top;"> <p>DIRECTLY INVEST IN INFRASTRUCTURE & SERVICES</p> <ul style="list-style-type: none"> 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 </td> <td style="width: 33%; vertical-align: top;"> <p>INVEST THROUGH PARTNERSHIP WITH OTHERS</p> <ul style="list-style-type: none"> Diversify the economy Build a sustainable tourism system Improve housing affordability </td> </tr> </table> | <p>GET THE BASICS RIGHT FIRST</p> <ul style="list-style-type: none"> Protect human and environmental health Maintain levels of service Undertake essential renewals Ensuring we're ready for the future | <p>DIRECTLY INVEST IN INFRASTRUCTURE & SERVICES</p> <ul style="list-style-type: none"> 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 | <p>INVEST THROUGH PARTNERSHIP WITH OTHERS</p> <ul style="list-style-type: none"> Diversify the economy Build a sustainable tourism system Improve housing affordability | |
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Our progress to deliver the Long Term Plan 2024-2034

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

There has been considerable progress made to deliver the Long Term Plan 2024-2034 since it was adopted in September 2024. This section summarises some key project highlights from year 2.

Progress towards a Regional Deal

Good progress has been made to negotiate a Regional Deal for Otago Central Lakes; an economic growth and infrastructure partnership between QLDC, Central Otago District Council and the Otago Regional Council. The negotiation committee concluded a series of detailed discussions with Crown Officials in December 2025 and negotiations will continue into 2026.

The Regional Deal is intended to deliver improved economic, environmental, and social outcomes for the subregion. This includes investment in transport infrastructure to ease congestion and improve resilience. The deal also seeks to unlock innovative funding and financing tools to ensure that the costs of growth and high visitor numbers are shared fairly, reducing the burden on local ratepayers while enabling sustainable development.

The government is expected to provide an update on next steps later in 2026.

Establishing a water services Council Controlled Organisation (CCO)

In July 2025 the full Council approved a proposal to establish a Council Controlled Organisation to deliver water services in the district, under new central government water legislation³.

A Water Services Delivery Plan⁴ was approved by the Secretary for Local Government in November 2025. This plan describes the current state of QLDC's water assets and services as well as the future arrangements for delivery of water services.

Since then, considerable progress has been made to establish the CCO.

To date, a Board Chairperson has been appointed and further board appointments are due to be finalised in late June.

Recruitment has commenced to appoint a chief executive for the new organisation. A constitution for the board of directors is set to be finalised in June and work continues to develop a statement of expectations for the organisation.

Alongside this is the considerable work required to deliver the legislative and regulatory requirements which are due prior to the WSCCO establishment and ensure our people, systems and information are well prepared for a smooth transition.

Responsibility for the district's water services, along with ownership of QLDC's water assets and associated debt and liabilities, will be transferred to the new entity on 1 July 2027.

Follow progress at www.qldc.govt.nz/your-council/council-projects/our-water-done-well/

³ <https://www.legislation.govt.nz/act/public/2025/0042/latest/LMS1004209.html>

⁴ https://www.qldc.govt.nz/media/vsxdonyc/qldc-wsdp_submitted.pdf

First stage of Lakeview underway

Construction is now underway on Stage 1 of the Lakeview Precinct, following settlement on the first parcel of land in December 2025. Stage 1 settled for a base amount of \$8M which is an initial payment of more than \$75M over the course of the development, plus any profit share received. 5% of these proceeds will be gifted to the Queenstown Lakes Community Housing Trust to further support their work to deliver Affordable Housing opportunities in the district.

Council has been working closely with the developer since 2018 on staged plans to transform the 10 hectare Lakeview site into a vibrant and complementary extension of the existing Queenstown CBD. The precinct will offer residential buildings, hotels, co-working and co-living spaces, hospitality and retail. For more information visit www.qldc.govt.nz/your-council/council-projects/lakeview-development

Carparking enhancements

The upgraded carpark on the former site of the Queenstown Arts Centre and Playcentre was completed in December 2025, offering a further 131 parking spaces in the busy Queenstown Town Centre. Upgrades at the site included a new asphalt surface, improving vehicle circulation, stormwater and dust issues in the area, and installing new lighting.

Council also adopted an updated Traffic and Parking Bylaw 2025⁵ in December 2025 and work continues on a district-wide parking strategy, guidelines and comprehensive Parking Management Plans for specific communities. The first of these Parking Management Plans will cover Queenstown town centre, Wānaka town centre, and the east side of Frankton, and highlight specific changes we're proposing to make in these areas. Consultation on these draft plans is expected later in 2026.

Wānaka Airport Review

Work to develop a vision and potential future scenarios for Wānaka Airport was completed over the past year. This involved two phases of community engagement.

Phase one focused on understanding what it means to the community to live, work and play in the area and what role the airport should play in that in the future. Phase two shared several scenario options for potential future uses for the airport.

On 19 March 2026, Councillors endorsed a preferred scenario for the Wānaka Airport, retaining a focus on general aviation and medical and emergency services, while allowing limited regional air connectivity. Next steps involve QLDC working closely with the community to develop a masterplan to enable the preferred outcome for the airport.

More information can be found at www.qldc.govt.nz/wanaka-airport-future-review

Investment in wastewater treatment and conveyance

Work continues across the district to upgrade the wastewater network, as part of our ongoing commitment to improving local infrastructure and ensuring a clean and healthy environment for everyone.

Construction is well underway to upgrade the Upper Clutha's wastewater network and futureproof Hāwea's wastewater needs. The project includes a new pump station and approximately 20km of pipes to connect Hāwea with the Project Pure Wastewater Treatment Plant, and an upgraded pump station to increase capacity and resilience for the wider Wānaka and Albert Town network.

In the Whakatipu Basin, we're busy delivering significant upgrades on Robins Road in Queenstown and underneath Frankton Track. Both projects will help to contribute to a larger, more effective wastewater system, and provide for the future needs of the area's rapidly growing population.

A third stage of upgrades to Shotover Wastewater Treatment Plant is now complete, which introduced a second Modified Ludzack-Ettinger (MLE) reactor and clarifier down by Shotover Delta, improving wastewater treatment and providing for future growth through to the year 2048. The preparation and submission of a Resource Consent application for a long-term disposal solution for Shotover Wastewater Treatment Plant was approved by Councillors on 19 March 2026, which will involve using a land flow path to discharge the facility's treated wastewater into Kawarau River. Councillors also sought a further report to be submitted in March 2027, for a final decision on the long-term solution which would see the existing approach retained, a shift to an alternative, or provide for a combination of both.

More information on all of this work can be found at www.qldc.govt.nz/council-projects

Project Tohu

Project Tohu is one of the largest native revegetation programmes currently being undertaken in Aotearoa New Zealand, transitioning from an ex-Douglas fir plantation (exotic species) into indigenous vegetation.

This kaupapa is proudly led by QLDC and delivered by Te Tapu o Tāne, Citycare Property and e3scientific. It involves planting more than half a million indigenous grasses, shrubs and trees across 200ha on the south-facing slopes of Coronet Peak.

This site was the location of Coronet Forest which was harvested to remove a major source of wilding conifers. Over 80,000 natives have been planted at the site over the past year, a trail network plan has been confirmed, setting out how the area will be developed into a multi-use recreational space for the community. Good progress has been made to build many of these trails, and a community open weekend was held in early March. More details on the project can be found at www.qldc.govt.nz/project-tohu

Reinforcing our commitment to the environment

Over the past year Councillors adopted the Climate and Biodiversity Plan 2025-2028 (CBP) and the Waste Management and Minimisation Plan 2025-2031 (WMMP).

Both plans recognise the importance of partnerships and rely heavily on a wide range of community groups and stakeholders playing distinct, yet interconnected roles to accelerate action.

The CBP sets a clear and ambitious roadmap to reduce emissions, protect biodiversity, and strengthen community resilience across the district. Significant progress has been made in the first year of delivery, with 48 of 50 actions well underway. Some highlights over the past year include independent verification of QLDC's organisational greenhouse gas emissions reporting and renewal of QLDC's Carbon Reduce Toitū certification; participation in the development of climate scenarios for the local government sector to support long-term decision-making; and supporting community-led electrification initiatives through our partners' work.

Stay up-to-date with progress at climateaction.qldc.govt.nz

The WMMP sets the pathway for our district to transition to a zero waste community, built on circular economy principles. Early progress on delivering the plan includes:

- > Getting started on major infrastructure projects, including going to market for a new Material Recovery Facility solution to enhance resource recovery efforts and reduce materials to landfill.
- > Securing two-year agreements with community partners for the delivery of waste minimisation behaviour change initiatives and education, and facilitating collaboration across our partner ecosystem.
- > Collaborating with other councils in the Otago region on emergency waste management planning.
- > Enhancing resource recovery and waste diversions options (action 18), by formalising our support for the expansion of Wastebusters Ballantyne Road facilities.

More information can be found at www.qldc.govt.nz/wmmp

More places to play

Council has been investing in community play spaces across the district, working to construct new playgrounds and toilet facilities along with upgrading existing play equipment and surfaces.

The programme of work over the past year has included:

- > The construction and opening celebration of the new community playground and toilet facility at McPhee Park in Hāwea Flat Hāwea in August 2025.
- > Initial design work for upgrading the playgrounds at Fernhill Reserve, Peter Fraser Park in Hāwea Flat, and Gretton Park in Quail Rise, as well as progressing plans with the community and landscape designers to create brand new playgrounds at Merton Park Playground in Shotover Country and Benmore Place Reserve in Glenorchy.
- > Supporting and providing advice to community groups such as Kingston Community Association with the construction of the Kingston Pump Track which officially opened in January 2026.

Water supply upgrades

The installation of protozoa barriers for water supplies across the district is largely complete, ensuring public water supplies are safe and compliant with the Drinking Water Quality Assurance Rules.

Upgrades to Luggate's drinking water supply scheme are now providing the town with two new supply bores, access to a new water source and a new ultraviolet treatment plant.

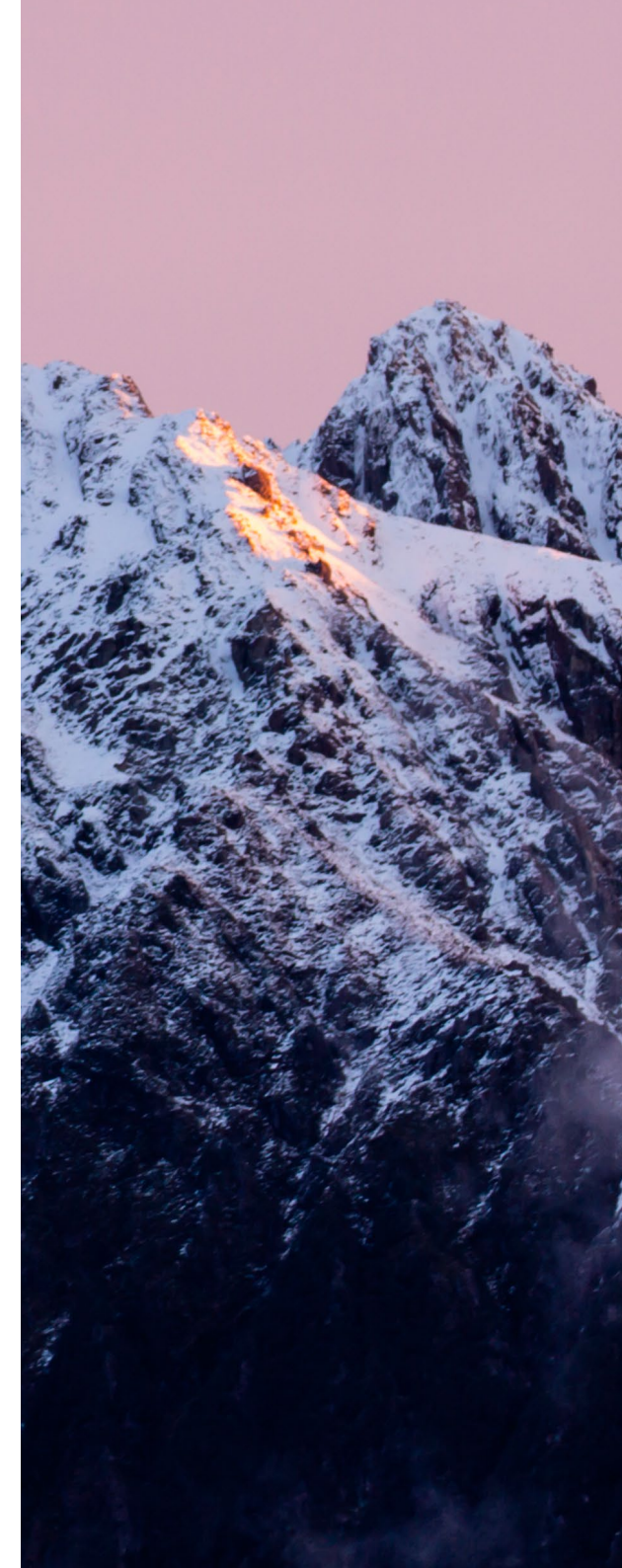
Council has also installed smart water meters for residential properties throughout Hāwea that are connected to Council's potable water supply, which are already helping us to find and fix leaks faster and making it easier to manage our water network.

Managing growth

Queenstown Lakes District remains a highly desirable place where people can live, work, play, and visit, and it's important we guide development and infrastructure to meet the needs of our communities while protecting what makes this place special.

A Structure Plan for Te Tapuae Southern Corridor and land south of Kawarau River around Hanley's Farm and Jack's Point was adopted late last year, providing a 30-year roadmap for where homes, shops, and parks will go, how people will get around, and where key services will be placed and staged.

In February, Councillors adopted an Independent Hearing Panel's recommendation report on the proposed Urban Intensification Variation (UIV). The UIV enables increased heights and densities in some zones while rezoning land close to commercial areas in several locations across the district. This gives effect to central government direction to ensure Aotearoa New Zealand has well-functioning urban environments that meet the diverse and changing needs of our communities and future generations. Early work is also underway to develop Structure Plans for Frankton and Wānaka.

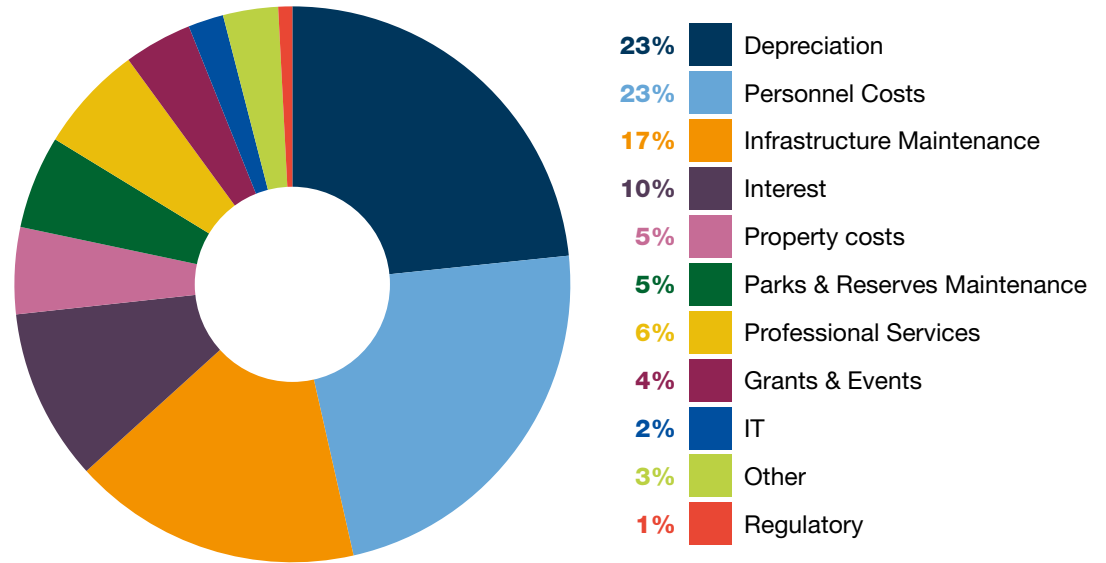


Operating Expenditure

Operating expenditure for 2026-2027 is forecast to be \$300M.

While considering budgets for 2026-2027, there has been several operational savings made. This includes limiting new staff roles to those considered business critical and reducing the professional services budget. It also factors in additional revenue achieved through filling previously vacant positions, enabling greater efficiencies and improved service delivery.

The chart on the right shows a breakdown of operating expenditure.



Key performance indicator update: measuring participation in sport and recreation

While reviewing the Key Performance Indicators (KPIs) included in the LTP, we identified a better way of measuring participation in sport and recreation.

Previously we have measured our performance against participation levels per 1,000 residents. However, because our population is rapidly growing, and our current ability to expand our available sport and recreation infrastructure is limited, we think it makes more sense to measure total number of visits, with a target of 5% growth per annum. We're already responding to demand by making it attractive to visit during off-peak times and creatively using the spaces we have for a range of programmes and offerings. The specific KPI change is shown below.

| Programme | ADOPTED LONG TERM PLAN 2024-34 (YEAR 3) | | | CHANGE IN ANNUAL PLAN 2026-27 | |
|------------------------------------|---|---|----------------|--|------------|
| | Level of Service | KPI | Target | KPI | Target |
| MODIFIED MEASURE AND TARGET | Our Council provides community facilities that are clean, safe and enjoyable places to visit. | Total number of Sport & Recreation participation visits per 1000 residents. | >34,000 visits | Total number of Sport & Recreation participation visits. | >1,420,052 |



All of our KPIs will be reviewed as part of the LTP 2027-2037.

Did you know we publish a monthly, quarterly and annual report highlighting our progress delivering the stuff we said we'd do, and measuring our success against all set KPIs? And when things are not going quite to plan, these reports talk about why.

Changes to Development Contributions

Development Contribution fees do not offset rates. They are one-off fees paid by people developing their land to help cover the capital costs for new infrastructure needed as the district grows.

QLDC's Development Contributions Policy guides how these fees are set. It is reviewed, consulted on and adopted every three years as part of the Long Term Plan (LTP) process.

The Local Government Act 2002 allows Council to update the policy annually (ahead of the LTP process) to account for annual inflation, in line with the Producers Price Index (PPI) outputs for construction.

The annual change between December 2023 and December 2025 was 3.8%. This has been used as a proxy for two years inflation as it is the latest data available at the time this work was prepared.

The government's 'granny flat consent exemption' came into effect this year, meaning homeowners can build small standalone dwellings without full building consent, if specific conditions are met.

Ahead of the full Development Contribution Policy review, the Local Government Act⁶ provides transitional arrangements allowing councils to charge development contributions for granny flats to support additional demand on local infrastructure.

Head to letstalk.qldc.govt.nz/ap26-27 to view changes to Development Contributions.

Ratepayer assistance scheme

The proposed Ratepayer Assistance Scheme (RAS) is aimed at easing cost-of-living pressures. Jointly led by Local Government New Zealand and the Local Government Funding Agency, the scheme would allow homeowners to defer or pay for rates, development contributions, and property improvements (like solar panels or electrification) via long-term, low interest loans. Use of the RAS for solar installation is a key part of the Otago Central Lakes Regional

Deal proposal, and is consistent with our Climate and Biodiversity Action Plan. Council is in the process of completing due diligence on its participation in the scheme and considering a potential level of investment.

Councils across the motu have an opportunity to invest in the scheme and there is currently work underway to consider our level of financial participation. We expect to consult the community on this in due course. In the meantime, more information about the scheme can be read at www.lgnz.co.nz/policy-advocacy/ratepayer-assistance-scheme

Summary of changes

Whakarāpopototaka o kā panoni

Council received 422 submissions on the draft Annual Plan 2026-2027, and 47 members of the community chose to speak at submission hearings held in May. Elected members also connected with many more residents through in-person events and community meetings during April.

Engagement was particularly high in Hāwea and Luggate, which together accounted for around 73% of submissions. The submissions were predominately concerned about the impacts of the proposed rates increases in these small communities.

Across all submissions, consistent themes emerged around affordability, cost-of-living pressures, and the cumulative effect of rates increases. The community also asked that Council prioritises essential infrastructure and services, improves transparency around how rates are spent and apportioned, and takes a fair and equitable approach to funding growth.

Elected members have listened closely to the feedback received through the submissions process. In response, several changes have been made to the Annual Plan 2026-2027, as outlined below.

Decisions on key consultation topics

PROPOSED CHANGES TO USER FEES AND CHARGES

There were 236 responses to proposed changes to user fees and charges. Of these 53% opposed the proposal, 30% were in support and 17% were neutral. 157 comments were received, with many not specifically opposing the proposed fees but focusing more on broader affordability concerns, including cumulative rates increases and cost-of-living pressures.

Following consultation and deliberation, elected members approved the changes to user fees and charges without change from the initial proposal. Updated user fees and charges will apply from 1 July 2026 and can be found at www.qldc.govt.nz/your-council/user-fees-and-charges

WĀNAKA-UPPER CLUTHA COMMUNITY BOARD PRIORITY PROJECTS

There were 219 responses to the proposal to bring forward funding or allocate resourcing to priority projects recommended by the Wānaka-Upper Clutha Community Board. Of these, 25.1% opposed the proposal, 34.7% were neutral and 40.2% were supportive.

Feedback reflected a range of views. Some submitters supported progressing projects identified at a local level, particularly those related to essential infrastructure, active transport, and public transport. Others emphasised that, given current financial pressures, non-essential or discretionary projects should be deferred, with greater emphasis placed on core services and growth-related infrastructure. A recurring theme was the need for clear prioritisation and appropriate timing, alongside assurance that investment delivers equitable benefits across communities.

Following consultation and deliberation, elected members approved prioritisation of existing funding and additional funding where required for proposed Wānaka-Upper Clutha priority projects, including an additional \$125,000 to support a feasibility study for a proposed Wānaka Arts Centre.

OUR PROGRESS TO DEVELOP THE LONG TERM PLAN 2027-2037

During the consultation process Council checked in with the community on progress made to develop a draft Long Term Plan 2027-2037. There were 91 responses received with feedback highlighting strong interest in how Council balances future investment with affordability. Overall, feedback reinforced community expectations that the Long Term Plan clearly demonstrates affordability, transparency, and a fair distribution of costs and benefits across communities.

No formal decision was required on this topic, instead, feedback will be used as work continues to develop a draft Long Term Plan 2027-2037.

Other changes

RATES IMPACT

In response to wide-ranging community feedback, the proposed average district-wide rates increase of 11.7% has been reduced to an average of 9.9%. This reflects a clear commitment to balancing the need for continued investment in essential services and infrastructure with reducing financial pressure on ratepayers where possible.

The decrease has been achieved through reductions in the capital programme (see further information below), operational savings, reducing depreciation funding and higher than expected growth, meaning rates can be applied across a higher number of properties.

Approximately 73% of submissions were received from the Hāwea and Luggate communities and Council has responded directly to this feedback by revisiting and adjusting proposed increases in both areas.

In Luggate, the median rates increase for properties with wastewater services has been reduced to 13.3% from 28.3%. This has been achieved through deferring \$100,000 of wastewater funding to a later year.

In Lake Hāwea, the median rates increase for properties with wastewater services has decreased from 18.2% to 12.5%. This has been achieved by reducing the wastewater loan principal repayment from \$350,000 to \$100,000, bringing it in line with the 2025–26 level. Additionally, depreciation funding has been adjusted from 50% to 40%, reducing costs by \$63,000.

CHANGES TO THE CAPITAL EXPENDITURE PROGRAMME

The capital expenditure programme for 2026–2027 has been closely reviewed. This has resulted in a \$36.8M reduction in capital expenditure from the budget forecast for year 3 of the LTP 2024-2034. The table on the following pages shows all capital projects with a budget in 2026–2027 of \$500,000 or greater.

The following table shows all capital projects with a budget in 2026-2027 of \$500,000 or greater, in more detail:

| Programme | Project Name | Budget 2026-2027 (\$) |
|--------------------------------------|---|-----------------------|
| Building | QLDC Office Building Renewals | 578,882 |
| Building | Wānaka Airport Upgrades | 3,091,145 |
| Building | Waterways Structures Renewals | 867,164 |
| Building Total | | 4,537,192 |
| Parks & Reserves | Coronet Forest Revegetation | 3,029,874 |
| Parks & Reserves | Hāwea Playground | 798,843 |
| Parks & Reserves | Multi-Use Artificial Turf Facility - Wānaka | 700,000 |
| Parks & Reserves | Parks Structures Renewals - Whakatipu | 628,380 |
| Parks & Reserves | Street Sweeper Renewal - Whakatipu | 693,732 |
| Parks & Reserves | Wānaka Lakefront Development Plan Stage 4 | 1,164,000 |
| Parks & Reserves | Wildfire Mitigation Programme | 540,424 |
| Parks & Reserves Total | | 7,555,251 |
| Venues & Facilities | Ballantyne Road Site Remediation Works | 518,172 |
| Venues & Facilities | New Sports Fields in Queenstown | 981,844 |
| Venues & Facilities | New Sports Fields in Wānaka | 877,114 |
| Venues & Facilities | QEC Energy Upgrade | 4,342,150 |
| Venues & Facilities | QEC Events equipment and fit out renewals | 1,219,461 |
| Venues & Facilities | QEC Building Renewals | 1,323,666 |
| Venues & Facilities | QEC Indoor Courts, Carpark, Sports Field | 1,129,791 |
| Venues & Facilities | Wānaka Pool - Energy Upgrade | 544,596 |
| Venues & Facilities | WRC - Replacement flooring | 523,650 |
| Venues & Facilities Total | | 11,460,444 |
| Waste Management | New Waste Facilities | 1,024,802 |
| Waste Management | Wānaka Waste Facilities | 6,427,487 |
| Waste Management Total | | 7,452,290 |

| Programme | Project Name | Budget 2026-2027 (\$) |
|---------------------------|---------------------------------------|-----------------------|
| Water Supply | Capell Ave Watermain Extension | 1,150,788 |
| Water Supply | Demand Management - Lake Hayes | 531,157 |
| Water Supply | Demand Management - Queenstown | 2,576,200 |
| Water Supply | Demand Management - Wānaka | 1,848,656 |
| Water Supply | Filtration - Queenstown | 4,068,892 |
| Water Supply | Filtration - Wānaka | 4,912,554 |
| Water Supply | Frankton Road Watermain Upgrade | 1,024,802 |
| Water Supply | Hāwea Level of Service Improvements | 2,613,246 |
| Water Supply | Kingston New Scheme | 557,070 |
| Water Supply | Quail Rise Reservoir | 5,124,011 |
| Water Supply | Renewals - Queenstown | 811,077 |
| Water Supply | Renewals - Wānaka | 550,663 |
| Water Supply | Shotover Country New Bore | 768,602 |
| Water Supply | Southern Corridor New Scheme | 2,429,320 |
| Water Supply | Western Wānaka Intake Upgrades | 2,014,703 |
| Water Supply Total | | 30,981,740 |
| Wastewater | Arthurs Point Network Upgrades | 1,844,644 |
| Wastewater | CBD to Frankton Conveyance | 7,275,099 |
| Wastewater | Frankton Beach to Shotover Conveyance | 1,229,763 |
| Wastewater | Gordon Road PS Upgrade | 2,049,604 |
| Wastewater | Kingston New Scheme | 9,737,636 |
| Wastewater | North Wānaka Conveyance Stage 2 | 3,700,403 |
| Wastewater | Project Pure Future Works | 1,391,201 |
| Wastewater | Project Pure Inlet Works | 8,954,845 |
| Wastewater | Renewals - Queenstown | 2,963,434 |
| Wastewater | Renewals - Wānaka | 1,080,403 |
| Wastewater | Robins Road Conveyance | 991,606 |
| Wastewater | Shotover Disposal Field | 1,229,763 |
| Wastewater | Shotover Pond Decommissioning | 2,562,005 |
| Wastewater | Telemetry - Queenstown | 502,755 |
| Wastewater | Upper Clutha Conveyance Scheme | 9,940,581 |
| Wastewater Total | | 55,453,742 |

| Programme | Project Name | Budget 2026-2027 (\$) |
|--------------------------|--|-----------------------|
| Storm Water | Renewals - Upper Clutha | 982,788 |
| Storm Water | Renewals - Whakatipu | 1,385,772 |
| Storm Water | Rockabilly Gully Erosion Protection | 4,475,900 |
| Storm Water Total | | 6,844,460 |
| Transport | Arthurs Point Bridge unsubsidised | 840,080 |
| Transport | Capell Ave Road Extension subsidised | 1,904,402 |
| Transport | Capell Ave Road Extension unsubsidised | 791,268 |
| Transport | Crown Range Resilience - Whakatipu | 693,843 |
| Transport | Lower Helwick Street Redevelopment | 500,000 |
| Transport | Minor Improvements - Upper Clutha unsubsidised | 708,554 |
| Transport | Minor Improvements - Whakatipu unsubsidised | 826,802 |
| Transport | Minor Improvements - Upper Clutha | 1,835,304 |
| Transport | Minor Improvements - Whakatipu | 764,710 |
| Transport | Sealed Road Rehabilitations - Wānaka | 3,149,446 |
| Transport | Sealed Road Rehabilitations - Whakatipu | 1,434,809 |
| Transport | Sealed Road Resurfacing - Wānaka | 1,766,056 |
| Transport | Sealed Road Resurfacing - Whakatipu | 2,988,799 |
| Transport | Shepherds Creek Bridge | 1,784,324 |
| Transport | Shepherds Creek Bridge unsubsidised | 540,395 |
| Transport | Transport Model Replacement | 604,563 |
| Transport | Unsealed Road Metalling - Wānaka | 744,164 |
| Transport | Unsealed Road Metalling - Whakatipu | 1,060,433 |
| Transport Total | | 22,937,954 |
| Grand Total | | 147,223,072 |

FREEDOM CAMPING AMBASSADOR PROGRAMME

The Freedom Camping Ambassador programme will not be funded by Council in 2026-2027. This represents a budget reduction of \$350,000.

The ambassador programme has been funded over the past three years, helping campers understand and follow local freedom camping rules while enjoying the Queenstown Lakes District sustainably. Key operational aspects of the programme, including education, environmental stewardship, and response to community requests for service will be split between the Council's enforcement and parks teams.

WATER SERVICES COUNCIL CONTROLLED ORGANISATION

Additional interest costs of \$142,000 associated with the establishment of the Water Services CCO has been incorporated in the Annual Plan 2026-2027.

DEVELOPMENT CONTRIBUTIONS POLICY

The Development Contributions (DC) Policy has been updated for 2026-2027 and will be reviewed in full as part of the Long Term Plan 2027-2037 process.

The updates for 2026-2027 account for annual inflation/indexation of 3.8% in line with the Producers Price Index (PPI) Outputs for Construction provided by Statistics New Zealand. It also factors in the government's 'granny flat consent exemption', which came into effect this year, allowing homeowners to build small standalone dwellings without full building consent, if specific conditions are met. Ahead of the full DC Policy review in the LTP 2027-2037, the LGA provides transitional arrangements allowing councils to charge development contributions for granny flats to support additional demand on local infrastructure.

No further changes were recommended to the Development Contribution Policy following the consultation process. The policy can be read in full at www.qldc.govt.nz/policies





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 9.9%

FOR 2026-2027 (AFTER ALLOWING FOR GROWTH⁷)

This is lower than the forecast rates increase for year 3 of the LTP 2024-2034. More on page 24 onwards.

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

\$1.4M of revenue

FOR 2026-2027, HELPING TO OFFSET THE RATES INCREASE

AS HIGHLIGHTED IN THE LTP 2024-2034

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

FOR 2026-2027, IT WILL COST

\$34.4M

TO FUND DEPRECIATION OF ASSETS.

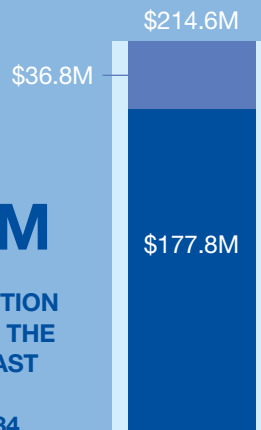
What's depreciation?

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 2026-2027 IS VALUED AT

\$177.8M

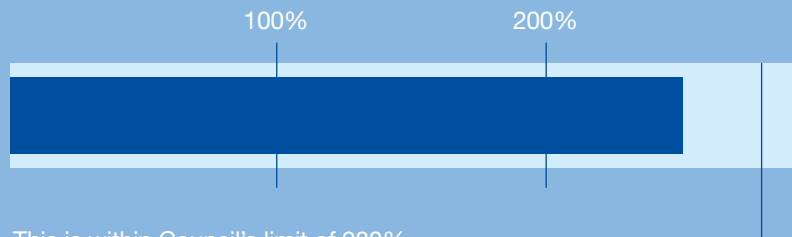
THIS IS A REDUCTION OF \$36.8M FROM THE BUDGET FORECAST FOR YEAR 3 OF THE LTP 2024-2034.



COUNCIL'S AVERAGE NET DEBT TO TOTAL REVENUE RATIO FOR 2026-2027 IS

252%

(Compared to year 3 of the LTP 2024-2034 ratio, which was 252%).



This is within Council's limit of 280%.

AS HIGHLIGHTED IN THE LTP 2024-2034

NET DEBT FOR 2026-2027 WAS \$776.6M AND HAS NOW INCREASED TO

\$785.4M

⁷ After allowing for growth of 3.7% 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 28) for our financial statements, statement of accounting policies, disclosure and funding impact statements and detailed information about rates and charges for 2026-2027.

Rates impact

Kawekawe rēti

Rates Impact Statement 2026–2027

This Rates Impact Statement outlines the rates for the **2026–2027 financial year** and explains how they will be assessed and applied. These rates are set in accordance with the *Local Government Act 2002* and the *Local Government (Rating) Act 2002*.

Funding Requirements

Council has reviewed the total funding requirements for the year—including operating and capital expenditure, debt servicing, and reserve contributions. Following this review, Council has set a rates revenue target of **\$200.2M** (excl. GST). This is close to the forecast rates increase for year 3 of the LTP 2024-2034.

Average Rates Increase

The average rates increase for the 2026–2027 year is **9.9%**. Individual properties may experience increases above or below this average depending on location, property value, and access to targeted services.

Understanding the Changes

The examples below illustrate the proposed rate movements for 2026–2027. We have provided these to break down the different factors influencing your specific rates bill:

- > **Council Budgetary Changes:** This is the portion of the increase generated by Council's overall operational and capital requirements for the year.
- > **Location-Specific & Water Charges:** Rates vary between different areas because certain services—specifically water supply and wastewater—are funded by the specific communities they serve. If your local scheme requires significant infrastructure investment or has higher operating costs, your percentage increase may differ from the 9.9% district average.

Summary of indicative total rate movements 26/27 (median values)

| Property Type | Capital Value | Location | Proposed rates increase % | Proposed rates increase \$ |
|----------------------|----------------------|------------------------------|----------------------------------|-----------------------------------|
| RESIDENTIAL | \$1,370,000 | QUEENSTOWN | 12.2% | \$594 |
| COMMERCIAL | \$2,090,000 | QUEENSTOWN | 11.4% | \$877 |
| ACCOMMODATION | \$625,000 | QUEENSTOWN | 10.0% | \$338 |
| M/U ACCOMMODATION | \$1,750,000 | QUEENSTOWN | 10.7% | \$616 |
| VACANT | \$1,050,000 | QUEENSTOWN | 9.8% | \$274 |
| PRIMARY INDUSTRY | \$2,605,000 | QUEENSTOWN | 6.9% | \$240 |
| COUNTRY DWELLING | \$4,300,000 | QUEENSTOWN | 6.8% | \$393 |
| RESIDENTIAL | \$1,600,000 | WĀNAKA | 11.1% | \$594 |
| COMMERCIAL | \$1,610,000 | WĀNAKA | 8.2% | \$549 |
| ACCOMMODATION | \$710,000 | WĀNAKA | 7.1% | \$340 |
| M/U ACCOMMODATION | \$1,710,000 | WĀNAKA | 9.8% | \$640 |
| VACANT | \$950,000 | WĀNAKA | 8.1% | \$289 |
| PRIMARY INDUSTRY | \$3,790,000 | WĀNAKA | 3.0% | \$126 |
| COUNTRY DWELLING | \$2,850,000 | WĀNAKA | 6.0% | \$292 |
| RESIDENTIAL | \$1,830,000 | ARROWTOWN | 11.7% | \$636 |
| COMMERCIAL | \$1,930,000 | ARROWTOWN | 14.1% | \$1,217 |
| ACCOMMODATION | \$1,575,000 | ARROWTOWN | 13.2% | \$1,047 |
| M/U ACCOMMODATION | \$1,950,000 | ARROWTOWN | 14.1% | \$937 |
| VACANT | \$1,925,000 | ARROWTOWN | 9.9% | \$470 |
| PRIMARY INDUSTRY | \$5,270,000 | ARROWTOWN | 6.1% | \$311 |
| COUNTRY DWELLING | \$5,840,000 | ARROWTOWN | 7.3% | \$488 |
| RESIDENTIAL | \$870,000 | GLENORCHY | 11.2% | \$435 |
| RESIDENTIAL | \$1,490,000 | LAKE HAYES | 6.6% | \$335 |
| RESIDENTIAL | \$1,120,000 | HĀWEA | 12.5% | \$533 |
| RESIDENTIAL | \$975,000 | LUGGATE (Without Wastewater) | 7.7% | \$293 |
| RESIDENTIAL | \$975,000 | LUGGATE (With Wastewater) | 13.3% | \$606 |
| RESIDENTIAL | \$820,000 | KINGSTON | 9.4% | \$251 |
| RESIDENTIAL | \$1,380,000 | ARTHURS POINT | 11.1% | \$554 |
| COUNTRY DWELLING | \$1,450,000 | CARDRONA | 21.1% | \$925 |

Summary of indicative total rate movements 26/27 (higher values)

| Property Type | Capital Value | Location | Proposed rates increase % | Proposed rates increase \$ |
|----------------------|----------------------|------------------------------|----------------------------------|-----------------------------------|
| RESIDENTIAL | \$1,950,000 | QUEENSTOWN | 12.6% | \$633 |
| COMMERCIAL | \$4,450,000 | QUEENSTOWN | 9.6% | \$1,214 |
| ACCOMMODATION | \$1,415,000 | QUEENSTOWN | 9.9% | \$771 |
| M/U ACCOMMODATION | \$2,510,000 | QUEENSTOWN | 10.1% | \$710 |
| VACANT | \$2,000,000 | QUEENSTOWN | 10.2% | \$443 |
| PRIMARY INDUSTRY | \$5,230,000 | QUEENSTOWN | 6.2% | \$310 |
| COUNTRY DWELLING | \$6,425,000 | QUEENSTOWN | 10.2% | \$777 |
| RESIDENTIAL | \$2,200,000 | WĀNAKA | 12.1% | \$734 |
| COMMERCIAL | \$2,810,000 | WĀNAKA | 8.6% | \$972 |
| ACCOMMODATION | \$1,150,000 | WĀNAKA | 6.9% | \$469 |
| M/U ACCOMMODATION | \$2,390,000 | WĀNAKA | 10.4% | \$810 |
| VACANT | \$1,550,000 | WĀNAKA | 7.5% | \$322 |
| PRIMARY INDUSTRY | \$6,500,000 | WĀNAKA | 1.4% | \$82 |
| COUNTRY DWELLING | \$4,080,000 | WĀNAKA | 3.4% | \$183 |
| RESIDENTIAL | \$2,350,000 | ARROWTOWN | 12.3% | \$753 |
| COMMERCIAL | \$4,187,000 | ARROWTOWN | 17.8% | \$2,031 |
| ACCOMMODATION | \$5,220,000 | ARROWTOWN | 14.4% | \$3,106 |
| M/U ACCOMMODATION | \$2,500,000 | ARROWTOWN | 12.8% | \$993 |
| VACANT | \$2,700,000 | ARROWTOWN | 10.8% | \$532 |
| PRIMARY INDUSTRY | \$8,450,000 | ARROWTOWN | 5.8% | \$428 |
| COUNTRY DWELLING | \$8,500,000 | ARROWTOWN | 11.5% | \$1,176 |
| RESIDENTIAL | \$1,050,000 | GLENORCHY | 11.7% | \$492 |
| RESIDENTIAL | \$1,710,000 | LAKE HAYES | 6.8% | \$366 |
| RESIDENTIAL | \$1,280,000 | HĀWEA | 12.3% | \$550 |
| RESIDENTIAL | \$1,060,000 | LUGGATE (Without Wastewater) | 7.8% | \$303 |
| RESIDENTIAL | \$1,060,000 | LUGGATE (With Wastewater) | 13.2% | \$616 |
| RESIDENTIAL | \$930,000 | KINGSTON | 9.5% | \$267 |
| RESIDENTIAL | \$1,750,000 | ARTHURS POINT | 11.2% | \$588 |
| COUNTRY DWELLING | \$1,900,000 | CARDRONA | 19.5% | \$928 |

Summary of indicative total rate movements 26/27 (lower values)

| Property Type | Capital Value | Location | Proposed rates increase % | Proposed rates increase \$ |
|----------------------|----------------------|------------------------------|----------------------------------|-----------------------------------|
| RESIDENTIAL | \$1,020,000 | QUEENSTOWN | 13.2% | \$561 |
| COMMERCIAL | \$1,107,000 | QUEENSTOWN | 11.9% | \$570 |
| ACCOMMODATION | \$330,000 | QUEENSTOWN | 12.5% | \$455 |
| M/U ACCOMMODATION | \$1,260,000 | QUEENSTOWN | 12.2% | \$665 |
| VACANT | \$730,000 | QUEENSTOWN | 12.6% | \$409 |
| PRIMARY INDUSTRY | \$1,330,000 | QUEENSTOWN | 7.6% | \$206 |
| COUNTRY DWELLING | \$2,700,000 | QUEENSTOWN | 7.5% | \$328 |
| RESIDENTIAL | \$1,275,000 | WĀNAKA | 10.4% | \$516 |
| COMMERCIAL | \$500,000 | WĀNAKA | 8.0% | \$350 |
| ACCOMMODATION | \$515,000 | WĀNAKA | 6.6% | \$294 |
| M/U ACCOMMODATION | \$1,380,000 | WĀNAKA | 9.4% | \$557 |
| VACANT | \$680,000 | WĀNAKA | 8.2% | \$269 |
| PRIMARY INDUSTRY | \$2,000,000 | WĀNAKA | 4.9% | \$156 |
| COUNTRY DWELLING | \$2,000,000 | WĀNAKA | 6.6% | \$257 |
| RESIDENTIAL | \$1,550,000 | ARROWTOWN | 11.3% | \$573 |
| COMMERCIAL | \$1,060,000 | ARROWTOWN | 14.3% | \$650 |
| ACCOMMODATION | \$1,400,000 | ARROWTOWN | 13.0% | \$953 |
| M/U ACCOMMODATION | \$1,625,000 | ARROWTOWN | 11.9% | \$729 |
| VACANT | \$1,350,000 | ARROWTOWN | 9.7% | \$392 |
| PRIMARY INDUSTRY | \$3,060,000 | ARROWTOWN | 4.5% | \$243 |
| COUNTRY DWELLING | \$3,900,000 | ARROWTOWN | 10.9% | \$643 |
| RESIDENTIAL | \$760,000 | GLENORCHY | 10.9% | \$400 |
| RESIDENTIAL | \$1,260,000 | LAKE HAYES | 6.3% | \$303 |
| RESIDENTIAL | \$980,000 | HĀWEA | 12.8% | \$519 |
| RESIDENTIAL | \$870,000 | LUGGATE (Without Wastewater) | 7.7% | \$282 |
| RESIDENTIAL | \$870,000 | LUGGATE (With Wastewater) | 13.3% | \$595 |
| RESIDENTIAL | \$710,000 | KINGSTON | 9.2% | \$236 |
| RESIDENTIAL | \$1,125,000 | ARTHURS POINT | 11.0% | \$508 |
| COUNTRY DWELLING | \$1,110,000 | CARDRONA | 22.6% | \$923 |



**Section 3 –
Detailed financial
information**

**Wāhaka 3 –
Pāroko ahumoni**

PROSPECTIVE STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDING 30 JUNE 2027 (\$'000)

| LONG TERM PLAN 2025/26 | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|---|---------------------|------------------------|-----------------|---|
| Operating revenue | | | | |
| <i>Revenue from non-exchange transactions</i> | | | | |
| 165,070 | 192,171 | 191,355 | 816 | |
| 10,473 | 6,373 | 11,431 | (5,058) | General Rate requirements are lower than projected in the Long-Term Plan (LTP), as the strategic application of finance income and rates penalties has successfully reduced the direct cost burden on ratepayers. |
| 8,514 | 9,327 | 8,857 | 470 | Operating revenue tracking above Long-Term Plan (LTP) baselines, propelled by legislated adjustments to Traffic Infringement fees, robust demand for Swim School programs and higher volumes. |
| 26,002 | 18,799 | 26,558 | (7,759) | Decrease in NZTA capital funding allocations for local roading improvements. |
| 30,942 | 31,657 | 31,723 | (66) | |
| 33,026 | 34,832 | 33,910 | 922 | |
| 8,091 | 10,335 | 8,627 | 1,708 | Increased user fees and fines, propelled by statutory changes to parking infringement pricing and updated waste management gate fees. |
| 1,323 | 795 | 1,484 | (689) | |
| <i>Revenue from exchange transactions</i> | | | | |
| 41,498 | 44,898 | 43,058 | 1,840 | Favorable variances across commercial and regulatory streams, driven by increased parking revenue from Pay & Display and parking structures, alongside higher lease income from holiday parks. |
| 12,509 | 12,752 | 12,752 | - | |
| 5,166 | 7,161 | 5,611 | 1,550 | Growth in commercial returns from reserve assets, reflecting elevated visitor numbers and increased tourism activity. |
| 1,481 | 1,445 | - | 1,445 | Capital revenue variance driven by the rephasing of the Lakeview Development Lot settlement into the 2026/27 financial year. |
| 344,095 | 370,545 | 375,366 | (4,821) | |
| Operating expenditure | | | | |
| 12,300 | 12,833 | 12,291 | 542 | Professional services fees alongside mandatory increases in elected member remuneration. |
| 54,470 | 58,632 | 57,151 | 1,481 | Personnel expenditure adjustments reflecting compliance with Living Wage standards. |
| 22,501 | 24,857 | 21,929 | 2,928 | Activity realignments including the Emergency Management transfer and key strategic initiatives (incorporating Spatial Planning). |
| 20,703 | 20,143 | 21,211 | (1,068) | Cost efficiencies realised within the District Plan delivery framework. |
| 19,091 | 22,229 | 19,681 | 2,548 | Resourcing allocation for parking enforcement and operational overheads. |
| 49,247 | 48,302 | 51,537 | (3,235) | Reduction in funded depreciation allocations. |
| 36,255 | 38,933 | 40,950 | (2,017) | Interest cost savings achieved through the Commonage asset divestment. |
| 22,672 | 27,024 | 24,192 | 2,832 | Upward pressure across key cost centers, specifically operational expenses (power and upkeep) and capital financing. |
| 11,155 | 21,464 | 11,970 | 9,494 | Establishment and transition costs for the newly formed Water CCO. |
| 23,777 | 25,593 | 25,396 | 197 | |
| 1,471 | 736 | 2,584 | (1,848) | Activity Realignment to Local Democracy & Economic Development |
| 273,642 | 300,746 | 288,892 | 11,854 | |
| 70,453 | 69,799 | 86,474 | (16,675) | |
| * Operating expenditure includes: | | | | |
| 68,803 | 69,968 | 74,867 | (4,899) | Decrease driven by the deferral of capital projects alongside the strategic application of changing unfunded depreciation. |
| 29,737 | 29,945 | 32,402 | (2,457) | Favorable finance cost variance driven by lower capital delivery requirements and the strategic reduction of loans using Commonage asset sale proceeds and QAC dividends. |

PROSPECTIVE STATEMENT OF OTHER COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDING 30 JUNE 2027 (\$'000)

| LONG TERM PLAN 2025/26 | | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|---------------------------|---|------------------------|---------------------------|-----------------|---|
| 70,453 | Operating surplus | 69,799 | 86,474 | (16,675) | See Statement of Financial Performance on previous page |
| | Other comprehensive revenue and expense | | | | |
| 59,623 | Gain/(loss) on revaluation | 59,936 | 70,488 | (10,552) | |
| 60,514 | Depreciation & Impairment reversed on revaluation | 82,801 | 65,312 | 17,489 | |
| 952 | Transfer from reserves | (1,896) | (1,604) | (292) | |
| 191,542 | TOTAL COMPREHENSIVE INCOME | 210,640 | 220,670 | (10,030) | |

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDING 30 JUNE 2027 (\$'000)

| LONG TERM PLAN 2025/26 | | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|---------------------------|---|------------------------|---------------------------|------------------|-------------|
| 2,865,263 | Forecast opening equity | 2,730,504 | 3,056,805 | (326,301) | |
| 191,542 | Total comprehensive revenue and expense | 210,640 | 220,670 | (10,030) | |
| 3,056,805 | FORECAST CLOSING EQUITY | 2,941,144 | 3,277,475 | (336,331) | |

PROSPECTIVE STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2027 (\$'000)

| LONG TERM PLAN 2025/26 | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|------------------------------|---------------------------|------------------------------|------------------|---|
| Current assets | | | | |
| 3,500 | 1,990 | 3,500 | (1,510) | See Cash Flow Statement |
| 17,818 | 19,039 | 19,629 | (590) | |
| 11,685 | 12,693 | 12,138 | 555 | |
| 65 | 80 | 70 | 10 | |
| 614 | 3,000 | 614 | 2,386 | |
| 9,647 | 4,973 | 9,185 | (4,212) | |
| - | 8,889 | 3,984 | 4,905 | |
| 43,329 | 50,664 | 49,120 | 1,544 | |
| Non-current assets | | | | |
| 5,412 | 5,412 | 5,412 | (0) | |
| 17,834 | 21,173 | 19,440 | 1,733 | |
| 14,444 | 19,555 | 14,444 | 5,111 | |
| 67,457 | 70,880 | 68,941 | 1,939 | |
| 3,677,778 | 3,595,183 | 3,963,813 | (368,630) | Decrease in infrastructural capital expenditure |
| 16,828 | 22,088 | 19,522 | 2,566 | |
| 3,799,754 | 3,734,291 | 4,091,572 | (357,281) | |
| 3,843,084 | 3,784,955 | 4,140,692 | (355,737) | |
| Current liabilities | | | | |
| 55,111 | 48,083 | 49,157 | (1,074) | |
| 11,140 | 8,020 | 12,138 | (4,118) | |
| 179,006 | 101,201 | 199,451 | (98,250) | |
| 4,004 | 2,283 | 4,116 | (1,833) | |
| 249,260 | 159,587 | 264,862 | (105,275) | |
| 537,017 | 684,224 | 598,355 | 85,869 | |
| 786,278 | 843,811 | 863,217 | (19,406) | |
| 3,056,806 | 2,941,144 | 3,277,475 | (336,331) | |
| Equity | | | | |
| 1,869,770 | 1,801,918 | 1,941,743 | (139,825) | |
| 17,138 | 18,602 | 15,546 | 3,056 | |
| 13,023 | 24,090 | 13,012 | 11,078 | |
| 1,156,873 | 1,096,534 | 1,307,174 | (210,640) | See Operating Surplus |
| 3,056,805 | 2,941,144 | 3,277,475 | (336,331) | |

PROSPECTIVE STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 JUNE 2027 (\$'000)

| LONG TERM PLAN 2025/26 | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|--|--|------------------------|------------------|--|
| Cash flows from operating activities | | | | |
| Cash was provided from: | | | | |
| 342,516 | Receipts from customers | 321,453 | 378,818 | (57,365) As per operating revenue (incl GST where applicable) |
| - | Interest income received | 560 | - | 560 Term deposit excess fund whenever possible |
| 12,509 | Dividends received | 12,752 | 12,752 | - |
| Cash was applied to: | | | | |
| (201,367) | Payments to suppliers and employees | (196,226) | (208,867) | 12,641 As per operating expenditure (incl GST where applicable) |
| (29,737) | Finance costs paid | (29,945) | (32,402) | 2,457 Decrease in interest rate |
| 123,922 | Net cash inflow from operating activities | 108,594 | 150,301 | (41,707) |
| Cash flows from investing activities | | | | |
| Cash was provided from: | | | | |
| 1,481 | Proceeds from asset sales | 1,445 | - | 1,445 Capital revenue variance driven by the rephasing of the Lakeview Development Lot settlement into the 2026/27 financial year. |
| Cash was applied to: | | | | |
| (168,324) | Purchase of property, plant and equipment | (170,092) | (214,560) | 44,468 Decrease in infrastructural capital expenditure |
| - | Purchase of intangible assets | (7,748) | - | (7,748) |
| - | Purchase of Investments | (1,790) | - | (1,790) |
| (166,843) | Net cash outflow from investing activities | (178,185) | (214,560) | 36,375 |
| Cash flows from financing activities | | | | |
| Cash was provided from: | | | | |
| 221,927 | Proceeds from borrowings | 176,593 | 263,711 | (87,118) |
| Cash was applied to: | | | | |
| (179,006) | Repayment of borrowings | (105,000) | (199,452) | 94,452 |
| 42,921 | Net cash inflow/(outflow) from financing activities | 71,593 | 64,259 | 7,334 |
| Net increase/(decrease) in cash and cash equivalents | | | | |
| - | - cash equivalents | 2,002 | - | 2,002 |
| 3,500 | Forecast cash and cash equivalents at 1 July | (12) | 3,500 | (3,512) |
| 3,500 | Forecast cash and cash equivalents at 30 JUNE 2026 | 1,990 | 3,500 | (1,510) |
| Represented by: | | | | |
| 3,500 | Cash and cash equivalents | 1,990 | 3,500 | (1,510) |
| - | Bank overdraft | - | - | - |
| 3,500 | Total cash and cash equivalents | 1,990 | 3,500 | - |

PROSPECTIVE OPERATING EXPENDITURE BY ACTIVITY (\$'000)

| LONG TERM PLAN 2025/26 | | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|--|---------------------------------------|---------------------|------------------------|----------------|---|
| Local Democracy | | | | | |
| 2,696 | Governance | 4,377 | 2,599 | 1,778 | Variance driven by expense reclassification between activities |
| 3,594 | Community Engagement | 3,740 | 3,665 | 75 | |
| 4,311 | Community Leadership | 4,549 | 4,182 | 367 | |
| 1,702 | Emergency Management | 166 | 1,848 | (1,682) | Variance driven by expense reclassification between activities |
| 12,303 | | 12,833 | 12,294 | 539 | |
| Community Services & Facilities | | | | | |
| 21,225 | Community Facilities | 24,699 | 21,863 | 2,836 | Personnel expenditure adjustments reflecting compliance with Living Wage standards. |
| 19,794 | Active & Passive Recreation | 21,265 | 21,220 | 45 | |
| 321 | Community Property | 307 | 385 | (78) | |
| 2,711 | Community Grants | 2,711 | 2,711 | - | |
| 5,966 | Libraries | 5,029 | 6,184 | (1,155) | Realignment of expenses to Community Facilities |
| 559 | Waterways Facilities | 554 | 625 | (71) | |
| 271 | Cemeteries | 267 | 299 | (32) | |
| 1,847 | Public Toilets | 1,902 | 1,911 | (9) | |
| 2 | Forestry | 2 | 2 | 0 | |
| 1,774 | Wānaka Airport | 1,895 | 1,950 | (55) | |
| 54,470 | | 58,631 | 57,150 | 1,481 | |
| Economy | | | | | |
| 7,703 | Property | 7,565 | 7,160 | 405 | |
| 7,894 | Economic Development | 8,662 | 7,718 | 944 | |
| - | Emergency Management | 1,469 | - | 1,469 | Emergency Management reallocation from Local Democracy |
| 6,901 | Tourism Marketing | 7,160 | 7,048 | 112 | |
| 22,498 | | 24,857 | 21,926 | 2,931 | |
| Environmental Management | | | | | |
| 6,161 | District Plan | 5,599 | 6,253 | (654) | Cost efficiencies realised within the District Plan delivery framework. |
| 14,542 | Resource Consents | 14,544 | 14,958 | (414) | |
| 20,703 | | 20,143 | 21,211 | (1,068) | |
| Regulatory Functions & Services | | | | | |
| 10,201 | Building Consents | 10,520 | 10,409 | 111 | |
| 8,890 | Enforcement | 11,709 | 9,273 | 2,436 | Resourcing allocation for parking enforcement and operational overheads. |
| 19,091 | | 22,229 | 19,682 | 2,547 | |
| Transport | | | | | |
| 47,956 | Roading and Footpaths | 47,417 | 50,186 | (2,769) | Reduction in funded depreciation allocations. |
| 1,292 | Parking Facilities | 885 | 1,351 | (466) | |
| 49,247 | | 48,302 | 51,537 | (3,235) | |
| 36,255 | Wastewater | 38,933 | 40,950 | (2,017) | Interest cost savings achieved through the Commonage asset divestment. |
| 22,672 | Water Supply | 27,024 | 24,192 | 2,832 | Upward pressure across key cost centers, specifically operational expenses (power and upkeep) and capital financing. |
| 11,155 | Stormwater | 21,464 | 11,970 | 9,494 | Establishment and transition costs for the newly formed Water CCO. |
| 23,777 | Waste Management | 25,593 | 25,396 | 197 | |
| 1,471 | Finance & Support Services | 736 | 2,584 | (1,848) | Activity Realignment to Local Democracy & Economic Development |
| 273,642 | Total operating expenditure | 300,746 | 288,892 | 11,854 | |
| 68,803 | Depreciation (included in above) | 69,968 | 74,867 | (4,899) | Decrease driven by the deferral of capital projects alongside the strategic application of changing unfunded depreciation. |
| 29,737 | Interest (included in above) | 29,945 | 32,402 | (2,457) | Favorable finance cost variance driven by lower capital delivery requirements and the strategic reduction of loans using Commonage asset sale proceeds and QAC dividends. |



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

| LONG TERM PLAN | | ANNUAL PLAN | LONG TERM PLAN | VARIANCE | EXPLANATION |
|--|--|----------------|----------------|-----------------|--|
| 2025/26 | | 2026/27 | 2026/27 | | |
| Local Democracy | | | | | |
| - | Governance | - | - | - | |
| - | Community Engagement | - | - | - | |
| - | Community Leadership | - | - | - | |
| - | Emergency Management | - | - | - | |
| - | | - | - | - | |
| Community Services & Facilities | | | | | |
| 6,210 | Community Facilities | 11,823 | 17,289 | (5,466) | 516 Ladies Mile \$3.4M and QEC Indoor Courts, Carpark, Sports Field \$3.1M deferred. Offset with deferral of \$0.5M for Ballantyne Rd Site Remediation Works and reduction of \$0.5M for Wildfire Mitigation Programme. |
| 13,443 | Parks and Recreation Facilities | 17,859 | 16,554 | 1,305 | |
| 207 | Community Property | 4,140 | 2,100 | 2,040 | Wanaka Airport Upgrades \$2.5M brought forward. Offset with \$0.5M reduction for Lakeview Cabins Building Renewals (brought forward to 25/26) |
| - | Community Grants | - | - | - | |
| 708 | Libraries | 871 | 871 | - | |
| 468 | Waterways Facilities | 1,062 | 878 | 184 | |
| 257 | Cemeteries | 293 | 293 | - | |
| 128 | Public Toilets | 846 | 846 | - | |
| 21,420 | | 36,894 | 38,831 | (1,937) | |
| Economy | | | | | |
| 117 | Property | 119 | 119 | - | |
| - | Economic Development | - | - | - | |
| - | Tourism Marketing | - | - | - | |
| 117 | | 119 | 119 | - | |
| Environmental Management | | | | | |
| - | District Plan | - | - | - | |
| - | Resource Consents | - | - | - | |
| - | | - | - | - | |
| Regulatory Functions & Services | | | | | |
| - | Building Consents | - | - | - | |
| 98 | Enforcement | 25 | 25 | - | |
| 98 | | 25 | 25 | - | |
| Transport | | | | | |
| 29,480 | Roading and Footpaths | 35,210 | 30,292 | 4,918 | Adjustments to match the NZTA approved subsidised programme and maintain the existing net QLDC local share budgets. |
| 160 | Parking Facilities | - | 164 | (164) | |
| 29,641 | | 35,210 | 30,456 | 4,754 | |
| 96,804 | Wastewater | 64,849 | 95,749 | (30,900) | Reductions of \$10.0M for Southwest Wanaka Conveyance Scheme, \$15.6M for Upper Clutha Conveyance Scheme, \$6.1M for CBD to Frankton WW Conveyance and \$4.1M North Wanaka Conveyance Stage 2 WW (due to timing of works and favourable contractor pricing). Offset with \$9.0M increase for Project Pure Inlet Works. |
| 18,058 | Water Supply | 41,511 | 37,479 | 4,032 | Quail Rise Reservoir \$5.1M brought forward. Offset with deferrals of \$0.9M for Frankton Road Watermain. |
| 16,208 | Stormwater | 18,515 | 19,052 | (537) | |
| 14,228 | Waste Management | 8,853 | 21,378 | (12,525) | New Waste Facilities (MRF) \$18.6M deferred, offset with increase of \$5.8M for Wanaka New Waste Facilities. |
| 2,693 | Finance & Support Services | 3,521 | 3,194 | 327 | |
| 199,266 | Total capital asset expenditure | 209,497 | 246,283 | (36,786) | |

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

| LONG TERM PLAN 2025/26 | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|--|---------------------|------------------------|-----------------|-------------|
| Local Democracy | | | | |
| - | - | - | - | |
| - | - | - | - | |
| - | - | - | - | |
| - | - | - | - | |
| - | - | - | - | |
| Community Services & Facilities | | | | |
| 3,960 | 5,800 | 6,980 | (1,180) | |
| 2,061 | 5,050 | 4,847 | 203 | |
| 50 | - | 50 | (50) | |
| - | - | - | - | |
| 50 | 50 | 101 | (51) | |
| 100 | - | 200 | (200) | |
| - | - | - | - | |
| 194 | 200 | 312 | (112) | |
| - | - | - | - | |
| 6,415 | 11,100 | 12,490 | (1,390) | |
| Economy | | | | |
| 14,000 | 11,500 | 12,000 | (500) | |
| - | - | - | - | |
| - | - | - | - | |
| 14,000 | 11,500 | 12,000 | (500) | |
| Environmental Management | | | | |
| 2,000 | 2,000 | 2,000 | - | |
| - | - | - | - | |
| 2,000 | 2,000 | 2,000 | - | |
| Regulatory Functions & Services | | | | |
| - | - | - | - | |
| - | - | 5 | (5) | |
| - | - | 5 | (5) | |
| Transport | | | | |
| 13,259 | 4,500 | 15,448 | (10,948) | |
| - | - | - | - | |
| 800 | 260 | 260 | - | |
| 14,059 | 4,760 | 15,708 | (10,948) | |
| 3,141 | 3,040 | 5,481 | (2,441) | |
| 9,013 | 1,980 | 7,718 | (5,738) | |
| 5,081 | 1,500 | 4,801 | (3,301) | |
| 5,192 | 5,173 | 5,173 | - | |
| 2,100 | - | 2,000 | (2,000) | |
| 61,000 | 41,053 | 67,376 | (26,323) | |

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

| LONG TERM PLAN 2025/26 | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|--|---------------------|------------------------|-----------------|--|
| Local Democracy | | | | |
| - | - | - | - | |
| - | - | - | - | |
| - | - | - | - | |
| - | - | - | - | |
| - | - | - | - | |
| Community Services & Facilities | | | | |
| 10,169 | 17,623 | 24,269 | (6,646) | 516 Ladies Mile \$3.4M and QEC Indoor Courts, Carpark, Sports Field \$3.1M deferred. Offset with deferral of \$0.5M for Ballantyne Rd Site Remediation Works and reduction of \$0.5M for Wildfire Mitigation Programme. |
| 13,833 | - | 21,151 | (21,151) | |
| 257 | 4,140 | 818 | 3,322 | Wanaka Airport Upgrades \$2.5M brought forward. Offset with \$0.5M reduction for Lakeview Cabins Building Renewals (brought forward to 25/26) |
| - | - | - | - | |
| - | - | - | - | |
| 758 | 921 | 972 | (51) | |
| 568 | 1,062 | 1,078 | (16) | |
| 257 | 293 | 293 | - | |
| 322 | 1,046 | 1,158 | - | |
| - | - | - | - | |
| 1,671 | - | 1,582 | (1,582) | |
| 27,835 | 25,085 | 51,321 | (26,124) | |
| Economy | | | | |
| 14,117 | 11,619 | 12,119 | (500) | |
| - | - | - | - | |
| - | - | - | - | |
| 14,117 | 11,619 | 12,119 | (500) | |
| Environmental Management | | | | |
| 2,000 | 2,000 | 2,000 | - | |
| - | - | - | - | |
| 2,000 | 2,000 | 2,000 | - | |
| Regulatory Functions & Services | | | | |
| - | - | - | - | |
| 98 | 25 | 30 | - | |
| 98 | 25 | 30 | - | |
| Transport | | | | |
| 42,739 | 39,710 | 45,740 | (6,030) | Adjustments to match the NZTA approved subsidised programme and maintain the existing net QLDC local share budgets. |
| - | - | - | - | |
| 960 | 260 | 424 | (164) | |
| 43,699 | 39,970 | 46,164 | (6,194) | |
| 99,945 | 67,889 | 101,230 | (33,341) | Reductions of \$10.0M for Southwest Wanaka Conveyance Scheme, \$15.6M for Upper Clutha Conveyance Scheme, \$6.1M for CBD to Frankton WW Conveyance and \$4.1M North Wanaka Conveyance Stage 2 WW (due to timing of works and favourable contractor pricing). Offset with \$9.0M increase for Project Pure Inlet Works. |
| 27,071 | 43,491 | 45,198 | (1,707) | Quail Rise Reservoir \$5.1M brought forward. Offset with deferrals of \$0.9M for Frankton Road Watermain. |
| 21,289 | 20,015 | 23,853 | (3,838) | |
| 19,420 | 14,026 | 26,551 | (12,525) | New Waste Facilities (MRF) \$18.6M deferred, offset with increase of \$5.8M for Wanaka New Waste Facilities. |
| 4,793 | 3,521 | 5,194 | (1,673) | |
| 227,873 | 227,641 | 313,660 | (85,902) | |

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

| LONG TERM PLAN 2025/26 | | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE |
|---------------------------|---|------------------------|---------------------------|---------------|
| - | Local Democracy | - | - | - |
| 2,408 | Community Services & Facilities | 9,136 | 7,319 | 1,817 |
| 18 | Economy | 19 | 19 | - |
| - | Environmental Management | - | - | - |
| - | Regulatory Functions & Services | - | - | - |
| 7,370 | Transport | 15,180 | 6,881 | 8,299 |
| 44,668 | Wastewater | 41,812 | 40,024 | 1,788 |
| 6,546 | Water Supply | 20,815 | 10,858 | 9,957 |
| 5,432 | Stormwater | 14,806 | 4,478 | 10,328 |
| 314 | Waste Management | 31 | - | - |
| 110 | Finance & Support Services | 27 | 73 | (46) |
| 66,867 | Total capital asset expenditure (growth) | 101,826 | 69,652 | 32,143 |

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

| LONG TERM PLAN 2025/26 | | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE |
|---------------------------|--|------------------------|---------------------------|----------------|
| - | Local Democracy | - | - | - |
| 11,117 | Community Services & Facilities | 17,974 | 16,795 | 1,179 |
| 64 | Economy | 65 | 65 | - |
| - | Environmental Management | - | - | - |
| 49 | Regulatory Functions & Services | 25 | 25 | - |
| 12,129 | Transport | 14,267 | 11,223 | 3,044 |
| 10,580 | Wastewater | 6,902 | 10,975 | (4,073) |
| 2,132 | Water Supply | 2,785 | 2,428 | 357 |
| 1,008 | Stormwater | 2,369 | 2,369 | - |
| 6,361 | Waste Management | 4,329 | 10,723 | (6,394) |
| 1,779 | Finance & Support Services | 2,317 | 2,305 | 12 |
| 45,219 | Total capital asset expenditure (renewal) | 51,033 | 56,908 | (5,875) |

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

| LONG TERM PLAN 2025/26 | | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE |
|------------------------------|--|---------------------------|------------------------------|-----------------|
| - | Local Democracy | - | - | - |
| 4,527 | Community Services & Facilities | 9,783 | 11,277 | (1,494) |
| 35 | Economy | 36 | 36 | - |
| - | Environmental Management | - | - | - |
| 48 | Regulatory Functions & Services | - | - | - |
| 3,377 | Transport | 5,762 | 5,439 | 323 |
| 35,459 | Wastewater | 16,134 | 38,487 | (22,353) |
| 3,329 | Water Supply | 17,912 | 17,980 | (68) |
| 1,106 | Stormwater | 1,341 | 3,309 | (1,968) |
| 7,553 | Waste Management | 4,493 | 10,655 | (6,162) |
| 804 | Finance & Support Services | 1,177 | 817 | 360 |
| 56,239 | Total capital asset expenditure (other) | 56,638 | 88,000 | (31,362) |
| 168,324 | Total capital asset expenditure | 209,497 | 214,560 | (5,094) |

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

| LONG TERM PLAN 2025/26 | | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE |
|------------------------------|---|---------------------------|------------------------------|-----------------|
| - | Local Democracy | - | - | - |
| 6,415 | Community Services & Facilities | 11,100 | 12,490 | (1,390) |
| 14,000 | Economy | 11,500 | 12,000 | (500) |
| 2,000 | Environmental Management | 2,000 | 2,000 | - |
| - | Regulatory Functions & Services | - | 5 | (5) |
| 14,059 | Transport | 4,760 | 15,707 | (10,947) |
| 3,141 | Wastewater | 3,040 | 5,481 | (2,441) |
| 9,013 | Water Supply | 1,980 | 7,719 | (5,739) |
| 5,081 | Stormwater | 1,500 | 4,801 | (3,301) |
| 5,192 | Waste Management | 5,173 | 5,173 | - |
| 2,100 | Finance & Support Services | - | 2,000 | (2,000) |
| 61,000 | Total capital debt repayment expenditure | 41,053 | 67,376 | (26,323) |

STATEMENT OF RESERVE FUNDS (\$'000)

| Reserve fund - Purpose of the fund | OPENING BALANCE 2026/27 | DEPOSITS | WITHDRAWALS | CLOSING BALANCE 2026/27 | LONG TERM PLAN 2026/27 |
|--|-------------------------------|---------------|-----------------|-------------------------------|------------------------------|
| 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 Roothing, Water Supply, Sewerage, Stormwater, Reserve Land and Improvements and Community Facilities. | 20,483 | 34,832 | (36,713) | 18,602 | 15,546 |
| 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. | 214 | 34,274 | (34,266) | 222 | 3,381 |
| Emergency reserve Funds set aside to assist with the repair of infrastructural assets such as Roothing, 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 Roothing, Water Supply, Sewerage, Stormwater, Reserve Land and Improvements and Community Facilities. | 2,527 | 1,445 | 579 | 4,551 | 4,652 |
| Arrowtown endowment land reserve Proceeds from asset sales from Arrowtown endowment land. | 1,761 | - | - | 1,761 | 1,161 |
| Trust funds Funds held on behalf of various community organisations. | 17 | - | - | 17 | 17 |
| Queenstown Airport dividend reserve Unallocated portion of dividends received from QAC. | - | 12,752 | (12,752) | - | - |
| Transport improvement fund Funds set aside to subsidise public transport and the development of public transport infrastructure. | 415 | 5,920 | (4,175) | 2,160 | 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 |
| Wanaka Asset Sale Reserve | 14,073 | - | - | 14,073 | - |
| Queenstown Carpark Reserve | 1,099 | - | - | 1,099 | - |
| Queenstown Asset Sale Reserve | 207 | - | - | 207 | - |
| Total Reserve Funds | 40,796 | 89,223 | (87,327) | 42,692 | 28,557 |



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 depreciation 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 26/27 PLANNED | MET |
|--------------------------------------|-------|---------------------|-----|
| Rates affordability benchmark | | | |
| income | 75.0% | 54.3% | Yes |
| increases (gross) | 16.0% | 14% | Yes |
| increases (net) | 11.9% | 9.9% | Yes |
| Debt affordability benchmark | | | |
| Net Debt/Total Revenue | 280% | 252% | Yes |
| Interest/Total Rates | 30% | 15% | Yes |
| Interest/Total Revenue | 20% | 8% | Yes |
| Balanced budget benchmark | 100% | 100% | Yes |
| Essential services benchmark | 100% | 297% | Yes |
| Debt servicing benchmark | 15% | 10% | Yes |

Notes

RATES AFFORDABILITY BENCHMARK

For this benchmark, —

- 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
- 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—

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

THE FUNDING IMPACT STATEMENT (FIS): A CLEAR LOOK AT COUNCIL FUNDING

The FIS is a mandatory financial document within the Annual Plan that provides a high-level view of the Council's cash position. While standard financial statements follow accounting rules that include non-cash items (such as the depreciation of assets), the FIS focuses purely on cash.

It provides a clear "Source and Application" of funds, showing exactly where the Council's money comes from and how it is being allocated across the district.

WHAT DOES THE WHOLE COUNCIL FIS TELL YOU?

The FIS simplifies the Council's total budget into two main categories:

- > **Sources of Cash:** This outlines the total "pool" of funding, including all rates revenue, government subsidies, user fees (such as parking or building consents), and any new borrowings required to fund infrastructure.
- > **Use of Cash:** This shows how the total pool is distributed between day-to-day operations (staff, maintenance, and interest on debt) and capital projects (building or replacing vital infrastructure like roads, pipes, and community facilities).

WHY IS IT INCLUDED IN THE ANNUAL PLAN?

The FIS is a vital tool for transparency and legislative compliance:

- > **The Legal Basis for Rating:** Under the Local Government Act 2002, this document acts as the formal "rulebook" that allows the Council to set and collect rates for the year. It provides the legal authority for the total amount to be gathered from the community.
- > **A "Cash-Only" Perspective:** It explains the "funding balance." Unlike a standard profit-and-loss statement, the FIS shows that the Council's cash inflows equal its cash outflows, ensuring the budget is fully funded without relying on non-cash accounting surpluses.
- > **Consistency and Comparison:** Because every council in New Zealand must use this exact FIS format, it allows for a direct "apples-to-apples" comparison of QLDC's total financial scale and debt levels against other regions.

FUNDING IMPACT STATEMENT - WHOLE COUNCIL (\$'000)

| LONG TERM PLAN | ANNUAL PLAN | LONG TERM PLAN | VARIANCE | EXPLANATION | |
|--|--|-----------------|-----------------|-----------------|---|
| 2025/26 | 2026/27 | 2026/27 | | | |
| Sources of operating funding | | | | | |
| 11,625 | General rates, uniform annual general charges, rates penalties | 7,925 | 12,583 | (4,658) | General Rate requirements are lower than projected in the Long-Term Plan (LTP), as the strategic application of finance income and rates penalties has successfully reduced the direct cost burden on ratepayers. |
| 165,070 | Targeted rates | 192,171 | 191,354 | 817 | |
| 50,222 | Fees and charges | 54,024 | 52,132 | 1,892 | Operating revenue tracking above Long-Term Plan (LTP) baselines, propelled by legislated adjustments to Traffic Infringement fees, robust demand for Swim School programs and higher volumes. |
| 7,482 | Subsidies & grants for operating purposes | 7,081 | 7,411 | (330) | |
| 13,209 | Interest and dividends from investments | 13,512 | 13,452 | 60 | |
| 11,195 | Fuel tax, fines, infringement fees & other receipts | 15,385 | 12,170 | 3,215 | Favorable variances across commercial and regulatory streams, driven by increased parking revenue from Pay & Display and parking structures, alongside higher lease income from holiday parks. |
| 258,804 | Total sources of operating funding | 290,098 | 289,102 | 996 | |
| Applications of operating funding | | | | | |
| 175,102 | Payments to staff and suppliers | 200,833 | 181,624 | 19,209 | Operating funding has increased relative to the Long-Term Plan (LTP), primarily driven by inflationary cost movements and shifts in service delivery requirements |
| | | 29,945 | | | Favorable finance cost variance driven by lower capital delivery requirements and the strategic reduction of loans using Commonage asset sale proceeds and QAC dividends. |
| 29,737 | Finance costs | | 32,402 | (2,457) | |
| 204,838 | Total applications of operating funding | 230,778 | 214,026 | 16,752 | |
| 53,966 | Surplus/(deficit) of operating funding | 59,320 | 75,076 | (15,756) | |
| Sources of capital funding | | | | | |
| 18,519 | Subsidies & grants for capital expenditure | 11,718 | 19,147 | (7,429) | Decrease in NZTA capital funding allocations for local roading improvements. |
| 33,026 | Development & financial contributions | 34,832 | 33,910 | 922 | Capital revenue variance driven by the rephasing of the Lakeview Development Lot settlement into the 2026/27 financial year. |
| 1,481 | Gross proceeds from sale of assets | | - | 1,445 | |
| 42,921 | Increase/(decrease) in debt | 71,593 | 64,259 | 7,334 | Debt increased as capital investment requirements currently outpace the scheduled repayment of existing loans |
| 95,948 | Total sources of capital funding | 119,588 | 117,316 | 2,272 | |
| Applications of capital funding | | | | | |
| Capital expenditure | | | | | |
| 66,867 | - to meet additional demand | 101,826 | 69,652 | 32,174 | Capital expenditure has been realigned from the Long-Term Plan |
| 45,219 | - to replace existing assets | 56,638 | 56,908 | (270) | (LTP) to reflect updated project timing and a comprehensive forecast |
| 56,239 | - to improve the level of service | 51,033 | 88,000 | (36,967) | reset |
| (18,411) | Increase/(decrease) in reserves | (32,379) | (22,168) | (10,211) | |
| | - Increase/(decrease) of investments | 1,790 | - | 1,790 | |
| 149,913 | Total applications of capital funding | 178,908 | 192,392 | (13,484) | |
| (53,966) | Surplus/(deficit) of capital funding | (59,320) | (75,076) | 15,756 | |
| | Funding balance | | | | |

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

| LONG TERM PLAN 2025/26 | | ANNUAL PLAN 2026/27 | LONG TERM PLAN 2026/27 | VARIANCE | EXPLANATION |
|---|--|------------------------|---------------------------|----------------|--|
| INCOME | | | | | |
| Statement of Financial Performance | | | | | |
| 344,095 | Total operating income | 370,545 | 375,366 | (4,821) | |
| Funding Impact Statement | | | | | |
| 258,804 | Total sources of operating funding | 290,098 | 289,102 | 996 | Operating revenue has increased relative to the Long-Term Plan (LTP), primarily driven by the commissioning of new facilities, updated user-pays pricing, and stronger-than-forecasted returns from tourism and lease activity |
| <i>Plus sources of capital funding:</i> | | | | | |
| 18,519 | Subsidies & grants for capital expenditure | 11,718 | 19,147 | (7,429) | Decrease in NZTA capital funding allocations for local roading improvements. |
| 33,026 | Development & financial contributions | 34,832 | 33,910 | 922 | |
| 1,481 | Gross proceeds from sale of assets | 1,445 | - | 1,445 | Capital revenue variance driven by the rephasing of the Lakeview Development Lot settlement into the 2026/27 financial year. |
| | - Less cost of property sales | - | - | - | |
| <i>Plus non-cash items:</i> | | | | | |
| 30,942 | Vested assets | 31,657 | 31,723 | (66) | |
| 1,323 | Revaluation - non-current assets | 795 | 1,484 | (689) | |
| 344,095 | Total income | 370,545 | 375,366 | (4,821) | |
| EXPENDITURE | | | | | |
| Statement of Financial Performance | | | | | |
| 273,642 | Total operating expenditure | 300,746 | 288,892 | 11,854 | |
| Funding Impact Statement | | | | | |
| 204,838 | Total applications of operating funding | 230,778 | 214,025 | 16,753 | Operating funding have increased relative to the Long-Term Plan (LTP), primarily driven by inflationary cost movements and shifts in service delivery requirements |
| <i>Plus non-cash items:</i> | | | | | |
| 68,803 | Depreciation | 69,968 | 74,867 | (4,899) | Decrease driven by the deferral of capital projects alongside |
| 273,642 | Total expenditure | 300,746 | 288,892 | 11,854 | |

Rates and charges 2026-2027

Kā rēti me kā utu mō 2026-2027



The rating system used by Council is based on Capital Value. Property valuations produced by Quotable Value as of 1 September 2024 are to be used for the 2026/27 rating year.

It is important to note that your rates are determined by your property's relativity to the rest of the district. This means your share of the total rates collected depends on how your assessment compares to the district average. Rather than being driven by a change in value itself, relativity ensures that the total cost of Council services is distributed across all ratepayers based on their proportional share of the district.

While some rates are based on this capital value, others are applied as fixed charges. Services such as waste management, residential water, and sewerage are charged as a flat fee per unit, ensuring these costs are shared equally regardless of the assessment.

All 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 \$267.79 on each separately used of inhabited part of every rating unit in the district.

The uniform annual general charge revenue (\$9,811,882) 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 toward the district's Regional Tourism Organisations (RTOs), reflecting the district-wide economic benefit and 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 | 0.00000503 cents in the \$ |
| 2. | Residence plus Flat | 0.00000503 cents in the \$ |
| 3. | Hydro Electric/Utilities | 0.00000252 cents in the \$ |
| 4. | Vacant Sections | 0.00000503 cents in the \$ |
| 5. | Accommodation | 0.00000604 cents in the \$ |
| 6. | CBD Accommodation | 0.00000604 cents in the \$ |
| 7. | Commercial | 0.00000503 cents in the \$ |
| 8. | CBD Commercial | 0.00000503 cents in the \$ |
| 9. | Primary Industry | 0.00000604 cents in the \$ |
| 10. | Country Dwelling | 0.00000604 cents in the \$ |
| 11. | Country Dwelling plus Flat | 0.00000604 cents in the \$ |
| 12. | Other | 0.00000503 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.

The general rate revenue (\$392,339) will be used to fund the costs associated with the following activities:

- > Provision of local delivery of emergency services (civil defence and rural fire).
- > Contribution to Waste Management including landfill establishment.
- > Forest including wilding pine control primarily through funding to community-led groups and direct management on Council-owned land.

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 | \$664.90 |
| 2. | Residence plus Flat | \$930.86 |
| 3. | Vacant Sections | \$664.90 |
| 4. | Primary Industry | \$332.45 |
| 5. | Country Dwelling | \$664.90 |
| 6. | Country Dwelling plus Flat | \$930.86 |
| 7. | Mixed Use Apportioned | \$664.90 |

The targeted Sports, Halls & Libraries Annual charge revenue (\$20,029,603) 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 | 0.00021734 cents in the \$ |
| 2. | Residence plus Flat | 0.00021734 cents in the \$ |
| 3. | Hydro Electric/Utilities | 0.00010867 cents in the \$ |
| 4. | Vacant Sections | 0.00021734 cents in the \$ |
| 5. | Accommodation | 0.00021734 cents in the \$ |
| 6. | CBD Accommodation | 0.00021734 cents in the \$ |
| 7. | Commercial | 0.00021734 cents in the \$ |
| 8. | CBD Commercial | 0.00021734 cents in the \$ |
| 9. | Primary Industry | 0.00016301 cents in the \$ |
| 10. | Country Dwelling | 0.00021734 cents in the \$ |
| 11. | Country Dwelling plus Flat | 0.00021734 cents in the \$ |
| 12. | Other | 0.00021734 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 (\$15,672,302) 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 | 0.00022810 cents in the \$ |
| 2. | Residence plus Flat | 0.00022810 cents in the \$ |
| 3. | Hydro Electric/Utilities | 0.00012021 cents in the \$ |
| 4. | Vacant Sections | 0.00022810 cents in the \$ |
| 5. | Accommodation | 0.00023928 cents in the \$ |
| 6. | CBD Accommodation | 0.00023928 cents in the \$ |
| 7. | Commercial | 0.00023928 cents in the \$ |
| 8. | CBD Commercial | 0.00023928 cents in the \$ |
| 9. | Primary Industry | 0.00017107 cents in the \$ |
| 10. | Country Dwelling | 0.00022810 cents in the \$ |
| 11. | Country Dwelling plus Flat | 0.00022810 cents in the \$ |
| 12. | Other | 0.00022810 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 (\$16,610,289) 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 | \$203.44 |
| 2. | Residence plus Flat | \$274.65 |
| 3. | Hydro Electric/Utilities | \$386.54 |
| 4. | Vacant Sections | \$203.44 |
| 5. | Accommodation | \$274.65 |
| 6. | CBD Accommodation | \$274.65 |
| 7. | Commercial | \$386.54 |
| 8. | CBD Commercial | \$386.54 |
| 9. | Primary Industry | \$406.88 |
| 10. | Country Dwelling | \$203.44 |
| 11. | Country Dwelling plus Flat | \$274.65 |
| 12. | Other | \$203.44 |
| 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 (\$8,070,647) 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 | 0.00029071 cents in the \$ |
| 2. | Residence plus Flat | 0.00029071 cents in the \$ |
| 3. | Hydro Electric/Utilities | 0.00014536 cents in the \$ |
| 4. | Vacant Sections | 0.00029071 cents in the \$ |
| 5. | Accommodation | 0.00116286 cents in the \$ |
| 6. | CBD Accommodation | 0.00116286 cents in the \$ |
| 7. | Commercial | 0.00029071 cents in the \$ |
| 8. | CBD Commercial | 0.00029071 cents in the \$ |
| 9. | Primary Industry | 0.00005814 cents in the \$ |
| 10. | Country Dwelling | 0.00017443 cents in the \$ |
| 11. | Country Dwelling plus Flat | 0.00017443 cents in the \$ |
| 12. | Other | 0.00029071 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 (\$24,514,399) 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 | \$137.04 |
| 2. | Residence plus Flat | \$191.86 |
| 3. | Hydro Electric/Utilities | \$137.04 |
| 4. | Vacant Sections | \$137.04 |
| 5. | Accommodation | \$548.17 |
| 6. | CBD Accommodation | \$548.17 |
| 7. | Commercial | \$137.04 |
| 8. | CBD Commercial | \$137.04 |
| 9. | Primary Industry | \$109.63 |
| 10. | Country Dwelling | \$109.63 |
| 11. | Country Dwelling plus Flat | \$153.49 |
| 12. | Other | \$137.04 |
| 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 (\$6,128,599) 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 | 0.00024329 cents in the \$ |
| 2. | Residence plus Flat | 0.00024329 cents in the \$ |
| 3. | Hydro Electric | 0.00006082 cents in the \$ |
| 4. | Utilities | 0.00001946 cents in the \$ |
| 5. | Vacant Sections | 0.00036494 cents in the \$ |
| 6. | Accommodation | 0.00097317 cents in the \$ |
| 7. | CBD Accommodation | 0.00097317 cents in the \$ |
| 8. | Commercial | 0.00060823 cents in the \$ |
| 9. | CBD Commercial | 0.00060823 cents in the \$ |
| 10. | Primary Industry | 0.00019707 cents in the \$ |
| 11. | Country Dwelling | 0.00024329 cents in the \$ |
| 12. | Country Dwelling plus Flat | 0.00024329 cents in the \$ |
| 13. | Other | 0.00024329 cents in the \$ |
| 14. | 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 (\$7,814,262) 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 | 0.00028189 cents in the \$ |
| 2. | Residence plus Flat | 0.00028189 cents in the \$ |
| 3. | Hydro Electric | 0.00007047 cents in the \$ |
| 4. | Utilities | 0.00004792 cents in the \$ |
| 5. | Vacant Sections | 0.00042283 cents in the \$ |
| 6. | Accommodation | 0.00112755 cents in the \$ |
| 7. | CBD Accommodation | 0.00112755 cents in the \$ |
| 8. | Commercial | 0.00070472 cents in the \$ |
| 9. | CBD Commercial | 0.00070472 cents in the \$ |
| 10. | Primary Industry | 0.00022833 cents in the \$ |
| 11. | Country Dwelling | 0.00028189 cents in the \$ |
| 12. | Country Dwelling plus Flat | 0.00028189 cents in the \$ |
| 13. | Other | 0.00028189 cents in the \$ |
| 14. | 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 (\$20,791,247) 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 | 0.00004542 cents in the \$ |
| 2. | Residence plus Flat | 0.00004542 cents in the \$ |
| 3. | Hydro Electric/Utilities | 0.00011355 cents in the \$ |
| 4. | Vacant Sections | 0.00006813 cents in the \$ |
| 5. | Accommodation | 0.00018167 cents in the \$ |
| 6. | CBD Accommodation | 0.00018167 cents in the \$ |
| 7. | Commercial | 0.00011355 cents in the \$ |
| 8. | CBD Commercial | 0.00011355 cents in the \$ |
| 9. | Other | 0.00004542 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): 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 | 0.00026254 cents in the \$ |
| 2. | Residence plus Flat | 0.00026254 cents in the \$ |
| 3. | Hydro Electric/Utilities | 0.00002363 cents in the \$ |
| 4. | Vacant Sections | 0.00026254 cents in the \$ |
| 5. | Accommodation | 0.00026254 cents in the \$ |
| 6. | CBD Accommodation | 0.00026254 cents in the \$ |
| 7. | Commercial | 0.00026254 cents in the \$ |
| 8. | CBD Commercial | 0.00026254 cents in the \$ |
| 9. | Other | 0.00026254 cents in the \$ |
| 10. | Mixed Use Apportioned | 0.00026254 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.

The Wānaka stormwater rate revenue (\$5,306,275) 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) | 0.00023399 cents in the \$ |
| 2. | Residence plus Flat | 0.00023399 cents in the \$ |
| 3. | Hydro Electric/Utilities | 0.00003744 cents in the \$ |
| 4. | Vacant Sections (ii) | 0.00023399 cents in the \$ |
| 5. | Accommodation | 0.00023399 cents in the \$ |
| 6. | CBD Accommodation | 0.00023399 cents in the \$ |
| 7. | Commercial | 0.00023399 cents in the \$ |
| 8. | CBD Commercial | 0.00023399 cents in the \$ |
| 9. | Other | 0.00023399 cents in the \$ |
| 10. | Mixed Use Apportioned | 0.00023399 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.

The Whakatipu/Arrowtown stormwater rate revenue (\$8,146,007) 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 | 0.00054921 cents in the \$ |
| 2. | CBD Accommodation | 0.00054921 cents in the \$ |
| 3. | Commercial | 0.00054921 cents in the \$ |
| 4. | CBD Commercial | 0.00054921 cents in the \$ |
| 5. | Hydro Electric/Utilities | 0.00004119 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 (\$1,513,528) 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 | 0.00055659 cents in the \$ |
| 2. | CBD Accommodation | 0.00055659 cents in the \$ |
| 3. | Commercial | 0.00055659 cents in the \$ |
| 4. | CBD Commercial | 0.00055659 cents in the \$ |
| 5. | Hydro Electric/Utilities | 0.00008905 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 (\$5,923,026) 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 of the Queenstown Lakes District as follows:

| | | |
|----|--------------------------|----------------------------|
| 1. | Accommodation | 0.00053397 cents in the \$ |
| 2. | CBD Accommodation | 0.00053397 cents in the \$ |
| 3. | Commercial | 0.00053397 cents in the \$ |
| 4. | CBD Commercial | 0.00053397 cents in the \$ |
| 5. | Hydro Electric/Utilities | 0.00000700 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 (\$385,420) will be used to fund the costs associated with financing the following activities:

- > To finance promotional activities of the Arrowtown Promotion and Business 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 | \$404.01 |
| 2. | Residence plus Flat | \$606.01 |
| 3. | Hydro Electric/Utilities | \$202.00 |
| 4. | Vacant Sections | \$202.00 |
| 5. | Accommodation | \$202.00 |
| 6. | CBD Accommodation | \$202.00 |
| 7. | Commercial | \$202.00 |
| 8. | CBD Commercial | \$202.00 |
| 9. | Primary Industry | \$404.01 |
| 10. | Country Dwelling | \$404.01 |
| 11. | Country Dwelling plus Flat | \$606.01 |
| 12. | Other | \$202.00 |
| 13. | Mixed Use Apportioned | \$404.01 |

The Waste Management Charge revenue (\$12,344,696) 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 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 | \$216.93 |
| 2. | Residence plus Flat | \$303.70 |
| 3. | Vacant Sections | \$216.93 |
| 4. | Primary Industry | \$216.93 |
| 5. | Country Dwelling | \$216.93 |
| 6. | Country Dwelling plus Flat | \$303.70 |
| 7. | Mixed Use Apportioned | \$216.93 |

The Aquatic Centre Charge revenue (\$3,864,514) 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 | \$293.05 |
| 2. | Residence plus Flat | \$410.26 |
| 3. | Vacant Sections | \$293.05 |
| 4. | Primary Industry | \$293.05 |
| 5. | Country Dwelling | \$293.05 |
| 6. | Country Dwelling plus Flat | \$410.26 |
| 7. | Mixed Use Apportioned | \$293.05 |

The Aquatic Centre Charge revenue (\$3,600,734) 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: | \$340.00 |
| Arrowtown water supply: | \$280.00 |
| Wānaka and District water supply: | \$260.00 |
| Arthurs Point water supply: | \$420.00 |
| Glenorchy water supply: | \$550.00 |
| Hāwea water supply: | \$280.00 |

| 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 \$) | |
| 1. | Residential | 0.00019846 | 0.00026092 | 0.00029216 | 0.00032657 | 0.00089313 | 0.00022431 | 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. |
| 2. | Residential plus Flat (ii) | 0.00019846 | 0.00026092 | 0.00029216 | 0.00032657 | 0.00089313 | 0.00022431 | |
| 3. | Accommodation | 0.00035723 | 0.00046966 | 0.00052589 | 0.00058783 | 0.00160763 | 0.00040377 | |
| 4. | CBD Accommodation | 0.00035723 | 0.00046966 | 0.00052589 | - | - | - | |
| 5. | Commercial | 0.00031754 | 0.00041747 | 0.00046746 | 0.00052252 | 0.00142901 | 0.00035890 | |
| 6. | CBD Commercial | 0.00031754 | 0.00041747 | 0.00046746 | - | - | - | |
| 7. | Primary Industry | 0.00014686 | 0.00019308 | 0.00021620 | 0.00024167 | 0.00066092 | 0.00016599 | |
| 8. | Country Dwelling | 0.00016274 | 0.00021395 | 0.00023957 | 0.00026779 | 0.00073237 | 0.00018394 | |
| 9. | Country Dwelling plus Flat (ii) | 0.00016274 | 0.00021395 | 0.00023957 | 0.00026779 | - | 0.00018394 | |
| 10. | Other | 0.00019846 | 0.00026092 | 0.00029216 | 0.00032657 | 0.00089313 | 0.00022431 | |
| 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 (\$) | |
| Lake Hayes | 794.00 | 397.00 | The Targeted Water Supply Rates revenue (\$23,502,851) 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. |
| Luggate | 900.00 | 450.00 | |
| 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 noting the excluded rating units below, 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 (Wastewater) 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 | 1,173.51 | 586.76 | 586.76 |
| Cardrona | 1,300.46 | 650.23 | 650.23 |
| Arrowtown | 1,107.88 | 553.94 | 553.94 |
| Arthurs Point | 1,037.05 | 518.52 | 518.52 |
| Hāwea | 893.55 | 446.77 | 446.77 |
| Lake Hayes | 875.18 | 437.59 | 437.59 |
| Luggate | 1,095.37 | 547.69 | 547.69 |
| Queenstown | 1,179.78 | 589.89 | 589.89 |

The Targeted Sewerage Rates revenue (\$34,874,748) 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 (\$95,914) 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.

Visit www.qldc.govt.nz/services/rates-property/rates-dates-payment-options for more information.

Due Dates for Payments

The Council proposes that the above rates and charges for the financial year commencing on the 1st day of July 2026 are payable in four instalments, the due dates and dates on which penalties will be added being as follows:

| | Instalment Date | Due Date | Penalty Date |
|------------------|-----------------|------------------|------------------|
| Instalment One | 3 August 2026 | 20 August 2026 | 25 August 2026 |
| Instalment Two | 2 November 2026 | 20 November 2026 | 25 November 2026 |
| Instalment Three | 1 February 2027 | 22 February 2027 | 26 February 2027 |
| Instalment Four | 3 May 2027 | 20 May 2027 | 25 May 2027 |

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 assessed in each instalment which remains unpaid on the day after the date on which penalties will be added as shown above (i.e. the penalty will be added on 25 August 2026, 25 November 2026, 26 February 2027, and 25 May 2027 respectively).
- > A penalty of 10% will be added to the amount of rates or instalments (including penalties) assessed in any previous financial year and remaining unpaid on 30 September 2026.
- > A second penalty of 10% will be added to the amount of rates or instalments (including penalties) assessed in any previous financial year which remains unpaid on 31 March 2027.

Differential Matters Used to Define Categories of Rateable Land

Where Councils 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 dwelling 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, electricity, 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 corrected as at 30 June of the prior 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 corrected as at 30 June of the prior 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 corrected as at 30 June of the prior 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 up to 28 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.

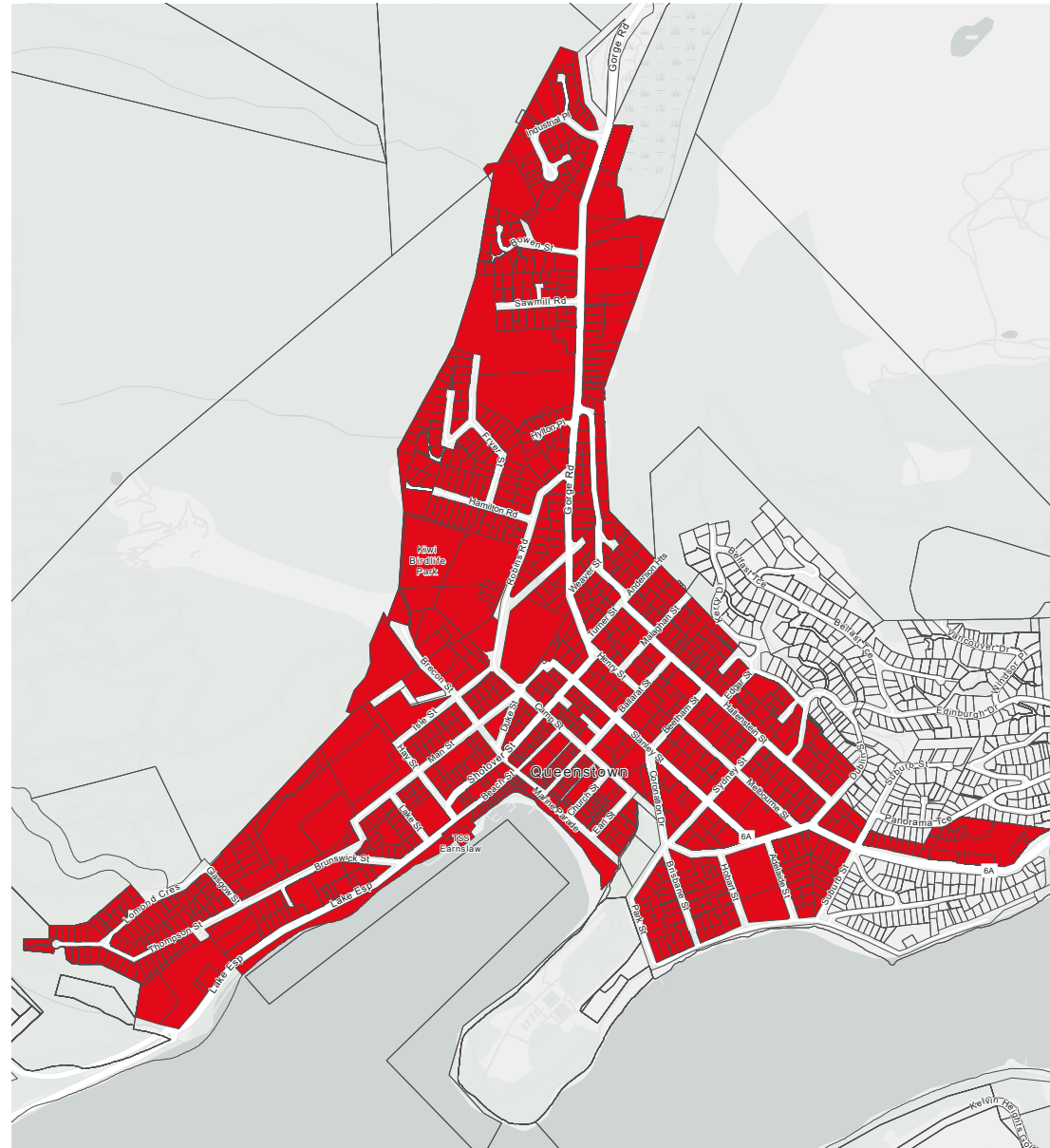
Targeted Rates Based on Location

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

Fees and Charges will be effective from 1 July 2026 unless otherwise stated.

1. Environmental Health

CPI INCREASE 2.2%

| AREA | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|--|----------|------------------|-------------|----------------------------|
| Food Act Fees | | | | |
| Registrations | | | | |
| Food Control Plan | \$300.00 | \$307.00 | \$7.00 | CPI rounded |
| National Plan | \$300.00 | \$307.00 | \$7.00 | CPI rounded |
| Multi-Site | \$300.00 | \$307.00 | \$7.00 | CPI rounded |
| Domestic Food Business Levy | \$78.78 | \$111.84 | \$33.06 | Fee set by MPI |
| Audits | | | | |
| National Programs | | | | |
| Risk Category one (Limitation 5 Hours - Previously 4) | \$745.00 | \$761.00 | \$16.00 | CPI rounded |
| Risk Category two and three (Limitation 5 Hours) | \$745.00 | \$761.00 | \$16.00 | CPI rounded |
| Food Control Plan (Limitation 6 Hours) | \$895.00 | \$915.00 | \$20.00 | CPI rounded |
| Multi Sites: Food Control Plan or National Programme - Single site + Hourly rate for additional sites | | | | |
| Food Act Hourly Rate including Enforcement | \$150.00 | \$153.00 | \$3.00 | CPI rounded |
| Campgrounds (New and Renewal) Limitation 3 hrs | \$410.00 | \$419.00 | \$9.00 | CPI rounded |
| Transfer | \$75.00 | \$77.00 | \$2.00 | CPI rounded |
| Funeral Palours (New and Renewal) Limitation 2 hrs 15 min | \$310.00 | \$317.00 | \$7.00 | CPI rounded |
| Transfer | \$75.00 | \$77.00 | \$2.00 | CPI rounded |
| Offensive Trades (New and Renewal) Limitation 2 hrs 15 | \$310.00 | \$317.00 | \$7.00 | CPI rounded |
| Transfer | \$75.00 | \$77.00 | \$2.00 | CPI rounded |
| Environmental Health Rate including Enforcement | \$150.00 | \$153.00 | \$3.00 | CPI rounded |
| Late Payment Follow up (Hourly Rate) | \$150.00 | \$153.00 | \$3.00 | CPI rounded |
| Other chargeable work - e.g. RMA, Events, Building Act | \$150.00 | \$153.00 | \$3.00 | CPI rounded |

*These charges are inclusive of GST.

2. Sports & Recreation

CPI INCREASE 2.1%

| Alpine Health and Fitness Pricing | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|---|----------|------------------|-------------|----------------------------|
| Casual | | | | |
| Adult | \$24.50 | \$25.50 | \$1.00 | CPI rounded |
| Tertiary Student (with current NZ institution ID) | \$18.50 | \$19.00 | \$0.50 | CPI rounded |
| Beneficiary/Senior | \$13.80 | \$14.00 | \$0.20 | CPI rounded |
| High School | \$11.80 | \$12.00 | \$0.20 | CPI rounded |
| Leisurelys | \$8.20 | \$8.40 | \$0.20 | CPI rounded |
| Teen Fitness Class | \$5.50 | \$5.50 | \$0.00 | |
| 10 Concession Pass | | | | |
| Adult | \$168.00 | \$175.00 | \$7.00 | CPI rounded |
| Tertiary Student (with current NZ institution ID) | \$128.00 | \$130.00 | \$2.00 | CPI rounded |
| Beneficiary/Senior | \$102.00 | \$105.00 | \$3.00 | CPI rounded |
| High School | \$92.00 | \$95.00 | \$3.00 | CPI rounded |
| Leisurelys | \$57.00 | \$60.00 | \$3.00 | CPI rounded |
| Teen Fitness Class | \$48.00 | \$49.50 | \$1.50 | CPI rounded |
| Pre Paid Memberships | | | | |
| Adult - 3 months | \$330.00 | \$335.00 | \$5.00 | CPI rounded |
| Adult - 6 months | \$530.00 | \$545.00 | \$15.00 | CPI rounded |
| Adult - 12 months | \$930.00 | \$955.00 | \$25.00 | CPI rounded |
| Beneficiary/Senior - 3 months | \$190.00 | \$195.00 | \$5.00 | CPI rounded |
| Beneficiary/Senior - 6 months | \$330.00 | \$335.00 | \$5.00 | CPI rounded |
| Beneficiary/Senior - 12 months | \$630.00 | \$645.00 | \$15.00 | CPI rounded |
| High School - 3 months | \$150.00 | \$155.00 | \$5.00 | CPI rounded |
| High School - 6 months | \$260.00 | \$265.00 | \$5.00 | CPI rounded |
| High School - 12 months | \$490.00 | \$500.00 | \$10.00 | CPI rounded |
| Leisurely - 3 months | \$149.00 | \$152.00 | \$3.00 | CPI rounded |
| Leisurely - 6 months | \$245.00 | \$252.00 | \$7.00 | CPI rounded |
| Off-peak - 3 months | \$209.00 | \$215.00 | \$6.00 | CPI rounded |
| Off-peak - 6 months | \$379.00 | \$390.00 | \$11.00 | CPI rounded |
| Off-peak - 12 months | \$579.00 | \$595.00 | \$16.00 | CPI rounded |
| 1 week holiday | \$60.00 | \$62.00 | \$2.00 | CPI rounded |

| Alpine Health and Fitness Pricing | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology | Date change effective |
|---|----------|------------------|-------------|----------------------------|-----------------------|
| Direct Debit – Open Term (price per week) | | | | | |
| Adult | \$25.95 | \$26.50 | \$0.55 | CPI rounded | 5-Sept-26 |
| Tertiary Student (with current NZ institution ID) | \$18.50 | \$19.00 | \$0.50 | CPI rounded | 5-Sept-26 |
| Off-peak | \$16.50 | \$17.00 | \$0.50 | CPI rounded | 5-Sept-26 |
| Beneficiary/Senior | \$14.50 | \$15.00 | \$0.50 | CPI rounded | 5-Sept-26 |
| High School | \$11.50 | \$12.00 | \$0.50 | CPI rounded | 5-Sept-26 |
| Membership Transfer Fee | \$50.00 | \$50.00 | \$0.00 | | |
| Direct Debit Membership Registration Fee (AHAF) | \$15.00 | \$15.00 | \$0.00 | | |
| Climbing Wall Pricing | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology | |
| Casual Entry | | | | | |
| Queenstown Climbing Club Member | \$8.70 | \$9.00 | \$0.30 | CPI rounded | |
| Queenstown Climbing Club Member - child | \$6.70 | \$7.00 | \$0.30 | CPI rounded | |
| Non Club Member | \$15.00 | \$15.50 | \$0.50 | CPI rounded | |
| Non Club Member - child | \$12.00 | \$12.50 | \$0.50 | CPI rounded | |
| Casual Climbing Gear Hire - NEW | | \$6.00 | | | |
| Belay Licence | | | | | |
| Adult | \$11.00 | \$11.50 | \$0.50 | CPI rounded | |
| Child | \$11.00 | \$11.50 | \$0.50 | CPI rounded | |
| 10 Concession Pass | | | | | |
| Adult | \$122.00 | \$125.00 | \$3.00 | CPI rounded | |
| Child | \$101.50 | \$104.00 | \$2.50 | CPI rounded | |
| 10 Concession Pass with Equipment Hire | | | | | |
| Adult | \$175.00 | \$179.00 | \$4.00 | CPI rounded | |
| Child | \$143.50 | \$147.00 | \$3.50 | CPI rounded | |
| Kids Climb Programme | | | | | |
| 6-8yrs (1hr) | \$8.70 | \$9.00 | \$0.30 | CPI rounded | |
| Beginner (1hr) | \$8.70 | \$9.00 | \$0.30 | CPI rounded | |
| Intermediate (1.5hrs) | \$10.70 | \$11.00 | \$0.30 | CPI rounded | |
| Advanced (2hrs) | \$11.70 | \$12.00 | \$0.30 | CPI rounded | |

| Frankton Golf Course Pricing | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology | Date change effective |
|--|----------|------------------|-------------|----------------------------|-----------------------|
| Pre-paid Annual Membership Fees | | | | | |
| Adult - new members | \$419.00 | \$428.00 | \$9.00 | CPI rounded | 1-Jan-27 |
| Adult - renewing members NEW | | \$385.20 | | | |
| Summer Membership Fees (6 months Oct-Mar) | | | | | |
| Adult | \$319.00 | \$326.00 | \$7.00 | CPI rounded | 1-Oct-26 |
| Pre-paid Winter Range Membership (1 May to 1 Oct) | | | | | |
| Medium (70 balls) | \$259.00 | \$326.00 | \$7.00 | CPI rounded | 1-May-27 |
| Large (120 balls) | \$359.00 | \$326.00 | \$7.00 | CPI rounded | 1-May-27 |
| Pre-paid Range Membership Fees (Jan-Dec) | | | | | |
| Adult (medium bucket) - new members | \$525.00 | \$599.00 | \$74.00 | CPI rounded | 1-Jan-27 |
| Adult (medium bucket) - renewing members NEW | | \$539.10 | | | |
| Adult (large bucket) - new members | \$625.00 | \$699.00 | \$74.00 | CPI rounded | 1-Jan-27 |
| Adult (large bucket) - renewing members NEW | | \$629.10 | | | |
| Junior U18 (medium) - new members | \$210.00 | \$230.00 | \$20.00 | CPI rounded | 1-Jan-27 |
| Junior U18 (medium) - renewing members NEW | | \$207.00 | | | |
| Junior U18 (large) - new members | \$310.00 | \$335.00 | \$25.00 | CPI rounded | 1-Jan-27 |
| Junior U18 (large) - renewing members NEW | | \$301.50 | | | |
| Green Fees | | | | | |
| Adult | \$21.00 | \$22.00 | \$1.00 | CPI rounded | |
| Junior (U18) | \$5.50 | \$6.00 | \$0.50 | CPI rounded | |
| Driving Range Bucket Fees | | | | | |
| Small (40 balls) | \$9.00 | \$9.50 | \$0.50 | CPI rounded | |
| Medium (70 balls) | \$11.00 | \$12.00 | \$1.00 | CPI rounded | |
| Large (120 balls) | \$16.00 | \$17.00 | \$1.00 | CPI rounded | |
| Members - Small | \$7.00 | \$7.50 | \$0.50 | CPI rounded | |
| Members - Large | \$13.00 | \$14.00 | \$1.00 | CPI rounded | |
| Hire Fees | | | | | |
| Club - 9-18 Holes | \$22.00 | \$23.00 | \$1.00 | CPI rounded | |
| Club - Driving Range | \$2.50 | \$3.00 | \$0.50 | CPI rounded | |
| Trundler - 9-18 Holes | \$5.50 | \$5.50 | \$0.00 | | |

| Queenstown Events Centre Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | | | | |
| Courts per hour for sport | | | | | | | | | | |
| Full indoor court * | \$36.50 | \$74.50 | \$111.00 | \$37.50 | \$76.50 | \$113.50 | \$1.00 | \$2.00 | \$2.50 | CPI rounded |
| Outdoor court | \$11.00 | \$21.50 | \$32.00 | \$11.00 | \$22.00 | \$33.00 | \$0.00 | \$0.50 | \$1.00 | CPI rounded |
| Badminton/Pickleball/Table tennis | \$20.00 | \$20.00 | \$20.00 | \$20.50 | \$20.50 | \$20.50 | \$0.50 | \$0.50 | \$0.50 | CPI rounded |
| Casual Court Play ** | NA | \$5.00 | NA | NA | \$5.00 | NA | NA | \$0.00 | NA | |
| Freeplay - youth U18 ** | NA | \$0.00 | NA | NA | \$0.00 | NA | NA | \$0.00 | NA | |

*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 | 2025/26 | | | 2026/27 Proposed | | | Change (\$) | | | Price Increase Methodology |
|----------------------------------|-----------|-----------|------------|------------------|-----------|------------|-------------|----------|------------|----------------------------|
| | Community | Standard | Commercial | Community | Standard | Commercial | Community | Standard | Commercial | |
| | | | | | | | | | | |
| Changing Rooms | | | | | | | | | | |
| Per use | \$40.50 | \$102.00 | \$153.50 | \$41.50 | \$104.50 | \$157.00 | \$1.00 | \$2.50 | \$3.50 | CPI rounded |
| Casual Shower Usage | | | | | | | | | | |
| Casual Shower Usage | NA | \$5.00 | NA | NA | \$5.50 | NA | | \$0.50 | | CPI rounded |
| Group Fitness Room | | | | | | | | | | |
| Hourly | \$35.00 | \$88.00 | \$124.00 | \$36.00 | \$90.00 | \$127.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Half day (1/2 day) | \$151.50 | \$390.50 | \$545.00 | \$155.00 | \$399.00 | \$557.00 | \$3.50 | \$8.50 | \$12.00 | CPI rounded |
| Full day (12 hours) | \$247.50 | \$634.00 | \$891.50 | \$253.00 | \$648.00 | \$911.00 | \$5.50 | \$14.00 | \$19.50 | CPI rounded |
| Indoor Stadium for Events | | | | | | | | | | |
| Hourly | \$138.00 | \$352.00 | \$613.00 | \$141.00 | \$360.00 | \$626.00 | \$3.00 | \$8.00 | \$13.00 | CPI rounded |
| Event day (1/2 day) | \$598.00 | \$1495.00 | \$2690.00 | \$611.00 | \$1527.00 | \$2747.00 | \$13.00 | \$32.00 | \$57.00 | CPI rounded |
| Event day (12 hours) | \$982.00 | \$2443.00 | \$4890.00 | \$1003.00 | \$2495.00 | \$4993.00 | \$21.00 | \$52.00 | \$103.00 | CPI rounded |
| Carpet tiles | \$2050.00 | \$2270.00 | \$3745.00 | \$2094.00 | \$2318.00 | \$3824.00 | \$44.00 | \$48.00 | \$79.00 | CPI rounded |
| Drapes | \$1140.00 | \$1770.00 | \$2933.00 | \$1164.00 | \$1808.00 | \$3100.00 | \$24.00 | \$38.00 | \$167.00 | CPI rounded |
| Function Room | | | | | | | | | | |
| Hourly | \$35.00 | \$88.00 | \$124.00 | \$36.00 | \$90.00 | \$127.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Half day (1/2 day) | \$152.00 | \$391.00 | \$545.00 | \$156.00 | \$400.00 | \$557.00 | \$4.00 | \$9.00 | \$12.00 | CPI rounded |
| Full day (12 hours) | \$248.00 | \$636.00 | \$892.00 | \$254.00 | \$650.00 | \$911.00 | \$6.00 | \$14.00 | \$19.00 | CPI rounded |
| Meeting Room | | | | | | | | | | |
| Hourly | \$21.50 | \$55.00 | \$75.00 | \$22.00 | \$57.00 | \$77.00 | \$0.50 | \$2.00 | \$2.00 | CPI rounded |
| Half day (1/2 day) | \$93.50 | \$234.00 | \$322.00 | \$96.00 | \$239.00 | \$329.00 | \$2.50 | \$5.00 | \$7.00 | CPI rounded |
| Full day (12 hours) | \$153.00 | \$391.00 | \$528.00 | \$157.00 | \$400.00 | \$540.00 | \$4.00 | \$9.00 | \$12.00 | CPI rounded |
| Kitchen | | | | | | | | | | |
| Per Use | \$36.00 | \$92.00 | \$138.00 | \$37.00 | \$94.00 | \$141.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |

| Queenstown Memorial Centre Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | \$79.00 | \$202.00 | \$504.00 | \$81.00 | \$207.00 | \$515.00 | \$2.00 | \$5.00 | \$11.00 | CPI rounded |
| Half day (6 hours) | \$345.00 | \$886.00 | \$2212.00 | \$353.00 | \$905.00 | \$2259.00 | \$8.00 | \$19.00 | \$47.00 | CPI rounded |
| Full day (12 hours) | \$564.00 | \$1435.00 | \$3618.00 | \$576.00 | \$1466.00 | \$3694.00 | \$12.00 | \$31.00 | \$76.00 | CPI rounded |
| Auditorium | | | | | | | | | | |
| Hourly | \$62.50 | \$162.00 | \$402.00 | \$64.00 | \$166.00 | \$411.00 | \$1.50 | \$4.00 | \$9.00 | CPI rounded |
| Half day (6 hours) | \$275.00 | \$707.00 | \$1764.00 | \$281.00 | \$722.00 | \$1802.00 | \$6.00 | \$15.00 | \$38.00 | CPI rounded |
| Full day (12 hours) | \$449.00 | \$1155.00 | \$2885.00 | \$459.00 | \$1180.00 | \$2946.00 | \$10.00 | \$25.00 | \$61.00 | CPI rounded |
| Lounge Room | | | | | | | | | | |
| Hourly | \$28.50 | \$75.00 | \$184.00 | \$29.50 | \$77.00 | \$188.00 | \$1.00 | \$2.00 | \$4.00 | CPI rounded |
| Half day (6 hours) | \$126.00 | \$323.00 | \$808.00 | \$129.00 | \$330.00 | \$825.00 | \$3.00 | \$7.00 | \$17.00 | CPI rounded |
| Full day (12 hours) | \$206.00 | \$528.00 | \$1321.00 | \$211.00 | \$540.00 | \$1349.00 | \$5.00 | \$12.00 | \$28.00 | CPI rounded |
| Kitchen | \$36.00 | \$92.00 | \$138.00 | \$37.00 | \$94.00 | \$141.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |

| Arrowtown Athenaeum Hall Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | \$110.00 | \$163.00 | \$44.00 | \$113.00 | \$167.00 | \$1.00 | \$3.00 | \$4.00 | CPI rounded |
| Half day (6 hours) | \$187.00 | \$479.00 | \$718.00 | \$191.00 | \$490.00 | \$734.00 | \$4.00 | \$11.00 | \$16.00 | CPI rounded |
| Full day (12 hours) | \$305.00 | \$783.00 | \$1174.00 | \$312.00 | \$800.00 | \$1199.00 | \$7.00 | \$17.00 | \$25.00 | CPI rounded |
| Auditorium | | | | | | | | | | |
| Hourly | \$29.50 | \$76.00 | \$113.00 | \$30.50 | \$78.00 | \$116.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Half day (6 hours) | \$128.00 | \$330.00 | \$494.00 | \$131.00 | \$337.00 | \$505.00 | \$3.00 | \$7.00 | \$11.00 | CPI rounded |
| Full day (12 hours) | \$210.00 | \$539.00 | \$808.00 | \$215.00 | \$551.00 | \$825.00 | \$5.00 | \$12.00 | \$17.00 | CPI rounded |
| Supper Room | | | | | | | | | | |
| Hourly | \$21.50 | \$54.50 | \$82.00 | \$22.00 | \$56.00 | \$84.00 | \$0.50 | \$1.50 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$93.50 | \$241.00 | \$359.00 | \$96.00 | \$247.00 | \$367.00 | \$2.50 | \$6.00 | \$8.00 | CPI rounded |
| Full day (12 hours) | \$153.00 | \$391.00 | \$587.00 | \$157.00 | \$400.00 | \$600.00 | \$4.00 | \$9.00 | \$13.00 | CPI rounded |
| Meeting Room | | | | | | | | | | |
| Hourly | \$15.00 | \$38.00 | \$56.00 | \$15.50 | \$39.00 | \$58.00 | \$0.50 | \$1.00 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$62.50 | \$163.00 | \$244.00 | \$64.00 | \$167.00 | \$250.00 | \$1.50 | \$4.00 | \$6.00 | CPI rounded |
| Full day (12 hours) | \$104.00 | \$264.00 | \$396.00 | \$107.00 | \$270.00 | \$405.00 | \$3.00 | \$6.00 | \$9.00 | CPI rounded |
| Kitchen | \$36.00 | \$92.00 | \$138.00 | \$37.00 | \$94.00 | \$141.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |

| Arrowtown Community Centre Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | \$110.00 | \$163.00 | \$44.00 | \$113.00 | \$167.00 | \$1.00 | \$3.00 | \$4.00 | CPI rounded |
| Half day (6 hours) | \$187.00 | \$479.00 | \$718.00 | \$191.00 | \$490.00 | \$734.00 | \$4.00 | \$11.00 | \$16.00 | CPI rounded |
| Full day (12 hours) | \$305.00 | \$783.00 | \$1174.00 | \$312.00 | \$800.00 | \$1199.00 | \$7.00 | \$17.00 | \$25.00 | CPI rounded |
| Double Room (2 rooms) | | | | | | | | | | |
| Hourly | \$29.50 | \$76.00 | \$113.00 | \$30.50 | \$78.00 | \$116.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Half day (6 hours) | \$128.00 | \$330.00 | \$494.00 | \$131.00 | \$337.00 | \$505.00 | \$3.00 | \$7.00 | \$11.00 | CPI rounded |
| Full day (12 hours) | \$210.00 | \$539.00 | \$808.00 | \$215.00 | \$551.00 | \$825.00 | \$5.00 | \$12.00 | \$17.00 | CPI rounded |
| Meeting Room | | | | | | | | | | |
| Hourly | \$15.00 | \$38.00 | \$56.00 | \$15.50 | \$39.00 | \$58.00 | \$0.50 | \$1.00 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$62.50 | \$163.00 | \$244.00 | \$64.00 | \$167.00 | \$250.00 | \$1.50 | \$4.00 | \$6.00 | CPI rounded |
| Full day (12 hours) | \$104.00 | \$264.00 | \$398.00 | \$107.00 | \$270.00 | \$405.00 | \$3.00 | \$6.00 | \$7.00 | CPI rounded |
| Kitchen | \$36.00 | \$92.00 | \$138.00 | \$37.00 | \$94.00 | \$141.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Changing Rooms | | | | | | | | | | |
| Per use | \$40.00 | \$103.00 | \$154.00 | \$41.00 | \$106.00 | \$158.00 | \$1.00 | \$3.00 | \$4.00 | CPI rounded |

| Arrowtown Tennis Club Rooms Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | \$16.00 | \$42.00 | \$62.00 | \$16.50 | \$43.00 | \$64.00 | \$0.50 | \$1.00 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$71.00 | \$180.00 | \$270.00 | \$73.00 | \$184.00 | \$276.00 | \$2.00 | \$4.00 | \$6.00 | CPI rounded |
| Full day (12 hours) | \$115.00 | \$294.00 | \$441.00 | \$118.00 | \$301.00 | \$451.00 | \$3.00 | \$7.00 | \$10.00 | CPI rounded |

| Lake Hayes Pavillion Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | \$44.00 | \$151.00 | \$255.00 | \$45.00 | \$155.00 | \$261.00 | \$1.00 | \$4.00 | \$6.00 | CPI rounded |
| Half day (6 hours) | \$193.00 | \$658.00 | \$1119.00 | \$198.00 | \$672.00 | \$1143.00 | \$5.00 | \$14.00 | \$24.00 | CPI rounded |
| Full day (12 hours) | \$314.00 | \$1077.00 | \$1831.00 | \$321.00 | \$1100.00 | \$1870.00 | \$7.00 | \$23.00 | \$39.00 | CPI rounded |
| Wedding rate - non QLDC ratepayers | | \$2617.00 | | NA | \$2672.00 | NA | | \$55.00 | | CPI rounded |
| Meeting Room | | | | | | | | | | |
| Hourly | \$15.00 | \$38.00 | \$56.00 | \$15.50 | \$39.00 | \$58.00 | \$0.50 | \$1.00 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$62.50 | \$163.00 | \$244.00 | \$64.00 | \$167.00 | \$250.00 | \$1.50 | \$4.00 | \$6.00 | CPI rounded |
| Full day (12 hours) | \$104.00 | \$264.00 | \$398.00 | \$107.00 | \$270.00 | \$407.00 | \$3.00 | \$6.00 | \$9.00 | CPI rounded |
| Kitchen | \$36.00 | \$92.00 | \$138.00 | \$37.00 | \$94.00 | \$141.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |

| Wānaka Recreation Centre Pricing | 2025/26 | | | 2026/27 Proposed | | | 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* | \$36.50 | \$74.50 | \$111.00 | \$37.50 | \$76.50 | \$113.50 | \$1.00 | \$2.00 | \$2.50 | CPI rounded |
| Badminton/Pickleball/Table tennis | \$20.00 | \$20.00 | \$20.00 | \$20.50 | \$20.50 | \$20.50 | \$0.50 | \$0.50 | \$0.50 | CPI rounded |
| Casual Court Play ** | NA | \$5.00 | NA | NA | \$5.00 | NA | | | | |
| 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 | 2025/26 | | | 2026/27 Proposed | | | Change (\$) | | | Price Increase Methodology |
|----------------------------------|-----------|-----------|------------|------------------|-----------|------------|-------------|----------|------------|----------------------------|
| | Community | Standard | Commercial | Community | Standard | Commercial | Community | Standard | Commercial | |
| Casual Shower Usage | | | | | | | | | | |
| Casual Shower Usage | NA | \$5.00 | NA | NA | \$5.50 | NA | | \$0.50 | | CPI rounded |
| Changing Rooms | | | | | | | | | | |
| Hourly | \$40.00 | \$103.00 | \$154.00 | \$41.00 | \$106.00 | \$158.00 | \$1.00 | \$3.00 | \$4.00 | CPI rounded |
| Meeting Room | | | | | | | | | | |
| Hourly | \$21.50 | \$55.00 | \$75.00 | \$22.00 | \$57.00 | \$77.00 | \$0.50 | \$2.00 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$93.50 | \$248.00 | \$322.00 | \$96.00 | \$254.00 | \$329.00 | \$2.50 | \$6.00 | \$7.00 | CPI rounded |
| Full day (12 hours) | \$153.00 | \$391.00 | \$528.00 | \$157.00 | \$400.00 | \$540.00 | \$4.00 | \$9.00 | \$12.00 | CPI rounded |
| Indoor Stadium for Events | | | | | | | | | | |
| Hourly | \$138.00 | \$352.00 | \$613.00 | \$141.00 | \$360.00 | \$626.00 | \$3.00 | \$8.00 | \$13.00 | CPI rounded |
| Half day (1/2 day) | \$598.00 | \$1495.00 | \$2690.00 | \$611.00 | \$1527.00 | \$2747.00 | \$13.00 | \$32.00 | \$57.00 | CPI rounded |
| Full day (12 hours) | \$982.00 | \$2443.00 | \$4890.00 | \$1003.00 | \$2495.00 | \$4993.00 | \$21.00 | \$52.00 | \$103.00 | CPI rounded |
| Carpet tiles | \$2050.00 | \$2270.00 | \$3745.00 | \$2094.00 | \$2318.00 | \$3824.00 | \$44.00 | \$48.00 | \$79.00 | CPI rounded |
| Drapes | \$1140.00 | \$1770.00 | \$2933.00 | \$1164.00 | \$1808.00 | \$3100.00 | \$24.00 | \$38.00 | \$167.00 | CPI rounded |

| Lake Wānaka Centre Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | \$76.00 | \$196.00 | \$307.00 | \$78.00 | \$201.00 | \$314.00 | \$2.00 | \$5.00 | \$7.00 | CPI rounded |
| Half day (6 hours) | \$330.00 | \$845.00 | \$1277.00 | \$337.00 | \$863.00 | \$1304.00 | \$7.00 | \$18.00 | \$27.00 | CPI rounded |
| Full day (12 hours) | \$540.00 | \$1393.00 | \$2216.00 | \$552.00 | \$1423.00 | \$2263.00 | \$12.00 | \$30.00 | \$47.00 | CPI rounded |
| Auditorium | | | | | | | | | | |
| Hourly | \$62.50 | \$159.00 | \$255.00 | \$64.00 | \$163.00 | \$261.00 | \$1.50 | \$4.00 | \$6.00 | CPI rounded |
| Half day (6 hours) | \$272.00 | \$701.00 | \$1049.00 | \$278.00 | \$716.00 | \$1072.00 | \$6.00 | \$15.00 | \$23.00 | CPI rounded |
| Full day (12 hours) | \$445.00 | \$1145.00 | \$1832.00 | \$455.00 | \$1170.00 | \$1871.00 | \$10.00 | \$25.00 | \$39.00 | CPI rounded |
| Armstrong Room | | | | | | | | | | |
| Hourly | \$28.50 | \$73.00 | \$117.00 | \$29.50 | \$75.00 | \$120.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Half day (6 hours) | \$124.00 | \$317.00 | \$476.00 | \$127.00 | \$324.00 | \$486.00 | \$3.00 | \$7.00 | \$10.00 | CPI rounded |
| Full day (12 hours) | \$202.00 | \$518.00 | \$829.00 | \$207.00 | \$529.00 | \$847.00 | \$5.00 | \$11.00 | \$18.00 | CPI rounded |
| Faulks Room | | | | | | | | | | |
| Hourly | \$21.50 | \$55.00 | \$75.00 | \$22.00 | \$57.00 | \$77.00 | \$0.50 | \$2.00 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$93.50 | \$248.00 | \$322.00 | \$96.00 | \$254.00 | \$329.00 | \$2.50 | \$6.00 | \$7.00 | CPI rounded |
| Full day (12 hours) | \$153.00 | \$391.00 | \$528.00 | \$157.00 | \$400.00 | \$540.00 | \$4.00 | \$9.00 | \$12.00 | CPI rounded |
| Amphitheatre | | | | | | | | | | |
| Hourly | \$21.50 | \$53.50 | \$85.00 | \$22.00 | \$55.00 | \$87.00 | \$0.50 | \$1.50 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$93.50 | \$239.00 | \$359.00 | \$96.00 | \$245.00 | \$367.00 | \$2.50 | \$6.00 | \$8.00 | CPI rounded |
| Full day (12 hours) | \$153.00 | \$391.00 | \$623.00 | \$157.00 | \$400.00 | \$637.00 | \$4.00 | \$9.00 | \$14.00 | CPI rounded |
| Kitchen | \$36.00 | \$92.00 | \$138.00 | \$37.00 | \$94.00 | \$141.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |

| Luggate Memorial Centre Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | \$25.50 | \$63.50 | \$113.00 | \$26.50 | \$65.00 | \$115.50 | \$1.00 | \$1.50 | \$2.50 | CPI rounded |
| Half day (6 hours) | \$115.00 | \$286.00 | \$466.00 | \$118.00 | \$293.00 | \$476.00 | \$3.00 | \$7.00 | \$10.00 | CPI rounded |
| Full day (12 hours) | \$196.00 | \$507.00 | \$803.00 | \$201.00 | \$518.00 | \$820.00 | \$5.00 | \$11.00 | \$17.00 | CPI rounded |
| Meeting Room | | | | | | | | | | |
| Hourly | \$13.00 | \$35.00 | \$52.00 | \$13.50 | \$36.00 | \$53.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Half day (6 hours) | \$57.50 | \$153.00 | \$222.00 | \$59.00 | \$157.00 | \$227.00 | \$1.50 | \$4.00 | \$5.00 | CPI rounded |
| Full day (12 hours) | \$95.50 | \$250.00 | \$381.00 | \$98.00 | \$256.00 | \$390.00 | \$2.50 | \$6.00 | \$9.00 | CPI rounded |
| Kitchen | | | | | | | | | | |
| Per use | \$36.00 | \$92.00 | \$138.00 | \$37.00 | \$94.00 | \$141.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |

| Hāwea Flat Hall Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | \$25.50 | \$63.50 | \$113.00 | \$26.50 | \$65.00 | \$115.50 | \$1.00 | \$1.50 | \$2.50 | CPI rounded |
| Half day (6 hours) | \$115.00 | \$286.00 | \$466.00 | \$118.00 | \$293.00 | \$476.00 | \$3.00 | \$7.00 | \$10.00 | CPI rounded |
| Full day (12 hours) | \$196.00 | \$507.00 | \$803.00 | \$201.00 | \$518.00 | \$820.00 | \$5.00 | \$11.00 | \$17.00 | CPI rounded |
| Meeting Room | | | | | | | | | | |
| Hourly | \$13.00 | \$35.00 | \$52.00 | \$13.50 | \$36.00 | \$53.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Half day (6 hours) | \$57.50 | \$153.00 | \$222.00 | \$59.00 | \$157.00 | \$227.00 | \$1.50 | \$4.00 | \$5.00 | CPI rounded |
| Full day (12 hours) | \$95.50 | \$250.00 | \$381.00 | \$98.00 | \$256.00 | \$390.00 | \$2.50 | \$6.00 | \$9.00 | CPI rounded |

| Queenstown Artificial Turf Pricing | 2025/26 | | | 2026/27 Proposed | | | Change (\$) | | | Price Increase Methodology |
|---|------------|----------|------------|------------------|----------|------------|-------------|----------|------------|----------------------------|
| | Community | Standard | Commercial | Community | Standard | Commercial | Community | Standard | Commercial | |
| Full Turf (without lights) | | | | | | | | | | |
| Hourly | \$63.50 | \$95.50 | \$191.00 | \$65.00 | \$98.00 | \$196.00 | \$1.50 | \$2.50 | \$5.00 | CPI rounded |
| Half day (6 hours) | \$343.00 | \$533.00 | \$1064.00 | \$351.00 | \$545.00 | \$1087.00 | \$8.00 | \$12.00 | \$23.00 | CPI rounded |
| Full day (12 hours) | \$456.00 | \$710.00 | \$1419.00 | \$466.00 | \$725.00 | \$1449.00 | \$10.00 | \$15.00 | \$30.00 | CPI rounded |
| Artificial x 1 court | | | | | | | | | | |
| Hourly | \$45.00 | \$83.00 | \$165.00 | \$46.00 | \$85.00 | \$169.00 | \$1.00 | \$2.00 | \$4.00 | CPI rounded |
| Half day (6 hours) | \$245.00 | \$453.00 | \$1419.00 | \$251.00 | \$463.00 | \$1449.00 | \$6.00 | \$10.00 | \$30.00 | CPI rounded |
| Full day (12 hours) | \$325.00 | \$605.00 | \$1207.00 | \$332.00 | \$618.00 | \$1233.00 | \$7.00 | \$13.00 | \$26.00 | CPI rounded |
| Full Turf (with lights) | | | | | | | | | | |
| Hourly | \$83.00 | \$137.00 | \$252.00 | \$85.00 | \$140.00 | \$258.00 | \$2.00 | \$3.00 | \$6.00 | CPI rounded |
| Half day (6 hours) | \$393.00 | \$710.00 | \$1419.00 | \$402.00 | \$725.00 | \$1449.00 | \$9.00 | \$15.00 | \$30.00 | CPI rounded |
| Full day (12 hours) | \$524.00 | \$946.00 | \$1891.00 | \$536.00 | \$966.00 | \$1931.00 | \$12.00 | \$20.00 | \$40.00 | CPI rounded |
| Artificial x 1 court (with lights) | | | | | | | | | | |
| Hourly | \$63.50 | \$117.00 | \$234.00 | \$65.00 | \$120.00 | \$239.00 | \$1.50 | \$3.00 | \$5.00 | CPI rounded |
| Half day (6 hours) | \$343.00 | \$659.00 | \$1317.00 | \$351.00 | \$673.00 | \$1345.00 | \$8.00 | \$14.00 | \$28.00 | CPI rounded |
| Full day (12 hours) | \$456.00 | \$878.00 | \$1756.00 | \$466.00 | \$897.00 | \$1793.00 | \$10.00 | \$19.00 | \$37.00 | CPI rounded |
| Futsal | | | | | | | | | | |
| Hourly | \$36.00 | \$57.50 | \$115.00 | \$37.00 | \$59.00 | \$118.00 | \$1.00 | \$1.50 | \$3.00 | CPI rounded |
| Half day (6 hours) | \$194.00 | \$378.00 | \$640.00 | \$199.00 | \$386.00 | \$654.00 | \$5.00 | \$8.00 | \$14.00 | CPI rounded |
| Full day (12 hours) | \$258.00 | \$427.00 | \$853.00 | \$264.00 | \$436.00 | \$871.00 | \$6.00 | \$9.00 | \$18.00 | CPI rounded |
| Mini Training Turf | | | | | | | | | | |
| Hourly | \$36.00 | \$57.50 | \$115.00 | \$37.00 | \$59.00 | \$118.00 | \$1.00 | \$1.50 | \$3.00 | CPI rounded |
| Half day (6 hours) | \$194.00 | \$378.00 | \$640.00 | \$199.00 | \$386.00 | \$654.00 | \$5.00 | \$8.00 | \$14.00 | CPI rounded |
| Full day (12 hours) | \$258.00 | \$427.00 | \$853.00 | \$264.00 | \$436.00 | \$871.00 | \$6.00 | \$9.00 | \$18.00 | CPI rounded |
| Season Rate | | | | | | | | | | |
| With Lights | \$3,066.00 | NA | NA | \$3131.00 | NA | NA | \$65.00 | | | CPI rounded |
| Without Lights | \$2,658.00 | NA | NA | \$2714.00 | NA | NA | \$56.00 | | | CPI rounded |

| Wānaka Artificial Turf Pricing | 2025/26 | | | 2026/27 Proposed | | | Change (\$) | | | Price Increase Methodology |
|---|------------|----------|------------|------------------|----------|------------|-------------|----------|------------|----------------------------|
| | Community | Standard | Commercial | Community | Standard | Commercial | Community | Standard | Commercial | |
| Full Turf (without lights) | | | | | | | | | | |
| Hourly | \$48.00 | \$72.00 | \$236.00 | \$49.50 | \$74.00 | \$241.00 | \$1.50 | \$2.00 | \$5.00 | CPI rounded |
| Half day (6 hours) | \$257.00 | \$400.00 | \$799.00 | \$263.00 | \$409.00 | \$816.00 | \$6.00 | \$9.00 | \$17.00 | CPI rounded |
| Full day (12 hours) | \$343.00 | \$533.00 | \$1064.00 | \$351.00 | \$545.00 | \$1087.00 | \$8.00 | \$12.00 | \$23.00 | CPI rounded |
| Artificial x 1 court | | | | | | | | | | |
| Hourly | \$26.50 | \$62.50 | \$124.00 | \$27.50 | \$64.00 | \$127.00 | \$1.00 | \$1.50 | \$3.00 | CPI rounded |
| Half day (6 hours) | \$183.00 | \$341.00 | \$680.00 | \$187.00 | \$349.00 | \$695.00 | \$4.00 | \$8.00 | \$15.00 | CPI rounded |
| Full day (12 hours) | \$245.00 | \$453.00 | \$906.00 | \$251.00 | \$463.00 | \$926.00 | \$6.00 | \$10.00 | \$20.00 | CPI rounded |
| Full Turf (with lights) | | | | | | | | | | |
| Hourly | \$55.50 | \$102.50 | \$190.00 | \$57.00 | \$105.00 | \$194.00 | \$1.50 | \$2.50 | \$4.00 | CPI rounded |
| Half day (6 hours) | \$298.00 | \$533.00 | \$1064.00 | \$305.00 | \$545.00 | \$1087.00 | \$7.00 | \$12.00 | \$23.00 | CPI rounded |
| Full day (12 hours) | \$393.00 | \$710.00 | \$1419.00 | \$402.00 | \$725.00 | \$1449.00 | \$9.00 | \$15.00 | \$30.00 | CPI rounded |
| Artificial x 1 court (with lights) | | | | | | | | | | |
| Hourly | \$48.00 | \$88.00 | \$175.00 | \$49.50 | \$90.00 | \$179.00 | \$1.50 | \$2.00 | \$4.00 | CPI rounded |
| Half day (6 hours) | \$257.00 | \$494.00 | \$988.00 | \$263.00 | \$505.00 | \$1009.00 | \$6.00 | \$11.00 | \$21.00 | CPI rounded |
| Full day (12 hours) | \$343.00 | \$659.00 | \$1317.00 | \$351.00 | \$673.00 | \$1345.00 | \$8.00 | \$14.00 | \$28.00 | CPI rounded |
| Season Rate | | | | | | | | | | |
| With Lights | \$2,647.00 | NA | NA | \$2703.00 | NA | NA | \$56.00 | | | CPI rounded |
| Without Lights | \$2,224.00 | NA | NA | \$2271.00 | NA | NA | \$47.00 | | | CPI rounded |

| Paetara Aspiring Central Pricing | 2025/26 | | | 2026/27 Proposed | | | 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* | \$36.50 | \$74.50 | \$111.00 | \$37.50 | \$76.50 | \$113.50 | \$1.00 | \$2.00 | \$2.50 | CPI rounded |
| Badminton/Pickleball/Table tennis | \$20.00 | \$20.00 | \$20.00 | \$20.50 | \$20.50 | \$20.50 | \$0.50 | \$0.50 | \$0.50 | CPI rounded |
| Casual Court Play ** | | \$5.00 | | NA | \$5.00 | NA | | | | |
| Freeplay - youth U18 ** | | | | NA | \$0.00 | NA | | | | |

*including Volleyball, Basketball, Netball.

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

| Paetara Aspiring Central Pricing | 2025/26 | | | 2026/27 Proposed | | | 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 | |
| Studio 170sqm (sprung wood floor + mirrors + TV) | | | | | | | | | | |
| Hourly | \$35.00 | \$88.00 | \$124.00 | \$36.00 | \$90.00 | \$127.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Half day (1/2 day) | by negotiation | | | by negotiation | | | | | | |
| Full day (12 hours) | by negotiation | | | by negotiation | | | | | | |
| Meeting Room 22sqm (no kitchenette) VC equipment | | | | | | | | | | |
| Hourly | \$11.00 | \$27.50 | \$38.00 | \$11.50 | \$28.50 | \$39.00 | \$0.50 | \$1.00 | \$1.00 | CPI rounded |
| Half day (1/2 day) | \$47.00 | \$124.00 | \$162.00 | \$48.00 | \$127.00 | \$165.50 | \$1.00 | \$3.00 | \$3.50 | CPI rounded |
| Full day (12 hours) | \$77.00 | \$196.00 | \$264.00 | \$79.00 | \$200.50 | \$270.00 | \$2.00 | \$4.50 | \$6.00 | CPI rounded |
| Multi Use Space 130sqm (open space can be used for exhibitions, displays, small-scale events) | | | | | | | | | | |
| Week (7 days) | \$264.00 | \$528.00 | \$845.00 | \$270.00 | \$540.00 | \$863.00 | \$6.00 | \$12.00 | \$18.00 | CPI rounded |
| Full Day (12 hours) | \$43.00 | \$85.00 | \$127.00 | \$44.00 | \$87.00 | \$130.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Staff Room (incl. kitchenette & large TV) | | | | | | | | | | |
| Hourly | \$21.50 | \$55.50 | \$75.00 | \$22.00 | \$57.00 | \$77.00 | \$0.50 | \$1.50 | \$2.00 | CPI rounded |
| Half day (6 hours) | \$93.50 | \$248.00 | \$322.00 | \$96.00 | \$254.00 | \$329.00 | \$2.50 | \$6.00 | \$7.00 | CPI rounded |
| Full day (12 hours) | \$153.00 | \$391.00 | \$528.00 | \$157.00 | \$400.00 | \$540.00 | \$4.00 | \$9.00 | \$12.00 | CPI rounded |
| Outdoor Areas | | | | | | | | | | |
| Hourly | \$11.00 | \$22.00 | \$32.00 | \$11.00 | \$22.50 | \$33.00 | - | \$0.50 | \$1.00 | CPI rounded |

| Sports Fields | 2025/26 | | | 2026/27 Proposed | | | Change (\$) | | | Price Increase Methodology |
|------------------------------------|-----------|----------|------------|------------------|----------|------------|-------------|----------|------------|----------------------------|
| | Community | Standard | Commercial | Community | Standard | Commercial | Community | Standard | Commercial | |
| Sports Fields - casual rate | | | | | | | | | | |
| Game hourly | \$30.00 | \$60.00 | \$120.00 | \$31.00 | \$62.00 | \$123.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Game half day (6 hours) | \$132.00 | \$261.00 | \$524.00 | \$135.00 | \$267.00 | \$536.00 | \$3.00 | \$6.00 | \$12.00 | CPI rounded |
| Game full day | \$216.00 | \$427.00 | \$857.00 | \$221.00 | \$436.00 | \$875.00 | \$5.00 | \$9.00 | \$18.00 | CPI rounded |
| Game hourly - lights | \$36.00 | \$74.00 | \$147.00 | \$37.00 | \$76.00 | \$151.00 | \$1.00 | \$2.00 | \$4.00 | CPI rounded |
| Game lights - half day (6 hours) | \$161.00 | \$320.00 | \$640.00 | \$165.00 | \$327.00 | \$654.00 | \$4.00 | \$7.00 | \$14.00 | CPI rounded |
| Game lights - full day | \$262.00 | \$524.00 | \$1,047.00 | \$268.00 | \$536.00 | \$1069.00 | \$6.00 | \$12.00 | \$22.00 | CPI rounded |
| John Davies Oval hourly | \$75.00 | \$125.00 | POA | \$77.00 | \$128.00 | POA | \$2.00 | \$3.00 | POA | CPI rounded |
| John Davies - half day (6 hours) | \$329.00 | \$550.00 | POA | \$336.00 | \$562.00 | POA | \$7.00 | \$12.00 | POA | CPI rounded |
| John Davies Oval - full day | \$537.00 | \$900.00 | POA | \$549.00 | \$919.00 | POA | \$12.00 | \$19.00 | POA | CPI rounded |
| Cricket Field | | | | | | | | | | |
| Game hourly - turf | \$36.00 | \$74.00 | \$147.00 | \$37.00 | \$76.00 | \$151.00 | \$1.00 | \$2.00 | \$4.00 | CPI rounded |
| Turf - half day | \$161.00 | \$320.00 | \$640.00 | \$165.00 | \$327.00 | \$654.00 | \$4.00 | \$7.00 | \$14.00 | CPI rounded |
| Turf - full day | \$262.00 | \$524.00 | \$1,047.00 | \$268.00 | \$536.00 | \$1069.00 | \$6.00 | \$12.00 | \$22.00 | CPI rounded |
| Game hourly - artificial | \$30.00 | \$60.00 | \$120.00 | \$31.00 | \$62.00 | \$123.00 | \$1.00 | \$2.00 | \$3.00 | CPI rounded |
| Artificial - half day | \$132.00 | \$261.00 | \$524.00 | \$135.00 | \$267.00 | \$536.00 | \$3.00 | \$6.00 | \$12.00 | CPI rounded |
| Artificial - full day | \$216.00 | \$427.00 | \$857.00 | \$221.00 | \$436.00 | \$875.00 | \$5.00 | \$9.00 | \$18.00 | CPI rounded |

| Season Rates - Sports*** | 2024 season rate | 1-Jul-25 | Change | Comments | Price Increase Methodology |
|--|------------------|-----------|---------|--------------------------------|----------------------------|
| Rugby/Football Field | \$1590.00 | \$1625.00 | \$35.00 | per field per season | CPI rounded |
| Rugby/Football Field under lights | \$2225.00 | \$2275.00 | \$50.00 | per field per season | CPI rounded |
| Cricket - Grass wicket | \$2225.00 | \$2275.00 | \$50.00 | per field per season | CPI rounded |
| Cricket - Artificial Wicket | \$955.00 | \$980.00 | \$25.00 | per season | CPI rounded |
| Frankton Artificial turf | \$790.00 | \$810.00 | \$20.00 | per season | CPI rounded |
| Artificial turf (3 courts) | \$2225.00 | \$2275.00 | \$50.00 | one day per week, full season | CPI rounded |
| Artificial turf (3 courts under lights) | \$2645.00 | \$2705.00 | \$60.00 | one day per week, full season | CPI rounded |
| Netball indoor courts x2 per day, per season (includes use of outdoor courts at Queenstown Events Centre) | \$3660.00 | \$3740.00 | \$80.00 | one day per week, full season | CPI rounded |
| Basketball courts indoor x2 per day per season | \$3660.00 | \$3740.00 | \$80.00 | one day per week, full season | CPI rounded |
| Badminton Courts (4 courts) | \$3180.00 | \$3250.00 | \$70.00 | one day per week, full season | CPI rounded |
| Volleyball Courts (3 courts) | \$3660.00 | \$3740.00 | \$80.00 | one day per week, full season | CPI rounded |
| Athletics track | \$790.00 | \$810.00 | \$20.00 | per field, per day, per season | CPI rounded |
| Touch Field | \$635.00 | \$650.00 | \$15.00 | per field, per season | CPI rounded |

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

3. Parks & Reserves

CPI INCREASE 2.1%

| Reserves, Tracks and Trail Permits | 2025/26 | | | 2026/27 Proposed | | | Change (\$) | | | Price Increase Methodology |
|------------------------------------|-----------|----------|------------|------------------|----------|------------|-------------|----------|------------|----------------------------|
| | Community | Standard | Commercial | Community | Standard | Commercial | Community | Standard | Commercial | |
| Premium | | | | | | | | | | |
| McBride Park | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Dinosaur Park | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Pembroke Park | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Lake Hayes Showgrounds | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Earnslaw Park | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Queenstown Gardens | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Marine Parade | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Village Green | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Queenstown Recreation Ground | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Wānaka Lakefront | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Wānaka Station Park | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Jack's Point Oval | \$27.70 | \$93.50 | \$140.00 | \$28.50 | \$95.50 | \$143.00 | \$0.80 | \$2.00 | \$3.00 | CPI rounded |
| Half day (6 hours) | \$123.00 | \$408.00 | \$612.00 | \$126.00 | \$417.00 | \$625.00 | \$3.00 | \$9.00 | \$13.00 | CPI rounded |
| Full day (12 hours) | \$201.00 | \$668.00 | \$999.00 | \$205.50 | \$682.50 | \$1020.00 | \$4.50 | \$14.50 | \$21.00 | CPI rounded |
| Gold | | | | | | | | | | |
| Shotover Recreation Reserve | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Brian Smith Park | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| One Mile Reserve | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Queenstown Hill Reserve | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Ben Lomond Reserve | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Buckingham Green | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Jack Reid Park | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Millbrook Corner | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Lake Hayes Reserve | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Arrowtown Library Green | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Wānaka Recreation Reserve | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Kelly's Flat | \$20.00 | \$67.50 | \$101.00 | \$20.50 | \$69.00 | \$103.50 | \$0.50 | \$1.50 | \$2.50 | CPI rounded |
| Half day (6 hours) | \$88.00 | \$291.00 | \$437.00 | \$90.00 | \$297.50 | \$446.50 | \$2.00 | \$6.50 | \$9.50 | CPI rounded |
| Full day (12 hours) | \$143.50 | \$477.00 | \$713.00 | \$147.00 | \$487.50 | \$728.00 | \$3.50 | \$10.50 | \$15.00 | CPI rounded |

| Reserves, Tracks and Trail Permits | 2025/26 | | | 2026/27 Proposed | | | Change (\$) | | | Price Increase Methodology |
|------------------------------------|-----------|----------|------------|------------------|----------|------------|-------------|----------|------------|----------------------------|
| | Community | Standard | Commercial | Community | Standard | Commercial | Community | Standard | Commercial | |
| Silver | | | | | | | | | | |
| Butlers Green | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Wilcox Green | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Allenby Park | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| St Omer Park | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Peter Fraser Park | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Lake Hayes North Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Lakeview Terrace Esplanade Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Hāwea Domain | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Lismore Park | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Eely Point Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Waterfall Creek | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Rotary Park - Glendhu Bay | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Hopkins Street Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Gibston Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Frankton Domain | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Johnstone Common | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Whitechapel Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Hansen Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Kelvin Grove | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Kelvin Peninsula Rec Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Matakauri Park | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Albert Town Lagoon | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| McMurdo Park | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Sunshine Bay Reserve | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Queenstown Trails | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Arrowtown River Loop | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Upper Clutha Trails | \$17.00 | \$43.00 | \$64.00 | \$17.50 | \$44.00 | \$65.50 | \$0.50 | \$1.00 | \$1.50 | CPI rounded |
| Half day (6 hours) | \$75.00 | \$187.00 | \$280.00 | \$77.00 | \$191.00 | \$286.00 | \$2.00 | \$4.00 | \$6.00 | CPI rounded |
| Full day (12 hours) | \$122.00 | \$305.00 | \$456.00 | \$125.00 | \$311.50 | \$466.00 | \$3.00 | \$6.50 | \$10.00 | CPI rounded |

4. Aquatics

CPI INCREASE 2.1%

| Aquatics Queenstown and Wānaka Pricing | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology | Date change effective |
|---|----------|------------------|-------------|----------------------------|-----------------------|
| Swim School Lesson | | | | | |
| Group - Child | \$15.50 | \$15.80 | \$0.30 | CPI rounded | 20-Jul-26 |
| Group - Adult | \$23.00 | \$23.50 | \$0.50 | CPI rounded | 20-Jul-26 |
| Private Lesson - Child (single) | \$45.00 | \$47.50 | \$2.50 | CPI rounded | 20-Jul-26 |
| Private Lesson - Child (shared 2 people) | \$50.00 | \$52.50 | \$2.50 | CPI rounded | 20-Jul-26 |
| Private Lesson - Adult | \$65.00 | \$66.50 | \$1.50 | CPI rounded | 20-Jul-26 |
| Ability Lesson | \$20.50 | \$20.50 | \$0.00 | No change | |
| Casual Swim incl. up to two toddlers under 5 | | | | | |
| Adult | \$8.20 | \$8.40 | \$0.20 | CPI rounded | |
| Tertiary Student | \$6.90 | \$7.20 | \$0.30 | CPI rounded | |
| Beneficiary/Senior | \$5.30 | \$5.40 | \$0.10 | CPI rounded | |
| Child | \$4.30 | \$4.40 | \$0.10 | CPI rounded | |
| Hydroslide | | | | | |
| Adult | \$8.00 | \$8.30 | \$0.30 | CPI rounded | |
| Tertiary Student | \$6.70 | \$7.00 | \$0.30 | CPI rounded | |
| Beneficiary/Senior | \$5.20 | \$5.30 | \$0.10 | CPI rounded | |
| Child | \$4.20 | \$4.30 | \$0.10 | CPI rounded | |
| 10 swim concession | | | | | |
| Adult | \$77.00 | \$79.00 | \$2.00 | CPI rounded | |
| Tertiary Student | \$64.00 | \$66.00 | \$2.00 | CPI rounded | |
| Beneficiary/Senior | \$48.00 | \$49.00 | \$1.00 | CPI rounded | |
| Child | \$38.00 | \$39.00 | \$1.00 | CPI rounded | |
| Pre Paid Memberships (swim) | | | | | |
| Prepay adult - 3 month | \$199.00 | \$205.00 | \$6.00 | CPI rounded | |
| Prepay adult - 6 month | \$289.00 | \$295.00 | \$6.00 | CPI rounded | |
| Prepay adult - 12 month | \$449.00 | \$455.00 | \$6.00 | CPI rounded | |
| Prepay beneficiary/senior - 3 month | \$84.00 | \$86.00 | \$2.00 | CPI rounded | |
| Prepay beneficiary/senior - 6 month | \$134.00 | \$136.00 | \$2.00 | CPI rounded | |
| Prepay beneficiary/senior - 12 month | \$214.00 | \$216.00 | \$2.00 | CPI rounded | |
| Prepay child - 3 month | \$62.00 | \$64.00 | \$2.00 | CPI rounded | |
| Prepay child - 6 month | \$112.00 | \$114.00 | \$2.00 | CPI rounded | |
| Prepay child - 12 month | \$182.00 | \$184.00 | \$2.00 | CPI rounded | |
| Prepay family - 6 month | \$420.00 | \$430.00 | \$10.00 | CPI rounded | |
| Prepay family - 12 month | \$720.00 | \$730.00 | \$10.00 | CPI rounded | |
| Off-Peak - 3 month | \$135.00 | \$140.00 | \$5.00 | CPI rounded | |
| Off-Peak - 6 month | \$195.00 | \$200.00 | \$5.00 | CPI rounded | |
| Off-Peak - 12 month | \$305.00 | \$310.00 | \$5.00 | CPI rounded | |

| Aquatics Queenstown and Wānaka Pricing | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology | Date change effective |
|---|----------|------------------|-------------|----------------------------|-----------------------|
| Direct Debit (Aquatics) - price per week | | | | | |
| Adult Open term Direct Debit | \$13.95 | \$14.50 | \$0.55 | CPI rounded | 5-Sept-26 |
| Senior/Bene Open term Direct Debit | \$7.35 | \$7.50 | \$0.15 | CPI rounded | 5-Sept-26 |
| Child open term Direct Debit | \$5.35 | \$5.50 | \$0.15 | CPI rounded | 5-Sept-26 |
| Family Direct Debit open Term | \$23.95 | \$24.50 | \$0.55 | CPI rounded | 5-Sept-26 |
| Off-peak Direct Debit open term | \$9.35 | \$9.50 | \$0.15 | CPI rounded | 5-Sept-26 |
| Tertiary Student Direct Debit open term | \$10.35 | \$10.50 | \$0.15 | CPI rounded | 5-Sept-26 |
| Membership Transfer Fee | \$20.00 | \$20.00 | \$0.00 | No change | |
| Hire charges | | | | | |
| Lane per hour - Community | \$8.20 | \$8.20 | \$0.00 | No change | |
| Lane per hour - Standard | \$15.30 | \$15.30 | \$0.00 | No change | |
| Lane per hour - Commercial | \$15.30 | \$15.30 | \$0.00 | No change | |
| Lap pool per hour - Community | \$81.50 | \$81.50 | \$0.00 | No change | |
| Lap pool per hour - Standard | \$122.50 | \$122.50 | \$0.00 | No change | |
| Lap pool per hour - Commercial | \$163.50 | \$163.50 | \$0.00 | No change | |
| Arrowtown (5 lane) lap pool per hour - Community | \$51.00 | \$51.00 | \$0.00 | No change | |
| Arrowtown (5 lane) lap pool per hour - Standard | \$76.00 | \$76.00 | \$0.00 | No change | |
| Arrowtown (5 lane) lap pool per hour - Commercial | \$102.00 | \$102.00 | \$0.00 | No change | |
| Learners pool per lane - Community (WRC) | \$8.20 | \$8.20 | \$0.00 | No change | |
| Learners pool per lane - Standard (WRC) | \$15.30 | \$15.30 | \$0.00 | No change | |
| Learners pool per lane - Commercial (WRC) | \$15.30 | \$15.30 | \$0.00 | No change | |
| Learners pool per hour - Community (QEC) | \$30.50 | \$30.50 | \$0.00 | No change | |
| Learners pool per hour - Standard (QEC) | \$46.00 | \$46.00 | \$0.00 | No change | |
| Learners pool per hour - Commercial (QEC) | \$61.50 | \$61.50 | \$0.00 | No change | |
| Birthday parties (2 hour hire) (QEC) | \$158.50 | \$162.00 | \$3.50 | CPI rounded | 20-Jul-26 |
| Pool Crew hire (per hour) | \$31.00 | \$32.00 | \$1.00 | CPI rounded | 20-Jul-26 |
| Hydroslide (Exclusive Hire per hour) | \$158.50 | \$162.00 | \$3.50 | CPI rounded | 20-Jul-26 |
| Large inflatable hire per hour | \$158.50 | \$162.00 | \$3.50 | CPI rounded | 20-Jul-26 |
| Small inflatable hire per hour | \$53.50 | \$55.00 | \$1.50 | CPI rounded | 20-Jul-26 |

| Aquatics Arrowtown Memorial Pool Pricing | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology | Date change effective |
|---|----------|------------------|-------------|----------------------------|-----------------------|
| Casual Swim incl. up to two toddlers under 5 | | | | | |
| Adult | \$4.50 | \$5.00 | \$0.50 | CPI rounded | 1-Dec-26 |
| Beneficiary/Senior | \$3.50 | \$3.50 | \$0.00 | No change | |
| Child | \$2.50 | \$2.50 | \$0.00 | No change | |
| Season Membership | | | | | |
| Adult | \$82.00 | \$84.00 | \$2.00 | CPI rounded | 1-Dec-26 |
| Beneficiary/Senior | \$67.00 | \$68.50 | \$1.50 | CPI rounded | 1-Dec-26 |
| Child | \$52.00 | \$53.50 | \$1.50 | CPI rounded | 1-Dec-26 |
| Family | \$107.00 | \$109.50 | \$2.50 | CPI rounded | 1-Dec-26 |

5. Libraries

CPI INCREASE 2.1%

| Libraries Fees & Charges | Category | Description | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|---|---|---------------------------------|--------------------|--------------------|-------------|----------------------------|
| 3D Printing (NEW) | | Per filament gram | NA | \$0.40 | \$0.40 | NEW |
| Book Covering | Small books | | \$6.50 | \$6.50 | \$0.00 | No change |
| | Large books | | \$11.00 | \$11.00 | \$0.00 | No change |
| | Extra Large books | | \$16.00 | \$16.00 | \$0.00 | No change |
| | Repair & Bulk Covering Charges by negotiation | | | | \$0.00 | No change |
| Computer Use | | Maintain Queue Management | Free up to 1 hour+ | Free up to 1 hour+ | \$0.00 | No change |
| | Ancestry | Maintain Queue Management | Free up to 1 hour+ | Free up to 1 hour+ | \$0.00 | No change |
| Damaged & Lost Item Processing Fee | | | \$10.00 | \$10.00 | \$0.00 | No change |
| DVDs | | Children's Educational | \$0.00 | \$0.00 | \$0.00 | No change |
| | | Documentary | \$0.00 | \$0.00 | \$0.00 | No change |
| | | All others | \$3.00 | \$3.00 | \$0.00 | No change |
| Holds | All borrower categories | | \$0.00 | \$0.00 | \$0.00 | No change |
| Interloans | Other NZ Libraries | | \$10.50 | \$11.00 | \$0.50 | Market based pricing |
| Lanyards | 1000 Books Before School Product | | \$5.00 | \$5.00 | \$0.00 | No change |
| Library Bags | | F.O.W.L Bags | \$0.00 | \$0.00 | \$0.00 | No change |
| | | B&W Wānaka Bags | \$0.00 | \$0.00 | \$0.00 | Not replacing - sold out |
| | | Kiki Bags | \$10.00 | \$0.00 | (\$10.00) | Not replacing - sold out |
| | | Library Bags - Eco | \$10.00 | \$12.50 | \$2.50 | Market based pricing |
| Library Card Replacement | | | \$5.50 | \$5.50 | \$0.00 | No change |
| Meeting Rooms | At Ftn & Qtn Libraries | Community & QLDC Staff Use Only | \$0.00 | \$0.00 | \$0.00 | No change |
| Overdue Items | | Books, Audio Books, Mags | \$0.00 | \$0.00 | \$0.00 | No change |
| | | DVDs | \$0.00 | \$0.00 | \$0.00 | No change |
| | Jnr items issued to Jnr cards | Fine Free 1 April 22 | \$0.00 | \$0.00 | \$0.00 | No change |
| Photocopying & Printing | B&W | A4 | \$0.30 | \$0.30 | \$0.00 | No change |
| | | A3 | \$0.60 | \$0.60 | \$0.00 | No change |
| | Colour | A4 | \$1.60 | \$1.60 | \$0.00 | No change |
| | | A3 | \$3.20 | \$3.20 | \$0.00 | No change |
| | Local School Students | A4 B&W, Colour | 1st 5 pages free | 1st 5 pages free | \$0.00 | No change |
| | | A3 B&W, Colour | 1st 3 pages free | 1st 3 pages free | \$0.00 | No change |
| | Registered Charities | A4 B&W, Colour | 1st 5 pages free | 1st 5 pages free | \$0.00 | No change |
| A3 B&W, Colour | | 1st 3 pages free | 1st 3 pages free | \$0.00 | No change | |
| Scanning | | | \$2.00 | \$2.00 | \$0.00 | No change |
| Scanning to Portable Storage Device | | | \$2.00 | \$2.00 | \$0.00 | No change |
| School Holiday Programmes | Children & Youth | 5-11 years | \$0.00 | \$0.00 | \$0.00 | No change |
| USB Flash Drive | | 32 GB | \$9.50 | \$10.50 | \$1.00 | Market based pricing |
| Wifi | | Maintain Queue Management | Free | Free | \$0.00 | No change |

6. Transfer Station

CPI INCREASE 2.7%

| Unit of measure | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|--|-----------|------------------|-------------|----------------------------|
| Cost to dispose of rubbish at the Transfer Station | | | | |
| Single refuse bags | \$9.50 | \$10.00 | \$0.50 | CPI rounded |
| Per Tonne | \$450.00 | \$467.50 | \$17.50 | CPI rounded |
| Green waste/mulch small load | \$8.00 | \$8.50 | \$0.50 | CPI rounded |
| Per Tonne of green waste | \$75.00 | \$85.00 | \$10.00 | CPI rounded |
| Hazardous Waste - up to 20kg or 20 litres, flat fee | \$10.00 | \$10.00 | \$0.00 | No change |
| Hazardous Waste - greater than 20kg or 20 litres, per kg up to a max 100kg or 100 litres | \$10.00 | \$10.00 | \$0.00 | No change |
| Tyres - per standard car (limit of 5 per person) | No charge | No charge | \$0.00 | Legislated no charge |
| Tyres - per stad truck tyre (limit of 5 per person) | No charge | No charge | \$0.00 | Legislated no charge |
| Car tyre de-rimming (each) | \$9.00 | \$9.00 | \$0.00 | No change |
| Truck tyre de-rimming (each) | \$15.00 | \$15.00 | \$0.00 | No change |
| Cleanfill per tonne | \$115.00 | \$123.00 | \$8.00 | CPI rounded |
| Scrap metal - small loads up to 200kg | | TBD | | |
| Scrap metal - loads heavier than 200 kg, per tonne NEW | | TBD | | |
| E-Waste - up to 5kg, per kg | \$4.00 | \$4.00 | \$0.00 | No change |
| E-Waste - single items greater than 5kg, per kg up to a max 50kg | \$1.50 | \$1.50 | \$0.00 | No change |
| Whiteware degassing per item | \$17.00 | \$17.50 | \$0.50 | CPI rounded |
| Gas bottles per item (greater than 2.5kg) | \$7.00 | \$7.00 | \$0.00 | CPI rounded |
| Childs car seat per item | \$15.00 | \$15.00 | \$0.00 | No change |
| Household and car batteries (incl. lithium batteries and vape pods) | No Charge | No charge | | No change |

*These charges are inclusive of GST.

| Unit of measure | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|---|----------|------------------|-------------|--|
| Cost to dispose of permitted waste at the Landfill | | | | |
| At the gate charge per tonne | \$127.50 | TBD | | Set by Scope Resources in May/June |
| Waste disposal levy | \$65.00 | \$70.00 | \$5.00 | MFE Waste Disposal Levy is increasing to \$70 from 1 July 2026 |
| Set by MfE | | | | |
| Employers levy | \$52.94 | \$52.94 | \$0.00 | No change |
| ETS obligation levy | \$74.20 | \$74.20 | \$0.00 | No change |

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

**These charges are exclusive of GST.

7. Trade Waste

CPI INCREASE 2.1%

| Trade Waste | 2025/26 | 2026/27 Proposed | 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 | \$185.00 | \$185.00 | \$0.00 | No Change |
| Initial inspection fee - if required to process the application: \$0 (if less than 30 minutes) or \$180 (if greater than 30 minutes) | \$185.00 | \$185.00 | \$0.00 | No Change |
| Non-compliance inspection fee | \$280.00 | \$280.00 | \$0.00 | No Change |
| Sampling Event - if required. (As per laboratory charges): At cost | \$0.00 | \$0.00 | \$0.00 | No Change |
| Trade Waste Application and Management Fees for Controlled Trade Wastes | | | | |
| Administration fee – consists of a flat fee to process the application | \$370.00 | \$370.00 | \$0.00 | No Change |
| Initial inspection fee - to process the application | \$185.00 | \$185.00 | \$0.00 | No Change |
| Scheduled Compliance inspection | \$185.00 | \$185.00 | \$0.00 | No Change |
| Non-compliance inspection | \$280.00 | \$280.00 | \$0.00 | No Change |
| Sampling Event – if required. (As per laboratory charges): At cost | \$0.00 | \$0.00 | \$0.00 | No Change |
| Trade Waste Application and Management Fees for Conditional Trade Wastes | | | | |
| Administration fee - consists of a flat fee to process the application | \$465.00 | \$465.00 | \$0.00 | No Change |
| Initial inspection fee - required to process the application | \$185.00 | \$185.00 | \$0.00 | No Change |
| Compliance inspection | \$185.00 | \$185.00 | \$0.00 | No Change |
| Non-compliance inspection | \$280.00 | \$280.00 | \$0.00 | No Change |
| Sampling Event - if required. (As per laboratory charges): At cost | \$0.00 | \$0.00 | \$0.00 | No Change |

*These charges are inclusive of GST.

8. Parking

CPI INCREASE 2.2%

| Area | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|-----------------------------|---------|------------------|-------------|--|
| Athol Street | \$6.50 | \$7.00 | \$0.50 | CPI rounded |
| Ballarat Street Carparks | \$6.50 | \$7.00 | \$0.50 | CPI rounded |
| Boundary St Carpark | \$3.50 | \$4.00 | \$0.50 | CPI rounded |
| Brecon Street | \$6.50 | \$7.00 | \$0.50 | CPI rounded |
| Camp Street | \$6.50 | \$7.00 | \$0.50 | CPI rounded |
| Coronation Drive | \$3.50 | \$4.00 | \$0.50 | CPI rounded |
| Earl Street | \$6.50 | \$7.00 | \$0.50 | CPI rounded |
| Lakeview Carpark | \$2.50 | \$2.50 | \$0.00 | No change |
| Hay St | | \$4.00 | \$4.00 | NEW |
| Marine Parade | \$6.50 | \$7.00 | \$0.50 | CPI rounded |
| Memorial Street | \$3.50 | \$4.00 | \$0.50 | CPI rounded |
| Park Street | \$3.50 | \$4.00 | \$0.50 | CPI rounded |
| Recreational Ground Carpark | \$3.50 | \$4.00 | \$0.50 | CPI rounded |
| Stanley Street | \$6.50 | \$7.00 | \$0.50 | CPI rounded |
| Church St Carpark | \$6.50 | \$8.00 | \$1.50 | To reflect its position as the most central parking location offered by QLDC |

*Hourly rates

9. Moorings & Jetties

CPI INCREASE 2.2%

| Type | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|---------------------------|----------|------------------|-------------|----------------------------|
| Jetty Permits | \$515.00 | \$525.00 | \$10.00 | CPI rounded |
| Private Mooring | \$515.00 | \$525.00 | \$10.00 | CPI rounded |
| Commercial Mooring | \$515.00 | \$525.00 | \$10.00 | CPI rounded |
| Boat Shed Permit | \$515.00 | \$525.00 | \$10.00 | CPI rounded |
| Boat Ramp fees (each use) | \$5.00 | \$5.00 | \$0.00 | No change |
| Boat Ramp fees (Annual) | \$50.00 | \$50.00 | \$0.00 | No change |

11. Wānaka Airport Landing Fees

| | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|---------------|----------|------------------|-------------|---|
| 0-1500kg | \$16.00 | \$17.00 | \$1.00 | To align rates with comparable airports |
| 1501-2500kg | \$22.00 | \$23.00 | \$1.00 | To align rates with comparable airports |
| 2501-3000kg | \$35.00 | \$37.00 | \$2.00 | To align rates with comparable airports |
| 3001-4000kg | \$55.00 | \$60.00 | \$5.00 | To align rates with comparable airports |
| 4001-5000kg | \$70.00 | \$75.00 | \$5.00 | To align rates with comparable airports |
| 5001-8000kg | \$135.00 | \$140.00 | \$5.00 | To align rates with comparable airports |
| 8001-12000kg | \$180.00 | \$190.00 | \$10.00 | To align rates with comparable airports |
| 12001-18000kg | \$260.00 | \$275.00 | \$15.00 | To align rates with comparable airports |
| 18001-20000kg | \$330.00 | \$350.00 | \$20.00 | To align rates with comparable airports |
| 20001-25000kg | \$420.00 | \$450.00 | \$30.00 | To align rates with comparable airports |

12. Wānaka Aircraft Parking

| | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|----------------------|----------|------------------|-------------|---|
| Grass Apron* | | | | |
| 0-1500kg | \$10.00 | \$10.00 | \$0.00 | To align rates with comparable airports |
| Asphalt Apron | | | | |
| 0-1500kg | \$20.00 | \$20.00 | \$0.00 | To align rates with comparable airports |
| 1501-2500kg | \$25.00 | \$27.00 | \$2.00 | To align rates with comparable airports |
| 2501-3000kg | \$35.00 | \$38.00 | \$3.00 | To align rates with comparable airports |
| 3001-4000kg | \$50.00 | \$53.00 | \$3.00 | To align rates with comparable airports |
| 4001-5000kg | \$60.00 | \$65.00 | \$5.00 | To align rates with comparable airports |
| 5001-8000kg | \$110.00 | \$115.00 | \$5.00 | To align rates with comparable airports |
| 8001-12000kg | \$145.00 | \$155.00 | \$10.00 | To align rates with comparable airports |
| 12001-18000kg | \$200.00 | \$215.00 | \$15.00 | To align rates with comparable airports |
| 18001-20000kg | \$260.00 | \$280.00 | \$20.00 | To align rates with comparable airports |
| 20001-25000kg | \$350.00 | \$375.00 | \$25.00 | To align rates with comparable airports |

*24 hours (first hour free)

13. Planning and Development

CPI INCREASE 2.2%

| Planning & Development. Effective date: 01 July 2026 | | | | | | |
|--|---|-----------------|----------|-------------|------------------|----------------------------|
| Team | Role | Unit of Measure | 2025/26 | Change (\$) | 2026/27 Proposed | Price Increase Methodology |
| Resource Consents | Planning Officer | Hourly | \$204.00 | \$4.00 | \$208.00 | CPI rounded |
| Resource Consents | Planner | Hourly | \$232.00 | \$5.00 | \$237.00 | CPI rounded |
| Resource Consents | Senior Planner | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Resource Consents | Leadership | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Resource Consents | Principal Planner | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Policy | Planner | Hourly | \$232.00 | \$5.00 | \$237.00 | CPI rounded |
| Policy | Senior Planner | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Policy | Leadership and Principal Planner | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Strategy & Policy | Strategic Planner | Hourly | \$232.00 | \$5.00 | \$237.00 | CPI rounded |
| Strategy & Policy | Strategic Senior Planner | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Strategy & Policy | Leadership | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Strategy & Policy | Strategic Planner / Project Manager | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Engineering | Land Development Engineer Cadet | Hourly | \$195.00 | \$4.00 | \$199.00 | CPI rounded |
| Engineering | Land Development Engineer | Hourly | \$257.00 | \$6.00 | \$263.00 | CPI rounded |
| Engineering | Road Corridor Officer/Engineer | Hourly | \$204.00 | \$4.00 | \$208.00 | CPI rounded |
| Engineering | Subdivision Officer and Development Contributions Officer | Hourly | \$195.00 | \$4.00 | \$199.00 | CPI rounded |
| Engineering | Team Leader | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Building Services | Processing | Hourly | \$232.00 | \$5.00 | \$237.00 | CPI rounded |
| Building Services | Building Inspection | Hourly | \$232.00 | \$5.00 | \$237.00 | CPI rounded |
| Building Services | Team Leader | Hourly | \$232.00 | \$5.00 | \$237.00 | CPI rounded |
| Administration | Technical Support | Hourly | \$135.00 | \$3.00 | \$138.00 | CPI rounded |
| Administration | Senior Technical Support | Hourly | \$145.00 | \$3.00 | \$148.00 | CPI rounded |

*These charges are inclusive of GST.

| Monitoring & Enforcement, Planning & Infrastructure and Park. Effective date: 01 July 2026 | | | | | | |
|--|---|-----------------|----------|-------------|------------------|----------------------------|
| Department | Role | Unit of Measure | 2025/26 | Change (\$) | 2026/27 Proposed | Price Increase Methodology |
| Monitoring & Enforcement | Monitoring & Enforcement Officer | Hourly | \$204.00 | \$4.00 | \$208.00 | CPI rounded |
| Monitoring & Enforcement | Senior Monitoring & Enforcement Officer | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Monitoring & Enforcement | Leadership | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |
| Monitoring & Enforcement | Harbourmaster | Hourly | \$204.00 | \$4.00 | \$208.00 | CPI rounded |
| Monitoring & Enforcement | Environmental Health | Hourly | \$152.00 | \$3.00 | \$155.00 | CPI rounded |
| Planning & Infrastructure | Infrastructure Other | Hourly | \$195.00 | \$4.00 | \$199.00 | CPI rounded |
| Planning & Infrastructure | Infrastructure Engineer | Hourly | \$232.00 | \$5.00 | \$237.00 | CPI rounded |
| Planning & Infrastructure | Senior Infrastructure Engineer | Hourly | \$257.00 | \$6.00 | \$263.00 | CPI rounded |
| Parks & Reserves Planner / Officer | Parks & Reserves Planner / Officer | Hourly | \$204.00 | \$4.00 | \$208.00 | CPI rounded |
| Parks & Reserve Senior / Manager | Parks & Reserve Senior Planner / Planning Manager | Hourly | \$261.00 | \$6.00 | \$267.00 | CPI rounded |

*These charges are inclusive of GST.

| Building Services Fees. Effective date: 01 July 2026 | | | | |
|---|----------|------------------|-------------|----------------------------|
| PROJECT INFORMATION MEMORANDUM (PIM) ONLY APPLICATION** | | | | |
| | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
| Residential | \$346.00 | \$353.61 | \$7.61 | CPI |
| Commercial | \$585.00 | \$597.87 | \$12.87 | CPI |

*These charges are inclusive of GST.

| Building Consent – Initial Fee (Non-Refundable). Effective date: 01 July 2026 | | | | | | | | |
|---|--------------------------------|-------------|--|------------------|--|-------------|--|----------------------------|
| *** Estimated Value (incl GST) | Building Type | 2025/26 | | 2026/27 Proposed | | Change (\$) | | Price Increase Methodology |
| | | Without PIM | With PIM (PIM provided at discounted rate) | Without PIM | With PIM (PIM provided at discounted rate) | Without PIM | With PIM (PIM provided at discounted rate) | |
| Any | Heating Appliances | \$473.00 | \$473.00 | \$483.41 | \$483.41 | \$10.41 | \$10.41 | CPI |
| < \$5000 | Any | \$473.00 | \$555.00 | \$483.41 | \$567.21 | \$10.41 | \$12.21 | CPI |
| \$5001 - \$20 000 | Any | \$1,093.00 | \$1,146.00 | \$1,117.05 | \$1,171.21 | \$24.05 | \$25.21 | CPI |
| \$20,001 - \$180,000 | Unlined Accessory Building | \$1,753.00 | \$1,800.00 | \$1,791.57 | \$1,839.60 | \$38.57 | \$39.60 | CPI |
| \$20,001 - \$180,000 | Any (except unlined accessory) | \$2,676.00 | \$2,700.00 | \$2,734.87 | \$2,759.40 | \$58.87 | \$59.40 | CPI |
| \$180,001 - \$500,000 | Residential | \$4,360.00 | \$4,370.00 | \$4,455.92 | \$4,466.14 | \$95.92 | \$96.14 | CPI |
| \$180,001 - \$500,000 | Commercial | \$4,733.00 | \$4,757.00 | \$4,837.13 | \$4,861.65 | \$104.13 | \$104.65 | CPI |
| \$500,000 - \$1,000,000 | Residential | \$6,621.00 | \$6,684.00 | \$6,766.66 | \$6,831.05 | \$145.66 | \$147.05 | CPI |
| \$500,000 - \$1,000,000 | Commercial | \$7,327.00 | \$7,327.00 | \$7,488.19 | \$7,488.19 | \$161.19 | \$161.19 | CPI |
| > \$1,000,000**** | Any | \$8,099.00 | \$8,099.00 | \$8,277.18 | \$8,277.18 | \$178.18 | \$178.18 | CPI |

*These charges are inclusive of GST.

**PIM applications for non-consented small standalone dwellings are charged the residential fee.

***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 \$263.00 admin fee.

| Levies. Effective date: 01 July 2026 | | | | |
|--|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| (Required at time of deposit. See Building Consent Fee Calculator to assess full deposit fee) | | | | |
| | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
| Building Research Levy BRANZ (where estimated value of work >\$20,000) | \$1.00 per \$1,000 of est. value | Set centrally by BRANZ | | |
| MBIE Building Levy (where estimated value of work >\$65,000) | \$1.75 per \$1,000 of est. value | Set centrally by MBIE | | |
| BCA LEVY - BCA accreditation 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 | \$0.215 per \$1,000 of est. value | \$0.005 per \$1,000 of est. value | CPI |

*These charges are inclusive of GST.

| Building Act – Initial Fee (Non-Refundable). Effective date: 01 July 2026 | | | | |
|---|---|---|--------------------|-----------------------------------|
| Application Type | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
| 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) | BCO hourly rate (plus any legal disbursements) | | |
| Certificate of Acceptance (COA) | As per building consent fees | As per building consent fees | | |
| Certificate of Public Use - New (CPU) | \$322.00 | \$329.08 | \$7.08 | CPI |
| Certificate of Public Use - Extension (CPU) | \$322.00 | \$329.08 | \$7.08 | CPI |
| Change of Use (where no building work is required) | \$213.00 | \$217.69 | \$4.69 | CPI |
| Exempt Building Work | \$366.00 | \$374.05 | \$8.05 | CPI |
| Minor Variation | \$ BCO hourly rate | \$ BCO hourly rate | | |
| Notice to Fix | \$351.00 | \$358.72 | \$7.72 | CPI |
| Split Building Consent Application (no change in value of work) | \$561.00 | \$573.34 | \$12.34 | CPI |

*These charges are inclusive of GST.

| Other Building Services Fees. Effective date: 01 July 2026 | | | | |
|--|--------------------------------|--------------------------------|--------------------|-----------------------------------|
| | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
| Building Warrant of Fitness (BWOFF) | | | | |
| Compliance Schedule (register and issue) | \$345.00 | \$352.59 | \$7.59 | CPI |
| Amend Compliance Schedule | \$221.00 | \$225.86 | \$4.86 | CPI |
| Annual BWOFF Certificate | \$134.00 | \$136.95 | \$2.95 | CPI |
| Audit (onsite audit approximately every 3 years) | \$ hourly rate (BCO and Admin) | \$ hourly rate (BCO and Admin) | | |
| Miscellaneous | | | | |
| Pre-Application meeting (first hour free) | \$ hourly rate | \$ hourly rate | | |
| Residential Swimming Pools (Building [Pools] Amendment Act 2016) Inspections (per inspection charge) | \$221.00 | \$225.86 | \$4.86 | CPI |
| Land Information Memorandum | | | | |
| Residential (standard 10 working days) | \$298.00 | \$304.56 | \$6.56 | CPI |
| Commercial (standard 10 working days) | \$450.00 | \$459.90 | \$9.90 | CPI |

*These charges are inclusive of GST.

BCO - Building Consent Officer

| Resource Consents, Resource Management Engineering and Other Fees. Effective date: 01 July 2026 | | | | |
|--|----------------|-------------|------------------|----------------------------|
| | 2025/26 | Change (\$) | 2026/27 Proposed | Price Increase Methodology |
| Set Fees Taken At Lodgement | | | | |
| Monitoring | \$287.00 | \$6.00 | \$293.00 | CPI rounded |
| Administration | \$300.00 | \$7.00 | \$307.00 | CPI rounded |
| Monitoring | | | | |
| Compliance inspections (including for NES-Plantation Forestry) | \$ hourly rate | | \$ hourly rate | |
| Pre-Application Meetings | | | | |
| Pre-Application Meeting | \$ hourly rate | | \$ hourly rate | |
| Land Use Consents | | | | |
| Deemed Permitted Activities - Boundary Activity Notice * | \$606.00 | \$13.00 | \$619.00 | CPI rounded |
| Deemed Permitted Activities - Marginal & Temporary Non-compliance Notice * | \$606.00 | \$13.00 | \$619.00 | CPI rounded |
| 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 | \$41.00 | \$1,915.00 | CPI rounded |
| 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 | \$53.00 | \$2,479.00 | CPI rounded |
| 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 | \$59.00 | \$2,727.00 | CPI rounded |
| 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 | \$80.00 | \$3,718.00 | CPI rounded |
| Signs * | \$1,698.00 | \$37.00 | \$1,735.00 | CPI rounded |
| Scheduled Buildings and/or Trees (Fixed Fee) * | \$970.00 | \$21.00 | \$991.00 | CPI rounded |
| Transfer of Water Based Consent | \$ hourly rate | | \$ hourly rate | |
| 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 | | \$ hourly rate | |
| Other applications * | \$1,544.00 | \$34.00 | \$1,578.00 | CPI rounded |
| Subdivision Consents | | | | |
| Cancellation of Amalgamation Conditions (s241) * | \$1,444.00 | \$32.00 | \$1,476.00 | CPI rounded |
| Boundary Adjustment * | \$2,426.00 | \$53.00 | \$2,479.00 | CPI rounded |
| Restricted Activity (up to two lots) * | \$3,396.00 | \$75.00 | \$3,471.00 | CPI rounded |
| Restricted Activity (more than two lots) * | \$3,749.00 | \$82.00 | \$3,831.00 | CPI rounded |
| All Other Subdivisions * | \$4,075.00 | \$90.00 | \$4,165.00 | CPI rounded |
| Other Applications/Processes | | | | |
| Notice of Requirement (NoR) for a Designation * | \$7,277.00 | \$160.00 | \$7,437.00 | CPI rounded |
| Alteration of Designation * | \$4,741.00 | \$104.00 | \$4,845.00 | CPI rounded |
| Removal of Designation or Heritage Order * | \$585.00 | \$13.00 | \$598.00 | CPI rounded |
| Certificate of Compliance * | \$1,940.00 | \$43.00 | \$1,983.00 | CPI rounded |
| Existing Use Certificate * | \$3,638.00 | \$80.00 | \$3,718.00 | CPI rounded |
| Extension of lapse period of a resource consent (s125) * | \$910.00 | \$20.00 | \$930.00 | CPI rounded |
| Outline Plan (s176A) * | \$1,819.00 | \$40.00 | \$1,859.00 | CPI rounded |
| Outline Plan Waiver s176A(2)(c) * | \$728.00 | \$16.00 | \$744.00 | CPI rounded |
| Surrender of consent (Fixed Fee) | \$303.00 | \$7.00 | \$310.00 | CPI rounded |
| Private Plan Change * | \$14,884.00 | \$327.00 | \$15,211.00 | CPI rounded |
| Fast Track Approvals Act 2024 Consultation | \$ hourly rate | | \$ hourly rate | |
| Multiple Activities | | | | |
| Where an application includes both land use and subdivision activities, or multiple activities, 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 2026 | | | | |
|---|----------------|-------------|------------------|----------------------------|
| | 2025/26 | Change (\$) | 2026/27 Proposed | Price Increase Methodology |
| Other Subdivision Related Approvals | | | | |
| Amalgamation Certificate | \$185.00 | \$4.00 | \$189.00 | CPI rounded |
| Registered Bond / Release of Registered Bond (each) | \$185.00 | \$4.00 | \$189.00 | CPI rounded |
| Cancellation of Amalgamation Conditions Certification (s241) | \$185.00 | \$4.00 | \$189.00 | CPI rounded |
| s223 Certificate | \$185.00 | \$4.00 | \$189.00 | CPI rounded |
| s224(c) Certificate | \$371.00 | \$8.00 | \$379.00 | CPI rounded |
| s223& s224(c) Certificate (Combined) | \$556.00 | \$12.00 | \$568.00 | CPI rounded |
| Signing and Sealing other Plan or Certificate | \$185.00 | \$4.00 | \$189.00 | CPI rounded |
| Cancellation of Easement Certificate (s243(e)) | \$185.00 | \$4.00 | \$189.00 | CPI rounded |
| Engineering Review & Acceptance | | | | |
| Engineering Review & Acceptance (if staged application, each stage will be charged separately) | \$2,500.00 | \$55.00 | \$2,555.00 | CPI rounded |
| Engineering Review & Acceptance Variation | \$606.00 | \$13.00 | \$619.00 | CPI rounded |
| Other Subdivision Related Approvals | | | | |
| Right of Way (s348) Decision * | \$800.00 | \$18.00 | \$818.00 | CPI rounded |
| Right of Way (s348) Certification | \$194.00 | \$4.00 | \$198.00 | CPI rounded |
| Licence to Occupy | \$739.00 | \$16.00 | \$755.00 | CPI rounded |
| Temporary Road Closure | \$739.00 | \$16.00 | \$755.00 | CPI rounded |
| Assignment of Licence to Occupy | \$185.00 | \$4.00 | \$189.00 | CPI rounded |
| Traffic Management Plans (Applications) | \$288.00 | \$6.00 | \$294.00 | CPI rounded |
| Traffic Management Plans (Revision of Approved Application) | \$288.00 | \$6.00 | \$294.00 | CPI rounded |
| Excavation Corridor Access < 20 | \$348.00 | \$8.00 | \$356.00 | CPI rounded |
| Excavation Corridor Access 20-100 | \$602.00 | \$13.00 | \$615.00 | CPI rounded |
| Excavation Corridor Access 100-500 | \$856.00 | \$19.00 | \$875.00 | CPI rounded |
| Excavation Corridor Access 500-2000 | \$1,110.00 | \$24.00 | \$1,134.00 | CPI rounded |
| Excavation Corridor Access >2000 | \$2,554.00 | \$56.00 | \$2,610.00 | CPI rounded |
| Excavation Corridor Access - Global Permit | \$3,960.00 | \$0.00 | \$3,960.00 | No Change |
| Non-excavation Corridor Access (excludes events) | \$300.00 | \$7.00 | \$307.00 | CPI rounded |
| Non-excavation Corridor Access - Global permit | \$2,660.00 | \$0.00 | \$2,660.00 | No Change |
| Road Naming | \$243.00 | \$5.00 | \$248.00 | CPI rounded |
| Engineering Connection to Council Services (one connection) | \$359.00 | \$8.00 | \$367.00 | CPI rounded |
| Engineering Connection to Council Services (each additional connection) | \$150.00 | \$3.00 | \$153.00 | CPI rounded |
| Cancellation of Building Line Restriction | \$381.00 | \$8.00 | \$389.00 | CPI rounded |
| Objections (under the RMA and LGA) | | | | |
| Sections s357A(1)(f) or (g) where a request is made for the objection to be considered by a hearings commissioner section s357AB, the cost of considering and making a decision on the objection will be charged as follows: - RMA Accredited Commissioner - Council staff time | \$ hourly rate | | \$ hourly rate | |
| RMA Publicly Notified and Limited Notified Applications | | | | |
| Limited Notified | \$1,973.00 | \$43.00 | \$2,016.00 | CPI rounded |
| Public Notified | \$6,780.00 | \$149.00 | \$6,929.00 | CPI rounded |
| Hearing - half day | \$8,269.00 | \$182.00 | \$8,451.00 | CPI rounded |
| Hearing - full day | \$15,159.00 | \$333.00 | \$15,492.00 | CPI rounded |
| Hearing - additional day | \$13,340.00 | \$293.00 | \$13,633.00 | CPI rounded |

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

14. Dog Registration and Other Dog Fees

CPI INCREASE 2.2%

| Dog Registration Category | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|------------------------------------|----------|------------------|-------------|----------------------------|
| Dangerous Dog | \$360.00 | \$368.00 | \$8.00 | CPI rounded |
| Dangerous Dog (Fenced) | \$270.00 | \$276.00 | \$6.00 | CPI rounded |
| Dangerous Dog (Positive) | \$270.00 | \$276.00 | \$6.00 | CPI rounded |
| Dangerous dog (Fenced/Positive) | \$180.00 | \$184.00 | \$4.00 | CPI rounded |
| Guide Dog | \$0.00 | \$0.00 | \$0.00 | CPI rounded |
| Menacing Dog | \$240.00 | \$245.00 | \$5.00 | CPI rounded |
| Menacing Dog (Fenced) | \$180.00 | \$184.00 | \$4.00 | CPI rounded |
| Menacing Dog (Positive) | \$180.00 | \$184.00 | \$4.00 | CPI rounded |
| Menacing Dog (Fenced/Positive) | \$120.00 | \$123.00 | \$3.00 | CPI rounded |
| Pet Dog | \$240.00 | \$245.00 | \$5.00 | CPI rounded |
| Pet Dog (Fenced) | \$180.00 | \$184.00 | \$4.00 | CPI rounded |
| Pet Dog (Positive) | \$180.00 | \$184.00 | \$4.00 | CPI rounded |
| Pet Dog (Fenced/Positive) | \$120.00 | \$123.00 | \$3.00 | CPI rounded |
| Pet Dog (De-Sexed) | \$180.00 | \$184.00 | \$4.00 | CPI rounded |
| Pet Dog (De-Sexed/Fenced) | \$135.00 | \$138.00 | \$3.00 | CPI rounded |
| Pet Dog (De-Sexed/Positive) | \$135.00 | \$138.00 | \$3.00 | CPI rounded |
| Pet Dog (De-Sexed/Fenced/Positive) | \$95.00 | \$97.00 | \$2.00 | CPI rounded |
| Working Dog | \$115.00 | \$118.00 | \$3.00 | CPI rounded |
| Working Dog (Fenced) | \$85.00 | \$87.00 | \$2.00 | CPI rounded |
| Working Dog (Positive) | \$85.00 | \$87.00 | \$2.00 | CPI rounded |
| Working Dog (Fenced/Positive) | \$60.00 | \$61.00 | \$1.00 | CPI rounded |

*These charges are inclusive of GST.

| Dog Registration Category | 2025/26 | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
|------------------------------------|----------|------------------|-------------|----------------------------|
| Other Dog Fees | | | | |
| Multiple Dog Licence - Application | \$72.00 | \$74.00 | \$2.00 | CPI rounded |
| Multiple Dog Licence - Inspection | \$82.50 | \$84.00 | \$1.50 | CPI rounded |
| First Impound* | \$128.50 | \$131.00 | \$2.50 | CPI rounded |
| Second Impound* | \$205.00 | \$210.00 | \$5.00 | CPI rounded |
| Third Impound (or more)* | \$308.00 | \$315.00 | \$7.00 | CPI rounded |
| Feeding (per day) | \$36.00 | \$37.00 | \$1.00 | CPI rounded |
| Replacement Tag | \$0.00 | \$0.00 | \$0.00 | No change |

*The increase of impound costs relate to offences within a period of 24 months from the first offence.

15. Cemetery Fees

| BURIAL PLOTS (Exclusive right of burial per Cemetery) | | | | | | | | | | | | | |
|---|-----------|-------------|------------------|-------------|---------------------------------|-------------|------------------|-------------|---------------------|-------------|------------------|-------------|----------------------------|
| | Adult | | | | Children (18 months - 12 years) | | | | Infant (<18 months) | | | | |
| | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
| Lower Shotover | \$1,375 | \$1,375 | \$1,375 | \$0 | \$155 | \$155 | \$155 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Queenstown, Frankton and Arrowtown | \$1,540 | \$1,540 | \$1,540 | \$0 | \$155 | \$155 | \$155 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Wānaka and Cardrona | \$1,440 | \$1,440 | \$1,440 | \$0 | \$155 | \$155 | \$155 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Glenorchy, Kingston | \$1,885 | \$1,885 | \$1,885 | \$0 | \$155 | \$155 | \$155 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Skippers, Makarora | \$2,155 | \$2,155 | \$2,155 | \$0 | \$155 | \$155 | \$155 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| ASH PLOTS (Exclusive right of burial per Cemetery) | | | | | | | | | | | | | |
| | Adult | | | | Children (18 months - 12 years) | | | | Infant (<18 months) | | | | |
| | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
| Lower Shotover | \$310 | \$310 | \$310 | \$0 | \$125 | \$125 | \$125 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Queenstown, Frankton and Arrowtown | \$340 | \$340 | \$340 | \$0 | \$125 | \$125 | \$125 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Wānaka and Cardrona | \$330 | \$330 | \$330 | \$0 | \$125 | \$125 | \$125 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Glenorchy, Kingston | \$820 | \$820 | \$820 | \$0 | \$125 | \$125 | \$125 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Skippers, Makarora | \$925 | \$925 | \$925 | \$0 | \$125 | \$125 | \$125 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Servicemens Section (RSA) | No charge | \$0 | No charge | \$0 | No charge | \$0 | No charge | \$0 | \$0 | No charge | No charge | \$0 | No change |
| INTERMENT FEES (includes maintenance fee) | | | | | | | | | | | | | |
| | Adult | | | | Children (18 months - 12 years) | | | | Infant (<18 months) | | | | |
| | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
| Single Depth Interment | \$1,420 | \$1,420 | \$1,420 | \$0 | \$155 | \$155 | \$155 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Double Depth Interment | \$1,540 | \$1,540 | \$1,540 | \$0 | \$185 | \$185 | \$185 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Ashes Interment | \$505 | \$505 | \$505 | \$0 | \$125 | \$125 | \$125 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| OTHER SERVICES AND FEES | | | | | | | | | | | | | |
| | Adult | | | | Children (18 months - 12 years) | | | | Infant (<18 months) | | | | |
| | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | 2025/26 | 2026/27 CPI | 2026/27 Proposed | Change (\$) | Price Increase Methodology |
| Saturday Burials (additional fee) | \$370 | \$370 | \$370 | \$0 | No charge | No charge | No charge | \$0 | No charge | No charge | No charge | \$0 | No change |
| Late start fee after 3h30pm (additional fee) | \$310 | \$310 | \$310 | \$0 | No charge | No charge | No charge | \$0 | No charge | No charge | No charge | \$0 | No change |
| Out of District fee | \$615 | \$615 | \$615 | \$0 | \$620 | \$620 | \$620 | \$0 | \$620 | \$620 | \$620 | \$0 | No change |
| Out of District ashes fee | \$205 | \$205 | \$205 | \$0 | \$205 | \$205 | \$205 | \$0 | \$205 | \$205 | \$205 | \$0 | No change |
| Break concrete | \$205 | \$205 | \$205 | \$0 | \$110 | \$110 | \$110 | \$0 | \$110 | \$110 | \$110 | \$0 | No change |
| Large casket | \$205 | \$205 | \$205 | \$0 | No charge | No charge | No charge | \$0 | No charge | No charge | No charge | \$0 | No change |
| Disinterment | \$1,850 | \$1,850 | \$1,850 | \$0 | \$230 | \$230 | \$230 | \$0 | \$155 | \$155 | \$155 | \$0 | No change |
| Re-interment | \$1,130 | \$1,130 | \$1,130 | \$0 | \$135 | \$135 | \$135 | \$0 | \$95 | \$95 | \$95 | \$0 | No change |
| Disinterment of ashes | \$360 | \$360 | \$360 | \$0 | \$55 | \$55 | \$55 | \$0 | \$35 | \$35 | \$35 | \$0 | No change |
| Re-interment of ashes | \$350 | \$350 | \$350 | \$0 | \$125 | \$125 | \$125 | \$0 | \$105 | \$105 | \$105 | \$0 | No change |

16. Other Fees

CPI INCREASE 2.2%

| Other | 2025/26 | 2026/27 Proposed | Change (\$) | Increase (%) | 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 | 0.0% | Set by Policy |
| Relocate or Increase Machines | \$500.00 | \$500.00 | \$0.00 | 0.0% | Set by Policy |
| Alcohol Licensing | | | | | |
| Certificate by the Territorial Authority (compliance certificate fee) | \$285.00 | \$295.00 | \$10.00 | 3.5% | CPI rounded |
| Certificate by the Territorial Authority (variation fee) | \$285.00 | \$295.00 | \$10.00 | 3.5% | CPI rounded |
| Public notifications (Estimate) | \$0.00 | \$150.00 | \$150.00 | 100.0% | As prescribed by media companies (3 District Print Media adverts per application) On average, each ad is published three times, so one application would cost ~ \$150 for advertising over three weeks |
| Parking and Freedom Camping (NEW) | | | | | |
| Abandoned Vehicles Release Fee | \$0.00 | \$240.00 | \$240.00 | 100.0% | Cost recovery |
| Vehicle daily impound fee | \$0.00 | \$36.00 | \$36.00 | 100.0% | Cost recovery |
| Freedom Clamp release | \$0.00 | \$260.00 | \$260.00 | 100.0% | Cost recovery |
| Freedom Camping/ tent seizure release | \$0.00 | \$120.00 | \$120.00 | 100.0% | Cost recovery |
| Freedom camp gate release | \$0.00 | \$100.00 | \$100.00 | 100.0% | Cost recovery |
| Monitoring and Enforcement (NEW) | | | | | |
| Stereo Seizure release fee | \$0.00 | \$204.00 | \$204.00 | 100.0% | Cost recovery |
| Seizures from Public Space | \$0.00 | \$408.00 | \$408.00 | 100.0% | Cost recovery |

*These charges are inclusive of GST (if any).



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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