

Annual Plan

| Mahere ā tau

1 July 2023 – 30 June 2024

Draft

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| Rāraki take

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Section 1: Introduction

| Wāhaka 1: Te Whakatakika



Message from the Mayor and Chief Executive

| He kārere nā te Mea me te Kaiwhakahaere matua



Tēnā koutou katoa.

As we enter the third year of our 2021-2031 Ten Year Plan¹, we are all working within an ever-changing landscape. All of us are adapting and finding ways to move forward from the effects of the global pandemic and the ever-present impacts of climate change.

Work continues upgrading underground networks, facilities and major amenities across the district.

Acknowledging the ongoing disruption to our streets, thank you for your patience as we deliver on these major investments for our growing community.

Such significant improvements are key parts of improving capacity and resilience for the next 50 to 80 years but they do come with disruption. It's encouraging to see family friendly, connected spaces emerging along Wānaka's lakefront and Queenstown's town centre, and know the less visible but much needed capacity in our underground water network continues to build.

The wellbeing of our communities continues to be a strong focus. For example, we are connecting with more people across the district thanks to the growing range of mental and physical wellbeing programmes on offer from our sport and recreation and library services. The Welcoming Communities programme, which aims to support newcomers to our district, has been well received as part of our focus on cultural diversity and we were proud to have recently opened Whare Mahana, Aotearoa New Zealand's first Passive House Community Centre, in Luggate.

The harder story behind our work for the community features challenges many will be feeling too – whether that's at home or work. Rising interest rates, high levels of inflation, staff shortages linked with accommodation challenges and supply issues are all factors affecting our budget with the cost of running any business increasing. Council is not immune to these pressures either. As an organisation we continue to strive for greater cost efficiencies while protecting community levels of service and ensuring that we balance the cost to the community as well as to individuals.

¹ www.qldc.govt.nz/your-council/council-documents/ten-year-plan-ltp#ten-year-plans

That commitment includes delivering quality assets and facing up to the challenges of a rapidly changing climate future in the way we build and deliver our services.

Given the stressors of this unsettled time, we have experienced an increase in poor behaviour towards Council employees. Our staff are people who are members of our Queenstown Lakes District community and genuinely committed to serving you. Whether it's in person, online or on the phone – bullying and verbal abuse is never the answer and is never ok. We would like to remind people to respect our common values in caring for our district as they engage with us and other businesses or agencies. Thank you to the majority of you who do this and are community-minded in your interactions around Queenstown Lakes.

On top of these difficult conditions, Council has continued to face ongoing challenges with building defect and weather tightness claims (often referred to as “leaky buildings” which can affect some properties built between the late 1980s and mid-2000s). Under the current law Council is often the final party left to settle large and historic claims. Two recent claims have had a significant fiscal impact on the Council, which along with other market pressures has required Council to seriously review its capital works programme and service delivery. These settlements have led to higher borrowings for Council, and in turn higher interest costs. More about this in section Rates Impact | Kawekawe rēti on page 23.

As a consequence, this Draft Annual Plan will propose a reduced capital expenditure (capex) programme as Council puts in place the financial provision to meet these costs. This has largely led to the rescheduling of projects into later years and will be further scrutinised in the next Long Term Plan review commencing later in 2023.

Notwithstanding this, we will continue to prioritise a balanced portfolio that delivers on its level of service commitments and supports investment to meet growing demand. These changes along with higher costs have resulted in a higher-than-expected rates increase.

One added uncertainty for Council is the ongoing Three Waters Reform. For financial planning, all councils have been directed to assume the reforms will proceed.

Council is working closely with the government's national transition unit ahead of the proposed shift in management of our water services (drinking water, stormwater, wastewater) to the newly created regional entities. However, this change will take some time to come into effect. Continued political debate at the national level means the programme also creates financial uncertainties for communities. Council remains committed to Te Mana o Te Wai (the health and wellbeing of water), the need for safe drinking water, environmental protection, efficient service provisions, Māori participation in decision-making and environmentally friendly storm and wastewater systems. Balancing our immediate and ongoing needs within this context has also informed how we progress related capex projects over the next year.

A 13.6% average rates increase has been proposed for the 2023-2024 year. While a tough proposition in the current cost of living crisis, the Council has worked to prevent the increase from being higher. This new budget also includes some proposed increases to user fees to meet the increased costs of operations. Changes to building consents, animal registration and sport and recreational services are proposed, among others. On the other side of the ledger Council is also expected to receive an improved dividend from Queenstown Airport which will help offset some increases to ratepayers.

It's important to hear your views on this Draft Annual Plan. Please make a submission so your feedback can be considered ahead of the plan being adopted.

At the same time, Council is looking ahead to the next Long Term Plan (referred to as the Ten Year Plan) and is gathering your early thoughts to feed into this process. This considers

bigger questions about what we need to prepare for as a community over the coming decade.

While the Annual Plan is centered on requirements for the coming year, our community Vision Beyond 2050² remains in focus as the guiding light of our work: 'A Unique Place. An Inspiring Future | He Wāhi Tūhāhā. He Āmua Whakaohoho'. It works alongside other important plans guiding our district including the Whaiora Grow Well Spatial Plan³, and the Climate and Biodiversity Plan⁴.

Council looks forward to hearing from you on this Draft Annual Plan. All the information you need to know about completing a submission is contained in the following pages.

Kā mihi nui,



GLYN LEWERS

Mayor

Queenstown Lakes District Council



MIKE THEELEN

Chief Executive

Queenstown Lakes District Council

² www.qldc.govt.nz/your-council/our-vision-mission

³ www.qldc.govt.nz/your-council/council-documents/queenstown-lakes-spatial-plan

⁴ www.qldc.govt.nz/your-council/climate-change-and-biodiversity

An update on the 2021-2031 Ten Year Plan Progress | He Arotakeka ō te Mahere-ā-tekau tau



Work in progress

Towards a more pedestrian-friendly Queenstown town centre

Despite considerable challenges over the past twelve months affecting resourcing and supply chains, the Queenstown town centre street upgrades are nearly complete. Lower Beach Street has reopened as a high-quality shared space and is being enjoyed by locals and visitors. Park Street is also complete, featuring a wide shared path, new street furniture, lighting and signage. Work is continuing on Rees and Brecon Streets.

Significant progress has also been made on the Queenstown Town Centre Arterial Road. Stage 1 will link Melbourne and Henry Streets, removing general traffic from Stanley Street and unlocking potential future investment to improve the town centre experience. Earlier this year Ballarat Street closed to through traffic permanently, allowing for the new link between Melbourne and Henry Street to be built. Due to escalating costs and low immediate demand, a pedestrian overpass and elevator was removed from the scope of the project. Alternative safe crossing points will be provided and casings installed, allowing for the overpass to be potentially delivered in the future.

These projects were supported by Government funding from the Infrastructure Reference Group (IRG) fund.

Connecting routes to actively get from A to B

Providing more options for getting from A to B was a strong theme in the 2021-2031 Ten Year Plan. Solid progress has been made to plan and design eight priority trails connecting key destinations such as Arrowtown, Arthur's Point, Kelvin Heights, Jacks Point, Lake Hayes Estate and Shotover Country, Fernhill, Frankton and Queenstown.

Over in Wānaka, work has started to construct the highly anticipated Schools to Pool route.

Construction will also soon begin on a shared pathway along Andersons Road and improvements along the waterfront have considerably improved access for those wishing to walk and cycle.

Improvements to the Arthurs Point to Queenstown route costing \$10.7M will likely be offset by funding of \$9.7M as part of Waka Kotahi's Transport Choices Fund. At this time the route doesn't include an alternative river crossing from the existing Edith Cavell bridge.

Lakeview development

Work has been ongoing to lay the underground services and create the streets that will enable the future development of the Lakeview land.

This is expected to be completed on schedule by September 2023. Construction of a Market Square has been deferred until the 2024-25 year. For more detailed information on this project go to www.qldc.govt.nz/your-council/major-projects/lakeview-development

Investment in Three Waters

At the time of preparing the 2021-2031 Ten Year Plan, Council was directed to include three waters, despite the ongoing reform programme. This year, as outlined on page 5, we have been directed to assume the three waters reform programme will go ahead. Ongoing investment in three waters infrastructure has remained a focus area over the last two years.

A number of significant projects have been completed or initiated in the past year, aimed at improving resilience and capacity of the network as growth in the district continues. Projects currently underway include:

- > North Wānaka wastewater and water supply upgrade – under construction
- > Glenorchy reservoirs – under construction
- > Beacon Point Reservoir – under construction

- > Project Pure Wastewater Treatment Plant Stage 2 – under construction
- > Shotover Wastewater Treatment Plant upgrade – construction expected to start mid-late 2023
- > Smart water meters – trial in Glenorchy and Luggate.

Investment in community facilities

Community spaces bring people together and are at the heart of what makes our towns and communities so special. Over the past year we've made good progress on new and upgraded community facilities, including the new Luggate Memorial Centre | Whare Mahana. We've also started work to convert the former Mitre 10 building in Wānaka to a youth and community centre to cater for the growing and active Wānaka community.

A project to convert the residential property at 516 Ladies Mile to an interim community centre was put on hold due to the discovery of toxic mould in the existing building. Options are now being considered for the longer-term provision of a community facility on the site for the growing communities at Lake Hayes Estate and Shotover Country.

Project Manawa

The Stanley Street site was identified in the Queenstown Town Centre Masterplan as the preferred location for a community heart, with new community spaces and Council offices and a variety of cultural facilities for the district's communities. QLDC is continuing to work with Kāi Tahu (represented by Ngāi Tahu Property) on proposals to develop the site and community consultation on matters such as a land strategy and next steps are expected later in 2023.

In the meantime, the site has seen considerable change over the past year. The former QPACT building was removed in September 2022, followed by the construction of a temporary carpark to help alleviate some of the parking pressures in the Queenstown Town Centre.

The Queenstown Arts Centre building was removed from Council's strategic assets register in August 2022 following formal consultation and work is underway to finalise the relocation of the building for community use elsewhere. Further temporary carparking is expected to be available on the site ahead of Christmas 2023.

Staff costs

A workforce review was completed in 2022, resulting in changes to our organisational structure and resourcing levels to ensure Council has the right capacity and capability to deliver on the capital investment programme and meet community expectations around levels of service. The review, coupled with inflation has resulted in increased salary and wage costs for the 2023-2024 year.

Find out more about how
our major projects are progressing
across Queenstown Lakes at
[www.qldc.govt.nz/
your-council/major-projects](http://www.qldc.govt.nz/your-council/major-projects)



Delivering for the community

Aotearoa New Zealand's first passive community building now open in Luggate

The Luggate community has a new 'warm house' to call home after the Luggate Memorial Centre | Whare Mahana¹ officially opened in December 2022. This is the first community facility in Aotearoa New Zealand built to Passive House standards and it's already proving popular with local community groups and events.

Wānaka Lakefront development

Locals and visitors to Wānaka are now enjoying a vastly improved community space along the lakefront. Stage 2 of the Wānaka Lakefront Development Plan was completed in December 2022 and features a wide shared pathway, new carparking spaces and green space for people to sit, enjoy a picnic and take in the views.

The pathway also plays host to the historic Te Huruwharu's Map – a recreation of the first map of the area which aided early explorers. Finishing touches will be made in 2023, including informative signage and the installation of historical tiles along the shared pathway.

Details are being finalised for Stage 5 of the Development Plan, which runs from the Wānaka Marina to the Yacht Club. Construction timings are expected to be confirmed by mid-2023.

Three water infrastructure upgrades

Several significant upgrades have been completed over the last two years, vastly improving the capacity and resilience of our water supply, stormwater and wastewater networks to meet the changing needs of our growing communities.

Key highlights this year include:

- > A significant upgrade to Wānaka's drinking water supply in the western area of town is now complete. The project involved installing a new water main pipe and pump station on Wānaka-Mount Aspiring Road. This improves network capacity and resilience of the supply.
- > New water infrastructure is now up and running to support the fast-growing areas of Shotover Country, Lake Haye Estate, Te Pūtahi Ladies Mile and Frankton Flats. This project saw four new bores, a water treatment plant and native planting.

- > A reticulated community wastewater scheme was completed to service the Cardrona community.
- > A new water main and an upgraded sewerage pipe was installed along the Shotover Bridge.

¹ Whare Mahana' is the name gifted to the building by Kai Tahu and literally translates to 'warm house'

2023-2024 financial information

| Pāroko Ahumoni mō kā tau 2023-2024



Background

The 2021-2031 Ten Year Plan was prepared in October 2020 and since this time the district has continued to experience very difficult economic conditions as a result of the long tail of the COVID-19 pandemic. The year 2023-2024 represents year three of the 2021-2031 Ten Year Plan and there have been some changes to budgets which are necessary but which were unforeseeable at the planning stage:

- > Rates increase – increased by 13.6% (after allowing for growth of 3.5% in the number of rateable properties). Please refer to the Rates impact | Kawekawe rēti section, page 23 for more detail on this.
- > Dividend income – increased by \$1.7M based on latest dividend forecast in the Queenstown Airport Corporation (QAC) Statement of Intent.

- > Revised ‘user pays’ fee structure – changes made to cover increased costs i.e. for solid waste, consents (building, engineering, and resource), sports and recreation, as well as venues, parking and animal control.

- > Increased salary and wages costs – a workforce review was completed in 2022, resulting in changes to our organisational structure and resourcing levels to ensure Council has the right capacity and capability to deliver on the capital investment programme and meet community expectations around levels of service.

- > Depreciation expense increases – depreciation expense is the cost of an asset that has been depreciated (lost value) for a defined period, and shows how much of the asset’s value has been used up in that year. There has been an increase in depreciation expense for both Three Waters and roading assets as a result of increases in the assets values. Total depreciation for 2023-2024 estimated at \$55.54M up \$9.56M compared to 2022-2023 at \$45.95M.

The amount of depreciation which is planned to be funded is up by \$1.05M to \$16.98M for 2023-24 which equates to 30.6% of total depreciation compared to \$15.93M (34.7%) for 2022-23. The rates impact of the increase in depreciation funded is 0.96%. The funded amount is less than the forecast in the 2021-2031 Ten Year Plan which was \$19.01M (35.5%), which was not considered appropriate for this year as it would add \$2.03M to rates or a further 1.86% to the rates increase.

- > Higher interest rates – due to the tightening of monetary policy from the Reserve bank; aggressive increases to the Official Cash Rate (OCR) (4.75%) over past 12 months has seen the weighted average interest rate increase from 2.64% (June 2022) to 4.23% (Jan 2023). The overall effect of the rise in interest rates and the increase in borrowing is a forecast increase in interest costs of \$10M for the 2023-24 year. This is the major factor in the higher than expected rates increase.

This is because the increase in interest costs is funded predominantly from rates at \$9.31M and accounts for 8.52% of the rates increase (this figure includes the impact of funding defective building claims).

- > The settlement of large defective building claims – this has led to higher borrowing and interest costs. The annual cost of the borrowing required to fund the settlements made in the past two years is \$5.3M and the increase in interest costs for 2023-24 is \$4.4M which has a rates effect of 4.03% for the year.
- > This has in turn led to the need to defer some capex projects in 2023-2024 in order to maintain an affordable capex programme.



Operating costs and revenue

There remains significant cost pressure for both operating and capital budgets. Increases in cost have been seen for interest, internal and external labour, contractual services, insurance and electricity. Assumptions first made in the 2021-2031 Ten Year Plan have been tested with elected members to ensure that the proposed 2023-2024 Annual Plan budget reflects current needs and the Council's aspirations.



Revenue

Proposed revenue budgets include revised fee structures to cover increased costs for the following activities: solid waste, building and engineering consents, sports and recreation, venues, parking and animal control. A full schedule of these proposed changes is available in the appendix from page 84.

Council has taken the approach that only essential changes have been proposed in the 2023-2024 budgets to maintain level of service.

The key proposed changes are:

- > **User fees** – \$1.9M increase from proposed fee increases to prevent a further rates increase of 1.77%
- > **Queenstown Airport dividend** – \$1.7M increase from the Ten Year Plan forecast
- > **Capital expenditure grants** – \$19.3M additional funding primarily for CBD street upgrades & active travel projects.



Operating costs

Operating costs are up by \$20.4M or 5.2% compared to the 2021-2031 Ten Year Plan which is largely driven by the following factors:

- > **Increased interest costs** (\$10M) – increased due to higher interest rates as a result of movement in the official cash rate. Debt levels are also higher, with an increase in capital spend and from defective building settlements
- > **Increased salary and wage costs** (\$5.7M) – due to significant inflation and the organisational review approved in 2022-2023
- > **Increased professional service costs** (\$1.7M) – which supports the implementation of the spatial plan and is funded by the 'Better Off' grants from central government relating to the proposed Three Waters Reform
- > **Increased depreciation costs** (\$1.1M) – increases for both three waters and roading assets as a result of upward asset revaluations for the year ended 30 June 2022
- > **Increased legal costs** (\$0.9M) with \$0.4M of this relating to building defects/ weather tightness cases.

BUDGET COMPARISON

The 2021-2031 Ten Year Plan was adopted in June 2021 and included a proposed budget for 2023-2024 (year three). The table below highlights the main changes between what was originally proposed and the proposed budget for the 2023-2024 Annual Plan:

	TYP 2023-2024 \$M	AP 2023-2024 \$M	Change \$M
Capital Works	168.2	202.7	34.5
Operating Cost	208.2	228.5	20.4
Total Revenue	248.1	282.1	34.1
Debt Repayment	29.6	28.7	-0.9
New Loans	118.0	131.7	13.7
Proposed Rates Increase	5.50%	13.61%	8.11%

IMPACT ON DEBT RATIOS

The table below highlights the main changes between the Annual Plan budget for 2023-2024 to the 2021-2031 Ten Year Plan budget for the same year:

Debt Ratios	TYP 2023-2024 \$M	AP 2023-2024 \$M	Limit
Net Debt	\$502.4	\$626.9	
Total Revenue (excludes vested assets and development contributions)	\$201.9	\$236.0	
Net Debt to Total Revenue	248.9%	265.6%	290.0%
Net Interest	13.1	21.9	
Total Revenue (excludes vested assets and development contributions)	202	236	
Net Interest to Total Revenue	6.5%	9.3%	20.0%
Net Interest	13.1	21.9	
Annual Rates Income	113.0	124.3	
Net Interest to Rates Income	11.6%	17.6%	30.0%



Budget approach

CAPITAL EXPENDITURE (CAPEX)

The proposed capex programme for the 2023-2024 annual plan amounts to \$202.8M, which is \$34.5M more than the \$168.2M original Year 3 programme included in the 2021-2031 Ten Year Plan.

Since 1 July 2021, there has been \$124.8M of year one and year two capex budgets which have been re-forecast into 2023-2024. This means that the revised total for the year was \$293.0M after adding in the original 2021-2031 Ten Year Plan programme of \$168.2M. The total of \$293.0M was the revised starting point for the 2023-2024 Annual Plan. After careful review, it has become apparent that the revised capex budget needed to be substantially reduced. Some of the key factors considered through the review of capex expenditure were:

- > Ongoing disruption arising from major geo-political events and risks
- > Cost escalation and quality of budget estimating to ensure projects are realistic, affordable, and aligned to current delivery timeframes
- > Internal and external resource availability
- > Alignment to the timetable for Three Waters Reform
- > Existing commitments (e.g. projects underway, agreements with third parties)
- > Arising business needs that aren't presently funded.

With the impacts of defective building settlements, a highly inflationary market environment and rising interest rates, there was a strong focus on funding, affordability and deliverability. These factors led to the proposed deferral of \$106.7M worth of projects to the 2024-2025 year and beyond. A full listing of projects deferred is shown on page 15.

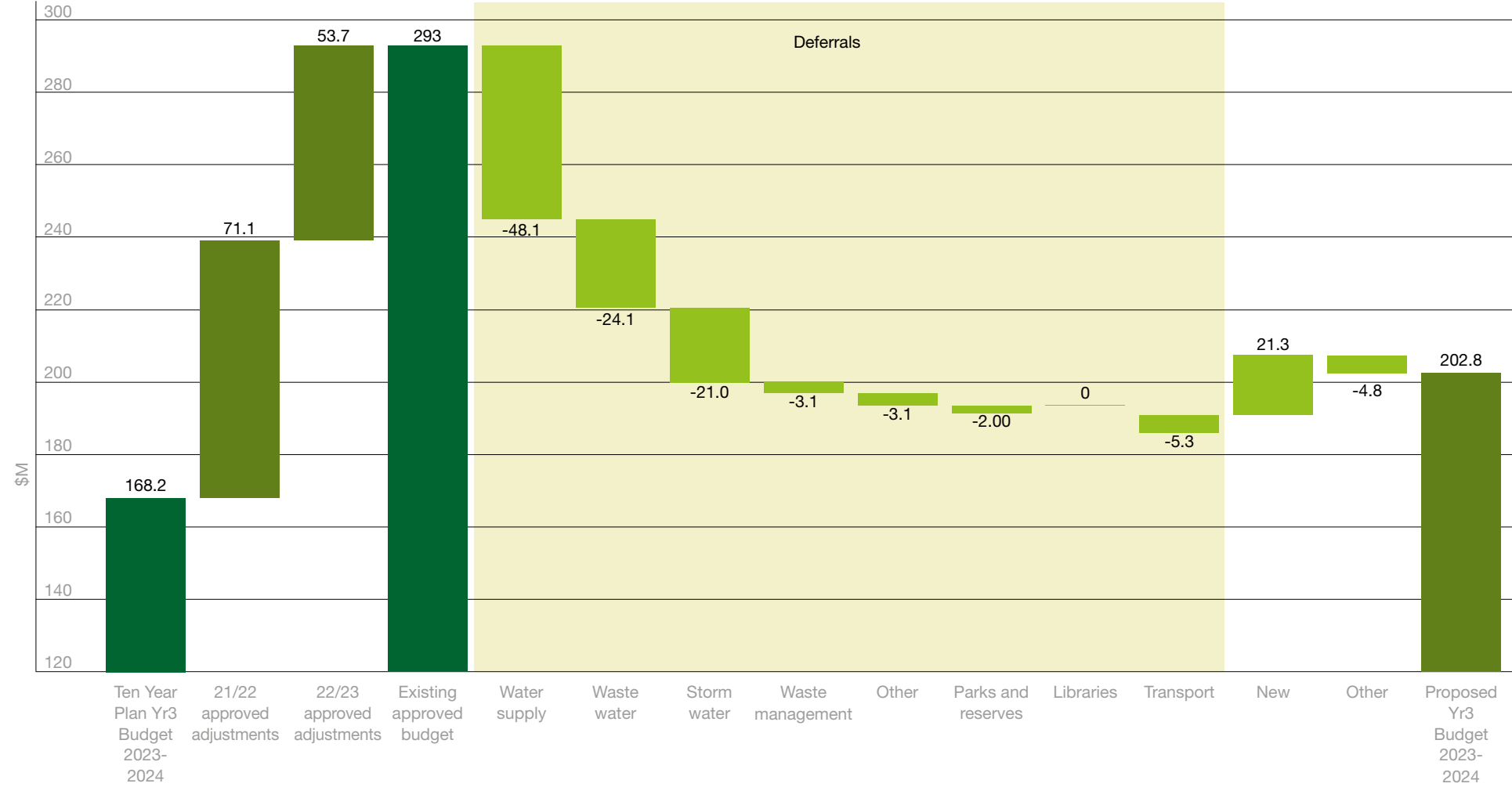
New projects of \$21.3M were also added to the programme with almost half of this amount funded by central government for the Arthurs Point to CBD Active Travel project.

A diverse range of 'shovel-ready' projects will continue to be developed, enabling QLDC to move quickly if and when funding becomes available for their implementation. QLDC continues to focus on maintaining networks and services, creating capacity to improve service levels and respond to growth, and building assets that support how communities want to live, work and play.

The capital funding analysis for the revised programme shows a \$124M increase in debt funding, bringing the year end total debt balance to \$627M. Debt repayments are slightly reduced from \$29.6M as a result of the capex deferrals to future years. This brings the net debt to total revenue percentage to 265.6% (LTP 248.9%), which is well within the limit of 290.0%.

The following graph highlights the proposed deferrals made from the 2023-2024 budget.

CAPEX TEN YEAR PLAN TO 2023-2024 ANNUAL PLAN MOVEMENT



Summary of capex deferrals

Water supply	\$	
Wānaka Water Treatment Plant	16,980,481	Defer to 2027/28 and 2028/29
Two Mile Water Treatment Plant	8,240,721	Defer to 2025/26 and 2026/27
Queenstown Pressure Zone Management	7,964	Defer to 2028/29
Quail Rise Reservoir	10,632,060	Defer to 2029/30
Shotover Country Borefield & Pump Station Upgrades	6,772	Defer to 2027/28
Fernhill Reservoir Access	205,118	Defer to 2030/31
Demand Management – Queenstown	92,816	Defer to 2031/32
BP Roundabout – Kawarau Bridge Retic Ext	2,880,066	Defer to 2028/29 and 2029/30
Demand Management – Arrowtown	1,612,365	Defer to 2028/29, 2029/30, 2030/31, and 2031/32
Arrowtown Water Storage	63,710	Defer to 2027/28
Glenorchy Bore Upgrades	102,416	Defer to 2025/26
Glenorchy Water Treatment Plant	1,005,229	Defer to 2025/26
Demand Management – Glenorchy	13,845	Defer to 2028/29 and 2029/30
Demand Management – LH/LHE/SOC	44,100	Defer to 2028/29
Demand Management – Arthurs Point	14,358	Defer to 2028/29
Demand Management – Wānaka	93,842	Defer to 2028/29
Lakeside Rd Fire Flo	3,185	Defer to 2028/29
Demand Management – Hāwea	756,072	Defer to 2024/25
Capell Ave Watermain Extension	736,700	Defer to 2024/25
Luggate Water Supply Scheme	4,482,171	Defer to 2027/28
Demand Management – Luggate	84,349	
Total	48,058,340	

Waste water	\$	
CBD to Frankton Conveyance	9,044,199	Defer to 2025/26
Remarkables Park & Kawarau Place Pump Station	1,171,631	Defer to 2026/27
Frankton Beach to Shotover Conveyance	98,877	Defer to 2028/29
Marine Pde Pump Station Electrical Upgrade	3,611,642	Defer to 2028/29
Hanleys Farm Pump Station Upgrade	1,095,553	Defer to 2024/25
Pump Station Emergency Storage – Queenstown	8,893	Defer to 2029/30
Wānaka – Luggate Highway Pump Station Upgrade	7,390	Defer to 2027/28
Septage Disposal Site	15,927	Defer to 2029/30
Pump Station Emergency Storage – Wānaka	14,759	Defer to 2031/32
Upper Clutha Conveyance Scheme	7,095,033	Defer to 2025/26
Project Shotover Plant Upgrade	1,971,350	Defer to 2024/25
Total	24,135,255	

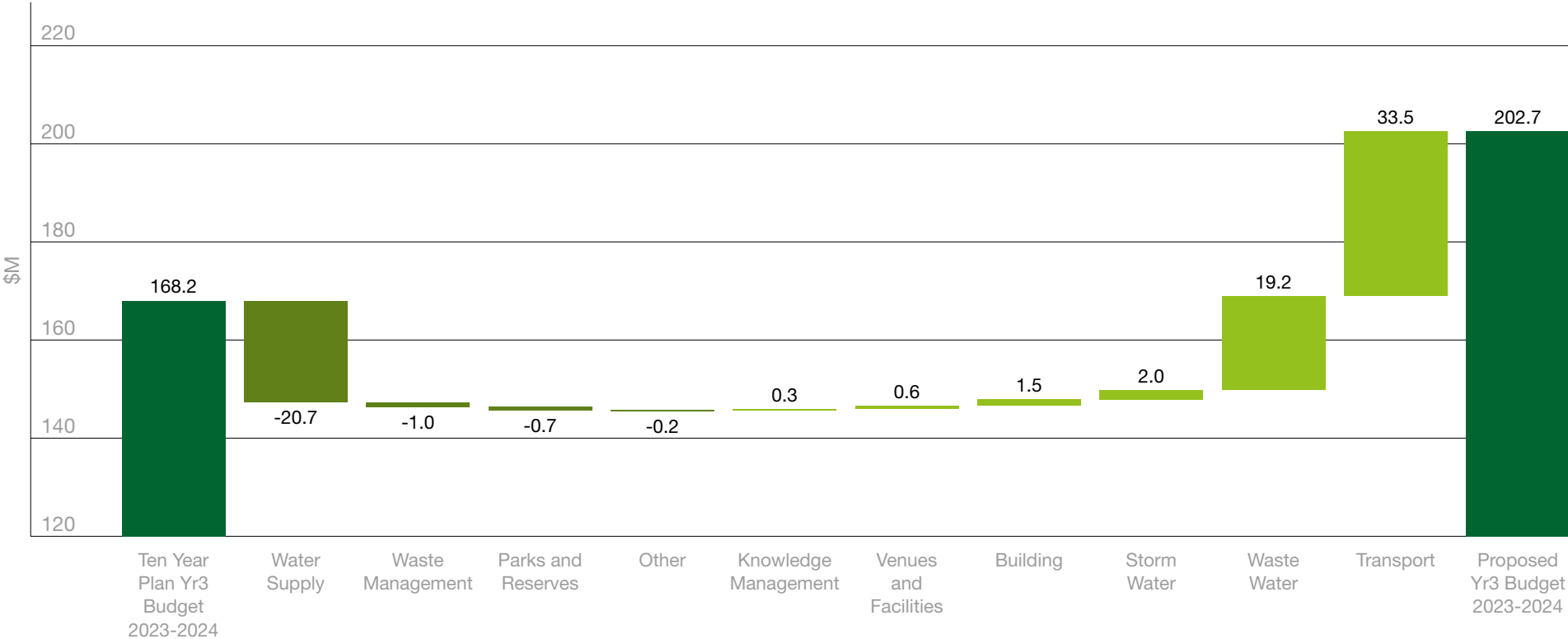
Storm water	\$	
Aubrey Rd Rec Reserve Storm Water detention pond	4,810,494	Defer to 2027/28
ThomPump Stationon St Conveyance	908,233	Defer to 3031/32
SH6 – Glenda Dr Extension	6,321,232	Defer to 2027/28, 2028/29, and 2029/30
Ladies Mile HIF Enabling Inf	503,305	Defer to 2027/28
Whakatipu Improvements	48,419	Defer to 2026/27
Stone Street Upgrades	6,028,834	Defer to 2029/30
Wānaka Improvements	2,383,291	Defer to 2026/27
Total	21,003,809	

Transport	\$	
Quail Rise to Hawthorne Stage 1 TR HIF	5,091,607	Defer to 2029/30
Whakatipu Park & Ride Facility	102,977	Defer to 2029/30
Wānaka Additional Street Lighting	154,465	Defer to 2028/29
Total	5,349,049	
Other	\$	
Digital Masterplan	262,112	Defer to 2025/26
Resilient frastructure Networks	245,446	Defer to 2028/29
QTN Priority Growth Corridors	2,599,070	Defer to 2024/25 and 2025/26
Total	3,106,628	
Solid waste	\$	
New Whakatipu Waste Facilities	3,086,655	Defer to 2026/27
Total	3,086,655	
Parks and reserves	\$	
Lakeview Development Market Square/Plaza	1,974,388	Deferred from year 3/4 to years 5/6 in line with development agreement currently being sought
Total	1,974,388	



The main changes in capital expenditure between the 2023-2024 Annual Plan and year three of the 2021-2031 Ten Year Plan

COMPARISON OF CAPITAL EXPENDITURE BETWEEN 2023-2024 ANNUAL PLAN AND PROPOSED YEAR THREE OF THE 2021-2031 TEN YEAR PLAN



Waste management

\$1M decrease – mainly as a result of the timing of new Whakatipu waste facilities being rephased over a longer period to assist with funding constraints.

Venues and facilities

\$0.6M increase – main movements include \$0.9M increase (due to 2021-22 and 2022-23 deferrals) in Queenstown Events Centre master planning and new indoor courts design, offset by \$0.4M reduction for Ballantyne Road remediation to part fund the new Wānaka Community Centre.

Buildings

\$1.5M increase – mainly due to Lakeview demolition carry forward of \$1.0M for asbestos removal works from 2021-2022.

Parks and Reserves

\$0.7M decrease – main movements include \$1.7M Lakeview Plaza deferred in line with development agreements, and a reduction of \$0.5M for Coronet Forest due to timing. \$0.5M increase due to timing of parks roading renewals deferred from 2022-2023.

New project \$0.2M added for Wānaka wildfire sensors for Mt Iron. \$0.6M increase for two new street sweepers required for Whakatipu (roading contract curb sweeper replaced due to Queenstown Town Centre Street Upgrades plus renewal of existing sweeper).

Transport

\$33.5M increase – main movements include new project \$10.7M added for Arthurs Point to CBD Active Travel (expected 90% funded by Government Transport Choices package). Increase of \$25.7M for Queenstown Town Centre Arterials Stage 1 (\$4.1M was carried forward from 2021-22 with the budget increased through the October 2021-2031 Ten Year Plan reforecast to secure and execute the Arterials stage 1). This includes timing of delivery deferral adjustments from earlier years.

Wastewater

\$19.2M increase – main movements include increases of \$13.4M for Project Shotover Wastewater Treatment Plant, \$9.3M for Kingston Housing Infrastructure Fund (HIF) new scheme and \$7.8M for North Wānaka Conveyance (based on latest independent cost estimates and timing of delivery). New funding \$6.1M for Project Pure aeration grid renewal (required to replace failing grids with new high-efficiency panel diffusers enabling greater treatment throughput).

Offset with decreases of \$12.3M for CBD to Frankton conveyance and \$13.3M for Upper Clutha conveyance scheme (to align the timing of construction budgets with the most recent project delivery forecasts).

Stormwater

\$2M increase – Kingston HIF new scheme \$5.1M increase to align with latest independent cost estimate, offset with (\$2.9M) decrease for district-wide improvements.

Water Supply

\$20.7M decrease - timing of delivery of (\$30.7M) Wānaka water treatment and (\$20.2M) Two Mile water treatment plant deferred to later years to manage funding constraints. Offset with increase of \$7.9M for Kingston HIF new scheme (due to timing and to align with latest independent cost estimate), and addition of \$14.5M for Cardrona water supply new scheme (supports implementation of a developer led water supply scheme in Cardrona, as consulted on in 2022). Additionally, funding for water treatment and capacity upgrades across the Arrowtown, Glenorchy, Luggate, and Shotover Country schemes has been rephased through future years of the Long Term Plan.

Of note, the Glenorchy scheme is now expected to be compliant with drinking water standards in 2025-2026, and Luggate scheme improvements to achieve compliance and service near-term growth are forecast for completion in 2028-2029. As with other deferrals, work will continue on these projects to ensure construction can be accelerated if funding becomes available.

In addition to a range of deferrals, QLDC has also taken a critical look at the remaining capital expenditure to alleviate balance sheet pressure.

The key change is a 30% reduction to annual three waters renewals budgets between 2023/2024–2030/2031. Reducing the renewals budget means assets will be utilised beyond their planned replacement timeframes, increasing the risk of potential failure and corresponding need for reactive repairs. Impacts of this reduction are partly mitigated by the proactive renewals work recently completed with the Three Waters Reform stimulus grant funding, predominantly within the wastewater network.

A robust programme of capital works projects will proceed as planned in the short-term. The community can look forward to significant capacity and performance upgrades across wastewater and water supply networks, new schemes for Kingston and Cardrona, more high-quality active travel connections and the major infrastructure upgrades underway with Ka Huanui a Tāhuna.

We have also kept funding for the comprehensive planning programme intact. A focus on developing well-informed and responsive plans for investment in the networks will ensure we are best placed to prioritise expenditure, inform future development, and pursue alternative funding opportunities as they arise.

INDIVIDUAL SIGNIFICANT PROJECTS (defined as projects with over \$500k budget)

Programme	Project Name	Proposed Budget 2023-2024
Building	Lakeview Development	1,114,058
Building	Value of Projects less than \$500k	992,445
Building Total		2,106,503
Knowledge Management	Value of Projects less than \$500k	1,314,605
Knowledge Management Total		1,314,605
Library	Value of Projects less than \$500k	456,118
Library Total		456,118
Other	QTN Priority Growth Corridors	1,227,907
Other	Value of Projects less than \$500k	436,269
Other Total		1,664,176
Parks and Reserves	Coronet Forest Revegetation	2,280,400
Parks and Reserves	Parks Roding Renewals – Whakatipu	629,445
Parks and Reserves	Value of Projects less than \$500k	4,230,447
Parks and Reserves Total		7,140,291
Waste Management	Wānaka Waste Facilities	3,579,318
Waste Management	New Whakatipu Waste Facilities	1,364,416
Waste Management	Existing Whakatipu Waste Facilities	512,796
Waste Management	Value of Projects less than \$500k	1,583,387
Waste Management Total		7,039,917
Storm Water	Kingston HIF New Scheme	6,509,620
Storm Water	Stormwater – Renewals – Whakatipu	653,983
Storm Water	Rockabilly Gully Erosion Protection	615,898
Storm Water	Value of Projects less than \$500k	1,234,302
Storm Water Total		9,013,804

Programme	Project Name	Proposed Budget 2023-2024
Transport	Arterial – Stage One CIP	31,590,512
Transport	Arthurs Point to CBD Active Travel	10,715,419
Transport	Wānaka Pool to School Active Travel	4,662,267
Transport	Whakatipu – Road to Zero MIP LCLR	4,451,725
Transport	Wānaka – Road to Zero MIP LCLR	4,012,338
Transport	Queenstown Street Upgrades CIP	2,691,231
Transport	Lakeview Ancil – Thompson St Arterial Standard	1,620,087
Transport	Lakeview Dev – Road & Public Realm	1,488,725
Transport	Whakatipu – Sealed Road Pavement Rehab	1,420,489
Transport	Whakatipu – Sealed Road Resurfacing	1,308,517
Transport	Whakatipu Public Transport LCLR	1,000,000
Transport	Whakatipu – Unsealed Road Metalling	825,737
Transport	Wānaka – Sealed Road Resurfacing	813,559
Transport	Wānaka – Unsealed Road Metalling	580,029
Transport	Value of Projects less than \$500k	5,572,774
Transport Total		72,753,409
Venues and Facilities	Ball Rd Rec Cen - WW Site preparation	3,046,094
Venues and Facilities	QEC New Indoor Court	880,116
Venues and Facilities	Value of Projects less than \$500k	1,263,835
Venues and Facilities Total		5,190,045

Programme	Project Name	Proposed Budget 2023-2024
Waste Water	Project Shotover Plant Upgrade	14,565,342
Waste Water	Kingston HIF New Scheme	14,166,695
Waste Water	North Wānaka Conveyance	7,785,287
Waste Water	Project Pure Aeration Grid Renewal	6,127,101
Waste Water	Fryer St-Recreation Ground Pump Station Retic Upgrade	4,343,384
Waste Water	Project Pure Upgrade	3,132,802
Waste Water	CBD to Frankton Conveyance	2,569,345
Waste Water	Upper Clutha Conveyance Scheme	2,120,516
Waste Water	Wastewater – Renewals – Queenstown	1,579,779
Waste Water	Wastewater – Renewals – Wānaka	622,506
Waste Water	Albert Town Pump Station 1 Capacity	586,128
Waste Water	Value of Projects less than \$500k	1,299,907
Waste Water Total		58,898,791
Water Supply	Cardrona Water Supply Scheme	14,460,853
Water Supply	Kingston HIF New Scheme	7,869,572
Water Supply	Beacon Point New Reservoir	3,205,343
Water Supply	Cardrona Water Supply Scheme Pipeline	2,646,388
Water Supply	Hanley's Farm new Reservoir	1,538,389
Water Supply	Wānaka Water Treatment	1,115,123
Water Supply	Glenorchy Reservoir upgrade	1,075,511
Water Supply	Two Mile Water Treatment Plant	1,025,592
Water Supply	Western Wānaka Level of Service	908,449
Water Supply	Hanley's Farm Pump Station & Rising/Falling mains	666,635
Water Supply	Quail Rise Reservoir	632,379
Water Supply	Value of Projects less than \$500k	2,018,211
Water Supply Total		37,162,446
Grand Total		202,740,106

The numbers you need to know

| Ka tātauraka

Council is proposing an **average rates increase** of:

13.6%

Driven by factors including tougher economic conditions and building defect claims. Mitigation measures such as revised user charges are avoiding higher increases. More on page 23.

Proposed changes to user fees and charges will bring in:

an additional **\$1.9M** of revenue

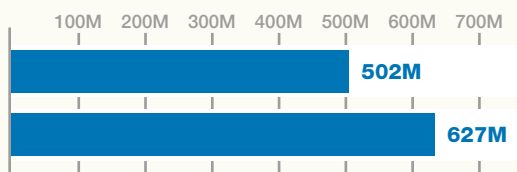
helping to offset the rates increase. Read more about these on page 26.

Capex project deferrals of:

\$106.7M into 2024-25 or later

This is due to reprioritisation of projects, described on page 15. Overall Capex has increased by \$34M which includes Government co-funded projects.

Total debt levels have increased from \$502M to \$627M.



Council's net **debt to revenue ratio** has increased to

265.6%

This is up from the forecasted

248.9%

But still within Council's limit of

290.0%



The forecast **interest expense** has grown by:

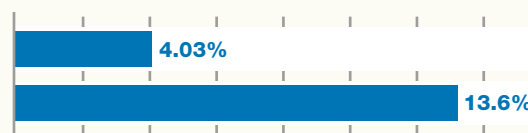
\$10M

The forecast interest rate for 2023-2024 has increased from 3% to 4%.

7.2%
average
inflation

Aotearoa New Zealand has experienced record **high annual inflation** in the 12 months to December 2022.

Building defect claims is contributing to 4.03% of the proposed overall average rates increase of 13.6%.



Read more about the cost implications relating to legal settlements on page 24.



\$1M Depreciation
expense increase

For three waters and roading assets as a result of increasing asset revaluations.

Rates impact | Kawekawe rēti



Council is proposing an average rates increase of 13.6%

The cost pressures on Council's budget for 2023-2024 has unfortunately resulted in a proposed higher average rates increase than originally forecast. With the average rates increase after growth sitting at 13.6%, this is considerably higher than the forecasted 5.5% increase in the 2021-2031 Ten Year Plan.

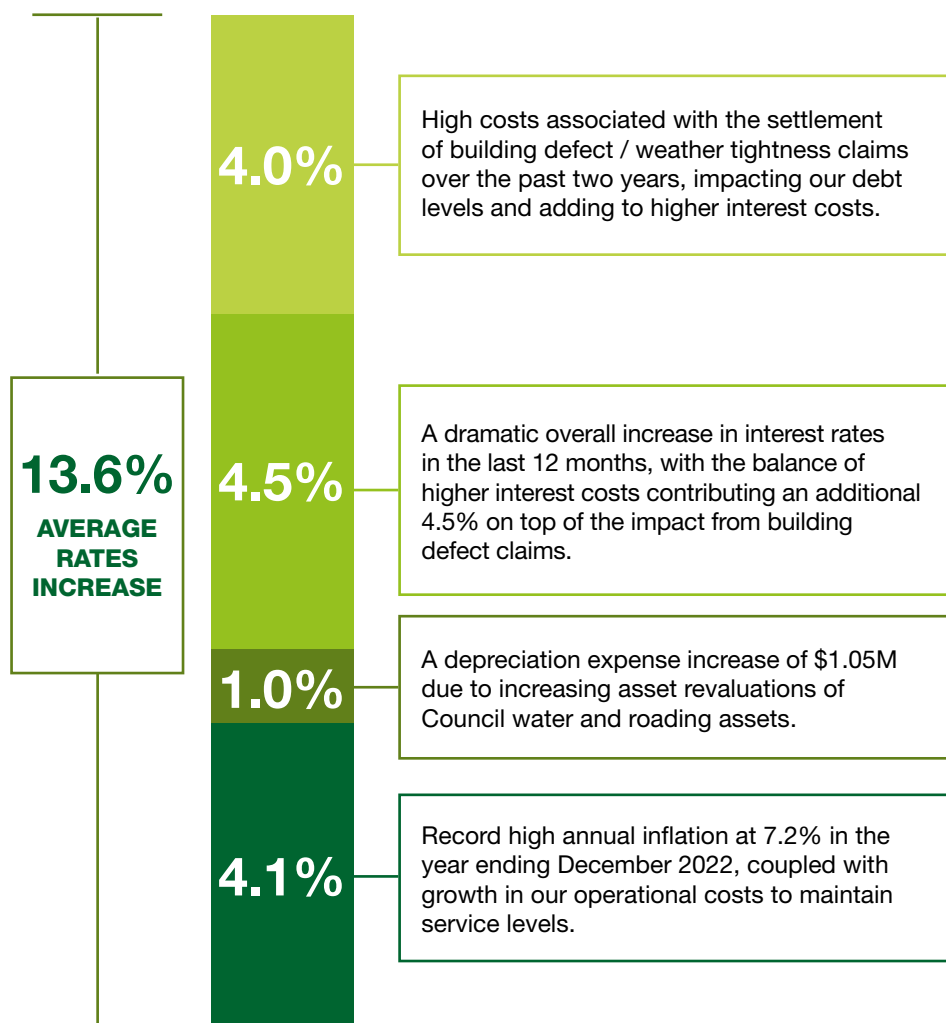
KEEPING THE RATES IMPACT TO A MINIMUM

We are very aware of the tougher economic conditions affecting this budget and our communities. The initial budgets considered for the 2023-2024 Annual Plan indicated an average rates increase of 19.3%. Council closely reviewed all areas of the budget to keep the impact to a minimum for ratepayers, with the key changes including:

- > **Reprioritisation of the capex programme**, leading to proposed changes to the schedule of projects out to the 2024-2025 year and beyond.
- > **Reduced rate funded debt repayment** – slightly reduced from \$29.6M to \$28.7M as a result of the capex deferrals to future years.
- > **Reduced funding of depreciation expense** – the funded amount is less than the forecast in the Ten Year Plan which was \$19.01M (35.5%). This was not considered appropriate for this year as it would add \$2.03M to rates or a further 1.86% to the rates increase.
- > **Higher dividend from Queenstown Airport Corporation**. This was higher than forecasted in the 2021-2031 Ten Year Plan.
- > **Proposed price increases for user fees** across some Council services including planning and development; dog registration; parking, sport and recreation activities, community venues and waste management.
- > **Increased assumption for annual growth in the rating base** from 3.0% to 3.5%. This is based on greater than expected growth in rateable units for 2023-2024 i.e. more properties that will contribute to rates as they are built.

WHAT IS CONTRIBUTING TO THE RATES INCREASE?

The main contributing factors are:



Note: A budget increase of approximately \$1.09M contributes to a 1% increase in rates.

Council settlement of building defect claims

INCREASED INTEREST COSTS TO FUND SETTLEMENTS IS CONTRIBUTING 4.03% TO THE RATES IMPACT FOR THE YEAR

An ongoing challenge for Queenstown Lakes District Council has been costly claims brought against it by property owners relating to alleged weather tightness and other building defects. This has cost implications in Council defending and resolving such claims, and some of these were resolved in the last financial year.

It is worth noting that recent caselaw in Aotearoa New Zealand provides examples where the developers, builders and other persons who were primarily responsible for designing and constructing the buildings in question have often been wound up or declared bankrupt. Local authorities often face alleged liability for the entire claim, under the principle of joint and several liability. Councils often find themselves as “the last person standing” in these cases, which results in Council being held liable for amounts well in excess of its actual proportion of fault or blame.

Council’s objective has been to resolve these claims in a way that minimises the financial impact on ratepayers now and in the future. The claims are significant amounts in proportion to Council’s annual income. Council has a team of legal and building experts advising it on the management of the claims, and decisions around the settlement of any claims are only made following extensive advice. Recent settlements on these cases have led to higher borrowings for Council, and in turn higher interest costs.

The annual cost of the borrowing required to fund weather tightness property settlements made in the past two years is \$5.3M, and the increase in interest costs for 2023-2024 is \$4.4M. This contributes to a rates impact of 4.03% for the year, enabling Council to pay off the total settlement costs over several years.

The legal and financial challenges facing Council from these claims are ongoing. More costs can be anticipated in the future and the risks to Council will continue to be prudently managed.

Let's talk | Kōrero mai

Reprioritised capex programme

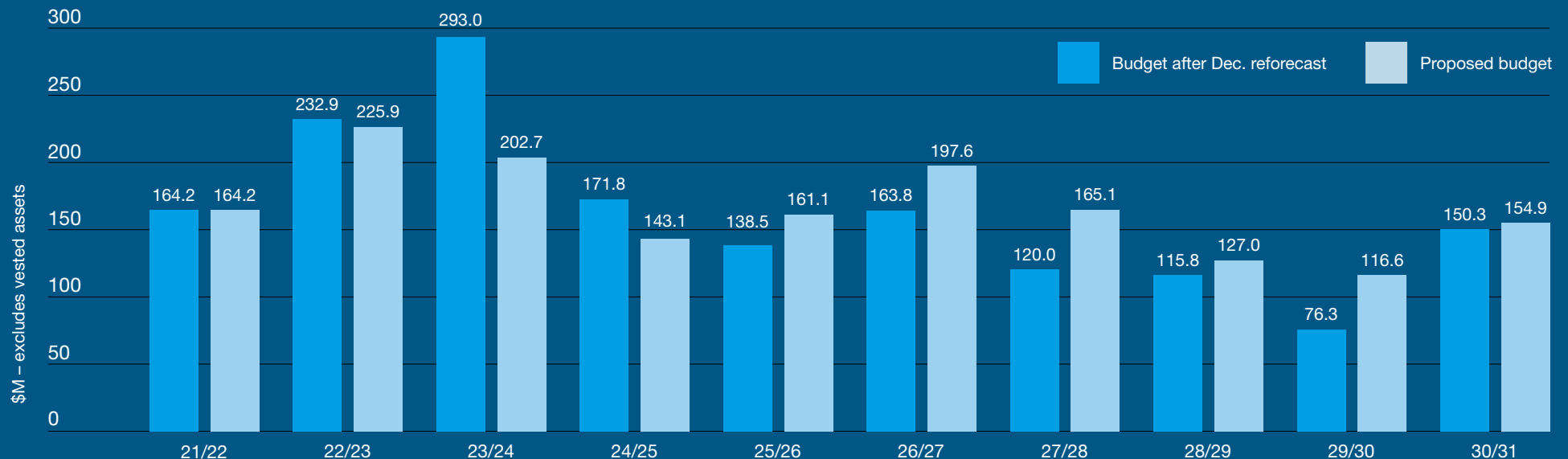
In order to keep the proposed rates increase as low as possible, our ambitious capital expenditure (capex) programme required some pragmatic decision making around when and how we progress infrastructure projects to both maintain current levels of service and grow to meet the increasing demand of our communities.

We continue to focus on maintaining our networks and services, creating capacity to improve service levels and respond to growth, and building assets that support how communities want to live, work and play. However, a number of projects have been reprogrammed to the 2024-2025 year and beyond. These include the delivery of the Wānaka water treatment plant and the Two Mile water treatment plant.

Meanwhile capex spend has been uplifted by projects in the transport area, including improvements to the active travel route connecting Arthurs Point and Queenstown (\$10.7M, expected to be 90% funded by the Government Transport Choices package). There is also a \$25.7M increase to the Queenstown Town Centre Arterials project which represents deferrals from earlier years (this project is 56% funded by Crown Infrastructure Partners). This brings the proposed capex programme total to \$202.7M, which is around \$34.5M more than the original year three programme included in the 2021-2031 Ten Year Plan.

The following graph shows the proposed re-forecasted capex budget for 2023-2024 and beyond, versus the original forecasted budget in the 2021-2031 Ten Year Plan. Further detail on page 13.

2021-2031 TEN YEAR PLAN AFTER DECEMBER REFORECAST VS PROPOSED CAPEX BUDGETS (INCLUDING 2021-2022 AS ACTUALS)



CHANGING USER FEES AND CHARGES

We provide a range of ‘user pays’ services throughout the district. Generally, we will look to use fees and charges to recover the private benefit costs of a particular activity. The Revenue and Financing Policy¹ determines the target for the proportion of private benefit to be recovered by fees and charges for each activity.

Council is also able to set fees and charges payable by applicants for the processing of applications and for any performance of any other function or service delivered under the Resource Management Act 1991, Building Act 2004, and Local Government Act 2002.

In reviewing progress on the 2021-2031 Ten Year Plan and compiling budgets for this third year of that plan, a range of fees and charges would not comply with the Revenue and Financing Policy. It is therefore proposed to increase or change fees and charges in the areas of:

- > Planning & Development services (building consents, resource consents, and resource management engineering, including administration support) - increases in hourly rates and Council charges will help ensure Council can recover the reasonable costs incurred to provide the service.
- > Waste services at transfer stations – increases to user fees to offset operational costs which include purchasing Emissions Trading Scheme credits (sometimes called “carbon credits”).
- > Sport & Recreation facilities – a new price category for tertiary students at pool facilities, revised price increases, alongside some price decreases, to make the facilities more accessible to a greater number of people in the community.
- > Community facilities – alongside some price increases, the structure of community facility hire fees has been simplified, removing peak/off-peak pricing.
- > Animal control – increases to dog registration fees and animal control charges to reflect the cost to deliver the service. Some of the fee changes are specifically applied to areas that create increased demand on the service, for example dangerous dogs.

- > Car parking – increases to parking fees within the Queenstown Town Centre to cover the cost of providing the service and support funding towards subsidising the Public Transport service.

Please refer to the appendix from page 84 for a full schedule of the proposed fees.

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

The proposed price changes result in a total of \$1.9M in additional revenue which directly offsets a rates increase. If the fees were not increased, it would result in a further 1.76% increase on rates.

	Draft 2023-2024 Annual Plan	2021-2031 Ten Year Plan, Year Three	Change
	(000's)	(000's)	(000's)
Sport and Recreation	\$4,040	\$3,924	\$116
Venues *	\$426	\$436	-\$10
Refuse	\$9,798	\$8,665	\$1,133
Animal Control	\$514	\$489	\$25
Parking **	\$3,800	\$3,285	\$515
Planning & Development	\$13,803	\$13,104	\$699

* Increased revenue from price changes offset by reduced underlying demand for commercial hire.

** Parking is 100% user pays and does not impact rates

¹ www.qldc.govt.nz/media/g0tfgzqn/revenue-and-financing-policy-02jul21.pdf

RATES IMPACT – MEDIAN VALUES

The average rates increase of 13.6% after growth does not result in a uniform increase across all rate types and locations. For residential properties, the nominal value of the increase ranges from \$349 in Kingston to \$485 in Arrowtown. The differences relate to the services received (some townships do not have reticulated water and wastewater), and the capital values. Most median value residential properties will be in the \$418 to \$485 range (12.99% to 15.44%). For example, the percentage increase for Glenorchy is higher because of the lower base (no wastewater service) and is exacerbated by higher water rates (already subsidised). The percentage increase for Kingston is also higher because of the lower base (no water or wastewater services) and the nominal increase at \$349 is lower than other areas. The following tables show the indicative rates impact on properties across the district based on median values.

MEDIAN VALUES	Summary of indicative total rate movements 23/24			
Property Type	Capital Value	Location	Draft rates increase %	Draft rates increase \$
RESIDENTIAL	1,390,000	QUEENSTOWN	12.99%	\$445
COMMERCIAL	2,999,000	QUEENSTOWN	11.55%	\$832
ACCOMMODATION	2,860,000	QUEENSTOWN	11.09%	\$1,262
MIXED USE ACCOMMODATION	1,720,000	QUEENSTOWN	13.17%	\$600
VACANT	1,086,000	QUEENSTOWN	14.35%	\$376
MIXED USE COMMERCIAL	1,565,000	QUEENSTOWN	12.64%	\$507
RESIDENTIAL	1,298,000	WĀNAKA	13.90%	\$470
COMMERCIAL	1,780,000	WĀNAKA	8.15%	\$425
ACCOMMODATION	1,724,000	WĀNAKA	9.68%	\$788
MIXED USE ACCOMMODATION	1,613,000	WĀNAKA	11.92%	\$542
PRIMARY INDUSTRY	7,138,000	WĀNAKA	14.14%	\$677
COUNTRY DWELLING	2,465,000	WĀNAKA	15.97%	\$457
VACANT	907,500	WĀNAKA	13.85%	\$346
MIXED USE COMMERCIAL	1,390,400	WĀNAKA	12.41%	\$483
RESIDENTIAL	1,437,000	ARROWTOWN	13.69%	\$485
COMMERCIAL	3,302,000	ARROWTOWN	12.27%	\$939
ACCOMMODATION	2,689,000	ARROWTOWN	13.66%	\$1,256
MIXED USE ACCOMMODATION	1,380,000	ARROWTOWN	13.50%	\$560
VACANT	1,180,000	ARROWTOWN	16.04%	\$428
MIXED USE COMMERCIAL	1,430,000	ARROWTOWN	13.28%	\$518
PRIMARY INDUSTRY	5,750,000	WHAKATIPU	20.55%	\$789
COUNTRY DWELLING	3,281,000	WHAKATIPU	20.87%	\$669
RESIDENTIAL	892,000	GLENORCHY	16.75%	\$468
RESIDENTIAL	1,042,000	LAKE HAYES	15.44%	\$477
RESIDENTIAL	843,000	HĀWEA	12.19%	\$343
RESIDENTIAL	788,000	LUGGATE	13.53%	\$411
RESIDENTIAL	840,000	KINGSTON	18.94%	\$349
RESIDENTIAL	1,013,000	ARTHURS POINT	13.30%	\$418

RATES IMPACT – HIGHER VALUES

The impact of the higher differentials for accommodation is apparent in this set of examples. The percentage increases for these properties are lower (range 10.00% to 12.51%) because they start on a higher base than other property types. For residential the nominal value of the increase ranges from \$389 in Kingston to \$1,005 in Queenstown. Most higher value rural properties will be in the \$743 to \$2,753 range (12.87% to 21.24%). The differences relate to the services received (most rural properties do not have reticulated water and wastewater) and the capital values.

HIGHER VALUES	Summary of indicative total rate movements 23/24			
Property Type	Capital Value	Location	Draft rates increase %	Draft rates increase \$
RESIDENTIAL	5,020,000	QUEENSTOWN	14.94%	\$1,005
COMMERCIAL	35,800,000	QUEENSTOWN	11.49%	\$10,441
ACCOMMODATION	71,000,000	QUEENSTOWN	10.09%	\$29,326
MIXED USE ACCOMMODATION	5,012,000	QUEENSTOWN	14.92%	\$1,334
VACANT	1,501,000	QUEENSTOWN	14.96%	\$446
MIXED USE COMMERCIAL	2,170,000	QUEENSTOWN	13.03%	\$613
RESIDENTIAL	3,044,000	WĀNAKA	12.82%	\$648
COMMERCIAL	15,220,000	WĀNAKA	8.30%	\$3,863
ACCOMMODATION	22,850,000	WĀNAKA	10.00%	\$8,704
MIXED USE ACCOMMODATION	5,840,000	WĀNAKA	10.98%	\$1,277
PRIMARY INDUSTRY	26,656,000	WĀNAKA	12.87%	\$1,832
COUNTRY DWELLING	5,599,000	WĀNAKA	15.00%	\$743
VACANT	2,724,000	WĀNAKA	13.14%	\$553
MIXED USE COMMERCIAL	1,750,000	WĀNAKA	12.01%	\$521
RESIDENTIAL	3,505,000	ARROWTOWN	13.97%	\$776
COMMERCIAL	7,732,000	ARROWTOWN	11.81%	\$2,016
ACCOMMODATION	4,580,000	ARROWTOWN	12.51%	\$2,162
MIXED USE ACCOMMODATION	3,220,000	ARROWTOWN	14.19%	\$948
VACANT	1,570,000	ARROWTOWN	16.42%	\$494
MIXED USE COMMERCIAL	1,687,000	ARROWTOWN	13.31%	\$560
PRIMARY INDUSTRY	24,520,000	WHAKATIPU	20.66%	\$2,753
COUNTRY DWELLING	8,702,000	WHAKATIPU	21.24%	\$1,392
RESIDENTIAL	1,120,000	GLENORCHY	17.24%	\$529
RESIDENTIAL	1,437,000	LAKE HAYES	15.69%	\$534
RESIDENTIAL	1,468,000	HĀWEA	11.72%	\$405
RESIDENTIAL	965,000	LUGGATE	12.64%	\$435
RESIDENTIAL	1,126,000	KINGSTON	18.86%	\$389
RESIDENTIAL	1,497,000	ARTHURS POINT	13.75%	\$498

RATES IMPACT – LOWER VALUES

The impact of the differentials is less apparent in this set of examples. The nominal increases for these properties are lower and more tightly aligned (range \$282 to \$520) because they start on a lower base than other property types.

LOWER VALUES	Summary of indicative total rate movements 23/24			
Property Type	Capital Value	Location	Draft rates increase %	Draft rates increase \$
RESIDENTIAL	862,000	QUEENSTOWN	12.34%	\$364
COMMERCIAL	680,000	QUEENSTOWN	9.54%	\$282
ACCOMMODATION	920,000	QUEENSTOWN	10.54%	\$453
MIXED USE ACCOMMODATION	1,004,000	QUEENSTOWN	12.22%	\$440
VACANT	584,000	QUEENSTOWN	13.36%	\$292
MIXED USE COMMERCIAL	996,000	QUEENSTOWN	12.12%	\$407
RESIDENTIAL	1,172,000	WĀNAKA	14.02%	\$457
COMMERCIAL	815,000	WĀNAKA	9.68%	\$317
ACCOMMODATION	775,000	WĀNAKA	8.58%	\$347
MIXED USE ACCOMMODATION	1,093,000	WĀNAKA	12.40%	\$472
PRIMARY INDUSTRY	2,030,000	WĀNAKA	16.19%	\$374
COUNTRY DWELLING	1,868,000	WĀNAKA	16.34%	\$402
VACANT	785,000	WĀNAKA	13.94%	\$332
MIXED USE COMMERCIAL	945,000	WĀNAKA	13.05%	\$437
RESIDENTIAL	1,428,000	ARROWTOWN	13.69%	\$484
COMMERCIAL	1,101,000	ARROWTOWN	11.64%	\$428
ACCOMMODATION	710,000	ARROWTOWN	10.99%	\$410
MIXED USE ACCOMMODATION	1,193,000	ARROWTOWN	13.38%	\$520
VACANT	703,000	ARROWTOWN	15.44%	\$348
MIXED USE COMMERCIAL	1,280,000	ARROWTOWN	13.26%	\$493
PRIMARY INDUSTRY	2,293,000	WHAKATIPU	20.24%	\$467
COUNTRY DWELLING	1,646,000	WHAKATIPU	20.54%	\$450
RESIDENTIAL	613,000	GLENORCHY	16.00%	\$393
RESIDENTIAL	950,000	LAKE HAYES	15.37%	\$464
RESIDENTIAL	734,000	HĀWEA	12.29%	\$332
RESIDENTIAL	670,000	LUGGATE	12.60%	\$403
RESIDENTIAL	643,000	KINGSTON	19.00%	\$321
RESIDENTIAL	864,000	ARTHURS POINT	13.14%	\$393

Consultation process

Hātepe Matapaki



The important dates

Te wātaka

FEBRUARY

MARCH

APRIL

MAY

JUNE

JULY

FRIDAY
24 MARCH 2023
Submissions open

WEDNESDAY
26 APRIL 2023
Submissions close

MONDAY
22 MAY 2023
Wānaka hearing

TUESDAY 23 MAY 2023
Tāhuna Queenstown
hearing

THURSDAY
29 JUNE 2023
Council adopts
Annual Plan

Summary of changes | Whakarāpopototaka o kā panoni

This section will be updated with any changes that are agreed with our elected members following the submission process and hearings.

Summary of changes continued


This section will be updated with any changes that are agreed with our elected members following the submission process and hearings.

Section 2:

General information

| Wāhaka 2:

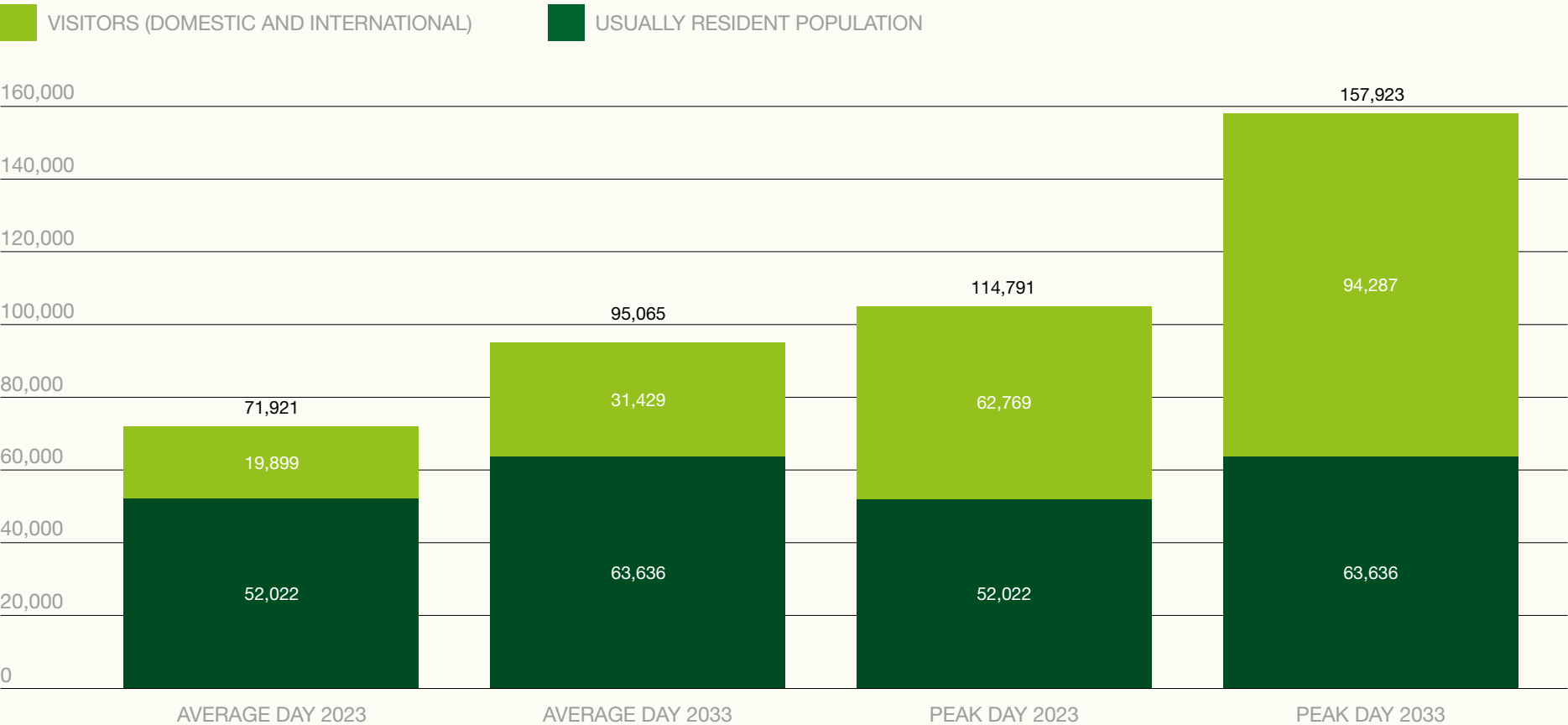
Pāroko Whānui



Growth projections

| Whakatupuraka o te taupori

NUMBERS OF VISITORS AND USUALLY RESIDENT POPULATION



This section contains information sourced from the updated version of the QLDC Demand Projections dataset, specifically the March 2022 edition, which supersedes the July 2020 edition used in the 2021-2031 Ten Year Plan. The March 2022 edition provides more up to date predictions for the region.

DEMAND AND POPULATION ASSUMPTIONS

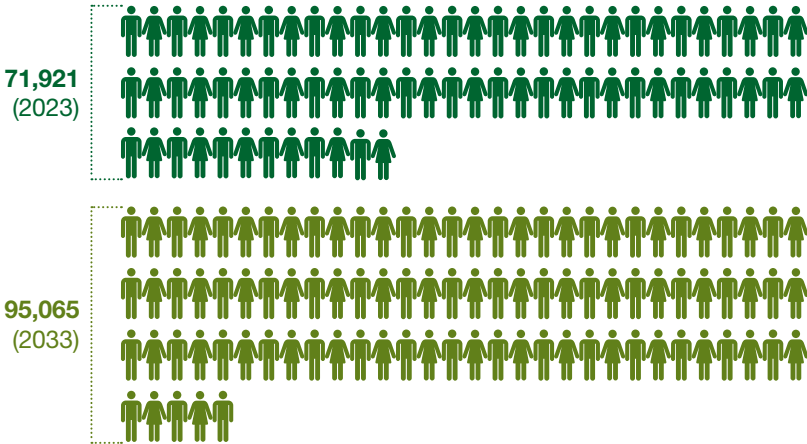
AVERAGE DAY POPULATION GROWTH

Source: QLDC demand projections to 2053, March 2022

Average day population	2023	2033	2043	2053
Wānaka-Upper Clutha Ward	22,542	30,454	36,095	41,475
Queenstown-Whakatipu Ward	34,724	47,776	56,029	63,892
Arrowtown-Kawarau Ward	14,655	16,835	18,062	19,236
Whole district	71,921	95,065	110,185	124,602

The average day population for the district is expected to increase from an estimated 71,921 people in 2023 to an estimated 95,065 in 2033. This is a growth rate of 3.2% per annum. This consists of residents and visitors of all types.

Of the average day population, around 72% is the usually resident population. Approximately 43% of these residents will live in the Queenstown-Whakatipu Ward, 34% in the Wānaka-Upper Clutha Ward and 23% in the Arrowtown-Kawarau Ward.

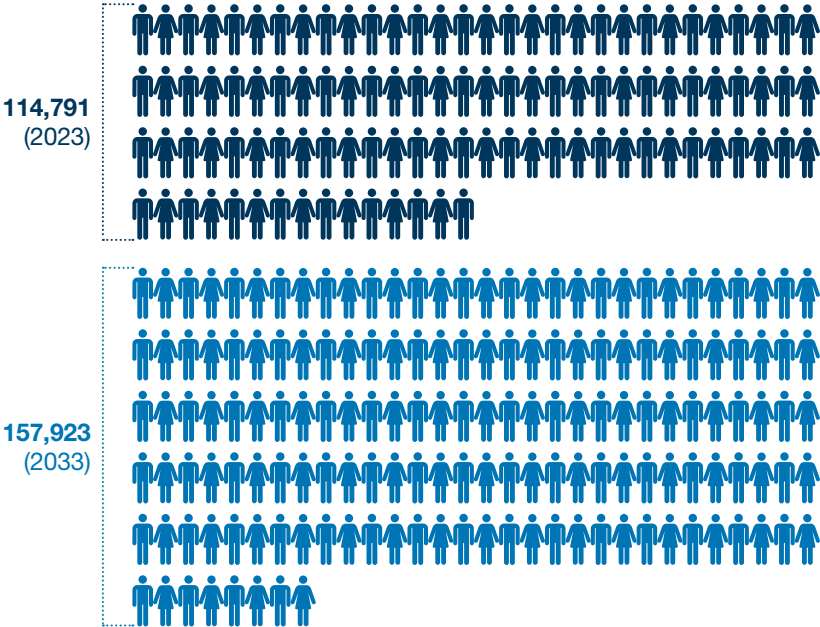


PEAK DAY POPULATION GROWTH

Source: QLDC demand projections to 2053, March 2022

Peak day population	2023	2033	2043	2053
Wānaka-Upper Clutha Ward	36,572	51,695	60,515	68,926
Queenstown-Whakatipu Ward	56,040	79,462	92,648	105,191
Arrowtown-Kawarau Ward	22,179	26,766	28,502	30,184
Whole district	114,791	157,923	181,664	204,301

The peak day population for the district is expected to increase from an estimated 114,791 people in 2023 to an estimated 157,923 in 2033. This is a growth rate of 3.8% per annum. This consists of residents and visitors of all types. The peak period typically falls over the New Year period (late December/early January) and is relatively short. The projection is particularly important for infrastructure planning, ensuring that roads, waste and Three Waters infrastructure is able to cope with peak activity.



Vision Beyond 2050



Community outcomes

Looking beyond the year 2050, the community vision – A Unique Place. An Inspiring Future | He Wāhi Tūhāhā. He āmua Whakaohoho – presents eight key vision statements for how people want to live, work and play in the district in the future. Each vision statement is supported by a set of community outcomes.

Community outcomes are aspirations that Council is working towards; they are future focused. They are defined in the Local Government Act 2002 as:

“outcomes that a local authority aims to achieve in order to promote the social, environmental, economic and cultural wellbeing of its district in the present, and for the future”

These define the hopes for life in the Queenstown Lakes District, for current and future generations.

In March 2019, the Council unanimously agreed to commit to the vision as a guiding document to inform future decision-making and planning.

Thriving people | Whakapuāwai Hapori

Ours is a community with a strong heart and whānau roots that run deep.



Living Te Ao Māori | Whakatinana i te ao Māori

Ours is a district that realises Te Tiriti o Waitangi and champions equity for all our people, now and into the future.



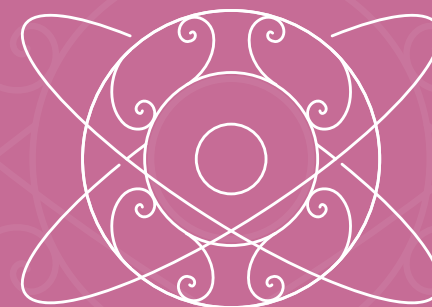
Opportunities for all | He ōhaka taurikura

Our district is a place of social, environmental and technological enterprise.



Breathtaking creativity | Whakaohoho Auahataka

Surrounded by the endless inspiration of our landscapes, ours is a place that nurtures the arts, culture and the spirit of invention.



Deafening dawn chorus | Waraki

Our ecosystems flourish and are predator-free under our guardianship.



Zero carbon communities | Parakore hapori

From Makarora to Kingston, our district sets the standard for regenerative, low-impact living, working and travel.



Disaster-defying resilience | He Hapori Aumangea

Queenstown Lakes is a place that is ready and prepared for every emergency.



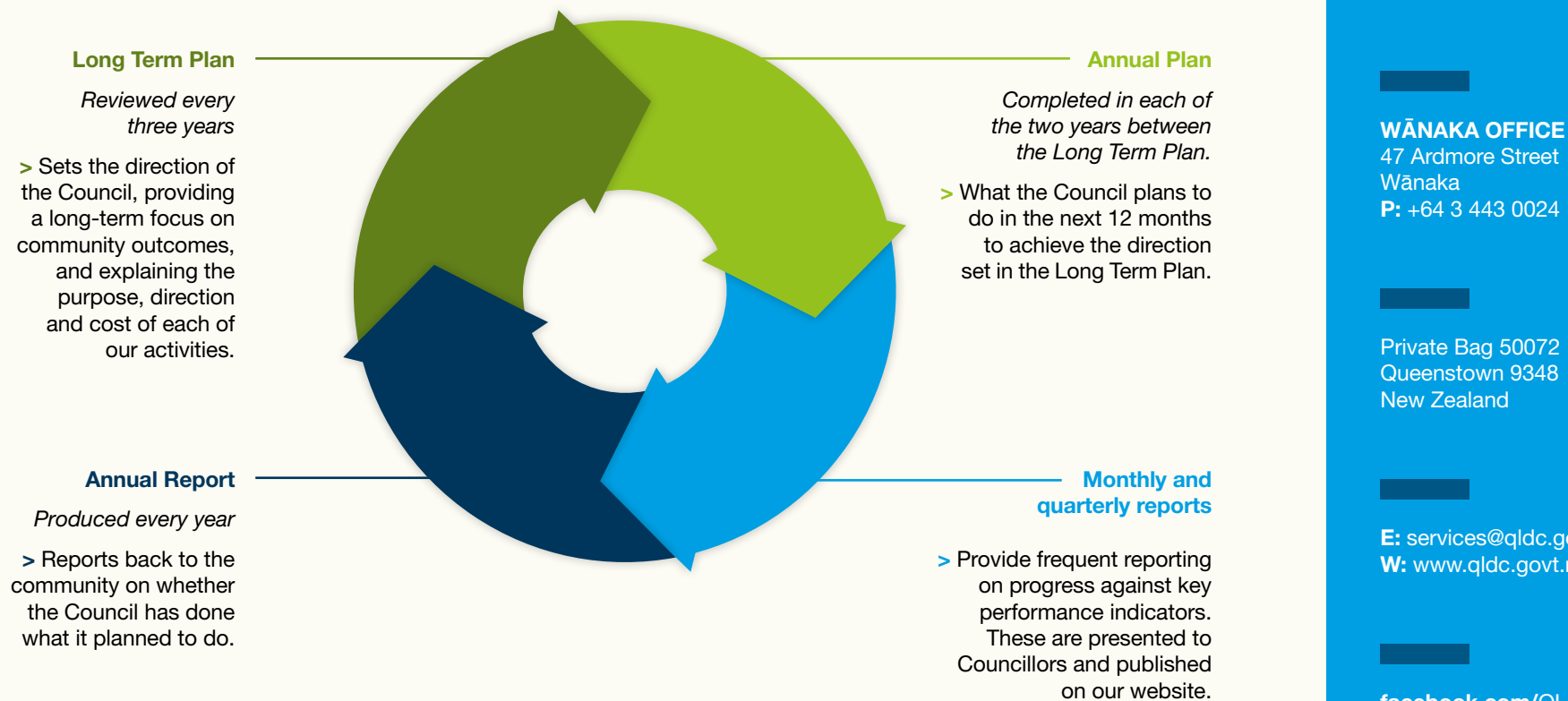
Pride in sharing our places | Kia noho tahi tātou katoa

Our district is a place where our quality of life is enhanced by growth through innovation and thoughtful management.



Vision Beyond 2050

Process | Te Huanui



Contact us | Whakapā mai

QUEENSTOWN OFFICE

10 Gorge Road
Queenstown
P: +64 3 441 0499

WĀNAKA OFFICE

47 Ardmore Street
Wānaka
P: +64 3 443 0024

Private Bag 50072
Queenstown 9348
New Zealand

E: services@qldc.govt.nz
W: www.qldc.govt.nz

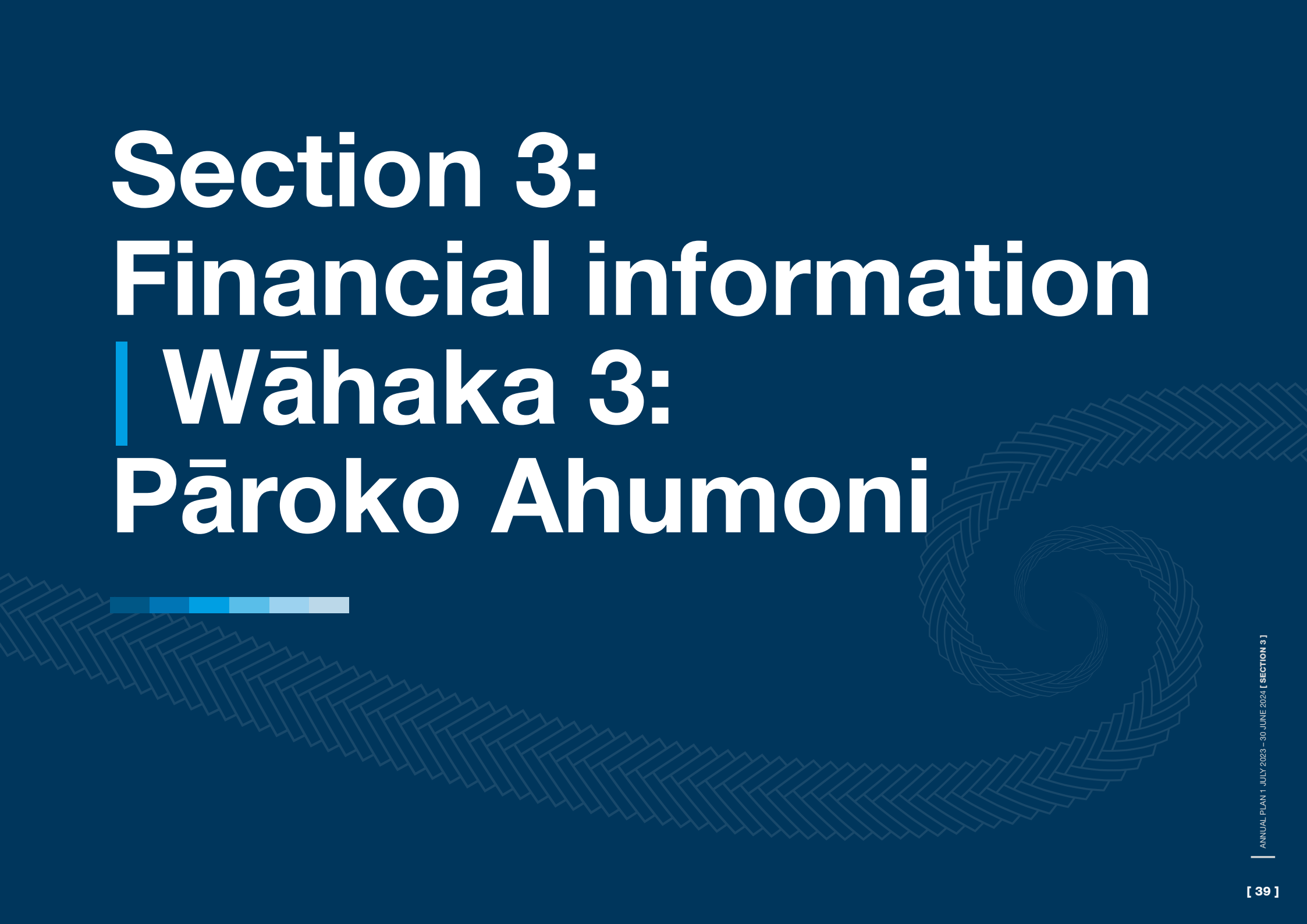
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Section 3:

Financial information

| Wāhaka 3:

Pāroko Ahumoni



Financial statements | Kā tauākī ahumoni

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

TEN YEAR PLAN 2022/23	ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
Operating revenue				
<i>Revenue from non-exchange transactions</i>				
100,992 Targeted rates	117,490	110,098	7,392	Increase in rates required to fund higher interest costs and inflation
3,038 General rates	6,769	2,947	3,822	Increase in rates required to fund higher interest costs and inflation
6,720 User charges - subsidised	7,464	6,998	466	
62,661 Grants and subsidies	48,163	28,884	19,279	Due to timing of Arterials and Street Upgrades capex funding
20,239 Vested assets	20,673	20,783	(110)	
21,209 Development contributions	20,645	20,645	0	
5,676 Other income	6,998	6,308	690	
1,826 Revaluation of investment property	1,630	1,630	-	
<i>Revenue from exchange transactions</i>				
32,154 User charges - full cost recovery	36,871	36,638	233	
4,866 Dividend income	7,423	5,720	1,703	Increased dividend from Queenstown Airport Corporation
3,355 Other income - full cost recovery	4,854	4,260	594	
23,393 Other gains/(losses) - full cost recovery	3,142	3,142	-	
286,130 Total revenue	282,122	248,053	34,069	
Operating expenditure				
6,451 Local democracy	12,038	6,729	5,309	\$2.2M increase in consultants (offset by Three Waters Better Off funding grants), a \$1.4M increase in overheads, and a \$1.3M increase in staff costs
40,267 Community services & facilities	45,140	42,117	3,023	\$1.3M increase in interest costs, a \$0.6M increase in staff costs, and a \$0.5M increase in overheads
13,197 Economy	19,973	13,654	6,319	\$4.4M increase in interest costs relating to building defect claims, and a \$1.5M increase in other interest costs
15,906 Environmental management	17,300	16,598	702	
15,418 Regulatory functions & services	17,734	16,450	1,284	\$0.7M increase in staff costs in Building Services which are recoverable, and a \$0.4M increase in building defect related legal fees
34,173 Transport	39,615	39,037	578	
22,984 Wastewater	28,619	25,343	3,276	\$2.6M increase in depreciation due to asset revaluations, and a \$0.8M increase in interest costs
16,615 Water supply	18,753	20,081	(1,328)	\$0.9M reduction in interest costs due to capex deferral, and a \$0.5M reduction in water maintenance contract costs
7,984 Stormwater	8,727	8,836	(109)	
17,411 Waste management	20,414	19,908	506	
(393) Finance & support services	222	(589)	811	
190,013 Total operating expenditure *	228,536	208,164	20,372	
96,117 Operating surplus	53,586	39,889	13,697	
* Operating expenditure includes:				
45,954 Depreciation	55,537	54,440	1,097	Increase due to three waters and roading revaluations
10,827 Interest	23,126	13,131	9,995	Increase in interest rate and level of borrowings due to capex and building defect settlements

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

TEN YEAR PLAN 2022/23		ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
96,117	Operating surplus	53,586	39,889	13,697	See Statement of Financial Performance on previous page
	Other comprehensive revenue and expense				
29,202	Gain/(loss) on revaluation	24,939	24,939	-	
1,373	Transfer from reserves	(791)	2,540	(3,331)	
126,692	TOTAL COMPREHENSIVE INCOME	77,734	67,368	10,366	

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

TEN YEAR PLAN 2022/23		ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
1,881,250	Forecast opening equity	2,202,093	2,007,941	194,152	Includes building defect settlements, and infrastructure valuation movement for year ended June 2022
	Total comprehensive revenue and expense	77,734	67,368	10,366	See table above
2,007,941	FORECAST CLOSING EQUITY	2,279,827	2,075,310	204,518	

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

TEN YEAR PLAN 2022/23	ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
Current assets				
3,513 Cash and cash equivalents	3,091	3,516	(425)	See Cash Flow Statement
15 Other financial assets	15	15	-	
7,683 Receivables from non-exchange transactions	7,683	7,683	-	
11,391 Receivables from exchange transactions	11,391	11,391	-	
2,278 Other current assets	3,072	2,278	794	Net increase in GST position due to differences to 2021-31 Ten Year Plan
- Development property	-	-	-	
3,705 Inventories	53	53	-	
28,585 Total current assets	25,304	24,936	369	
Non-current assets				
8,907 Investments	8,907	8,907	-	
7,614 Development property	7,614	7,614	-	
62,703 Investment property	64,333	64,333	-	
2,377,097 Property, plant and equipment	2,864,803	2,536,592	328,211	Increase in capex spend and Infrastructure valuation movement
2,456,321 Total non-current assets	2,945,657	2,617,446	328,211	
2,484,906 Total assets	2,970,961	2,642,382	328,580	
Current liabilities				
24,656 Payables from exchange transactions	24,656	24,656	-	
36,525 Other current liabilities	36,525	36,525	-	
104,000 Borrowings	154,238	126,000	28,238	Increase in borrowings to fund capital
165,181 Total current liabilities	215,419	187,181	28,238	
Non-current liabilities				
311,784	475,715	379,891	95,824	Increase in borrowings to fund capital
476,965 Total liabilities	691,135	567,072	124,063	
2,007,941 Net assets	2,279,827	2,075,310	204,517	
Equity				
1,080,214 Revaluation reserve	1,400,467	1,106,784	293,683	Infrastructure valuation movement for year ended June 2022
25,354 Operating reserves	27,894	27,894	-	
26,298 Capital reserve	26,298	26,298	-	
876,075 Accumulated funds	825,168	914,334	(89,166)	Includes building defect settlements
2,007,941 Total equity	2,279,827	2,075,310	204,517	

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

TEN YEAR PLAN 2022/23	ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
Cash flows from operating activities				
Cash was provided from:				
235,805	254,124	216,778	37,346	As per operating revenue (incl GST where applicable)
4,866	7,423	5,720	1,703	Updated dividend forecast from Queenstown Airport Corporation
Cash was applied to:				
(133,232)	(150,359)	(140,593)	(9,766)	As per operating expenditure (incl GST where applicable)
(10,827)	(23,126)	(13,131)	(9,995)	Increase in interest rate and borrowings
96,612	88,062	68,774	19,288	
Cash flows from investing activities				
Cash was provided from:				
25,000	6,794	6,794	-	
Cash was applied to:				
(196,397)	(207,918)	(168,211)	(39,707)	Increase in infrastructural capital expenditure
(171,397)	(201,124)	(161,417)	(39,707)	
Cash flows from financing activities				
Cash was provided from:				
177,786	256,636	196,646	59,990	Increase in borrowings to fund capital programme
Cash was applied to:				
(103,000)	(144,000)	(104,000)	(40,000)	
74,786	112,636	92,646	19,990	
Net increase/(decrease) in cash and cash equivalents				
1	(425)	3	(428)	
Forecast cash and cash equivalents at 1 July				
3,512	3,516	3,513	3	
3,513	3,091	3,516	(425)	
Forecast cash and cash equivalents at 30 June				
3,513	3,091	3,516	(425)	
Represented by:				
3,513	3,091	3,516	(425)	
-	-	-	-	
3,513	3,091	3,516	-	

PROSPECTIVE OPERATING EXPENDITURE BY ACTIVITY (\$'000)

TEN YEAR PLAN 2022/23		ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
Local Democracy					
2,114	Governance	2,229	2,073	156	
2,836	Community Engagement	3,289	2,952	337	
443	Community Leadership	5,046	608	4,438	\$2.2M increase in consultants (offset by 3W better off funding grants), a \$1.2M increase in overheads, and a \$1.0M increase due to the impact of the workforce review
1,058	Emergency Management	1,474	1,096	378	
6,451		12,038	6,729	5,309	
Community Services & Facilities					
15,486	Community Facilities	17,718	16,254	1,464	\$0.7M increase in interest, a \$0.4M increase in overheads, and the remaining movement mainly due to inflation
14,596	Active & Passive Recreation	16,375	15,359	1,016	\$0.5M increase in interest, a \$0.3M increase in staff costs, and a \$0.1M increase in depreciation
289	Community Property	372	311	61	
2,529	Community Grants	2,538	2,538	-	
3,960	Libraries	4,501	4,147	354	
387	Waterways Facilities	408	406	2	
223	Cemeteries	242	231	11	
1,530	Public Toilets	1,606	1,579	27	
6	Forestry	7	6	1	
1,261	Wānaka Airport	1,374	1,286	88	
40,267		45,140	42,117	3,023	
Economy					
1,665	Property	7,442	1,784	5,658	\$6.0M increase in interest costs due to defective building claims
5,768	Economic Development	6,446	5,962	484	
5,764	Tourism Marketing	6,085	5,908	177	
13,197		19,973	13,654	6,319	
Environmental Management					
5,176	District Plan	5,502	5,359	143	
10,730	Resource Consents	11,798	11,239	559	
15,906		17,300	16,598	702	
Regulatory Functions & Services					
8,357	Building Consents	9,814	8,753	1,061	\$0.4M increase in legal fees for defective building claims, and an increase in recoverable staff costs
7,061	Enforcement	7,920	7,697	223	
15,418		17,734	16,450	1,284	
Transport					
32,553	Roading and Footpaths	38,011	37,246	765	
1,620	Parking Facilities	1,604	1,791	(187)	
34,173		39,615	39,037	578	
22,984	Wastewater	28,619	25,343	3,276	\$2.6M increase in depreciation, and a \$0.8M increase in interest
16,615	Water Supply	18,753	20,081	(1,328)	\$0.9M reduction in interest costs due to capex deferrals, and a \$0.5M reduction in water maintenance contract costs.
7,984	Stormwater	8,727	8,836	(109)	
17,411	Waste Management	20,414	19,908	506	
(393)	Finance & Support Services	222	(589)	811	
190,013	Total operating expenditure	228,536	208,164	20,372	
45,954	Depreciation (included in above)	55,537	54,440	1,097	Increase due to three waters and roading revaluations
10,827	Interest (included in above)	23,126	13,131	9,995	Increase in interest rate and level of borrowings due to capex spend, and building defect settlements

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

TEN YEAR PLAN 2022/23	ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
Local Democracy				
- Governance	-	-	-	
- Community Engagement	-	-	-	
- Community Leadership	-	-	-	
- Emergency Management	21	-	21	
-	21	-	21	
Community Services & Facilities				
3,345 Community Facilities	5,220	4,602	618	
10,603 Active & Passive Recreation	10,778	11,579	(801)	
78 Community Property	126	138	(12)	
- Community Grants	-	-	-	
400 Libraries	456	670	(214)	
184 Waterways Facilities	426	26	400	
10 Cemeteries	116	116	-	
- Public Toilets	631	631	-	
- Forestry	-	-	-	
- Wānaka Airport	256	-	256	
14,620	18,009	17,762	247	
Economy				
871 Property	1,190	66	1,124	
- Economic Development	-	-	-	
- Tourism Marketing	-	-	-	
871	1,190	66	1,124	
Environmental Management				
- District Plan	-	-	-	
- Resource Consents	-	-	-	
-	-	-	-	
Regulatory Functions & Services				
- Building Consents	-	-	-	
58 Enforcement	106	106	-	
58	106	106	-	
Transport				
88,560 Roading and Footpaths	77,360	43,818	33,542	Due to timing of Arterials and Street Upgrades
- Town Centres	-	-	-	
2,063 Parking Facilities	-	-	-	
90,623	77,360	43,818	33,542	
38,231 Wastewater	62,690	43,464	19,226	Increase due to three waters capex re-programming
47,601 Water Supply	40,730	61,419	(20,689)	Decrease due to three waters capex re-programming
16,526 Stormwater	13,336	11,378	1,958	Increase due to three waters capex re-programming
5,998 Waste Management	7,040	8,062	(1,022)	
2,108 Finance & Support Services	2,932	2,919	13	
216,636 Total capital asset expenditure	223,413	188,994	34,420	

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

TEN YEAR PLAN 2022/23	ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
Local Democracy				
- Governance	-	-	-	
- Community Engagement	-	-	-	
- Community Leadership	-	-	-	
- Emergency Management	-	-	-	
-	-	-	-	
Community Services & Facilities				
2,098 Community Facilities	2,291	2,480	(189)	
837 Active & Passive Recreation	605	936	(331)	
50 Community Property	50	50	-	
- Community Grants	-	-	-	
50 Libraries	50	80	(30)	
298 Waterways Facilities	142	231	(89)	
- Cemeteries	-	-	-	
- Public Toilets	100	100	-	
- Forestry	-	-	-	
148 Wānaka Airport	127	148	(22)	
3,481	3,365	4,025	(661)	
Economy				
- Property	11,100	4,100	7,000	Higher debt repayment due to higher dividends received
- Economic Development	-	-	-	
- Tourism Marketing	-	-	-	
-	11,100	4,100	7,000	
Environmental Management				
1,910 District Plan	2,000	2,000	-	
- Resource Consents	-	-	-	
1,910	2,000	2,000	-	
Regulatory Functions & Services				
- Building Consents	-	-	-	
28 Enforcement	9	9	-	
28	9	9	-	
Transport				
1,227 Roading and Footpaths	2,359	4,402	(2,043)	
- Town Centres	428	-	428	
- Parking Facilities	-	-	-	
1,227	2,787	4,402	(1,615)	
11,777 Wastewater	2,147	3,074	(927)	
2,100 Water Supply	2,965	3,155	(190)	
1,456 Stormwater	2,815	1,910	905	
1,998 Waste Management	1,000	3,820	(2,820)	
100 Finance & Support Services	527	3,100	(2,573)	
24,077 Total capital debt repayment expenditure	28,714	29,595	(881)	

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

TEN YEAR PLAN 2022/23		ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
Local Democracy					
-	Governance	-	-	-	
-	Community Engagement	-	-	-	
-	Community Leadership	-	-	-	
-	Emergency Management	21	-	21	
-		21	-	21	
Community Services & Facilities					
5,443	Community Facilities	7,511	7,082	429	
11,440	Active & Passive Recreation	11,383	12,515	(1,132)	
128	Community Property	176	188	(12)	
-	Community Grants	-	-	-	
450	Libraries	506	750	(244)	
482	Waterways Facilities	568	257	311	
10	Cemeteries	116	116	-	
-	Public Toilets	731	731	-	
-	Forestry	-	-	-	
148	Wānaka Airport	382	148	234	
18,101		21,373	21,787	(414)	
Economy					
871	Property	12,290	4,166	8,124	
-	Economic Development	-	-	-	
-	Tourism Marketing	-	-	-	
871		12,290	4,166	8,124	
Environmental Management					
1,910	District Plan	2,000	2,000	-	
-	Resource Consents	-	-	-	
1,910		2,000	2,000	-	
Regulatory Functions & Services					
-	Building Consents	-	-	-	
86	Enforcement	115	115	-	
86		115	115	-	
Transport					
89,787	Roading and Footpaths	79,719	48,220	31,499	Due to timing of Arterials and Street Upgrades
-	Town Centres	428	-	428	
2,063	Parking Facilities	-	-	-	
91,850		80,147	48,220	31,927	
50,008	Wastewater	64,837	46,538	18,299	Increase due to three waters capex re-programming
49,701	Water Supply	43,695	64,574	(20,879)	Decrease due to three waters capex re-programming
17,982	Stormwater	16,151	13,288	2,863	Increase due to three waters capex re-programming
7,996	Waste Management	8,040	11,882	(3,842)	
2,208	Finance & Support Services	3,459	6,019	(2,560)	
240,713	Total capital expenditure	252,128	218,589	33,539	

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

TEN YEAR PLAN 2022/23	ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE
- Local Democracy	4	-	4
6,755 Community Services & Facilities	2,564	8,530	(5,966)
655 Economy	119	-	119
- Environmental Management	-	-	-
- Regulatory Functions & Services	5	5	-
41,376 Transport	27,895	19,887	8,008
18,236 Wastewater	30,136	21,676	8,460
24,267 Water Supply	27,824	24,465	3,359
9,863 Stormwater	4,686	6,888	(2,202)
41 Waste Management	42	42	-
106 Finance & Support Services	661	434	227
101,299 Total capital asset expenditure (growth)	93,936	81,927	12,009

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

TEN YEAR PLAN 2022/23	ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE
- Local Democracy	-	-	-
4,672 Community Services & Facilities	7,258	6,712	546
65 Economy	66	66	-
- Environmental Management	-	-	-
- Regulatory Functions & Services	23	23	-
26,250 Transport	16,024	11,873	4,151
5,752 Wastewater	6,687	7,245	(558)
3,681 Water Supply	923	2,809	(1,886)
1,400 Stormwater	897	1,282	(385)
2,896 Waste Management	3,414	3,925	(511)
1,540 Finance & Support Services	1,361	1,116	245
46,256 Total capital asset expenditure (renewal)	36,654	35,051	1,603

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

TEN YEAR PLAN 2022/23		ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE
- Local Democracy		17	-	17
3,193 Community Services & Facilities		3,801	2,520	1,281
151 Economy		1,004	-	1,004
- Environmental Management		-	-	-
58 Regulatory Functions & Services		78	78	-
22,997 Transport		28,834	12,058	16,776
14,243 Wastewater		22,076	14,543	7,533
19,653 Water Supply		8,416	34,145	(25,729)
5,263 Stormwater		3,430	3,208	222
3,061 Waste Management		3,584	4,095	(511)
462 Finance & Support Services		910	1,369	(459)
69,081	Total capital asset expenditure (other)	72,150	72,016	134

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

TEN YEAR PLAN 2022/23		ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE
- Local Democracy		-	-	-
3,481 Community Services & Facilities		3,365	4,025	(661)
- Economy		11,100	4,100	7,000
1,910 Environmental Management		2,000	2,000	-
28 Regulatory Functions & Services		9	9	-
1,227 Transport		2,787	4,402	(1,615)
11,777 Wastewater		2,147	3,074	(927)
2,100 Water Supply		2,965	3,155	(190)
1,456 Stormwater		2,815	1,910	905
1,998 Waste Management		1,000	3,820	(2,820)
100 Finance & Support Services		527	3,100	(2,573)
24,077	Total capital debt repayment expenditure	28,714	29,595	(881)

STATEMENT OF RESERVE FUNDS (\$'000)

Reserve fund - Purpose of the fund	OPENING BALANCE 2023/24	DEPOSITS	WITHDRAWLS	CLOSING BALANCE 2023/24
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.	30,987	20,645	(20,645)	30,987
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.	2,603	16,984	(17,775)	1,812
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.	3,719	7,100	(7,100)	3,719
Arrowtown endowment land reserve Proceeds from asset sales from Arrowtown endowment land.	-	-	-	-
Trust funds Funds held on behalf of various community organisations.	17	-	-	17
Sinking Funds	-	-	-	-
Queenstown Airport dividend reserve Unallocated portion of dividends received from QAC.	3,044	7,423	(7,423)	3,044
Transport improvement fund Funds set aside to subsidise public transport and the development of public transport infrastructure.	1,687	-	-	1,687
Lakes Leisure reserve Funds transferred from Lakes Leisure at dis-establishment that are to be used to fund charitable purposes in line with the company's constitution.	3,196	-	-	3,196
Total Reserve Funds	45,253	52,153	(52,944)	44,462

Statement of accounting policies | Te tauākī o te Mahi Kaute



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 Group (“Group”) consists of the Council, its wholly owned subsidiaries Queenstown Events Centre Trust (“QEC” (dormant)) and the 75.01% owned Queenstown Airport Corporation Limited (“QAC”).

The Council has controlling interests in Queenstown Events Centre Trust y (100% – dormant) and Queenstown Airport Corporation Limited (75.01%). Pursuant to the Local Government Act 2002, these 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 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 it believes the controlling entity prospective financial statements are more relevant to users. The main purpose of prospective financial statements in the Ten Year 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 the 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 the 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.

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 includes the requirement to comply with Aotearoa New Zealand generally accepted accounting practice (NZ GAAP).

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

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

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.

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 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 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/NZTA 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 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 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.

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 Statement of Financial Position when the Council 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 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.

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 do not hold any financial assets in this category.

Available-for-sale financial assets

Equity investments held by the Council classified as being available-for-sale are stated at fair value. 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 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 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 of 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 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 Council 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. 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 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 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.

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 has 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

Campground assets

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

Infrastructural 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, water
 - roads, bridges and lighting
 - land under roads

(I) COST

Operational assets, 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.

Infrastructure 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 2022 by WSP New Zealand Limited, independent valuers. The valuation has been undertaken using information at 30 June 2022 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 2022 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 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 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 estimated useful lives are 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

Airport Assets	Rate (%)	Method
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

SL straight-line **DV** diminishing value

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.

Forestry assets

Forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the Statement of Financial Performance.

The costs to maintain the forestry assets are included in the Statement of Financial Performance.

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, 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 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 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 in respect of services provided by employees up to reporting date.

Provisions

Provisions are recognised when the Council 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 invest in as part of day to day cash management.

Operating activities include cash received from all income sources of the Council 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.

Equity

Equity is the community's interest in the Council 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 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.

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, 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 on the here.

Three Waters reform

In June 2022, the Government introduced legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities with effect from 1 July 2024. The impact of these proposed reforms, once legislated, will mean that the Council will no longer deliver three waters services or own the assets required to deliver these services. The bill is currently before Parliament and as such, the impacts of the proposed reforms are currently unclear. Additional legislation is expected later in 2022 that will provide detail on the transfer of assets and liabilities to the water service entities.

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 are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over or under estimating 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.

Other estimates and assumptions

Estimating the percentage of completion on consent applications

The estimation of percentage of completion relies on management estimating future time and costs to complete consent applications. If the actual time and costs incurred to complete the consent applications differs from the estimates completed by management, the Council could be over or under estimating the revenue and surplus associated with the consent applications.

Critical judgements

Management has exercised the following critical judgements in applying the Council's accounting policies for the year ended 30 June 2022.

Valuation of 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.

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 it 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 2023-2024 PLANNED	MET
Rates affordability benchmark			
Income	55.00%	44.80%	Yes
Increases (gross)	9.00%	17.11%	No
Increases (net)	6.00%	13.61%	No
Debt affordability benchmark			
Net Debt/Total Revenue	290%	266%	Yes
Interest/Total Rates	30%	18%	Yes
Interest/Total Revenue	20%	9%	Yes
Balanced budget benchmark	100%	103%	Yes
Essential services benchmark	100%	375%	Yes
Debt servicing benchmark	15%	9%	Yes

NOTES

RATES AFFORDABILITY BENCHMARK

For this benchmark, —

- (a) the Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the Council's Ten Year Plan; and
- (b) the Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the Council's Ten Year Plan.

The Council meets the rates affordability benchmark if—

- (a) its planned rates income for the year equals or is less than each quantified limit on rates;
- (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

DEBT AFFORDABILITY BENCHMARK

For this benchmark, the Council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy included in the Council's Ten Year 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 district's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue.

Funding impact statement

| Te tauākī o te Kawekawe Pūtea

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

TEN YEAR PLAN 2022/23	ANNUAL PLAN 2023/24	YEAR PLAN 2023/24	VARIANCE	EXPLANATION
Sources of operating funding				
3,938	7,669	3,847	3,822	
100,992	117,490	110,098	7,392	
38,874	44,732	43,636	1,096	Increase in user charges for various services
6,185	7,757	6,436	1,321	
4,866	7,423	5,720	1,703	Updated dividend forecast from Queenstown Airport Corporation
8,131	9,734	9,668	66	
162,986	194,805	179,405	15,400	
Applications of operating funding				
133,232	150,573	140,593	9,980	
10,827	22,426	13,131	9,295	
144,059	172,999	153,724	19,275	
18,927	21,806	25,681	(3,875)	
Sources of capital funding				
56,476	40,406	22,448	17,958	
21,209	20,645	20,645	-	
23,393	-	3,142	(3,142)	
74,786	112,636	92,646	19,990	
- Lump sum contributions	-	-	-	
- Other dedicated capital funding	-	-	-	
175,865	173,688	138,881	34,806	
Applications of capital funding				
81,060	93,936	61,144	32,792	Refer to comments on capital expenditure by activity
46,256	36,654	35,051	1,603	Refer to comments on capital expenditure by activity
69,081	72,150	72,016	134	Refer to comments on capital expenditure by activity
(1,606)	(7,246)	(3,649)	(3,597)	
- Increase/(decrease) of investments	-	-	-	
194,791	195,494	164,562	30,932	
(18,926)	(21,806)	(25,681)	3,874	
- Funding balance	-	-	-	

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

TEN YEAR PLAN 2022/23		ANNUAL PLAN 2023/24	TEN YEAR PLAN 2023/24	VARIANCE	EXPLANATION
INCOME					
Statement of Financial Performance					
286,130	Total operating income	282,122	248,053	34,069	
Funding Impact Statement					
162,986	Total sources of operating funding	194,805	179,405	15,400	Refer previous page
	<i>Plus sources of capital funding:</i>				
56,476	Subsidies & grants for capital expenditure	40,406	22,448	17,958	Refer to comments on capital expenditure by activity
21,209	Development & financial contributions	20,645	20,645	-	
23,393	Gross proceeds from sale of assets	-	3,142	(3,142)	
	- Less cost of property sales	-	-	-	
	<i>Plus non-cash items:</i>				
20,239	Vested assets	20,673	20,783	(110)	
1,826	Revaluation - non-current assets	1,630	1,630	-	
286,130	Total income	278,160	248,053	30,107	
EXPENDITURE					
Statement of Financial Performance					
190,013	Total operating expenditure	228,536	208,164	20,372	
Funding Impact Statement					
144,059	Total applications of operating funding	172,999	153,724	19,275	Refer previous page
	<i>Plus non-cash items:</i>				
45,954	Depreciation	55,537	54,440	1,097	
190,013	Total expenditure	228,536	208,164	20,372	

Proposed rates and charges for 2023-2024

| Te mahere kā rēti me kā utu mō 2023-2024

The rating system used by Council is based on Capital Value. Property valuations produced by Quotable Value as at 1 September 2021 are to be used for the 2023-2024 rating year. All proposed rates in the section that follows are inclusive of GST.

Uniform Annual General Charge

Pursuant to sections 15 of the Local Government (Rating) Act 2002 (the Act), Council proposes to set a uniform annual general charge of \$186.00 on each separately used or inhabited part of every rating unit in the district.

The uniform annual general charge revenue (\$6,028,724) will be used to fund the costs associated with the following activities:

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

Sports, Halls & Libraries Annual Charge

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted annual charge on each separately used or inhabited part of every rating unit in the district as follows:

1. Residential	\$467.00
2. Residence plus Flat	\$654.00
3. Vacant Sections	\$467.00
4. Primary Industry	\$467.00
5. Country Dwelling	\$467.00
6. Country Dwelling plus Flat	\$654.00
7. Mixed Use Apportioned	\$467.00

The targeted Sports, Halls & Libraries Annual charge revenue (\$12,625,195) 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	0.00017000 cents in the \$
2. Residence plus Flat	0.00017000 cents in the \$
3. Hydro Electric/Utilities	0.00008500 cents in the \$
4. Vacant Sections	0.00017000 cents in the \$
5. Accommodation	0.00017000 cents in the \$
6. CBD Accommodation	0.00017000 cents in the \$
7. Commercial	0.00017000 cents in the \$
8. CBD Commercial	0.00017000 cents in the \$
9. Primary Industry	0.00012750 cents in the \$
10. Country Dwelling	0.00017000 cents in the \$
11. Country Dwelling plus Flat	0.00017000 cents in the \$
12. Other	0.00017000 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 (\$9,609,022) 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	0.00020100 cents in the \$
2. Residence plus Flat	0.00020100 cents in the \$
3. Hydro Electric/Utilities	0.00010553 cents in the \$
4. Vacant Sections	0.00020100 cents in the \$
5. Accommodation	0.00021105 cents in the \$
6. CBD Accommodation	0.00021105 cents in the \$
7. Commercial	0.00021105 cents in the \$
8. CBD Commercial	0.00021105 cents in the \$
9. Primary Industry	0.00015075 cents in the \$
10. Country Dwelling	0.00020100 cents in the \$
11. Country Dwelling plus Flat	0.00020100 cents in the \$
12. Other	0.00020100 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 (\$11,494,260) 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 targeted Governance & Regulatory Charge on each separately used or inhabited part of every rating unit in the district as follows:

1. Residential	\$155.00
2. Residence plus Flat	\$217.00
3. Hydro Electric/Utilities	\$295.00
4. Vacant Sections	\$155.00
5. Accommodation	\$209.00
6. CBD Accommodation	\$209.00
7. Commercial	\$295.00
8. CBD Commercial	\$295.00
9. Primary Industry	\$310.00
10. Country Dwelling	\$155.00
11. Country Dwelling plus Flat	\$217.00
12. Other	\$155.00
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 (\$5,275,820) 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	0.00019400 cents in the \$
2. Residence plus Flat	0.00019400 cents in the \$
3. Hydro Electric/Utilities	0.00009700 cents in the \$
4. Vacant Sections	0.00019400 cents in the \$
5. Accommodation	0.00077600 cents in the \$
6. CBD Accommodation	0.00077600 cents in the \$
7. Commercial	0.00019400 cents in the \$
8. CBD Commercial	0.00019400 cents in the \$
9. Primary Industry	0.00003880 cents in the \$
10. Country Dwelling	0.00011640 cents in the \$
11. Country Dwelling plus Flat	0.00011640 cents in the \$
12. Other	0.00019400 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 (\$13,002,502) will be used to fund 67% of the costs associated with the following activities:

- > Passive recreation areas, gardens, walkways and reserves
- > The provision of 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 targeted Recreation & Events Charge on each separately used or inhabited part of every rating unit in the district as follows:

1. Residential	\$109.00
2. Residence plus Flat	\$153.00
3. Hydro Electric/Utilities	\$109.00
4. Vacant Sections	\$109.00
5. Accommodation	\$436.00
6. CBD Accommodation	\$436.00
7. Commercial	\$109.00
8. CBD Commercial	\$109.00
9. Primary Industry	\$87.00
10. Country Dwelling	\$87.00
11. Country Dwelling plus Flat	\$121.80
12. Other	\$109.00
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 (\$4,334,167) will be used to fund 33% of the costs associated with the following activities:

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



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	0.00002900 cents in the \$
2. Residence plus Flat	0.00002900 cents in the \$
3. Hydro Electric/Utilities	0.00001450 cents in the \$
4. Vacant Sections	0.00002900 cents in the \$
5. Accommodation	0.00003480 cents in the \$
6. CBD Accommodation	0.00003480 cents in the \$
7. Commercial	0.00002900 cents in the \$
8. CBD Commercial	0.00002900 cents in the \$
9. Primary Industry	0.00003480 cents in the \$
10. Country Dwelling	0.00003480 cents in the \$
11. Country Dwelling plus Flat	0.00003480 cents in the \$
12. Other	0.00002900 cents in the \$
13. Mixed Use Apportioned	See note (i)

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

The general rate revenue (\$1,755,107) will be used to fund the costs associated with the following activities:

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

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	0.00023700 cents in the \$
2. Residence plus Flat	0.00023700 cents in the \$
3. Hydro Electric/Utilities	0.00005925 cents in the \$
4. Vacant Sections	0.00035550 cents in the \$
5. Accommodation	0.00094800 cents in the \$
6. CBD Accommodation	0.00094800 cents in the \$
7. Commercial	0.00059250 cents in the \$
8. CBD Commercial	0.00059250 cents in the \$
9. Primary Industry	0.00019197 cents in the \$
10. Country Dwelling	0.00023700 cents in the \$
11. Country Dwelling plus Flat	0.00023700 cents in the \$
12. Other	0.00023700 cents in the \$
13. Mixed Use Apportioned	See note (i)

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

The Wānaka-Upper Clutha roading rate revenue (\$5,859,504) will be used to fund the costs associated with the following activities:

- > Wānaka-Upper Clutha Ward's 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 and Arrowtown-Kawarau wards of the Queenstown Lakes District as follows:

1. Residential	0.00023000 cents in the \$
2. Residence plus Flat	0.00023000 cents in the \$
3. Hydro Electric/Utilities	0.00005750 cents in the \$
4. Vacant Sections	0.00034500 cents in the \$
5. Accommodation	0.00092000 cents in the \$
6. CBD Accommodation	0.00092000 cents in the \$
7. Commercial	0.00057500 cents in the \$
8. CBD Commercial	0.00057500 cents in the \$
9. Primary Industry	0.00018630 cents in the \$
10. Country Dwelling	0.00023000 cents in the \$
11. Country Dwelling plus Flat	0.00023000 cents in the \$
12. Other	0.00023000 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 Queenstown-Whakatipu and Arrowtown-Kawarau roading rate revenue (\$13,735,420) will be used to fund the costs associated with the following activities:

- > Queenstown-Whakatipu and Arrowtown-Kawarau Ward's 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.



Stormwater rate (Wānaka)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a 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	0.00010600 cents in the \$
2. Residence plus Flat	0.00010600 cents in the \$
3. Hydro Electric/Utilities	0.00002650 cents in the \$
4. Vacant Sections	0.00010600 cents in the \$
5. Accommodation	0.00010600 cents in the \$
6. CBD Accommodation	0.00010600 cents in the \$
7. Commercial	0.00010600 cents in the \$
8. CBD Commercial	0.00010600 cents in the \$
9. Other	0.00010600 cents in the \$
10. Mixed Use Apportioned	See note (i)

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

The Wānaka-Upper Clutha stormwater rate revenue (\$1,678,004) will be used to fund the costs associated with the following activities::

- > The maintenance and upgrading of stormwater reticulation systems.



Stormwater rate (Whakatipu)

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

1. Residential (ii)	0.00009900 cents in the \$
2. Residence plus Flat plus Flat (ii)	0.00009900 cents in the \$
3. Hydro Electric/Utilities	0.00002475 cents in the \$
4. Vacant Sections (ii)	0.00009900 cents in the \$
5. Accommodation	0.00009900 cents in the \$
6. CBD Accommodation	0.00009900 cents in the \$
7. Commercial	0.00009900 cents in the \$
8. CBD Commercial	0.00009900 cents in the \$
9. Other	0.00009900 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) Excludes property within the Jacks Point Special Zone.

The Queenstown-Whakatipu and Arrowtown-Kawarau stormwater rate revenue (\$2,753,534) will be used to fund the costs associated with the following activities:

- > The maintenance and upgrading of stormwater reticulation systems.



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 | 0.00061900 cents in the \$ |
| 2. CBD Accommodation | 0.00061900 cents in the \$ |
| 3. Commercial | 0.00061900 cents in the \$ |
| 4. CBD Commercial | 0.00061900 cents in the \$ |
| 5. Hydro Electric/Utilities | 0.00015475 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-Upper Clutha tourism promotion rate revenue (\$1,315,027) 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 Queenstown-Whakatipu Ward and Arrowtown-Kawarau Ward less the area represented by the former Arrowtown Ward of the Queenstown Lakes District as follows:

- | | |
|-----------------------------|----------------------------|
| 1. Accommodation | 0.00056600 cents in the \$ |
| 2. CBD Accommodation | 0.00056600 cents in the \$ |
| 3. Commercial | 0.00056600 cents in the \$ |
| 4. CBD Commercial | 0.00056600 cents in the \$ |
| 5. Hydro Electric/Utilities | 0.00014150 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 Queenstown-Whakatipu tourism promotion rate revenue (\$5,097,824) 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 former Arrowtown Ward boundary of the Queenstown Lakes District as follows:

- | | |
|-----------------------------|----------------------------|
| 1. Accommodation | 0.00045600 cents in the \$ |
| 2. CBD Accommodation | 0.00045600 cents in the \$ |
| 3. Commercial | 0.00045600 cents in the \$ |
| 4. CBD Commercial | 0.00045600 cents in the \$ |
| 5. Hydro Electric/Utilities | 0.00011400 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 (\$235,415) will be used to fund the costs associated with financing the following activities:

- > To finance promotional activities of the Arrowtown Promotion Association.



Waste management charges

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted waste management charge on each separately used or inhabited part of every rating unit in the district, as follows:

- | | |
|--------------------------------|----------|
| 1. Residential | \$375.00 |
| 2. Residence plus Flat | \$525.00 |
| 3. Hydro Electric/Utilities | \$187.00 |
| 4. Vacant Sections | \$187.00 |
| 5. Accommodation | \$187.00 |
| 6. CBD Accommodation | \$187.00 |
| 7. Commercial | \$187.00 |
| 8. CBD Commercial | \$187.00 |
| 9. Primary Industry | \$375.00 |
| 10. Country Dwelling | \$375.00 |
| 11. Country Dwelling plus Flat | \$525.00 |
| 12. Other | \$187.00 |
| 13. Mixed Use Apportioned | \$375.00 |

The Waste Management Charge revenue (\$10,147,459) will be used to fund the costs associated with the following activities:

- > To fund the operating deficit of the transfer stations and the recycling initiatives proposed in the Waste Minimisation Plan.



Aquatic centre charge (Whakatipu)

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a targeted Aquatic Centre charge on each separately used or inhabited part of every rating unit with a residential component in the Queenstown-Whakatipu and Arrowtown-Kawarau wards, as follows:

1. Residential	\$123.00
2. Residence plus Flat	\$172.00
3. Vacant Sections	\$123.00
4. Primary Industry	\$123.00
5. Country Dwelling	\$123.00
6. Country Dwelling plus Flat	\$172.00
7. Mixed Use Apportioned	\$123.00

The Aquatic Centre Charge revenue (\$2,003,190) 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 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	\$164.00
2. Residence plus Flat	\$230.00
3. Vacant Sections	\$164.00
4. Primary Industry	\$164.00
5. Country Dwelling	\$164.00
6. Country Dwelling plus Flat	\$230.00
7. Mixed Use Apportioned	\$164.00

The Aquatic Centre Charge revenue (\$1,744,533) 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 targeted rate for water supply on each separately used of inhabited part of every connected or serviceable rating unit within the respective water supply areas as follows:

Queenstown and District water supply:	\$310.00
Arrowtown water supply:	\$280.00
Wānaka and District water supply:	\$220.00
Arthurs Point water supply:	\$320.00
Glenorchy water supply:	\$530.00
Hāwea water supply:	\$210.00

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	0.00014100	0.00019100	0.00012200	0.00024400	0.00055500	0.00018000
2. Residential plus Flat	0.00014100	0.00019100	0.00012200	0.00024400	0.00055500	0.00018000
3. Accommodation	0.00025380	0.00034380	0.00021960	0.00043920	0.00099900	0.00032400
4. CBD Accommodation	0.00025380	0.00034380	0.00021960	-	-	-
5. Commercial	0.00022560	0.00030560	0.00019520	0.00039040	0.00088800	0.00028800
6. CBD Commercial	0.00022560	0.00030560	0.00019520	-	-	-
7. Primary Industry	0.00010434	0.00014134	0.00009028	0.00018056	0.00041070	0.00013320
8. Country Dwelling	0.00011562	0.00015662	0.00010004	0.00020008	0.00045510	0.00014760
9. Country Dwelling plus Flat	0.00011562	0.00015662	0.00010004	0.00020008	0.00045510	0.00014760
10. Other	0.00014100	0.00019100	0.00012200	0.00024400	0.00055500	0.00018000
11. Mixed Use Apportioned	See note (i)	See note (i)	See note (i)	See note (i)	See note (i)	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) Those properties comprising a Residence plus Flat and Country Dwelling plus Flat will be charged the targeted rate at a factor of 1.5.

OTHER WATER SUPPLIES

Pursuant to sections 16, 17 and 18 of the Act, Council proposes to set a 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	570.00	285.00
Luggate	720.00	360.00

The Targeted Water Supply Rates revenue (\$14,236,439) will be used to fund the costs associated with the following activities:

(i) To provide supplies of potable (drinkable) water to the above communities.

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

Sewerage rates

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

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

Note (ii) Those properties comprising a Residence plus Flat and Country Dwelling plus Flat will 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	802.00	401.00	401.00
Cardrona	800.00	400.00	400.00
Arrowtown	734.00	367.00	460.80
Arthurs Point	640.00	320.00	446.40
Hāwea	550.00	275.00	275.00
Lake Hayes	624.00	312.00	312.00
Luggate	800.00	400.00	400.00
Queenstown	672.00	336.00	336.00

The Targeted Sewerage Rates revenue (\$19,988,476) will be used to fund the costs associated with providing public sewerage services to the above communities.



Sewerage scheme loan rates

(i) Cardrona Sewerage Area

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
- > 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 (\$145,452) 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

DUE DATES FOR PAYMENT

The Council proposes that the above rates and charges for the financial year commencing on the 1st day of July 2022 are payable in four instalments, the due dates and last days for payment without penalty being as follows:

	Due Date	Last Day for Payment (without penalty)
Instalment One	1 September 2023	29 September 2023
Instalment Two	20 October 2023	24 November 2023
Instalment Three	12 January 2024	23 February 2024
Instalment Four	12 April 2024	24 May 2024

PAYMENT OF RATES

Rates payments can be made during normal office hours at:

- > Queenstown council office, 10 Gorge Road, Queenstown
- > Wānaka council office, Ardmore Street, Wānaka
- > Arrowtown Public Library, Buckingham Street, Arrowtown

Or by direct debit and internet banking.

ADDITIONAL CHARGES (PENALTIES)

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

- > A penalty of 5% will be added to the rates and charges levied in each instalment which remains unpaid on the day after the last day for payment date as shown above (i.e. the penalty will be added on 30 September 2023, 25 November 2023, 24 February 2024 and 25 May 2024 respectively)
- > A penalty of 10% will be added to the amount of rates or instalments (including penalties) levied in any previous financial year and remaining unpaid on 30 September 2023
- > A second penalty of 10% will be added to the amount of rates or instalments (including penalties) levied in any previous financial year which remains unpaid on 31 March 2024.



Differential matters used to define categories of rateable land

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

DIFFERENTIALS BY LAND USE

The categories are:

- 1. Residential**
All rating units which are used exclusively or principally for residential purposes, but excluding properties categorised as pursuant to clause 9 (Primary Industry), clause 10 (Country Dwelling) or to clause 13 (Mixed Use Apportioned).
- 2. Residential plus flat**
All rating units comprising a single dwelling and a 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 and telecommunications.

4. Vacant sections

All rating units which are vacant properties and suitable for development.

5. Accommodation

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

6. CBD accommodation

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

7. Commercial

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

8. CBD commercial

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

9. Primary industry

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

10. Country dwelling

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

11. Country dwelling plus flat

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

12. Other

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

13. Mixed use apportioned

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

- a. The physical portion of the rating unit used for the purpose, or
- b. The amount of time (on an annual basis) that the rating unit is used for the purpose.

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

These categories are used to differentiate the following rates:

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



Targeted rates based on location

The categories are:

1. Location within the Wānaka-Upper Clutha Ward
2. Queenstown-Whakatipu and the Arrowtown-Kawarau wards.

These categories are used to differentiate the following targeted rates:

- > roading rate; stormwater rate; tourism promotion rates; aquatic centre charge.



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 on a rating unit basis
- > 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 Āpitihiaka



Appendix

| Te Āpiti haka

This section provides detail on the proposed changes to user fees referenced in Let's Talk | Kōrero mai.

PROPOSED PLANNING & DEVELOPMENT HOURLY FEES

Planning & Development. Effective date: 1 July 2023.						
Department	Role	Unit of Measure	From *	To *	Change	Change (%)
Resource Consents	Planning Officers	Hourly	\$176.00	\$185.00	\$9.00	5.1%
Resource Consents	Planners	Hourly	\$200.00	\$210.00	\$10.00	5.0%
Resource Consents	Senior Planners	Hourly	\$225.00	\$236.50	\$11.50	5.1%
Resource Consents	Leadership	Hourly	\$225.00	\$236.50	\$11.50	5.1%
Engineering	Land Development Engineer Cadet	Hourly	\$168.00	\$176.50	\$8.50	5.1%
Engineering	Land Development Engineer	Hourly	\$222.00	\$233.00	\$11.00	5.0%
Engineering	Team Leader Subdivision, Development Contributions and Property	Hourly	\$222.00	\$233.00	\$11.00	5.0%
Engineering	Subdivision Officer and Development Contributions Officer	Hourly	\$168.00	\$176.50	\$8.50	5.1%
Building Services	Processing	Hourly	\$200.00	\$210.00	\$10.00	5.0%
Building Services	Building Inspections	Hourly	\$200.00	\$210.00	\$10.00	5.0%
Building Services	Team leaders	Hourly	\$200.00	\$210.00	\$10.00	5.0%
Administration	Administration Support	Hourly	\$116.00	\$122.00	\$6.00	5.2%
Administration	Senior Administration Support	Hourly	\$125.00	\$131.50	\$6.50	5.2%

* Includes GST

PROPOSED PLANNING & INFRASTRUCTURE, PARKS, MONITORING & ENFORCEMENT HOURLY FEES

Planning & Infrastructure, Parks, Monitoring & Enforcement. Effective date: 1 July 2023.						
Department	Role	Unit of Measure	From *	To *	Change	Change (%)
Monitoring & Enforcement	Monitoring/Compliance Planner	Hourly	\$176.00	\$185.00	\$9.00	5.1%
Monitoring & Enforcement	Environmental Health	Hourly	\$131.00	\$138.00	\$7.00	5.3%
Planning & Infrastructure	Senior Infrastructure Engineer	Hourly	\$222.00	\$233.00	\$11.00	5.0%
Planning & Infrastructure	Infrastructure Engineer	Hourly	\$200.00	\$210.00	\$10.00	5.0%
Planning & Infrastructure	Infrastructure Other	Hourly	\$168.00	\$176.50	\$8.50	5.1%
Parks & Reserve Senior / Manager	Parks & Reserve Senior / Manager	Hourly	\$225.00	\$236.50	\$11.50	5.1%
Parks & Reserve Senior / Manager	Parks & Reserves Planner / Officer	Hourly	\$176.00	\$185.00	\$9.00	5.1%

* Includes GST

PROPOSED BUILDING SERVICE FEES

Project Information Memorandum (PIM) only Application. Effective date: 1 July 2023. (Cost is later deducted from subsequent full Building Consent deposit)				
	From *	To *	Change	Change (%)
Residential	\$313.00	\$329.00	\$16.00	5.1%
Commercial	\$530.00	\$556.50	\$26.50	5.0%

* Includes GST

Building Consent – initial fee (non-refundable). Effective date: 1 July 2023.									
Estimated Value **	Building Type	From *		To *		Change		Change (%)	
		Building Consent Initial fee		Building Consent Initial fee		Building Consent Initial fee		Building Consent Initial fee	
		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)"	Without PIM	"With PIM (PIM provided at discounted rate)"
Any	Heating Appliances	\$429.00	\$429.00	\$450.50	\$450.50	\$21.50	\$21.50	5.0%	5.0%
<\$5,000	Any	\$429.00	\$504.00	\$450.50	\$529.00	\$21.50	\$25.00	5.0%	5.0%
\$5,001 - \$20,000	Any	\$991.00	\$1,039.00	\$1,041.00	\$1,091.00	\$50.00	\$52.00	5.0%	5.0%
\$20,001 - \$180,000	Unlined Accessory Building	\$1,590.00	\$1,632.00	\$1,669.50	\$1,714.00	\$79.50	\$82.00	5.0%	5.0%
\$20,001 - \$180,000	Any (except unlined accessory)	\$2,427.00	\$2,449.00	\$2,548.50	\$2,571.50	\$121.50	\$122.50	5.0%	5.0%
\$180,001 - \$500,000	Residential	\$3,954.00	\$3,964.00	\$4,152.00	\$4,162.00	\$198.00	\$198.00	5.0%	5.0%
\$180,001 - \$500,000	Commercial	\$4,293.00	\$4,314.00	\$4,508.00	\$4,530.00	\$215.00	\$216.00	5.0%	5.0%
\$500,000 - \$1,000,000	Residential	\$6,005.00	\$6,063.00	\$6,305.50	\$6,366.00	\$300.50	\$303.00	5.0%	5.0%
\$500,000 - \$1,000,000	Commercial	\$6,646.00	\$6,646.00	\$6,978.50	\$6,978.50	\$332.50	\$332.50	5.0%	5.0%
>\$1,000,000***	Any	\$7,346.00	\$7,346.00	\$7,713.50	\$7,713.50	\$367.50	\$367.50	5.0%	5.0%

* Includes GST

** estimated value = As defined by the Goods and Services Act 1985 s10; this includes the cost of building materials, labour, design costs, siteworks, but excludes furnishings, carpets and appliances

*** for every \$50,000 (or part thereof) an additional fee of \$63.00 will apply [5% increase]

Levies. Effective date: 1 July 2023.*(Required at time of deposit. See Building Consent Fee Calculator to assess full deposit fee)*

Building Research Levy BRANZ (where estimated value of work >\$20,000)	\$1.00 per \$1,000 of est. value *
MBIE Building Levy (where estimated value of work >\$20,444)	\$1.75 per \$1,000 of est. value *
BCA LEVY – BCA accreditation levy payable on all building consent applications including amended and stage applications -\$0.20 per \$1,000 of building work	

* Includes GST

Building Act – Initial Fee (non-refundable). Effective date: 1 July 2023.

Application Type	From *	To *	Change	Change (%)
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 (CPU)	Complexity Com 1 & 2 \$292.00	\$307.00	\$15.00	5.5%
Change of Use (where no building work is required)	\$193.00	\$203.00	\$10.00	5.5%
Exempt Building Work	\$332.00	\$349.00	\$17.00	5.4%
Minor Variation	BCO hourly rate	BCO hourly rate		
Notice to Fix	\$318.00	\$334.00	\$16.00	5.3%
Split Building Consent Application (no change in value of work)	\$509.00	\$534.50	\$25.50	5.3%

* Includes GST

** BCO – Building Consent Officer

Other building services fees. Effective date: 1 July 2023.

	From *	To *	Change	Change (%)
Building Warrant of Fitness (BWOFF)				
Compliance Schedule (register and issue)	\$313.00	\$329.00	\$16.00	5.1%
Amend Compliance Schedule	\$200.00	\$210.00	\$10.00	5.0%
Annual BWOFF Certificate	\$122.00	\$128.00	\$6.00	4.9%
Audit (On site audit approximately every 3 years)	\$ hourly rate (BCO & Admin)			
Miscellaneous				
Building Consents Issued – Monthly reports	\$382.00 (year) /\$37.00 (month)	\$401.00 (year) /\$39.00 (month)	\$19.00 (year) /\$2.00 (month)	5.0% / 5.0%
Pre-Application meeting (First hour free)	\$ hourly rate			
Residential Swimming Pools (Building (Pools) Amendment Act 2016)				
Inspections	\$ hourly rate per inspection			
Registration	\$244.00	\$256.50	\$12.50	5.1%
Land Information Memorandum				
Residential (standard 10 working days)	\$270.00	\$283.50	\$13.50	5.0%
Commercial (standard 10 working days)	\$408.00	\$428.50	\$20.50	5.0%

* Includes GST

** BCO – Building Consent Officer

Resource Consents, Resource Management Engineering and Other Fees. Effective date: 1 July 2023.

	From *	To *	Change	Change (%)
Land Use Consents				
Pre-Application Meeting (first hour free)	hourly rate			
Deemed Permitted Activities – Boundary Activity Notice (Fixed Fee)	\$550.00	\$577.50	\$27.50	5.0%
Deemed Permitted Activities – Marginal & Temporary Non-compliance Notice	\$550.00	\$577.50	\$27.50	5.0%
"Controlled Activity (overall consent status) Except if fall into one of the specific consent categories below and then that initial fee applies"	\$1,700.00	\$1,785.00	\$85.00	5.0%
Restricted Discretionary (overall consent status). Except if fall into one of the specific consent categories below and then that initial fee applies	\$2,200.00	\$2,310.00	\$110.00	5.0%
Discretionary (overall consent status). Except if fall into one of the specific consent categories below and then that initial fee applies	\$2,420.00	\$2,541.00	\$121.00	5.0%
Non-complying Activities (overall consent status). Except if fall into one of the specific consent categories below and then that initial fee applies	\$3,300.00	\$3,465.00	\$165.00	5.0%
Signs	\$1,540.00	\$1,617.00	\$77.00	5.0%
Scheduled Buildings and/or Trees (Fixed Fee)	\$880.00	\$924.00	\$44.00	5.0%
Transfer of Water Based Consent (Fixed Fee)	\$275.00	\$289.00	\$275.00	New
Other applications	\$1,400.00	\$1,470.00	\$70.00	Reinstated
Subdivision Consents				
Amalgamation Certificate (Fixed Fee)	\$176.00	\$185.00	\$9.00	5.1%
Boundary Adjustment	\$2,200.00	\$2,310.00	\$110.00	5.0%
Restricted Activity (up to two lots)	\$3,080.00	\$3,234.00	\$154.00	5.0%
Restricted Activity (more than two lots)	\$3,400.00	\$3,570.00	\$170.00	5.0%
Engineering Review & Acceptance	\$550.00	\$577.50	\$27.50	5.0%
All other subdivisions	\$3,520.00	\$3,696.00	\$176.00	5.0%
Registered Bond / Release of Registered Bond (each)	\$168.00	\$176.50	\$8.50	5.1%
Cancellation of Amalgamation Certificate (s241)	\$1,310.00	\$1,375.50	\$65.50	5.0%
s223 Certificate	\$168.00	\$176.50	\$8.50	5.1%
s224(C) Certificate	\$336.00	\$353.00	\$17.00	5.1%
Signing and Sealing other plan or certificate	\$168.00	\$176.50	\$8.50	5.1%

* Includes GST

Resource Consents, Resource Management Engineering and Other Fees. Effective date: 1 July 2023.				
	From *	To *	Change	Change (%)
Lodgement Fee Per Consent (Fixed Fees)				
Monitoring	\$260.00	\$273.00	\$13.00	5.0%
Administration per resource consent	\$272.00	\$286.00	\$14.00	5.1%
Other Applications/Processes				
Notice of Requirement (NoR) for a Designation	\$6,600.00	\$6,930.00	\$330.00	5.0%
Alteration of Designation	\$4,300.00	\$4,515.00	\$215.00	5.0%
Removal of Designation or Heritage Order	\$550.00	\$577.50	\$27.50	5.0%
Certificate of Compliance	\$1,760.00	\$1,848.00	\$88.00	5.0%
Existing Use Certificate	\$3,300.00	\$3,465.00	\$165.00	5.0%
Extension of lapse period of a resource consent (s125)	\$825.00	\$866.50	\$41.50	5.0%
Outline Plan (s176A)	\$1,650.00	\$1,732.50	\$82.50	5.0%
Outline Plan Waiver s176A(2)(c)	\$660.00	\$693.00	\$33.00	5.0%
Surrender of consent (Fixed Fee)	\$275.00	\$289.00	\$14.00	5.1%
Variation of resource consent s127	\$1,980.00	\$2,079.00	\$99.00	5.0%
Urban Design (prior to lodgement of resource consent)	\$275.00	\$289.00	\$14.00	5.1%
Urban Design (post lodgement of resource consent)	\$550.00	\$577.50	\$27.50	5.0%
Private Plan Change	\$13,500.00	\$14,175.00	\$675.00	5.0%

* Includes GST

Resource Consents, Resource Management Engineering and Other Fees. Effective date: 1 July 2023.				
	From *	To *	Change	Change (%)
Local Government Act Charges				
Right of Way Certificate (s348)	\$725.00	\$761.50	\$36.50	5.0%
Licence to Occupy	\$670.00	\$703.50	\$33.50	5.0%
Temporary Road Closure	\$670.00	\$703.50	\$33.50	5.0%
Assignment of Licence to Occupy	\$168.00	\$176.50	\$8.50	5.1%
"Traffic Management Plans (includes\$100 audit fee – NEW)"	\$158.00	\$274.00	\$16.00 + new	10.0% + new
"Corridor Access < 20 (includes\$100 Remediation Audit Fee – New)"	\$210.00	\$331.00	\$21.00 + new	10.0% + new
"Corridor Access 20-100 (includes\$100 Remediation Audit Fee – NEW)"	\$430.00	\$573.00	\$43.00 + new	10.0% + new
"Corridor Access 100-500 (includes\$100 Remediation Audit Fee – NEW)"	\$650.00	\$815.00	\$65.00 + new	10.0% + new
"Corridor Access 500-2000 (includes\$100 Remediation Audit Fee – NEW)"	\$870.00	\$1,057.00	\$87.00 + new	10.0% + new
"Corridor Access >2000 (includes\$100 Remediation Audit Fee – NEW)"	\$2,120.00	\$2,432.00	\$212.00 + new	10.0% + new
Engineering Connection to Council Services (one connection)	\$325.00	\$341.50	\$16.50	5.1%
Engineering Connection to Council Services (each additional connection)	\$136.00	\$143.00	\$7.00	5.1%
Build over or near a Council pipe or drain, or relocate pipe or drain	\$630.00	\$661.50	\$31.50	5.0%
Cancellation of Building Line Restriction	\$345.00	\$362.50	\$17.50	5.1%
Limited Notified	\$1,790.00	\$1,879.50	\$89.50	5.0%
Public Notified	\$6,150.00	\$6,457.50	\$307.50	5.0%
Hearing – half day	\$7,500.00	\$7,875.00	\$375.00	5.0%
Hearing – full day	\$13,750.00	\$14,437.50	\$687.50	5.0%
Hearing – additional day	\$12,100.00	\$12,705.00	\$605.00	5.0%

* Includes GST

PROPOSED WASTE SERVICE FEES

Waste Service Fees. Effective date: 1 July 2023.				
Unit of measure	From *	To *	Change	Change (%)
Cost to dispose of rubbish at the Transfer Station				
Single refuse bags	\$8.00	\$8.50	\$0.50	6.2%
Cars/ small loads (lighter than 100kg)	\$37.00	\$39.00	\$2.00	5.4%
Van/ ute/ trailer/ large vehicle (lighter than 200kg)	\$70.00	\$75.00	\$5.00	7.1%
Per tonne	\$371.00	\$420.00	\$49.00	13.2%
Green waste/mulch small load	\$8.00	\$8.00	\$0.00	0.0%
Green waste/mulch trailers/vans/utes (under 200kg)	\$15.00	\$15.00	\$0.00	0.0%
Per tonne of green waste	\$75.00	\$75.00	\$0.00	0.0%
Hazardous waste – up to 20kg or 20 litres, per kg up to a max 100kg or 100 litres	\$10.00	\$10.00	\$0.00	0.0%
Tyres per tonne	\$538.00	\$565.00	\$27.00	5.0%
Tyres – per standard truck tyre	\$34.00	\$36.00	\$2.00	6.0%
Cleanfill per tonne	\$100.00	\$100.00	\$0.00	0.0%
Scrap metal per tonne	no charge	no charge		
E-waste – up to 5kg, per kg	\$3.00	\$3.00	\$0.00	0.0%
E-waste – single items greater than 5kg, per kg up to a max 50kg	\$1.50	\$1.50	\$0.00	0.0%
Whiteware degassing per item	\$16.50	\$16.50	\$0.00	0.0%
Gas bottles per item (greater than 2.5kg)	\$6.50	\$6.50	\$0.00	0.0%
Childs car seat per item	\$15.00	\$15.00	\$0.00	0.0%

Unit of measure	From *	To *	Change	Change (%)
Cost to dispose of permitted waste at the Landfill				
At the gate charge per tonne	\$112.00	\$116.00	\$4.00	4%
Waste disposal levy	\$30.00	\$50.00	\$20.00	67%
Set by Mfe				
Employers levy	\$51.30	\$51.30	\$0.00	0%
ETS obligation levy	\$61.90	\$61.90	\$0.00	0%

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

* Excludes GST

PROPOSED SPORT AND RECREATIONAL FACILITY FEES

Aquatics Queenstown and Wānaka Price Changes. Effective date: 1 July 2023.				
Unit of measure	From *	To *	Change	Change (%)
Swim School Lesson				
Group – Child	\$12.50	\$14.50	\$2.00	16.0%
Group – Adult	\$19.00	\$21.00	\$2.00	10.5%
Private Lesson – Child (single)	\$35.00	\$40.00	\$5.00	14.3%
Private Lesson – Child (shared 2 people)	\$40.00	\$45.00	\$5.00	12.5%
Private Lesson – Adult	\$55.00	\$60.00	\$5.00	9.1%
Casual Swim				
Adult	\$8.50	\$8.00	-\$0.50	-5.9%
Tertiary Student	N/A	\$6.50	\$6.50	100.0%
Hydroslide				
Child	\$5.00	\$4.00	-\$1.00	-20.0%
Tertiary Student	N/A	\$6.50	\$6.50	100.0%
10 swim concession				
Tertiary Student	N/A	\$60.00	\$60.00	100.0%
Toddler time				
Carer (+up to two toddlers)	\$7.00	\$8.00	\$1.00	14.3%
Senior/Beneficiary with toddlers	N/A	\$5.00	\$5.00	100.0%
Child (14-18 yrs) with toddlers	N/A	\$4.00	\$4.00	100.0%
10 visit concession	\$65.00	N/A	-\$65.00	-100.0%
Membership				
Prepay family – 6 month	\$429.00	\$399.00	-\$30.00	-7.0%
Prepay family – 12 month	\$709.00	\$699.00	-\$10.00	-1.4%
Off-Peak – 3 month	N/A	\$129.00	\$129.00	100.0%
Off-Peak – 6 month	N/A	\$190.00	\$190.00	100.0%
Off-Peak – 12 month	N/A	\$295.00	\$295.00	100.0%

* Includes GST

Aquatics Queenstown and Wānaka Price Changes. Effective date: 1 July 2023.

Unit of measure	From *	To *	Change	Change (%)
Direct Debit (Aquatics)				
Adult Fixed term 6 months Direct Debit	\$12.00	N/A		
Adult Fixed term 12 months Direct Debit	\$10.00	N/A		
Adult Open term Direct Debit	N/A	\$13.00		
Senior/Bene Fixed term 6 months Direct Debit	\$6.00	N/A		
Senior/Bene Fixed term 12 months Direct Debit	\$5.00	N/A		
Senior/Bene Open term Direct Debit	N/A	\$7.00		
Child Fixed term 6 months Direct Debit	\$5.00	N/A		
Child Fixed term 12 months Direct Debit	\$4.00	N/A		
Direct Debit Child open term	N/A	\$5.00		
Family Fixed term 6 months Direct Debit	\$20.00	N/A		
Family Fixed term 12 months Direct Debit	\$17.00	N/A		
Family Direct Debit open Term	N/A	\$23.00		
Off-peak Direct Debit open term	N/A	\$9.00		
Tertiary Student Direct Debit open term	N/A	\$10.00		

* Includes GST

Aquatics Queenstown and Wānaka Price Changes. Effective date: 1 July 2023.

Unit of measure	From *	To *	Change	Change (%)
Hire charges				
Lane per hour – Community	\$9.00	\$10.00	\$1.00	11.1%
Lane per hour – Standard	\$11.50	\$15.00	\$3.50	30.4%
Lane per hour – Commercial	\$11.50	\$20.00	\$8.50	73.9%
Lap pool per hour – Community	\$72.00	\$80.00	\$8.00	11.1%
Lap pool per hour – Standard	\$90.00	\$120.00	\$30.00	33.3%
Lap pool per hour – Commercial	\$90.00	\$160.00	\$70.00	77.8%
Arrowtown (5 lane) lap pool per hour – Community	\$33.75	\$50.00	\$16.25	48.1%
Arrowtown (5 lane) lap pool per hour – Standard	\$57.50	\$75.00	\$17.50	30.4%
Arrowtown (5 lane) lap pool per hour – Commercial	\$57.50	\$100.00	\$42.50	73.9%
Learners pool per lane – Community (WRC)	\$9.00	\$10.00	\$1.00	11.1%
Learners pool per lane – Standard (WRC)	\$11.50	\$15.00	\$3.50	30.4%
Learners pool per lane – Commercial (WRC)	\$11.50	\$20.00	\$8.50	73.9%
Learners pool per hour – Community (QEC)	\$23.00	\$30.00	\$7.00	30.4%
Learners pool per hour – Standard (QEC)	\$34.50	\$45.00	\$10.50	30.4%
Learners pool per hour – Commercial (QEC)	\$34.50	\$60.00	\$25.50	73.9%
Birthday parties (2 hour hire) (QEC)	\$110.00	\$150.00 option		
Birthday parties (2 hour hire) (QEC)	N/A	\$200.00 option		
Pool Crew hire	\$25.00	\$27.00	\$2.00	8.0%
Hydroslide (Exclusive Hire)	\$50.00	\$150.00	\$100.00	200.0%
Large inflatable hire (exclusive use minimum 2 hours)	\$124.50	\$150.00	\$25.50	20.5%
Small inflatable hire (exclusive use minimum 2 hours)	N/A	\$50.00	\$50.00	100.0%

* Includes GST

Alpine Health and Fitness Price Changes. Effective date: 1 July 2023.				
Unit of measure	From *	To *	Change	Change (%)
Casual				
Adult	\$20.00	\$22.50	\$2.50	13%
Tertiary Student (with current NZ institution ID)	N/A	\$17.00		
Physio – Casual	\$9.00	\$10.00	\$1.00	11%
10 Concession Pass				
Tertiary Student (with current NZ institution ID)	N/A	\$120.00		
Physio 10 Concessions	\$90.00	\$100.00	\$10.00	11%
Pre Paid Memberships				
1 week prepaid holiday membership – one price	N/A	\$50.00		
Adult – 1 month	\$99.00	N/A		
Off-peak membership – 3 months	N/A	\$199.00		
Off-peak membership – 6 months	N/A	\$349.00		
12 Months Pre-paid				
Off-peak membership – 12 months	N/A	\$549.00		
Direct Debit – Open Term				
Adult per week	\$22.95	\$23.95	\$1.00	4%
Tertiary Student (with current NZ institution ID)	N/A	\$17.95		
Off-peak membership – direct debit	N/A	\$15.95		
Leisurelys				
Casual	\$5.00	\$8.00	\$3.00	60%
10 Concessions	\$45.00	\$55.00	\$10.00	22%
3 Months	\$120.00	\$145.00	\$25.00	21%
6 Months	\$200.00	\$240.00	\$40.00	20%

* Includes GST

Climbing Wall Price Changes. Effective date: 1 July 2023.

Unit of measure	From *	To *	Change	Change (%)
Casual Entry				
QCC** Club Member	\$6.00	\$8.00	\$2.00	33%
QCC** Club Member – child	\$5.00	\$6.00	\$1.00	20%
Non Club Member	\$12.50	\$14.00	\$1.50	12%
Non Club Member – child	\$10.00	\$11.00	\$1.00	10%
Belay Licence				
Adult	\$5.00	\$10.00	\$5.00	100%
Child	\$5.00	\$10.00	\$5.00	100%
10 Session Pass				
Adult	\$100.00	\$115.00	\$15.00	15%
Child	N/A	\$95.00		
10 Session Pass with Equipment Hire				
Adult	\$150.00	\$165.00	\$15.00	10%
Child	N/A	\$135.00		
Kids Climb Programme				
6-8yrs (1hr)	\$6.00	\$8.00	\$2.00	33%
Beginner (1hr)	\$6.00	\$8.00	\$2.00	33%
Intermediate (1.5hrs)	\$8.00	\$10.00	\$2.00	25%
Advanced (2hrs)	\$8.00	\$11.00	\$3.00	38%

* Includes GST

**Queenstown Climbing Club

PROPOSED ANIMAL CONTROL FEES

Animal Control Price Changes. Effective date: 1 July 2023.				
	From *	To *	Change	Change (%)
Dangerous dog	\$255.00	\$335.00	\$80.00	31.4%
Dangerous dog (fenced)	\$215.00	\$280.00	\$65.00	30.2%
Dangerous dog (positive)	\$215.00	\$280.00	\$65.00	30.2%
Dangerous dog (fenced/positive)	\$175.00	\$230.00	\$55.00	31.4%
Guide dog	\$0.00	\$0.00	\$0.00	0.0%
Menacing dog	\$255.00	\$335.00	\$80.00	31.4%
Menacing dog (fenced)	\$215.00	\$280.00	\$65.00	30.2%
Menacing dog (positive)	\$215.00	\$280.00	\$65.00	30.2%
Menacing dog (fenced/positive)	\$175.00	\$230.00	\$55.00	31.4%
Pet dog	\$165.00	\$215.00	\$50.00	30.3%
Pet dog (fenced)	\$125.00	\$160.00	\$35.00	28.0%
Pet dog (positive)	\$125.00	\$160.00	\$35.00	28.0%
Pet dog (fenced/positive)	\$85.00	\$110.00	\$25.00	29.4%
Pet dog (de-sexed)	\$125.00	\$165.00	\$40.00	32.0%
Pet dog (de-sexed/fenced)	\$95.00	\$125.00	\$30.00	31.6%
Pet dog (de-sexed/positive)	\$95.00	\$125.00	\$30.00	31.6%
Pet dog (de-sexed/fenced/positive)	\$65.00	\$85.00	\$20.00	30.8%
Working dog	\$80.00	\$105.00	\$25.00	31.3%
Working dog (fenced)	\$60.00	\$80.00	\$20.00	33.3%
Working dog (positive)	\$60.00	\$80.00	\$20.00	33.3%
Working dog (fenced/positive)	\$40.00	\$55.00	\$15.00	37.5%

* Includes GST

PROPOSED VENUE FEES

Queenstown Events Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Courts per hour for sport						
Full indoor court	\$34.00	\$27.00	\$67.50	\$54.00	\$101.25	\$81.00
Outdoor court	\$10.00	\$8.00	\$20.00	\$16.00	\$30.00	\$24.00
Volleyball	\$34.00	\$27.00	\$67.50	\$54.00	\$101.25	\$81.00
Badminton court *	\$10.00	\$7.50	\$18.75	\$15.00	\$28.50	\$22.50
Basketball *	\$6.00	\$4.00	\$7.50	\$6.00	\$25.00	\$20.00
Pickleball *						
Table tennis *	\$10.00	\$7.50	\$18.75	\$15.00	\$28.50	\$22.50
Freeplay - youth U18			\$0.00	\$0.00		

Queenstown Events Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Courts per hour for sport						
Full indoor court	\$0.00	\$7.00	\$2.50	\$16.00	\$3.75	\$24.00
Outdoor court	\$0.00	\$2.00	\$0.00	\$4.00	\$0.00	\$6.00
Volleyball	\$0.00	\$7.00	\$2.50	\$16.00	\$3.75	\$24.00
Badminton court *	-\$5.00	-\$2.50	-\$13.75	-\$10.00	-\$23.50	-\$17.50
Basketball *	-\$1.00	\$1.00	-\$2.50	-\$1.00	-\$20.00	-\$15.00
Pickleball *	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Table tennis *	-\$5.00	-\$2.50	-\$13.75	-\$10.00	-\$23.50	-\$17.50
Freeplay - youth U18			\$0.00	\$0.00		

Queenstown Events Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Courts per hour for sport			
Full indoor court	\$34.00	\$70.00	\$105.00
Outdoor court	\$10.00	\$20.00	\$30.00
Volleyball	\$34.00	\$70.00	\$105.00
Badminton court *	\$5.00	\$5.00	\$5.00
Basketball *	\$5.00	\$5.00	\$5.00
Pickleball *	\$5.00	\$5.00	\$5.00
Table tennis *	\$5.00	\$5.00	\$5.00
Freeplay - youth U18		\$0.00	

* Includes GST

** casual play only, includes equipment. Volleyball requires a booking to accommodate set-up requirements.

Queenstown Events Centre

	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Changing Rooms						
Per use	\$38.00	\$30.00	\$94.00	\$75.00	\$141.00	\$113.00

Group Fitness Room						
Hourly	\$33.00	\$26.00	\$81.00	\$65.00	\$114.00	\$91.00
Half day (1/2 day)	\$143.00		\$358.00		\$501.00	
Full day (12 hours)	\$234.00		\$585.00		\$819.00	

Queenstown Events Centre

	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Changing Rooms						
Per use	\$0.00	\$8.00	\$2.00	\$21.00	\$4.00	\$32.00

Group Fitness Room						
Hourly	\$0.00	\$7.00	\$2.00	\$18.00	\$3.00	\$26.00
Half day (1/2 day)	\$0.00		\$12.00		\$15.00	
Full day (12 hours)	\$0.00		\$15.00		\$25.00	

* Includes GST

Queenstown Events Centre. Effective date: 1 July 2023.

	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Changing Rooms			
Per use	\$38.00	\$96.00	\$145.00

Group Fitness Room			
Hourly	\$33.00	\$83.00	\$117.00
Half day (1/2 day)	\$143.00	\$370.00	\$516.00
Full day (12 hours)	\$234.00	\$600.00	\$844.00

Queenstown Events Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Indoor Stadium for Events						
Hourly	\$125.00	\$100.00	\$313.00	\$250.00	\$563.00	\$450.00
Event day (1/2 day)	\$550.00		\$1,375.00		\$2,475.00	
Event day (12 hours)	\$900.00		\$2,250.00		\$4,500.00	
Carpet tiles	\$1,500.00		\$1,900.00		\$3,420.00	
Drapes	\$700.00		\$1,500.00		\$2,700.00	
Function Room						
Hourly	\$33.00	\$26.00	\$81.00	\$65.00	\$114.00	\$91.00
Half day (1/2 day)	\$143.00		\$358.00		\$501.00	
Full day (12 hours)	\$234.00		\$585.00		\$819.00	

Queenstown Events Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Indoor Stadium for Events						
Hourly	\$5.00	\$30.00	\$20.00	\$83.00	\$17.00	\$130.00
Event day (1/2 day)	\$16.00		\$41.00		\$75.00	
Event day (12 hours)	\$30.00		\$65.00		\$135.00	
Carpet tiles	\$300.00		\$100.00		\$130.00	
Drapes	\$300.00		\$45.00		\$80.00	
Function Room						
Hourly	\$0.00	\$7.00	\$2.00	\$18.00	\$3.00	\$26.00
Half day (1/2 day)	\$0.00		\$12.00		\$15.00	
Full day (12 hours)	\$0.00		\$17.00		\$25.00	

* Includes GST

Queenstown Events Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Indoor Stadium for Events			
Hourly	\$130.00	\$333.00	\$580.00
Event day (1/2 day)	\$566.00	\$1,416.00	\$2,550.00
Event day (12 hours)	\$930.00	\$2,315.00	\$4,635.00
Carpet tiles	\$1,800.00	\$2,000.00	\$3,550.00
Drapes	\$1,000.00	\$1,545.00	\$2,780.00
Function Room			
\$33.00	\$83.00	\$117.00	\$117.00
\$143.00	\$370.00	\$516.00	\$516.00
\$234.00	\$602.00	\$844.00	\$844.00

Queenstown Events Centre

	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Meeting Room						
Hourly	\$20.00	\$16.00	\$50.00	\$40.00	\$68.00	\$54.00
Half day (1/2 day)	\$88.00		\$220.00		\$297.00	
Full day (12 hours)	\$144.00		\$360.00		\$486.00	
Kitchen						
Per Use	\$34.00		\$85.00		\$128.00	

Queenstown Events Centre. Effective date: 1 July 2023.

	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Meeting Room			
Hourly	\$20.00	\$51.00	\$70.00
Half day (1/2 day)	\$88.00	\$220.00	\$305.00
Full day (12 hours)	\$144.00	\$370.00	\$500.00
Kitchen			
Per Use	\$34.00	\$87.00	\$130.00

Queenstown Events Centre

	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Meeting Room						
Hourly	\$0.00	\$4.00	\$1.00	\$11.00	\$2.00	\$16.00
Half day (1/2 day)	\$0.00		\$0.00		\$8.00	
Full day (12 hours)	\$0.00		\$10.00		\$14.00	
Kitchen						
Per Use	\$0.00		\$2.00		\$2.00	

* Includes GST

Queenstown Memorial Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$74.00	\$59.00	\$185.00	\$148.00	\$463.00	\$370.00
Half day (6 hours)	\$326.00		\$814.00		\$2,035.00	
Full day (12 hours)	\$533.00		\$1,322.00		\$3,330.00	
Main auditorium						
Hourly	\$59.00	\$47.00	\$148.00	\$118.00	\$369.00	\$295.00
Half day (6 hours)	\$260.00		\$649.00		\$1,623.00	
Full day (12 hours)	\$425.00		\$1,062.00		\$2,655.00	

Queenstown Memorial Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$0.00	\$15.00	\$5.00	\$42.00	\$14.00	\$107.00
Half day (6 hours)	\$0.00		\$25.00		\$61.00	
Full day (12 hours)	\$0.00		\$38.00		\$100.00	
Main auditorium						
Hourly	\$0.00	\$12.00	\$5.00	\$35.00	\$11.00	\$85.00
Half day (6 hours)	\$0.00		\$20.00		\$49.00	
Full day (12 hours)	\$0.00		\$32.00		\$79.00	

* Includes GST

Queenstown Memorial Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Whole venue			
Hourly	\$74.00	\$190.00	\$477.00
Half day (6 hours)	\$326.00	\$839.00	\$2,096.00
Full day (12 hours)	\$533.00	\$1,360.00	\$3,430.00
Main auditorium			
Hourly	\$59.00	\$153.00	\$380.00
Half day (6 hours)	\$260.00	\$669.00	\$1,672.00
Full day (12 hours)	\$425.00	\$1,094.00	\$2,734.00

Queenstown Memorial Centre

	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Lounge Room						
Hourly	\$27.00	\$22.00	\$68.00	\$54.00	\$169.00	\$135.00
Half day (6 hours)	\$119.00		\$297.00		\$743.00	
Full day (12 hours)	\$194.00		\$486.00		\$1,215.00	
Kitchen	\$34.00		\$85.00		\$128.00	

Queenstown Memorial Centre. Effective date: 1 July 2023.

	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Lounge Room			
Hourly	\$27.00	\$70.00	\$174.00
Half day (6 hours)	\$119.00	\$306.00	\$765.00
Full day (12 hours)	\$194.00	\$500.00	\$1,251.00
Kitchen	\$34.00	\$87.00	\$130.00

Queenstown Memorial Centre

	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Lounge Room						
Hourly	\$0.00	\$5.00	\$2.00	\$16.00	\$5.00	\$39.00
Half day (6 hours)	\$0.00		\$9.00		\$22.00	
Full day (12 hours)	\$0.00		\$14.00		\$36.00	
Kitchen	\$0.00		\$2.00		\$2.00	

* Includes GST

Arrowtown Athenaeum Hall						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$40.00	\$32.00	\$100.00	\$80.00	\$150.00	\$120.00
Half day (6 hours)	\$176.00		\$440.00		\$660.00	
Full day (12 hours)	\$288.00		\$720.00		\$1,080.00	
Main auditorium						
Hourly	\$28.00	\$22.00	\$69.00	\$55.00	\$103.00	\$83.00
Half day (6 hours)	\$121.00		\$303.00		\$454.00	
Full day (12 hours)	\$198.00		\$495.00		\$743.00	

Arrowtown Athenaeum Hall						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$0.00	\$8.00	\$3.00	\$23.00	\$4.00	\$34.00
Half day (6 hours)	\$0.00		\$13.00		\$20.00	
Full day (12 hours)	\$0.00		\$22.00		\$32.00	
Main auditorium						
Hourly	\$0.00	\$6.00	\$2.00	\$16.00	\$3.00	\$23.00
Half day (6 hours)	\$0.00		\$9.00		\$14.00	
Full day (12 hours)	\$0.00		\$15.00		\$22.00	

* Includes GST

Arrowtown Athenaeum Hall. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Whole venue			
Hourly	\$40.00	\$103.00	\$154.00
Half day (6 hours)	\$176.00	\$453.00	\$680.00
Full day (12 hours)	\$288.00	\$742.00	\$1,112.00
Main auditorium			
Hourly	\$28.00	\$71.00	\$106.00
Half day (6 hours)	\$121.00	\$312.00	\$468.00
Full day (12 hours)	\$198.00	\$510.00	\$765.00

Arrowtown Athenaeum Hall						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Supper Room						
Hourly	\$20.00	\$16.00	\$50.00	\$40.00	\$75.00	\$60.00
Half day (6 hours)	\$88.00		\$220.00		\$330.00	
Full day (12 hours)	\$144.00		\$360.00		\$540.00	
Meeting Room						
Hourly	\$14.00	\$11.00	\$34.00	\$27.00	\$51.00	\$41.00
Half day (6 hours)	\$59.00		\$149.00		\$223.00	
Full day (12 hours)	\$97.00		\$243.00		\$365.00	
Kitchen	\$34.00		\$85.00		\$128.00	

Arrowtown Athenaeum Hall						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Supper Room						
Hourly	\$0.00	\$4.00	\$1.00	\$11.00	\$2.00	\$17.00
Half day (6 hours)	\$0.00		\$7.00		\$10.00	
Full day (12 hours)	\$0.00		\$10.00		\$16.00	
Meeting Room						
Hourly	\$0.00	\$3.00	\$1.00	\$8.00	\$1.00	\$11.00
Half day (6 hours)	\$0.00		\$5.00		\$7.00	
Full day (12 hours)	\$0.00		\$7.00		\$10.00	
Kitchen	\$0.00		\$2.00		\$2.00	

* Includes GST

Arrowtown Athenaeum Hall. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Supper Room			
Hourly	\$20.00	\$51.00	\$77.00
Half day (6 hours)	\$88.00	\$227.00	\$340.00
Full day (12 hours)	\$144.00	\$370.00	\$556.00
Meeting Room			
Hourly	\$14.00	\$35.00	\$52.00
Half day (6 hours)	\$59.00	\$154.00	\$230.00
Full day (12 hours)	\$97.00	\$250.00	\$375.00
Kitchen	\$34.00	\$87.00	\$130.00

Arrowtown Community Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$40.00	\$32.00	\$100.00	\$80.00	\$150.00	\$120.00
Half day (6 hours)	\$176.00		\$440.00		\$660.00	
Full day (12 hours)	\$288.00		\$720.00		\$1,080.00	
Double Room (2 rooms)						
Hourly	\$28.00	\$22.00	\$69.00	\$55.00	\$103.00	\$83.00
Half day (6 hours)	\$121.00		\$303.00		\$454.00	
Full day (12 hours)	\$196.00		\$495.00		\$743.00	

Arrowtown Community Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$0.00	\$8.00	\$3.00	\$23.00	\$4.00	\$34.00
Half day (6 hours)	\$0.00		\$13.00		\$20.00	
Full day (12 hours)	\$0.00		\$22.00		\$32.00	
Double Room (2 rooms)						
Hourly	\$0.00	\$6.00	\$2.00	\$16.00	\$3.00	\$23.00
Half day (6 hours)	\$0.00		\$9.00		\$14.00	
Full day (12 hours)	\$2.00		\$15.00		\$22.00	

* Includes GST

Arrowtown Community Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Whole venue			
Hourly	\$40.00	\$103.00	\$154.00
Half day (6 hours)	\$176.00	\$453.00	\$680.00
Full day (12 hours)	\$288.00	\$742.00	\$1,112.00
Double Room (2 rooms)			
Hourly	\$28.00	\$71.00	\$106.00
Half day (6 hours)	\$121.00	\$312.00	\$468.00
Full day (12 hours)	\$198.00	\$510.00	\$765.00

Arrowtown Community Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Meeting Room						
Hourly	\$14.00	\$11.00	\$34.00	\$27.00	\$51.00	\$41.00
Half day (6 hours)	\$59.00		\$149.00		\$223.00	
Full day (12 hours)	\$97.00		\$243.00		\$365.00	
Kitchen	\$34.00		\$85.00		\$128.00	
Changing Rooms						
Per use	\$38.00	\$30.00	\$94.00	\$75.00	\$141.00	\$113.00

Arrowtown Community Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Meeting Room						
Hourly	\$0.00	\$3.00	\$1.00	\$8.00	\$1.00	\$11.00
Half day (6 hours)	\$0.00		\$5.00		\$7.00	
Full day (12 hours)	\$0.00		\$7.00		\$11.00	
Kitchen	\$0.00		\$2.00		\$2.00	
Changing Rooms						
Per use	\$0.00	\$8.00	\$2.00	\$21.00	\$4.00	\$32.00

* Includes GST

Arrowtown Community Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Meeting Room			
Hourly	\$14.00	\$35.00	\$52.00
Half day (6 hours)	\$59.00	\$154.00	\$230.00
Full day (12 hours)	\$97.00	\$250.00	\$376.00
Kitchen	\$34.00	\$87.00	\$130.00
Changing Rooms			
Per use	\$38.00	\$96.00	\$145.00

Arrowtown Tennis Club Rooms						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Meeting Room						
Hourly	\$15.00	\$12.00	\$38.00	\$40.00	\$56.00	\$45.00
Half day (6 hours)	\$66.00		\$165.00		\$248.00	
Full day (12 hours)	\$108.00		\$270.00		\$405.00	

Arrowtown Tennis Club Rooms						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Meeting Room						
Hourly	\$0.00	\$3.00	\$1.00	-\$1.00	\$2.00	\$13.00
Half day (6 hours)	\$0.00		\$5.00		\$7.00	
Full day (12 hours)	\$0.00		\$8.00		\$12.00	

* Includes GST

Arrowtown Tennis Club Rooms. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Meeting Room			
Hourly	\$15.00	\$39.00	\$58.00
Half day (6 hours)	\$66.00	\$170.00	\$255.00
Full day (12 hours)	\$108.00	\$278.00	\$417.00

Lake Hayes Pavillion

	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$41.00	\$33.00	\$138.00	\$110.00	\$234.00	\$187.00
Half day (6 hours)	\$182.00		\$605.00		\$1,029.00	
Full day (12 hours)	\$297.00		\$990.00		\$1,683.00	
Wedding rate – non QLDC ratepayers			\$2,408.00			

Meeting Room

Hourly	\$14.00	\$11.00	\$34.00	\$27.00	\$51.00	\$41.00
Half day (6 hours)	\$59.00		\$149.00		\$223.00	
Full day (12 hours)	\$97.00		\$243.00		\$365.00	
Kitchen	\$34.00		\$85.00		\$128.00	

Lake Hayes Pavillion

	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$0.00	\$8.00	\$4.00	\$32.00	\$7.00	\$54.00
Half day (6 hours)	\$0.00		\$18.00		\$31.00	
Full day (12 hours)	\$0.00		\$30.00		\$52.00	
Wedding rate – non QLDC ratepayers			\$72.00			

Meeting Room

Hourly	\$0.00	\$3.00	\$1.00	\$8.00	\$1.00	\$11.00
Half day (6 hours)	\$0.00		\$4.00		\$7.00	
Full day (12 hours)	\$0.00		\$7.00		\$11.00	
Kitchen	\$0.00		\$2.00		\$2.00	

Lake Hayes Pavillion. Effective date: 1 July 2023.

	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Whole venue			
Hourly	\$41.00	\$142.00	\$241.00
Half day (6 hours)	\$182.00	\$623.00	\$1,060.00
Full day (12 hours)	\$297.00	\$1,020.00	\$1,735.00
Wedding rate – non QLDC ratepayers		\$2,480.00	

Meeting Room

Hourly	\$14.00	\$35.00	\$52.00
Half day (6 hours)	\$59.00	\$153.00	\$230.00
Full day (12 hours)	\$97.00	\$250.00	\$376.00
Kitchen	\$34.00	\$87.00	\$130.00

Wānaka Recreation Centre						
	From					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Courts per hour for sport						
Full indoor court	\$34.00	\$27.00	\$67.50	\$54.00	\$101.25	\$81.00
Volleyball	\$34.00	\$27.00	\$67.50	\$54.00	\$101.25	\$81.00
Indoor tennis						
Indoor cricket						
Badminton *	\$10.00	\$7.50	\$18.75	\$15.00	\$28.50	\$22.50
Basketball *	\$6.00	\$4.00	\$7.50	\$6.00	\$25.00	\$20.00
Pickleball *						
Table tennis *	\$10.00	\$7.50	\$18.75	\$15.00	\$28.50	\$22.50
Freeplay – youth U18			\$0.00	\$0.00		

Wānaka Recreation Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Courts per hour for sport						
Full indoor court	\$0.00	\$7.00	\$2.50	\$16.00	\$3.75	\$24.00
Volleyball	\$0.00	\$7.00	\$2.50	\$16.00	\$3.75	\$24.00
Indoor tennis	\$34.00	\$34.00	\$70.00	\$70.00	\$105.00	\$105.00
Indoor cricket	\$34.00	\$34.00	\$70.00	\$70.00	\$105.00	\$105.00
Badminton *	-\$5.00	-\$2.50	-\$13.75	-\$10.00	-\$23.50	-\$17.50
Basketball *	-\$1.00	\$1.00	-\$2.50	-\$1.00	-\$20.00	-\$15.00
Pickleball *	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00	\$5.00
Table tennis *	-\$5.00	-\$2.50	-\$13.75	-\$10.00	-\$23.50	-\$17.50
Freeplay – youth U18			\$0.00	\$0.00		

Wānaka Recreation Centre. Effective date: 1 July 2023.			
	To		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Courts per hour for sport			
Full indoor court	\$34.00	\$70.00	\$105.00
Volleyball	\$34.00	\$70.00	\$105.00
Indoor tennis	\$34.00	\$70.00	\$105.00
Indoor cricket	\$34.00	\$70.00	\$105.00
Badminton *	\$5.00	\$5.00	\$5.00
Basketball *	\$5.00	\$5.00	\$5.00
Pickleball *	\$5.00	\$5.00	\$5.00
Table tennis *	\$5.00	\$5.00	\$5.00
Freeplay – youth U18		\$0.00	

* casual play only, includes equipment. Volleyball and tennis require a booking to accommodate set up requirements.

Wānaka Recreation Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Changing Rooms						
Hourly	\$38.00	\$30.00	\$94.00	\$75.00	\$141.00	\$113.00

Meeting Room						
Hourly	\$20.00	\$16.00	\$50.00	\$40.00	\$68.00	\$54.00
Half day (6 hours)	\$88.00		\$220.00		\$297.00	
Full day (12 hours)	\$144.00		\$360.00		\$486.00	

Wānaka Recreation Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$0.00	\$8.00	\$2.00	\$21.00	\$4.00	\$32.00

Meeting Room						
Hourly	\$0.00	\$4.00	\$2.00	\$12.00	\$2.00	\$16.00
Half day (6 hours)	\$0.00		\$14.00		\$8.00	
Full day (12 hours)	\$0.00		\$10.00		\$14.00	

* Includes GST

Wānaka Recreation Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Whole venue			
Hourly	\$38.00	\$96.00	\$145.00

Meeting Room			
Hourly	\$20.00	\$52.00	\$70.00
Half day (6 hours)	\$88.00	\$234.00	\$305.00
Full day (12 hours)	\$144.00	\$370.00	\$500.00

Wānaka Recreation Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Indoor Stadium for Events						
Hourly	\$125.00	\$100.00	\$313.00	\$250.00	\$563.00	\$450.00
Half day (1/2 day)	\$550.00		\$1,375.00		\$2,475.00	
Full day (12 hours)	\$900.00		\$2,250.00		\$4,500.00	
Carpet tiles	\$1,500.00		\$1,900.00		\$3,420.00	
Drapes					\$2,700.00	

Wānaka Recreation Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Indoor Stadium for Events						
Hourly	\$5.00	\$30.00	\$20.00	\$83.00	\$17.00	\$130.00
Half day (1/2 day)	\$16.00		\$41.00		\$75.00	
Full day (12 hours)	\$30.00		\$65.00		\$135.00	
Carpet tiles	\$300.00		\$100.00		\$130.00	
Drapes					\$80.00	

* Includes GST

Wānaka Recreation Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Indoor Stadium for Events			
Hourly	\$130.00	\$333.00	\$580.00
Half day (1/2 day)	\$566.00	\$1,416.00	\$2,550.00
Full day (12 hours)	\$930.00	\$2,315.00	\$4,635.00
Carpet tiles	\$1,800.00	\$2,000.00	\$3,550.00
Drapes	\$1,000.00	\$1,500.00	\$2,780.00

Lake Wānaka Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$71.00	\$57.00	\$178.00	\$142.00	\$284.00	\$227.00
Half day (6 hours)	\$312.00		\$781.00		\$1,172.00	
Full day (12 hours)	\$511.00		\$1,278.00		\$2,045.00	
Main Auditorium						
Hourly	\$59.00	\$47.00	\$146.00	\$117.00	\$234.00	\$187.00
Half day (6 hours)	\$257.00		\$644.00		\$965.00	
Full day (12 hours)	\$421.00		\$1,053.00		\$1,685.00	

Lake Wānaka Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Whole venue						
Hourly	\$0.00	\$14.00	\$7.00	\$43.00	\$6.00	\$63.00
Half day (6 hours)	\$0.00		\$19.00		\$38.00	
Full day (12 hours)	\$0.00		\$42.00		\$55.00	
Main Auditorium						
Hourly	\$0.00	\$12.00	\$4.00	\$33.00	\$7.00	\$54.00
Half day (6 hours)	\$0.00		\$19.00		\$29.00	
Full day (12 hours)	\$0.00		\$32.00		\$51.00	

* Includes GST

Lake Wānaka Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Whole venue			
Hourly	\$71.00	\$185.00	\$290.00
Half day (6 hours)	\$312.00	\$800.00	\$1,210.00
Full day (12 hours)	\$511.00	\$1,320.00	\$2,100.00
Main Auditorium			
Hourly	\$59.00	\$150.00	\$241.00
Half day (6 hours)	\$257.00	\$663.00	\$994.00
Full day (12 hours)	\$421.00	\$1,085.00	\$1,736.00

Lake Wānaka Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Armstrong Room						
Hourly	\$27.00	\$21.00	\$66.00	\$53.00	\$106.00	\$85.00
Half day (6 hours)	\$117.00		\$292.00		\$437.00	
Full day (12 hours)	\$191.00		\$477.00		\$763.00	
Faulks Room						
Hourly	\$20.00	\$16.00	\$50.00	\$40.00	\$80.00	\$64.00
Half day (6 hours)	\$88.00		\$220.00		\$330.00	
Full day (12 hours)	\$144.00		\$360.00		\$576.00	

Lake Wānaka Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Armstrong Room						
Hourly	\$0.00	\$6.00	\$2.00	\$15.00	\$4.00	\$25.00
Half day (6 hours)	\$0.00		\$8.00		\$13.00	
Full day (12 hours)	-\$1.00		\$13.00		\$22.00	
Faulks Room						
Hourly	\$0.00	\$4.00	\$0.00	\$10.00	\$0.00	\$16.00
Half day (6 hours)	\$0.00		\$5.00		\$10.00	
Full day (12 hours)	\$0.00		\$10.00		\$14.00	

* Includes GST

Lake Wānaka Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Armstrong Room			
Hourly	\$27.00	\$68.00	\$110.00
Half day (6 hours)	\$117.00	\$300.00	\$450.00
Full day (12 hours)	\$190.00	\$490.00	\$785.00
Faulks Room			
Hourly	\$20.00	\$50.00	\$80.00
Half day (6 hours)	\$88.00	\$225.00	\$340.00
Full day (12 hours)	\$144.00	\$370.00	\$590.00

Lake Wānaka Centre						
	From *					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Amphitheatre						
Hourly	\$20.00	\$16.00	\$50.00	\$40.00	\$80.00	\$64.00
Half day (6 hours)	\$88.00		\$220.00		\$330.00	
Full day (12 hours)	\$144.00		\$360.00		\$576.00	
Kitchen	\$34.00		\$85.00		\$128.00	

Lake Wānaka Centre						
	Change					
	Community		Standard		Commercial	
	Peak	Off Peak	Peak	Off Peak	Peak	Off Peak
Amphitheatre						
Hourly	\$0.00	\$4.00	\$0.00	\$10.00	\$0.00	\$16.00
Half day (6 hours)	\$0.00		\$5.00		\$10.00	
Full day (12 hours)	\$0.00		\$10.00		\$14.00	
Kitchen	\$0.00		\$2.00		\$2.00	

* Includes GST

Lake Wānaka Centre. Effective date: 1 July 2023.			
	To *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Amphitheatre			
Hourly	\$20.00	\$50.00	\$80.00
Half day (6 hours)	\$88.00	\$225.00	\$340.00
Full day (12 hours)	\$144.00	\$370.00	\$590.00
Kitchen	\$34.00	\$87.00	\$130.00

Luggate Memorial Centre. Effective date: 1 July 2023.			
	New facility *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Whole venue			
Hourly	\$24.00	\$60.00	\$106.00
Half day (6 hours)	\$108.00	\$270.00	\$437.00
Full day (12 hours)	\$185.00	\$480.00	\$763.00
Meeting Room			
Hourly	\$12.00		\$48.00
Half day (6 hours)	\$54.00		\$210.00
Full day (12 hours)	\$90.00		\$360.00

* Includes GST

Hāwea Flat Hall. Effective date: 1 July 2023.			
	New facility *		
	Community	Standard	Commercial
	Flat Rate	Flat Rate	Flat Rate
Whole venue			
Hourly	\$24.00	\$60.00	\$106.00
Half day (6 hours)	\$108.00	\$270.00	\$440.00
Full day (12 hours)	\$185.00	\$480.00	\$760.00
Meeting Room			
Hourly	\$12.00		\$48.00
Half day (6 hours)	\$54.00		\$210.00
Full day (12 hours)	\$90.00		\$360.00

Queenstown Artificial Turf. Effective date: 1 July 2023.

	New facility		
	Community	Standard	Commercial
Full Turf (without lights)			
Hourly	\$60.00	\$90.00	\$180.00
Half day (6 hours)	\$324.00	\$504.00	\$1,008.00
Full day (12 hours)	\$432.00	\$672.00	\$1,344.00

Artificial x 1 court

Hourly	\$60.00	\$90.00	\$180.00
Half day (6 hours)	\$324.00	\$504.00	\$1,008.00
Full day (12 hours)	\$432.00	\$672.00	\$1,344.00

Full Turf (with lights)

Hourly	\$78.00	\$129.00	\$238.00
Half day (6 hours)	\$372.00	\$672.00	\$1,344.00
Full day (12 hours)	\$496.00	\$896.00	\$1,792.00

Artificial x 1 court (with lights)

Hourly	\$60.00	\$110.00	\$220.00
Half day (6 hours)	\$324.00	\$624.00	\$1,248.00
Full day (12 hours)	\$432.00	\$832.00	\$1,664.00

Futsal

Hourly	\$34.00	\$54.00	\$108.00
Half day (6 hours)	\$183.00	\$357.00	\$606.00
Full day (12 hours)	\$244.00	\$404.00	\$808.00

Mini Training Turf

Hourly	\$34.00	\$54.00	\$108.00
Half day (6 hours)	\$183.00	\$357.00	\$606.00
Full day (12 hours)	\$244.00	\$404.00	\$808.00

Season Rate

With Lights	\$2,900.00		
Without Lights	\$2,500.00		

* Includes GST

Wānaka Artificial Turf. Effective date: 1 July 2023.

	New facility		
	Community	Standard	Commercial
Full Turf (without lights)			
Hourly	\$45.00	\$67.50	\$222.75
Half day (6 hours)	\$243.00	\$378.00	\$756.00
Full day (12 hours)	\$324.00	\$504.00	\$1,008.00

Artificial x 1 court

Hourly	\$31.50	\$58.50	\$117.00
Half day (6 hours)	\$173.25	\$321.75	\$643.50
Full day (12 hours)	\$231.00	\$429.00	\$858.00

Full Turf (with lights)

Hourly	\$51.75	\$96.00	\$178.50
Half day (6 hours)	\$281.25	\$504.00	\$1,008.00
Full day (12 hours)	\$372.00	\$672.00	\$1,344.00

Artificial x 1 court (with lights)

Hourly	\$45.00	\$82.50	\$165.00
Half day (6 hours)	\$243.00	\$468.00	\$936.00
Full day (12 hours)	\$324.00	\$624.00	\$1,248.00

Futsal, Netball and Tennis

Hourly	\$25.50	\$40.50	\$81.00
Half day (6 hours)	\$137.25	\$267.75	\$454.50
Full day (12 hours)	\$183.00	\$357.00	\$606.00

Season Rate

With Lights	\$2,500.00		
Without Lights	\$2,100.00		

* Includes GST

PROPOSED PARKING FEES

Parking Fee Changes. Effective date: 1 July 2023				
Unit of measure	From *	To *	Change	Change (%)
Boundary Street	\$1.00	\$2.00	\$1.00	100%
Lakeview	\$3.00	\$2.00	-\$1.00	-33%
Manawa (new)		\$3.00	\$3.00	
Athol	\$4.00	\$6.00	\$2.00	50%
Ballarat	\$4.00	\$3.00	-\$1.00	-25%
Ballarat A**	\$2.00	\$3.00	\$1.00	50%
Camp	\$4.00	\$6.00	\$2.00	50%
Coronation	\$4.00	\$2.00	-\$2.00	-50%
Earl	\$4.00	\$6.00	\$2.00	50%
Marine	\$4.00	\$6.00	\$2.00	50%
Memorial	\$4.00	\$3.00	-\$1.00	-25%
Stanley	\$4.00	\$6.00	\$2.00	50%
Recreation Ground	\$1.00	\$3.00	\$2.00	200%
Park Street (new)		\$2.00	\$2.00	
Hay Street (new)		\$2.00	\$2.00	
Brecon Street (upper) (new)		\$6.00	\$6.00	
Church Street	\$4.00	\$6.00	\$2.00	50%

* Includes GST

** Ballarat A is currently being incorporated into Manawa

