



Mahere ā-Tau 2025/26

# Annual Plan

2025/26







# Annual Plan

2025/26

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# He mihi nā te Koromatua Welcome from the Mayor



Ko tātou, e whakatinana tahi ana  
Together, we're delivering.

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## Kia ora,

This document is the Council's plan for the coming year. To do our job well we need to understand the wider environment and the factors that are making some things easier and other parts more difficult to deliver. Waikirikiri Selwyn continues to grow in contrast with the nationwide economic downturn. This year, our district has seen growth in employment, tourism, consumer spend, new businesses and new consents.

### Cost of growth, and advocating for what is important to you:

You will see in this plan that we buck the national trend in many categories, with employment rising 4.2% compared to a nationwide reduction of -0.9%. Consumer spend increased by 3.1% compared to -1.4% nationwide and Selwyn's gross domestic product (GDP) grew by 0.8% compared to -1.1% nationally.\* These numbers are on the back of the continued population growth we are experiencing, without this growth our metrics, economy, job creation and outcomes for our community would not look as positive.

However, we know many residents are feeling the pressure of rising costs and just maintaining our current level of services has become more expensive. We must carefully balance affordability with being good stewards of the \$3billion in community infrastructure we care for and also factoring in being prepared for the years to come. We are committed to ensure Waikirikiri Selwyn remains a great place to live.

Inflation has significantly impacted our infrastructure costs, meaning we need to balance new projects while continuing to deliver the existing services and maintain our infrastructure. Water, wastewater and transport infrastructure expenses have risen by approximately 30% over three years with bridge construction costs increasing by nearly 40%. Given that we look after over 2,500km of roads and over 120 bridges these inflationary pressures are substantial.

Selwyn has the fastest growing population in the country, jumping by 165% in the past 20 years, but this unprecedented growth comes at a price, and the Council is faced with the challenge of meeting the needs of current and future generations, while ensuring we can maintain our current level of services.

This Annual Plan also sets out Development Contributions which are the fees that new developments pay as a contribution that the improvements required to meet the new demand on roads and water supplies and reserves that they create. However, the Central Government controls these calculations and in cases of intersection upgrades a new development can only contribute about 15% with our existing community picking up the rest of the bill. This is why we need new funding tools for Local Government, and a return of the Goods and Services (GST) on new builds as committed to in the National and Act coalition agreement would mean much lower rates increases for our district and fairer share of the cost and benefit of our growth.

This is also why we continue to advocate to the Central government and agencies on your behalf and also advocate to ensure government reform doesn't add extra costs onto the rates we pay.

In the Long-Term Plan 2024-2034 (LTP 24-34) we agreed to build three new Park and Ride facilities and upgrade public transport infrastructure if the Council received co-funding from NZTA Waka Kotahi (NZTA). NZTA lowered their contribution to our capital program by tens of millions of dollars, so we have not progressed these projects at this time. Environment Canterbury (ECan) is responsible for bus services, and we had over 1,300 submission points on Public Transport to our LTP24-34 last year. In May, I presented all your feedback and data to ECan and was joined by Tai Tapu School student Frankie Hindson to push Selwyn's case for both new and more frequent bus services in their Annual Plan.



## This Annual Plan: Together, we're delivering

This Annual Plan covers the second year of our Long-Term Plan 2024-2034 (LTP 24-34) and details how our plans are progressing. We produced our LTP 24-34 last year, based on feedback from over 1,500 residents. We asked what matters most to you, and you told us. In this plan we're letting you know where we are at, what's happening next, and how we're putting your feedback into action.

This Annual Plan looks very similar to what we said we would deliver in year 2 of the LTP 24-24 last year, meaning we are efficient with our programming and projects.

One key change from last year is the new Council-controlled organisation for our drinking water and wastewater services, which was consulted on separately earlier this year. This now means we will maintain high-quality water services and get ahead of the challenges we see other councils facing around the country. Details on the new Water Services Council-Controlled Organisation can be found on page 10.

As you can see, there are a lot of challenges facing our district, and while there are success stories to share, we need to continue to manage our planning wisely to ensure a sustainable future for the people of Waikirikir Selwyn:

- **Working Together:** In line with the Long-Term Plan, we are making excellent progress on the key decisions you told us were important to you: looking after our roads and water supplies, building new community facilities, upgrading parks and playgrounds, and the Lincoln Town Centre upgrade.
- **Key Strategies:** We provide updates on Waikirikir Ki Tua Future Selwyn, Kai Aku Rika Economic Development Strategy 2024-2034, Te Rautaki Tikaka Rua Bicultural Strategy and Piki Amokura Youth Strategy 2024-2034. See page 16.

- **Rates:** A planned average increase of 14.2% for this year, as indicated in our LTP 24-34. See page 32 for details on this, and specific rating examples.
- **Safe roads:** Despite Central Government funding constraints, we are committed to providing safer roads across our district. Last year, we completed a total of 82.3km of chipseal resurfacing and 9.8km of pavement rehabilitation across the district. This year, we are planning to complete a total of about 80 km of chipseal resurfacing – which is 5% of all Selwyn District Council roads, and 5km of pavement rehabilitation across the district. See page 20 on our transport project plans for this year.

## Strong partnerships, strong Selwyn:

I am also grateful for the number of community groups and volunteers who contribute to making our district a great place to live. Last year we awarded more than 400 community grants, at a value of over \$1 million to ensure our sports teams, community groups, health and wellbeing services, arts and local events continue to succeed and support our residents.

Working together is a significant part of our shared success. We have active partnerships with Te Taumutu Rūnanga, Lincoln University, the New Zealand Defence Force, KiwiRail and a number of agencies and organisations with aligned visions on the future of Waikirikir Selwyn.

Together, we're delivering.

Ngā mihi,



**Sam Broughton**  
Mayor of Selwyn



# Mō te Mahere ā-Tau

## About the Annual Plan

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### What's our plan for 2025/2026?

The Annual Plan 2025/26 covers the second year of the Council's LTP 24-34. It explains any differences between the Annual Plan and what was agreed with the community in the LTP 24-34 and the reasons for any changes.

For example, this plan shows the adjustments the Council needs to make in light of the previous year's financial performance, updated financial figures, cost increases and inflation, as well as reduced funding from NZTA which has impacted some projects.

This plan was consulted on with the community 13 months ago. Out of respect for the 1,500 submitters who gave their time and shared their views last year, we are proposing to complete what we have already committed to. This gives us major efficiency gains which saves rates, and also means that in the current year we are delivering our greatest % of capital delivery within the community.

The only major shift is how we will manage water and wastewater services which was so significant that we consulted on it separately and you can read more detail on this on page 10.

Other than that only minor changes to the workplan have been made to ensure we stay within existing budgets.

### What is an Annual Plan?

The Annual Plan sets out the Council's plans and budgets for the coming financial year.

It is one stage of the Council's planning cycle. Every three years we develop a Long-Term Plan in consultation with the Selwyn community to set out what we are going to do and the budgets for the coming 10 years.

For each of the other years, we develop an Annual Plan, that sets out what we are going to do and the budgets for that financial year.



# Tā koutou i kī mai ai

## What you told us

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## And how it's shaping this Annual Plan

This Annual Plan builds on the direction set in our Long-Term Plan (LTP), which was developed with significant input from our community in 2023. As part of that early engagement, we asked residents across Waikirikiri Selwyn what they wanted to see prioritised for the future of our district.

We used a range of methods to connect with our community, resulting in over 350,000 views of our engagement material and nearly 800 people sharing their views—the highest level of participation we've ever had in preparing a Long-Term Plan. Respondents came from across the district and represented a wide range of ages, backgrounds, and communities. This included 33% of respondents living rurally, and 25% identifying with ethnicities other than New Zealand European—including 9% Māori, 7% Asian, and 5% Middle Eastern, African or Latin American.

A clear message emerged: our community wants a sustainable Selwyn—a district that is self-sufficient, with services and facilities that support people at all stages of life, and where the environment is protected and enhanced.

### Key Themes from the Long-Term Plan Engagement

The feedback we received helped shape the priorities in the LTP24-34, which in turn guides the focus of this Annual Plan.

You told us that the following areas matter most:

- Smart, proactive planning for growth – to protect our environment and lifestyle while connecting communities.
- A wider spread of infrastructure and services – ensuring all parts of Selwyn are supported.
- Protection of water sources – recognising the importance of clean, sustainable water.
- Access to green spaces – for recreation, wellbeing, and community connection.



# How This Annual Plan Responds

## Transport and Access

You told us that improved public transport is important—especially for young people and older residents. This Annual Plan continues to invest in better Park and Ride facilities and more accessible bus stops, alongside other transport projects to support a growing and connected Selwyn.

## Growth and Community Spaces

You said you want good planning that ensures access to community spaces. We're continuing to balance this with affordability, ensuring that our investments are both responsible and future focused.

## Digital Connectivity

You told us you'd like to see improved digital connectivity and more opportunities to access services locally. We're continuing to explore how technology can help people do more in Selwyn—without needing to travel elsewhere.

## A Sustainable Economy

You want Selwyn to be a place where people can live, work, and play. We're supporting local businesses, growing the Selwyn economy, and creating more jobs to help make that vision a reality.

## Partnership with Mana Whenua

You told us you want to see a more proactive partnership with mana whenua. Council has been strengthening these relationships over the past 10 years, particularly with Ngāi Te Ruahikihiki ki Taumutu and Ngāi Tūāhuriri. This Annual Plan continues to reflect that commitment.

## Affordability and Funding

While many of you support increased rates to deliver the projects you care about, you also asked us to explore alternative funding options. We're developing a new investment strategy to guide how we manage our assets and generate income—reducing reliance on rates and ensuring long-term financial sustainability.

## Environmental Protection

You told us that protecting the environment is a top priority. This Annual Plan continues to reflect that, alongside our commitment to digital connectivity, smart growth, and accessible services.

A summary of the early engagement findings that informed the Long-Term Plan is available at [www.selwyn.govt.nz/ltp](http://www.selwyn.govt.nz/ltp).



# Ko te Tika o te Whakaritenga o te Wai o te Rohe

## Local Water Done Well

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### Establishing a Water Services Council-Controlled Organisation

Water services across Aotearoa New Zealand have faced increasing challenges in recent years, including ageing infrastructure, underinvestment, and inconsistent service delivery. These issues have raised public health concerns and cast doubt on the long-term sustainability of New Zealand's water systems.

Recognising the need for change, successive governments launched major reform efforts. In December 2023, the current Government introduced Local Water Done Well, a new framework for delivering drinking water, wastewater and stormwater services. Replacing the former Three Waters programme, this new approach aims to improve outcomes while giving councils and communities greater flexibility in how services are delivered.

In September 2024, the first piece of legislation under Local Water Done Well was passed. It focused on three core outcomes: financial sustainability, stronger regulatory oversight, and enabling local decision-making.

In response to this legislation, we undertook a comprehensive review of how we deliver our drinking water, wastewater, and stormwater services. Our goal was to identify a delivery model that is safe, sustainable, and capable of supporting our rapidly growing district.

After evaluating the available options and engaging with our community, the Council decided in early 2025 to establish a Water Services Council-Controlled Organisation (WSCCO). This new entity will manage the delivery of drinking water and wastewater services, while stormwater services will remain in-house.

We have heard you tell us that water is a priority to you and the strong feedback we have received reflects a deep connection to wai (water) across our communities, in rural and urban settings, and a shared commitment to protecting it for future generations.

Looking ahead, your vision for Selwyn is one of sustainability, welcoming growth while protecting what makes our district special. Safe, reliable water services are at the heart of that future.

A WSCCO was selected because:

- It future-proofs Selwyn's growth with dedicated water experts focused only on managing and improving our water infrastructure.
- It gives us better funding tools, allowing long-term borrowing for major upgrades without putting sudden pressure on rates.
- It keeps services local, with Council ownership and accountability to the Selwyn community.

This decision will ensure our water infrastructure is fit for the future, for today's communities and generations to come.

The WSCCO will begin delivering drinking water and wastewater services under contract to the Council from 1 July 2025. A transition of water assets to the WSCCO will take place in the following months.

For residents this means drinking water and wastewater charges will transition from a targeted rate to being billed separately by the WSCCO.

We will be working with our community on what the next steps will look like once the WSCCO becomes operational.



## Water services projects

### Water supply projects:

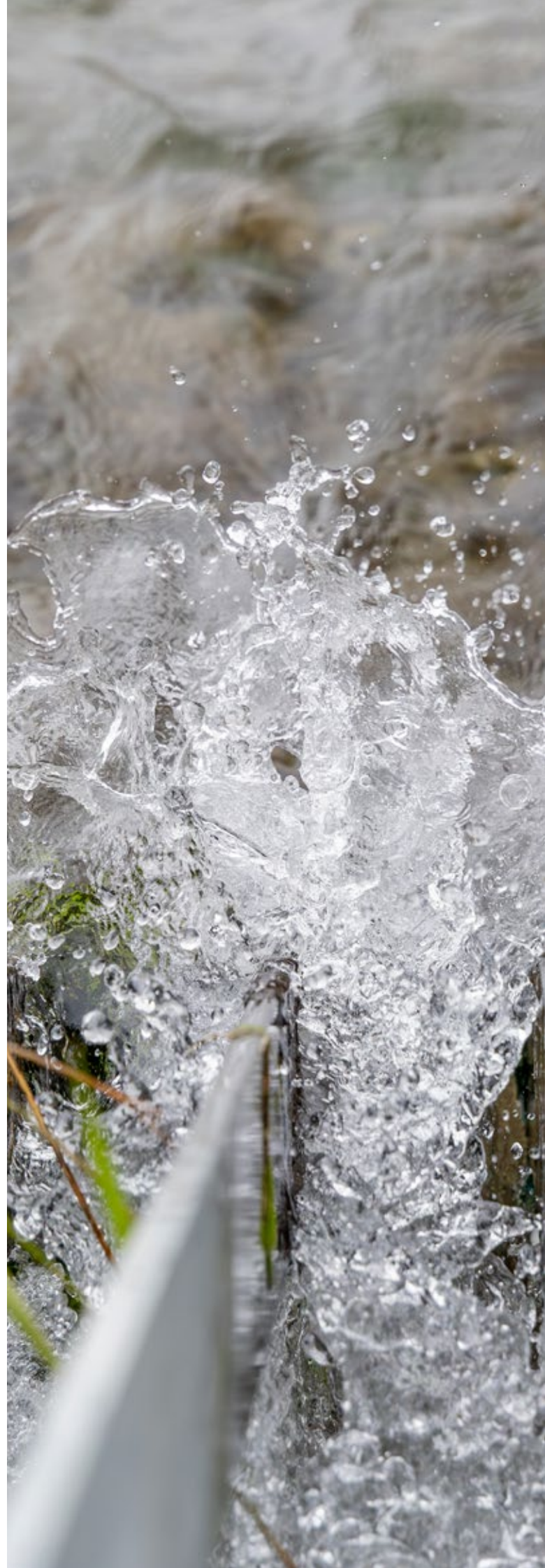
This year, the Council (and the water services CCO once assets are transferred to it) will continue to work to meet growth demands for water and deliver capital upgrades. We are continuing with the strategy of improving resilience and reliability of water supply networks by investing in source, storage and treatment upgrades, with a focus this year on Dunsandel, Darfield, Kirwee, Lincoln, Rolleston and West Melton. We will continue development of the concept for centralising and connecting water schemes to maximise low nitrate water sources. In terms of water supply renewals, asset and consent renewals continue this year.

### Wastewater:

The Council (and the water services CCO) will continue with capital upgrades including treatment plant and network upgrades with a focus on Castle Hill wastewater treatment plant upgrades this year. We are also working on asset and consent renewals for wastewater. We will continue with the strategy of centralised wastewater treatment and disposal, with capital upgrades of the Pines Wastewater Treatment Plant to meet growth demands. Upgrades to the Selwyn Sewerage Scheme to meet growth demands will continue, with a focus on reticulation upgrades and pumping capacity.

### Stormwater, land drainage and water races:

Stormwater capital upgrades continue with a focus on continuing the Leeston bypass construction once consents have been obtained. This year, we will continue with the development of catchment management plans for the land drainage network with key partners and catchment-wide resource consenting for land drainage and remaining stormwater networks. Capital upgrades continue to improve levels of service. Asset and consent renewals for stormwater, land drainage and water races continue this year.









# Tō tātou inamata

## Where we're at

### Long-Term Plan 24-34 Year Two

Together, we're delivering on the plan we made together.

When making our final decisions on the 10-year work programme in LTP 24-34, we considered all submissions, along with technical reports, and information available to achieve the best outcomes for Waikirikiri Selwyn. Here's where we are at, and what we're doing next. For a more detailed breakdown of the capital projects and costs, please view page 40, under 'Financial Information' in this Annual Plan.

**Big Decisions:** We are making good progress on the Big Decisions outlined in our LTP 24-34:

Project/Initiative	Community Feedback	Council Response	Details	What's happening this year (25/26)
<b>Whata Rau: Multi-purpose community centre</b>	You said you wanted new facilities where you can connect as a community	We agreed to revisit the design brief to develop the multi-use aspect of the building more and to increase community involvement through the formation of a community reference group to be involved with the project.	The centre will serve as a hub for community activities, including library services, meeting spaces, and recreational facilities.	Community Reference Group formed and plans advanced. Concept design phase is underway; construction scheduled to start in March 2026.
<b>Waihora Whata Rau – Leeston Park Redevelopment</b>	Better access to parks and green spaces	Carry out landscape improvements to extend the playing fields; replace and upgrade the playground equipment, footpaths, toilet block, lighting and irrigation; and seal the carpark.	Enhancements aim to support local sports and recreational activities, improving usability and safety.	Work has progressed on the staged redevelopment programme including new sports lighting installed, upgrading the irrigation supply and initial refreshing of the playground.

Project/Initiative	Community Feedback	Council Response	Details	What's happening this year (25/26)
<b>Public Transport and Park and Ride Facilities</b>	Support for new and upgraded park and ride facilities.	We agreed to build three new Park and Ride facilities and upgrade public transport infrastructure, but only if Council receives co-funding from NZTA Waka Kotahi.	Due to funding shortfalls (we received less funding from NZTA this year), projects are being rephased; and will not progress this year.	Decision made in November 2024 in line with the LTP 24-34 plan to align projects with available funding. We are actively advocating for improved services and have submitted feedback to Environment Canterbury reflecting our residents' desire for better public transport links in our district.





**Additional decisions:** Updates on other decisions we sought guidance on from the Waikirikiri Selwyn community in the LTP 24-34.

**Enhancing customer experience through digital solutions:** In the LTP 24-34 we agreed to proceed with our programme to improve the way people engage with us through digital solutions. We now have a new online booking system across our community facilities so people can directly book fitness classes and swimming lessons. We also have 15 body-worn cameras in operation to keep our staff safe, and at the Selwyn Aquatic Centre, we have installed the country's first Drowning Prevention Tool using cameras and meta data technology to scan swimmer activity for signs of potential drowning incidents. We have also been working to get the foundations right and will continue to do this through 25/26, to improve the efficiency of our staff so they can respond faster to our residents and partners. This includes providing new capital works tools, digital tools and training to improve staff skills and collaboration across business units.

Initiative	Community Feedback	Council Response	Details	What's happening this year (25/26)
<b>'Getting the Basics Right' for our customers and community</b>	Enhancing customer experience through digital solutions	Create Digital Road Map	Work to get the foundations right to improve the efficiency of our staff so they can respond faster to our residents and partners.	Continue to provide new digital tools and training to improve staff skills to collaborate more efficiently across business units.
<b>Online Booking System</b>	Enhancing customer experience through digital solutions	Implement a new system for booking fitness classes, activities, swimming lessons, memberships, community centres, and sports fields.	Streamline the booking process, making it more accessible and user-friendly.	The first step of this project is complete with the online booking system in place for group fitness and swimming lessons. This year we are working to extend this to bookings for sports fields and community centres.
<b>Drowning Prevention Tool</b>	Enhancing customer experience through digital solutions	Installed AI-powered system with 27 cameras at Selwyn Aquatic Centre to detect potential drowning incidents.	First of its kind in New Zealand, enhancing swimmer safety through real-time monitoring to detect the potential risks in swimming pools – analysing swimmer movement patterns and ensuring quick detection of the potential risks.	The first step in this project is complete with technology on the first pool in place, this year we are working to extend this across all pools at the Selwyn Aquatic Centre.

Facility	Community Feedback	Council Response	Details	What's happening this year (25/26)
<b>Sheffield Pool</b>	Better access to community facilities	We agreed to keep the pool open for the 2024-2025 swim season, and during that time, began targeted consultation with the community about the potential divestment of the facility to a community-run legal entity. If no arrangement can be agreed with the community by 30 June 2025, Council will proceed with permanent closure/ demolition of the pool.	Together, we found a way to keep the pool open.  This year we consulted community; endorsed transfer of ownership, operation, and maintenance to Kowai Pass Reserve Trust.	Legal terms for transfer are being finalised.

**Progress on key strategies:** Here is an update on the key strategies we said we would deliver in the LTP 24-34.

Initiative	Community Feedback	Council Response	Details	What's happening this year (25/26)
<b>Waikirikiri Ki Tua Future Selwyn</b>	Desire for strong planning to enable smart growth, proactiveness to prepare for growth, to protect our unique environment and lifestyle, and connect our communities.	Developed a long-term approach to intergenerational wellbeing, sustainability, resilience, growth, change, and development in Waikirikiri Selwyn.	Serves as the strategic and spatial direction for navigating our future.	A total of \$360,413 is allocated for this year. As part of the strategy and next steps, we are integrating Waikirikiri Ki Tua Future Selwyn into our Council processes and ensuring alignment between all our strategies. Following on from pre-engagement, we will consult with the public on three options for Area Plans. In early 2026, we will go into formal consultation for one option.



Initiative	Community Feedback	Council Response	Details	What's happening this year (25/26)
<b>Kai Aku Rika Economic Development Strategy 2024–2034</b>	Desire for a sustainable Waikirikiri Selwyn where people can live, work, and play locally.	Developed strategy with more than 250 local leaders to support new investment and community participation in shaping the economy.	Serves as a blueprint for economic growth and resilience in the district.	A total of \$859,683 is allocated for this year. As part of the strategy and next steps, Council is establishing and progressing with projects including the Local Energy Plan, Dark Sky Accreditation, Identity Project and a Workforce and Skills Development Programme.
<b>Piki Amokura Youth Strategy 2024–2034</b>	Desire for an inclusive connected district that nurtures young people, has places to go and things to do, celebrates te ao Māori, and responds to the future with a particular focus on climate change, the environment, and housing.	Developed strategy with rakatahi youth and the youth sector to empower young people with a supportive ecosystem to navigate challenges, embrace opportunities, and shape a resilient future.	Serves as a blueprint for creating a great place to live through all stages of life in the district.	A total of \$202,500 is allocated for this year. As part of the strategy and next steps, Council is engaging with youth, strengthening community partnerships, enhancing youth spaces and facilities, investing in youth development programmes, providing and commissioning community services, facilitating the creation of pathways to employment and education, and advocating for the needs of rakataki youth with central government.

Initiative	Community Feedback	Council Response	Details	What's happening this year (25/26)
<b>Te Paepae Ageing Well Strategy 2024-2034</b>	Desire for equitable access to services, opportunities, and information in age-friendly spaces and places with consideration given to access for rural and Māori communities.	Developed strategy with older adults and the sector to support people to age well in Waikirikiri Selwyn.	Serves as a blueprint for creating a great place to live through all stages of life in the district.	A total of \$115,000 is allocated for this year. As part of the strategy and next steps, Council is delivering community led activities in rural and isolated communities, establishing a hub for older residents, delivering volunteer expos and social outings, and advocating for funding.
<b>Te Rautaki Tikaka Rua Bicultural Strategy</b>	Desire for a council that honours mana whenua and iwi Māori.	Developed strategy that builds a strong foundation of cultural confidence and competence for a bicultural, treaty-based future.	Serves as a blueprint for mānawatia te noho tahitaka o kā kākano e rua (celebrating our bicultural identity together.)	A total of \$260,554 is allocated for this year. As part of the strategy and next steps, Council is prioritising relationships with mana whenua, refocusing on mana whenua and Māori aspirations for success and wellbeing, building bicultural confidence and competence for Council and its staff, and embedding bicultural practice including the normalisation of te reo Māori me ōna tikaka. Council is committed to rebalancing the narrative and building a strong bicultural foundation and plays a role in modelling authentic, meaningful treaty partnership.



Initiative	Community Feedback	Council Response	Details	What's happening this year (25/26)
<b>Waikirikiri Selwyn Biodiversity Strategy</b>	Desire to protect, restore and grow the biodiversity in our District.	Developed a strategy that sets out how the Council intends to achieve the protection, maintenance, and restoration of indigenous biodiversity within Selwyn. It establishes a strategic approach based on the concept of first protecting what remains and then restoring what has been lost, and it identifies priorities accordingly.	Serves as a blueprint to guide and support the Council's biodiversity work programmes.	A total of \$100,000 is allocated for this year. As part of the strategy and next steps, Council has formed a Biodiversity Working Group – including mana whenua, expert stakeholders, and our community – that will guide the development of three yearly biodiversity work programs for the district. Consistent with actions set out in the strategy Council is continuing to fund community led initiatives in the district through the Selwyn Natural Environment Fund and the (newly created) Predator Free Fund. As well as strategically advocating for indigenous biodiversity at a regional and national level Council is also continuing to play a lead role across several key biodiversity protection projects in Waikirikiri Selwyn, including cross boundary initiatives. These programmes are ultimately guided by and aligned with the Waikirikiri Ki Tua Future Selwyn Strategy.



**Other important decisions:** This section covers projects and matters that were highlighted as important for our community in the LTP 24-34.

**Transport upgrades:** In this Long-Term Plan, we are focusing on maintaining our existing infrastructure to support growth. As part of this, we are increasing the funding required for our roading maintenance and renewal projects during years one, two and three of the Long-Term Plan. Here's what we've done, and what we're doing this year:

Project	Description	Details	What's happening this year (25/26)
<b>Dunns Crossing Rd and Burnham School Rd Signals</b>	Installation of traffic signals to improve safety near West Rolleston School.	Coordinated with NZTA's SH1 roundabout project to enhance traffic flow and safety.	Planned for delivery 25/26.
<b>Hoskyns Rd Widening (Stage 1)</b>	5.5 km arterial seal widening and pavement rehabilitation between Maddisons Rd and Sandy Knolls Rd.	Includes intersection safety upgrades to accommodate increasing traffic volumes.	Planned for delivery 25/26.
<b>Hamptons Rd Widening</b>	1.5 km of seal widening between Shands Rd and Springs Rd.	Aims to improve road safety and accommodate growth in traffic.	Planned for delivery 25/26.
<b>Two Chain Rd Widening</b>	2.1 km of seal widening between Walkers Rd and Wards Rd.	Part of Rolleston Access improvements to enhance connectivity.	Planned for delivery 25/26.



## Other project updates (As part of 'Other important decisions') in the Long-Term Plan 24-34:

Project	Description	Details	What's happening this year (25/26)
<b>Lincoln Town Centre Upgrade</b>	Supporting growth from rural township to thriving town centre.	Construction of north and south car parks; Stage 1 includes Gerald Street Plaza and surrounding amenities.	Site works started early 2025; the north and south car parks will be completed by July 2025 adding an additional 115 car parks to the Lincoln Town Centre. Stage 1 construction will start over summer 2025/26.
<b>Waste management</b>	Construction of shelter for kerbside organics decontamination process.	Enhances waste processing capabilities and environmental outcomes in Waikirkiri Selwyn.	<p>The ReUse Shop at Pines Resource Recovery Park opened in March 2025, providing an alternative for unwanted items, offering good quality products at fair prices, for customers in an inviting space. The shop is part of the wider Reconnect Project aimed at getting people thinking differently about waste.</p> <p>This year, a shelter will be constructed to house the kerbside organics decontamination process at Pines Resource Recovery Park. A community recycling drop-off station will be trialled in Darfield to assist those who are not on kerbside collection routes. Work will continue the capping of historical landfills.</p>
<b>Leeston Medical Centre Upgrade</b>	<p>The Selwyn District Council initiated a more detailed assessment by a professional building surveying practice to determine the extent of the problem and discovered that significant water ingress has affected the ongoing safety and habitability of the Leeston Library and Service Centre building on Messines Street.</p> <p>Because of this, we advanced funding from LTP Year 3 to Year 2 to ensure uninterrupted medical services for the community.</p>	Supports healthcare infrastructure for Leeston and surrounding communities.	Funding advanced; project underway 25/26.



Project	Description	Details	What's happening this year (25/26)
<b>Foster Park Development: Youth Zone</b>	Youth Zone project at Foster Park: The Youth Zone aligns with Piki Amokura, the recently adopted youth strategy to empower young people aged 12–24 years to navigate challenges, embrace opportunities and fulfil their potential.	In 2024, construction on a unique parkour area, 3x3 basketball court and wheels area as part of a dedicated Youth Zone at Foster Park in Rolleston began.	Under construction, due to be completed mid-2025 as planned.
<b>Kakaha Park (Prebbleton)</b>	Purchased additional 2 hectares for Stage 2 development of the project.	The park is a three-stage project, providing additional recreation space for the rapidly growing area.	This extra land will enable a more efficient and workable layout for the stage 2 development which is due to start in 2025/26.
<b>Tārerekautuku Yarrs Lagoon</b>	As part of our commitment to the to the environment and biodiversity, the project aims to restore Tārerekautuku Yarrs Lagoon - one of the largest freshwater wetlands remaining within the former central Canterbury Plains swamp. The project includes willow and weed eradication, pest control, native planting programmes, and riparian works, helping to restore and enhance native biodiversity and cultural values, as well as improve water quality and restore hydrological function.	Tārerekautuku is one of Canterbury's largest freshwater wetlands, and it plays a significant part in the ecology of Te Waihora/ Lake Ellesmere and its catchment. The project received funding from the Ministry for the Environment's Freshwater Improvement Fund.	The project is now in its fourth year, and work completed to-date includes the control of willow and other weeds over a 50-hectare area, the planting of 10,000 native seedlings, predator control, and the construction of two bridges to provide improved site access.
<b>Prebbleton Community Centre</b>	A new community centre for Prebbleton was considered in earlier Long-Term Plans and was previously signalled for construction in 25/26.	As outlined in the LTP24-34, as there are uncertainties about the best site for the facility and the activities that it will cater for, further planning and community engagement is needed.	To enable time for the necessary planning to happen, the project has been programmed for 2026 – 2028. We will keep the community updated on potential engagement and progress timelines.

**Selwyn Youth Council:** SYC provides a voice for the youth in their communities and delivers projects throughout the year aimed at strengthening the wellbeing of Selwyn young people. Members also deliver consultations and advise the Selwyn District Council on issues relating to youth, to increase understanding of young people's perspectives and needs. Last year, the SYC managed the Youth Take over survey and received a record 643 responses, offering key insights that helped guide our work and priorities over the year. The SYC made submissions on the Environment Canterbury LTP, Selwyn District Council LTP, Environment Canterbury Representation review and had a seat on the panel of the Selwyn District Council Representation review. Their Super Mayor game was top 3 in the Local Government Awards and won the 'PAVS New Zealand Game Awards: The Diverse Delight' - Excellence in Representation. This year the SYC plans to use the 2025 Youth Voice Canterbury Survey to guide their work, grow the profile of the SYC and their new mascot Kiki the Cheeky Kea, and 'level up' Super Mayor in Schools during election year.

# Te Utu o te Tipu

## Cost of Growth

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Selwyn District is a successful and growing community that plays a vital role in contributing to Aotearoa New Zealand's GDP and overall wellbeing.

Selwyn consistently bucks the national economic downturn in vital categories, with employment rising 4.2% compared to a nationwide reduction of -0.9% in the year until March 2025, while consumer spend increased by 3.1% compared to -1.4% nationwide and Selwyn's gross domestic product (GDP) grew by 0.8% compared to -1.1% nationally.

Selwyn has the fastest growing population in the country, jumping by 165% in the past 20 years, but this unprecedented growth comes at a price, and council is faced with the challenge of meeting the needs of current and future generations, while managing rates increases.

The Council focuses its spending on essential infrastructure, with 80% of capital expenditure dedicated to water, wastewater, and roading projects, but over the past decade, there has been a significant gap in central government investment for the district.

Data shows that the Government spend coming back into the district is consistently behind the average amount invested around the country.

In transport infrastructure, NZTA has spent \$105m in Selwyn over the past 10 years, which is less than \$150 per capita each year compared to a national average of \$950 each year. If NZTA investment had been consistent around the country, over \$500m in additional transport projects would have been funded in Selwyn over the last 10 years.

In the area of public safety, New Zealand's 11,000 police officers provide an average of one officer to 500 people. In Selwyn, the ratio has been consistently worse than one officer to 2,000 people. If our police force was increased to the national average, Selwyn would have another 130 officers which equates to an additional \$30m per annum spend in the district.

In the health sector, around 97,000 people are employed in New Zealand hospitals which means around 1 staff member to 60 people. In Selwyn, the ratio has been consistently worse than 1 to 1,500 people. If the health force was increased to the national average then there would be another 1,400 health staff in the district.

In education, around 108,000 people work in schools which is around 1 per 50 people, but in Selwyn the ratio is consistently worse than 1 to 65 people. If the education force was increased to the national average, there would be another 500 staff in the district.

Aotearoa New Zealand has around 86,033 public homes, which means 1 house per 60 people, but in Selwyn the ratio is 1 to 3,000 people. If the stock was increased to the national average then there would be another 1,300 public houses in Selwyn.

Based on this assessment, the conservative estimate is that the government under-investment in Selwyn is more than \$350m per annum.

As a result, the Selwyn District Council and its ratepayers are forced to fill the gaps in infrastructure and services for our growing population. One example is that is even though our council supports general practitioner services by owning the doctors buildings in Darfield and Leeston and the Rolleston Health Hub, we still have over 30% of our population traveling outside the district to access GP services or wait for weeks for a local appointment.

We are working hard to create new partnerships within our own district and with Central government agencies to identify and resolve some of the missing parts of the puzzle. A success story is the Heartland programme where council services and library staff are trained to connect local residents with central Government agencies such as the Ministry of Social Development and the Accident Compensation Corporation.

In recent times, our Mayor, Councillors and executive team have increased their collaborative engagement with Ministers and Central government agencies to tell our story, share our data and challenges and look for opportunities to work together to solve those challenges.

The Council recognises the Government’s budget constraints, but continues to advocate for our district to receive its fair share to ensure that Selwyn will continue to be a great place as our rapid growth continues.

Data sourced:

- Infometrics March 2025 Quarterly Economic Monitor: Selwyn District
- Formative Report, ‘Tax Spend and Generation Selwyn’ April 8, 2025.

At a glance:

Selwyn has the fastest growing population in the country, jumping by 165% in the past 20 years, but that growth comes at a at a price, and council is faced with the challenge of meeting the needs of current and future generations.

**1,287**  
**New dwelling  
consents issued**

(FY 2023/2024, as at May 27, 1114 new dwelling consents issued for FY 24/25, May and June numbers still to be finalised at time of publication).

**17,042**  
**Dogs registered**

FY 2023/2024, as at May 27, 16,641 dogs registered for FY 24/25, May and June numbers still to be finalised at time of publication).

**234**  
**Food Control  
Plans issued**

FY 2023/2024, as at May 27, 260 Food Control Plans issued in FY 24/25, May and June numbers still to be finalised at time of publication).

**Over  
30%**  
**of Selwyn residents**

traveling outside the district to access GP services: or waiting for weeks for a local appointment.

Central Government spend coming back into the district is consistently behind the average amount invested around the country.



# Te Āhuarangi Hurihuri Climate Change

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Our Climate Change areas of focus are Energy and Emissions Management (Mitigation), Sustainability, and Climate Change Adaptation, helping to ensure alignment with Waikirikiri Ki Tua Future Selwyn. In the 25/26 financial year it is anticipated that key work programme that will be carried out by the Climate Change Lead will be:

Implementing Council's Emissions Reduction Plan (CERP) and developing an Energy Management Action Plan leading to regular monitoring and transparent reporting of energy use, emissions, and cost reductions across Council. Several energy efficiency projects are currently underway and planned for key sites - including energy audits, energy optimisation, and scoping for renewable energy integration. External funding options for energy security and climate resilience projects will continue to be explored, alongside ongoing collaboration on the Council's Energy Plan and local engagement across the district.

Finalising and adoption of Council's Sustainability Plan, including the implementation of a supporting action plan to guide and monitor associated progress and initiatives across departments.

Initiating Council's Climate Adaptation planning, which includes identifying key climate risks to inform long-term planning. Collaborative work will be undertaken with Lincoln University and other related partners.

Strategic work at the regional level, including contributing to the Canterbury Climate Partnership Plan (CCPP) and involvement in other Climate and Sustainability related forums.



# He tirohaka nama matua

## Key numbers at a glance

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# 14.2%

**average rates increase**  
across properties in  
the district

Compared to LTP 24-34 forecast 14.2%, limit: 16%\*. See page 33 for examples of rate changes for a sample of typical properties.

# \$145.8m

**2026 total capital  
spend**

What we'll invest in infrastructure and facilities. This is \$12.3 million less than what is in the LTP 24-34. This change is a result of rephasing and movements in projects that we signalled in the LTP 24-34 might need to occur. See page 29 for more information.

# \$236.5m

**total operating spend**

The day-to-day cost to keep our district services running. This is \$9 million more than what is in the LTP 24-34 but it is funded by an increase in anticipated revenue.

# \$263.5m

**total revenue**

Revenue from rates, user charges, grants, and other contribution. This is \$9 million more than what was in the LTP 24-34.

# 85,200

**Selwyn's estimated  
population**

in June 2024

Source: StatsNZ June 2024 estimated resident population

# 111,348

**Selwyn's projected  
population**

in 2034

An increase of 31% from June 2024 estimated resident population.  
Source: Formative projections

\*The term average also includes weighted average throughout the document.





# E heke mai nei i 2025/26

## Coming up in 2025/26

In the coming year, we'll be continuing our investment in essential infrastructure and services to support the district's continuing growth and to enhance people's wellbeing. This year, we'll be committing \$145.8 million to capital projects. The following is a summary of some of the significant work planned.

### Our focus on key infrastructure and services:

This year, we are spending a total of 80% of our capital expenditure budget and 75% of our total operating expenditure budget on key infrastructure such as water services, transport and refuse.

We know these are the key services our community cares about, which is why they are front and centre in this Annual Plan:

Department	2025/26 Full Year Capital & Renewals Budget \$'000	% of Total Budget	Department	2025/26 Full Year Operating Budget \$'000	% of Total Budget
Water Services	71,859	49%	Water Services	8,108	30%
Transport	42,505	29%	Transport	10,778	40%
Refuse	1,902	1%	Refuse	1,308	5%
Subtotal	116,266	80%	Subtotal	20,194	75%
Other departments	29,492	20%	Other departments	6,705	25%
Total Capital Budget	145,758	100%	Total Surplus/(Deficit)	26,899	100%





## Transportation projects

A portion of our transport projects are co-funded by NZTA Waka Kotahi through the National Land Transport Programme. Compared to what is anticipated in our LTP 24-34, the Council has received less funding overall than requested. We considered whether we could consult with the community on increasing rates to meet the full shortfall, however, we decided in November 2024 that we would stick to our LTP 24-34 for 25/26 and rephase our projects to factor in the NZTA funding shortfall, and to live within our budgets.

For transport improvement projects, in addition to the Lincoln Town Centre upgrade, the following large projects (over \$500,000 and excluding renewals) will be delivered in 25/26:

### **Dunns Crossing Road and Burnham School Road traffic signals:**

We plan to install traffic signals at the Dunns Crossing Road/Burnham School Road intersection to provide safe and efficient movement of people and vehicles near West Rolleston School. This work is coordinated with the Dunns Crossing/State Highway 1 roundabout that will be constructed by NZTA.

### **Hoskyns Road widening stage 1 (between Maddisons Road and Sandy Knolls Road) and intersection safety improvements:**

We plan to deliver 5.5 km arterial seal widening together with pavement rehabilitation between Maddisons Road and Sandy Knolls Road. In conjunction with seal widening, we will also conduct safety upgrades for intersections on Hoskyns Road.

### **Hamptons Road widening:**

We plan to deliver 1.5 km of seal widening between Shands Road and Springs Road.

### **Two Chain widening:**

We plan to deliver up to 2.1 km of seal widening between Walkers Road and Wards Road as part of the Rolleston Access local road improvements package.

## **Other transportation projects include:**

- Design for Walkers/Two Chain roundabout
- Design for Two Chain/Jones realignment
- Design for Meijer Drive extension
- Design for Whitecliffs Bridge replacement
- Trices/Longstaffs intersection safety improvement as part of the Ellesmere Road corridor intersection safety upgrades
- Implementation of asset management data standard for roading asset and work management – this is a project coordinated and co-funded by NZTA
- Continued delivery of district-wide programmes for school safety infrastructure upgrades, rural intersection safety improvement, intersection seal back and footpath extensions that fill small missing links.



## **District Park Development:**

In 2018, we secured land on the eastern outskirts of Rolleston to transform it into a large-scale public park to accommodate the needs of our rapidly growing community.

In line with the LTP 24-35, we plan to transform land on the eastern outskirts of Rolleston into a large-scale public park to accommodate the needs of our rapidly growing community. Planning for the park has progressed, with stage 1 (35 hectares) programmed to start in 2025-26 and will continue over the next 10 years. Stage 1 of the development is likely to include natural open space areas, formal style gardens, tracks and trails, natural play areas, dog-friendly areas, multi-use hard courts, and open grass areas for sports and events (\$2.0 million 2025/26).



# Kaupapa o te rohe

## Local projects

In addition to the major projects already outlined, the Council is continuing to invest in services, facilities and infrastructure, and other community projects in local areas across the district. The below is a summary of some key projects that will be undertaken in the year ahead in each ward. A number of these projects will be delivered over multiple years; the budgets provided reflect the cost for the financial year ending 30 June 2026.

### Te Waihora/Ellsemere Ward

Project	Budget FY2026 \$000	Expected completion (financial year ending)
Leeston War Memorial Restoration	\$145.4	2026
Coes Ford Wetland Development	\$87.3	2026
Water pipe upgrades Leeston for growth	\$970.2	2026
Stormwater capital works including Leeston Stormwater bypass	\$1,586.0	2027

### Kā Mānia/Rolleston Ward

Project	Budget FY2026 \$000	Expected completion (financial year ending)
Rolleston Youth Space Toilet	\$206.1	2026
New Passive Reserves Rolleston	\$170.7	2026
Water capacity upgrades to meet growth demands in Rolleston	\$6,525.4	2026

### Kā Puna/Springs Ward

Project	Budget FY2026 \$000	Expected completion (financial year ending)
Springston Reserve New Public Toilet	\$272.2	2026
Tai Tapu Walkway	\$256.8	2026
Water capacity upgrades in Lincoln to meet growth demands	\$500.0	2027

### Tawera/Malvern Ward

Project	Budget FY2026 \$000	Expected completion (financial year ending)
Castle Hill Village Reserve Car Park Upgrade	\$105.7	2026
Courtenay Domain Water Supply	\$119.7	2026
Almond Park Car Park	\$35.3	2026
Castle Hill Village Dark Sky Street Lighting Controls	\$51.5	2026
Water Treatment Plant upgrades District wide including Acheron and Springfield upgrades	\$6,914.3*	2026
Water treatment plant construction West Melton **	\$4,671.6	2026

\* programme level budget

\*\* Following the final local government commission (LGC) determination for our representation review in April 2025, from October 2025 (Local Body Elections) West Melton will move from Malvern to Springs Ward.



# Ō reiti 2025/26

## Your rates 2025/26

The average rates increase across the district for ratepayers (residential and rural properties and businesses) is 14.2%. For a typical household, this increase equates to \$10.35 a week (based on a property with a CV of \$550,000), \$10.77 a week (based on a property with a CV of \$680,000) and \$11.32 per week (based on a property value of \$850,000)

This is an average, and the actual change may be smaller or greater for individual ratepayers, depending on your location and the services provided.

In the LTP 24–34, we anticipated that there would be an average increase of 14.2%, and we have stuck to this. This average increase is within the Council’s 16% limit in its financial strategy.

In the past 12 months, just like every other business and households, the Council has faced significant increases in costs. Infometrics data which analyses the increases in local government costs highlights that bridges are 38% more expensive to build over the last three years, and sewerage systems are 30% more expensive. Roads and water supply systems are around 27% more expensive.\*

Cost pressures mean we face increases in both operating expenditure (day-to-day service costs) and capital expenditure (cost of infrastructure and facilities) just to maintain our current levels of service.

The district’s continuing growth also puts pressure on our operations, and we are boosting our resources in areas such as building and resource consents, cybersecurity and digital technology, and infrastructure support to meet the demands of a larger population.

In order to cover these cost increases and address these pressures, but keep your average rate increases to what we anticipated and maintain levels of services, we are finding ways to be more efficient with our spend.

Source: *Infometrics: Analysing increases in local government costs for Local Government New Zealand February 2024*

### How we compare:

Selwyn District Council has the lowest rates per person when compared with other high growth and neighbouring councils.

Councils	Kaikoura	Huruni	Waimakariri	Christchurch	Selwyn	Ashburton	Timaru	Mackenzie	Waimate	Waitaki
Average rates per person	\$2,183	\$2,038	\$1,265	\$1,681	\$1,128	\$1,309	\$1,471	\$2,771	\$1,692	\$1,699

Data sources: Annual Reports for 2023/24 from the selected councils

# Rating examples

The tables below show examples of the rate changes for a sample of typical properties in a range of locations across the district. For each example, we show the current capital value, 2024/25 rates, the rates for 2025/26 and the amount of the increase both as a percentage and in dollars.

Residential	Capital Value	2024/25	2025/26	2025/26	Annual Change
	\$	\$	\$	%	\$
Residential with sewerage	550,000	3,841	4,379	14.0%	538
Residential without sewerage	550,000	3,139	3,572	13.8%	433
Lifestyle without water or sewerage	840,000	2,294	2,630	14.6%	335
Residential with sewerage	847,000	4,134	4,723	14.2%	588
Residential without sewerage	847,000	3,432	3,916	14.1%	483
Residential with sewerage	1,100,000	4,384	5,015	14.4%	631
Residential without sewerage	1,100,000	3,682	4,208	14.3%	526

Rural	Capital Value	2024/25	2025/26	2025/26	Annual Change
	\$	\$	\$	%	\$
Rural with water races and with 3.5 water units	11,300,000	17,857	20,564	15.2%	2,706
Rural without water races or water units	4,255,000	5,964	6,876	15.3%	912
Rural without water races and with 11 water units	4,470,000	9,038	10,781	19.3%	1,743

Commercial	Capital Value	2024/25	2025/26	2025/26	Annual Change
	\$	\$	\$	%	\$
Commercial with low water consumption	4,590,000	6,649	7,755	16.6%	1,107

Commercial	Capital Value	2024/25	2025/26	2025/26	Annual Change
	\$	\$	\$	%	\$
Arthurs Pass	510,000	2,826	3,255	15.2%	429
Castle Hill	810,000	3,753	4,320	15.1%	567
Lake Coleridge	365,000	3,249	3,742	15.2%	493



# Mō ō reiti

## About your rates

If you're a Selwyn ratepayer, you're one of about 34,500 property owners who contribute through their rates to fund the huge range of activities, services and facilities that the Council provides for your community. Your rates contribution is made up of a combination of general rates and various targeted rates. Other sources of funding include fees and charges, development contributions (paid by developers to fund new infrastructure), subsidies and grants.

### General rate

The general rate funds a wide range of Council services and facilities that benefit the whole district. The general rate is made up of two components: a fixed Uniform Annual General Charge and a variable amount that is based on the capital value of properties. In Selwyn, the general rate makes up about one-third of the average property's total rates. In the coming year, the general rate component will increase by 17% (but note that the overall average rates increase is 14.2%).

Here's a rough guide of how every \$100 of your general rates are used for community services.

Transportation \$35	Swimming Pools \$3
Planning and Resource Management \$17	Public Toilets \$3
Parks, Reserves and Playgrounds \$13	Property \$2
Community Development \$9	Economic Development \$2
Administering the Building Act \$7	Emergency Management \$2
Council \$6	Health, Alcohol Licensing, and Regulation \$1

### Targeted rates

Targeted rates are used where a Council service or facility provides a benefit to a particular group of ratepayers or location. Targeted rates can be district-wide (eg Canterbury Museum) or localised (eg Community Board). Some of the key services and facilities provided through targeted rates (where applicable) include:

Libraries Network \$271	Canterbury Museum \$40
Recreation Reserve \$230	Community Centres \$231
Water Supply \$422 (Plus a volume-based rate)	Refuse and Recycling \$124 (Plus, additional charges for bins provided)
Stormwater Network \$175	Swimming Pools \$52-\$208 (Based on proximity to Selwyn Aquatic Centre)
Wastewater Network \$807	Malvern Community Board \$26
Water Races \$65 (Plus additional charges where service provided)	

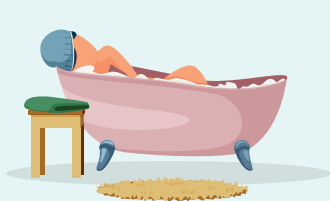
Find out more about your rates at [selwyn.govt.nz/rates](https://selwyn.govt.nz/rates)

### Changes to fees and charges

Fees and charges apply to some Council services, where a user-pays approach is appropriate to cover all or part of the costs of that service. No significant increases are planned for 2025/26, just an increase across the board to reflect the inflation which we anticipated we would need to do in the LTP 24-34. A full schedule of fees and charges is available from page 105 of this Annual Plan.

# Ka whakapaua ki hea ō tāke kaunihera?

## Where do your rates go?



### Getting clean

Your waste water safely flushed away.



### Take a morning walk

Use our footpaths or explore the scenic walkways.



### Catch a bus

Wait at the bus shelter.



### Cycle home

We provide a safe, efficient roading network.



### Lifestyle & learning

Enjoy a great read from our libraries – your place for reading, arts culture and lifelong learning.



### Fitness & wellbeing

Work up a sweat at our sports centres.



### Put the bins out

We provide waste collection and recycling services.



### Safe homes

Live comfortably in a home that's been signed-off by our building team.



### A good night's sleep

The District Plan helps keep neighbourhoods quiet.

# Mōhiohio ahumoni

## Financial information

Since the LTP 24-34 was adopted in 2024, Selwyn has continued to experience strong population growth. Economic growth in the district has continued to be positive. However, the current New Zealand and global economic conditions are beginning to impact the Council, and we recognise the impact it is also having on Selwyn's communities. The financial year ending 30 June 2026 represents the second year of the LTP 24-34. This has been used as the base for this budget. Some changes to budgets have been required, to take into account changing circumstances since the LTP 24-34 was prepared. Minor differences between the Annual Plan and the second year of the LTP 24-34 include:

- The current economic environment is having a significant impact on the cost of delivering capital projects. Consequently, there have been general cost increases in projects. We have re-phased projects and made minor adjustments to keep costs down while still delivering on our projects.
- As population growth has continued at a rapid pace, the Council is reprioritising certain capital projects to meet demand.
- As NZTA-approved budget for 2024-2027 is less than requested, Council funds allocated to cover the Council share under the initial National Land Transport Programme requests, as well as unsubsidised allocations in the LTP 24-34, remains available for transportation activities per Council decision of 13 November 2024. Due to a large shortfall in NZTA co-funding for capital projects, some capital projects have been deferred, and overall transportation capital expenditure is lower than in the LTP 24-34. We anticipated that this might occur in the LTP 24-34, so we have reallocated funds and reduced or deferred projects in line with what we planned in the LTP 24-34.
- Capital and operational programmes being carried forward from the 24/25 financial year.

The table below highlights the main changes between the LTP 24-34 and the Annual Plan budget for the financial year ending 30 June 2026.

### Summary of differences between the Annual plan and the second year of LTP (2024-2034)

\$m	2025/26	2025/26	Change
	Annual Plan	LTP	
Rates	135.7	135.2	0.5
Development Contributions	26.9	26.9	0.0
Subsidies and Grants	27.5	27.8	(0.2)
Fees and Charges	31.8	29.4	2.4
Vested Assets	27.0	27.0	0.0
Other Revenue	14.6	8.3	6.3
<b>Total Revenue</b>	<b>263.5</b>	<b>254.6</b>	<b>9.0</b>
Operating expenditure	236.6	227.7	9.0
<b>Surplus/ (deficit)</b>	<b>26.9</b>	<b>26.9</b>	<b>(0.0)</b>
Capital expenditure	145.8	158.1	(12.3)
<b>Net assets</b>	<b>2,830.2</b>	<b>3,058.5</b>	<b>(228.3)</b>





# **Kā paerewa me kā tohu o te āta tiaki ahumoni**

## **Financial prudence benchmarks and indicators**

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The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

	Limit	LTP	Plan	Met
<b>Rates Affordability</b>				
Rates increase affordability	16.00%	14.20%	14.20%	Yes
<b>Borrowing Limits</b>				
Net borrowing as a percentage of revenue	220%	137%	141%	Yes
Net interest as a percentage of revenue	<10%	6%	4.25%	Yes
Net interest as a percentage of rates revenue	<25%	9%	8.26%	Yes
<b>Benchmarks</b>				
Balanced Budget Benchmark	100%	89%	89.79%	No
Essential Services benchmark	>100%	295%	271.97%	Yes
Debt servicing benchmark	<15%	4.80%	4.64%	Yes
<b>Debt Ratios</b>				
Net debt		349,720	372,063	
Total revenue		254,564	263,539	
<b>Net Debt to Total revenue</b>	<b>220%</b>	<b>137%</b>	<b>141%</b>	
Net Interest		12,145	11,200	
Total revenue (less Development Contributions and vested assets)		200,627	209,601	
<b>Net Interest to Total revenue</b>	<b>&lt;10%</b>	<b>6.05%</b>	<b>5.34%</b>	
Net Interest		12,145	11,200	
Rates revenue		135,182	135,673	
<b>Net Interest to Rates Revenue</b>	<b>&lt;25%</b>	<b>8.98%</b>	<b>8.26%</b>	



# Council revenue

The Council’s core revenue in the year is projected to be \$263.5 million. This is \$9 million higher than the LTP 24-34 of \$254.5 million. The continued population growth and higher underlying costs are the main factors behind the positive revenues. The main variances compared to budget were:

- Higher than anticipated population growth in the district have resulted in rates revenue being projected at \$0.5 million above LTP 24-34.
- Subsidies and grants revenue is associated with Government’s Better Off Funding, and additional subsidies expected to be received for NZTA projects.
- Linked to the housing growth in the district is the collection of fees and charges for the provision of building and resource consents, and land information memorandum (LIM) reports. The revenue generated from fees and charges is expected to be in line with LTP 24-34.

# Rating base information

The projected numbers of rating units within the district are as follows:

Year	Rating Units
2025/26	34,500

# Operating expenditure

Operating costs amount to \$236.7 million, an increase of \$9.0 million compared to the LTP forecast which is matched by the increased anticipated revenue. Key factors contributing to this include:

- The district continues to grow at a fast rate. This growth creates costs to maintain new infrastructure that has vested to the Council from developers and to respond to higher community demands for Council services.
- The impact of inflationary pressures.
- Labour cost inflation, supply pressures and staff levels required to maintain levels of service and to support growth.
- After adopting the LTP 24-34 the Council undertook a competitive tendering process and renewed and awarded a 10-year contract to maintain and operate water services and infrastructure. The annual cost of this contract is more than what was estimated for in the LTP but still represents great value for the work being done.
- Increased waste disposal and transport charges are impacting the cost of solid waste services.





## Capital expenditure

The capital programme budgeted for 2025/26 financial year comes to \$145.8 million. This is \$12.3 million lower than Year 2 of the LTP, primarily due to reduced funding from NZTA which has required a timing adjustment to our roading programme. We anticipated this could be the case and therefore noted in the LTP that we might need to rephase projects as a result.

Included in this budget is an expected \$18.9 million of projects to be carried forward from 2024/25 financial year. This has been balanced with \$24 million of projects being carried forward to 2026/27 financial year, \$7.9 million of projects being brought forward into 2025/26 financial year and \$2.8 million worth of savings identified for projects budgeted in 2025/26 financial year.

The following is a list of capital projects budgeted for the financial year ending 30 June 2026, compared with what was forecast in the LTP.

Project	Budget 25/26 \$,000's	LTP 2024/2034 Yr 2 \$,000's
Meeting growth demands for water and capital upgrades.	\$24,086.4	\$27,168.4
Water supply renewals	\$6,533.6	\$6,533.6
Centralised treatment (low nitrate source) investigation and concept design	\$1,050.5	\$1,050.5

## Wastewater projects

Project	Budget 25/26 \$,000's	LTP 2024/2034 Yr 2 \$,000's
Pines 120 Wastewater Treatment Plant	\$13,886.4	\$11,414.5
Selwyn Sewerage Scheme conveyance and pumping	\$9,002.3	\$9,002.3
Capital wastewater upgrades	\$6,745.5	\$4,804.5
Wastewater Renewals	\$4,399.3	\$3,296.8
Ellesmere to Pines Trunk Sewer Main	\$933.5	\$1,574.4

## Water services projects

As part of the central government's Local Water Done Well reform programme, the Council decided in April 2025 to establish a new Water Services Council Controlled Organisation. This means the operations, maintenance and capital upgrades of drinking water supplies and wastewater services will transition to this new organisation across the first half of this financial year. During this transition, delivery of planned works will continue as scheduled.

Delivery of Stormwater, Land Drainage and Water Race services will continue to be delivered in house.

## Stormwater, land drainage and water race projects

Project	Budget 25/26 \$,000's	LTP 2024/2034 Yr 2 \$,000's
Capital stormwater upgrades	\$1,927.8	\$2,410.4
Capital Upgrades Water Races	\$1,379.5	\$1,297.8

## Refuse projects

Project	Budget 25/26 \$,000's	LTP 2024/2034 Yr 2 \$,000's
Refuse Capital Works	\$1,113.9	\$102.7

## Transportation projects

Project	Budget 25/26 \$,000's	LTP 2024/2034 Yr 2 \$,000's
<b>Renewals</b>		
Sealed Road Resurfacing	\$6,568.4	\$6,568.4
Pavement Rehabilitation	\$2,236.7	\$2,236.7
Unsealed Road Metalling	\$1,542.6	\$1,400.6
Renewals Backlog Funding (supplementary)	\$1,029.9	\$1,029.9
Structures Component Replacements	\$1,004.8	\$554.8
Drainage Renewals	\$736.5	\$736.5
<b>Improvements</b>		
Lincoln Town Centre Upgrade	\$10,068.7	\$5,055.4
Hoskyns Road Widening Stage 1	\$4,531.6	\$4,531.6
Dunns Crossing & Burnham School Road Traffic Signals	\$2,792.4	\$5,252.5
Two Chain Road Widening Stage 1	\$2,041.9	\$1,441.9
Meijer Drive Extension	\$1,030.0	\$720.9
Jones Road & Two Chain Road Realignment	\$1,029.9	\$1,029.9
Emergency - Co-share of Major Emergency Works	\$1,029.9	\$1,029.9
Old Tai Tapu Rd Undergrounding	\$750.0	\$750.0
Hamptons Road Widening	\$720.9	\$720.9
Templeton to Prebbleton Cycleway (remainder)	\$510.0	\$0
Shands/Hamptons Rd Roundabout	\$60.0	\$617.9
Shands/Trents Rd Roundabout	\$60.0	\$515.0



## Community services and facilities projects

Project	Budget 25/26 \$,000's	LTP 2024/2034 Yr 2 \$,000's
Whata Rau Leeston Library/Community Centre	\$3,272.7	\$10,785.3
District Park Development	\$1,975.0	\$5,324.5
Leeston Medical Centre	\$1,907.8	\$0
Foster Park Car Parking	\$1,540.7	\$1,540.7
Lincoln Reserve Extension	\$1,360.0	\$1,783.6
Kakaha Park Development	\$1,251.6	\$613.3
Leeston Park Toilet/Change Facility	\$1,130.0	\$1,130.0
West Melton Reserve Development	\$975.0	\$378.5
Leeston Park Development	\$830.3	\$830.3
West Melton Reserve Tennis Court Replacement	\$745.4	\$102.7
Library Physical Collection Purchases	\$586.8	\$487.9
Eastern Selwyn New Reserves Development	\$565.0	\$423.0
Foster Park Development	\$543.0	\$0
Rhodes Park Sports Lighting	\$507.6	\$0
Lincoln Library Exterior Repairs	\$500.0	\$0



## Other capital projects

Project	Budget 25/26 \$,000's	LTP 2024/2034 Yr 2 \$,000's
Digital Services Capital Programme	\$3,252	\$2,399

## Development Contributions

Development contributions (DC's) are paid by land developers towards the cost of providing additional community infrastructure and facilities (including roads, water systems, wastewater systems and reserves) for a growing population.

As per the LTP 24-34, the Council is making a minor annual inflation increase in its DC charges, from 1 July 2025. The new DC rates accounting for inflation can be found in the Fees and Charges portion of the Annual Plan.

Average inflation adjustment per DC catchment:

DC Type	Adjustment
Reserve	3.4%
Community	2.9%
Water	2.0%
Stormwater	3.8%
Sewerage	2.2%
Roading	3.6%

Detailed financial information including the Financial Impact Statement, is available on the following pages of this Annual Plan.



# Tauāki matapae ahumoni Prospective financial statements

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## Introduction

The financial statements in this section outline the Council's prospective financial information for the year from 1 July 2025 to 30 June 2026.

## Statement of responsibility and authorisation for issue

The Council is responsible for the preparation of the prospective financial statements, including the appropriateness of the underlying assumptions and other disclosures. The prospective financial statements for the period ending 30 June 2026 were authorised for issue by the Council on 18 June 2025.

## Purpose of preparation

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

## Cautionary note

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

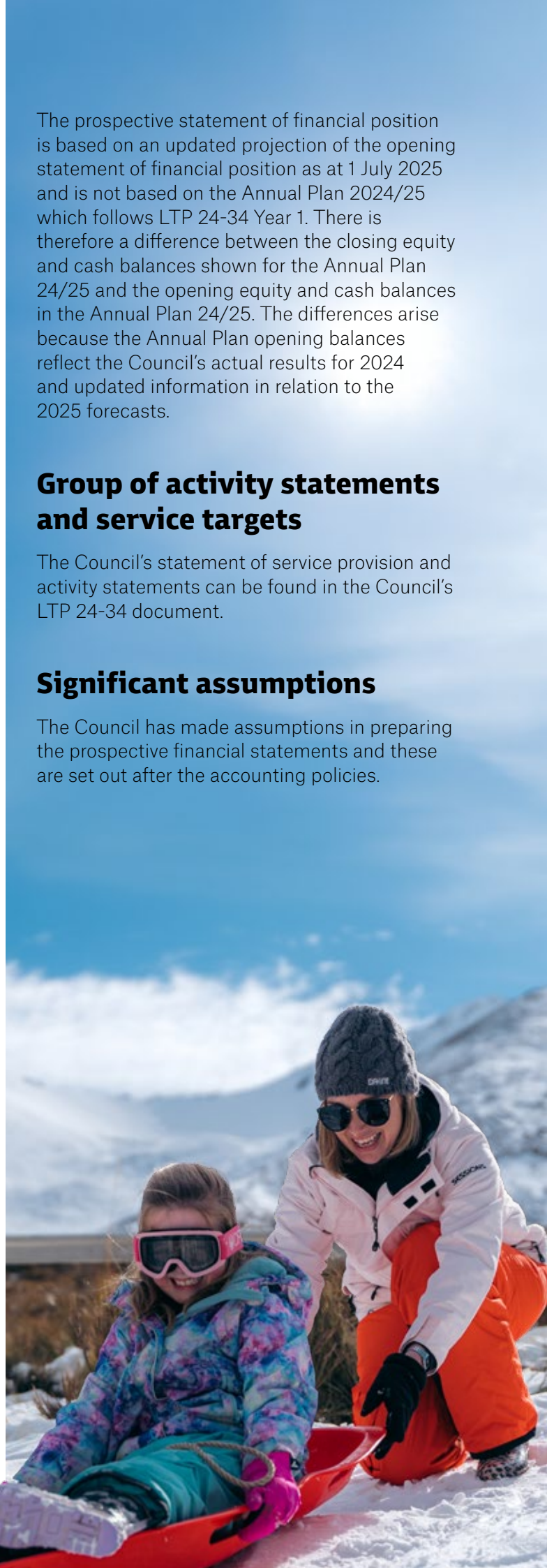
The prospective statement of financial position is based on an updated projection of the opening statement of financial position as at 1 July 2025 and is not based on the Annual Plan 2024/25 which follows LTP 24-34 Year 1. There is therefore a difference between the closing equity and cash balances shown for the Annual Plan 24/25 and the opening equity and cash balances in the Annual Plan 24/25. The differences arise because the Annual Plan opening balances reflect the Council's actual results for 2024 and updated information in relation to the 2025 forecasts.

## Group of activity statements and service targets

The Council's statement of service provision and activity statements can be found in the Council's LTP 24-34 document.

## Significant assumptions

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



# Tauāki matapae whānui o te moniwhiwhi me te whakapauka

## Prospective Statement of Comprehensive Revenue and Expense

A forecast for the year ending 30 June 2026

	2025/26 Annual Plan \$'000	2025/26 LTP \$'000	2024/25 LTP \$'000
<b>Revenue</b>			
Rates	135,673	135,182	114,995
Fees and charges	31,845	29,397	29,344
Development contributions	26,926	26,926	38,311
Subsidies and grants	27,509	27,759	23,984
Other revenue	41,585	35,300	32,514
<b>Total revenue</b>	<b>263,539</b>	<b>254,564</b>	<b>239,148</b>
<b>Expenditure</b>			
Personnel costs	54,044	48,306	46,820
Depreciation and amortisation expense (Note 1)	53,594	53,594	50,065
Other expenses	116,775	112,593	115,862
Finance costs	12,227	13,172	9,501
<b>Total operating expense</b>	<b>236,640</b>	<b>227,665</b>	<b>222,248</b>
<b>Surplus / (deficit)</b>	<b>26,899</b>	<b>26,899</b>	<b>16,900</b>
<b>Other comprehensive revenue and expense</b>			
Gain on property revaluations	-	-	-
Financial assets at fair value	-	16,252	-
<b>Total other comprehensive revenue and expense</b>	<b>-</b>	<b>16,252</b>	<b>-</b>
<b>Total comprehensive revenue and expense</b>	<b>26,899</b>	<b>43,151</b>	<b>16,900</b>



# Tauāki matapae o te tūraka ahumoni

## Prospective statement of financial position

A forecast as at 30 June 2026

	2025/26 Annual Plan \$'000	2025/26 LTP \$'000	2024/25 LTP \$'000
<b>Current assets</b>			
Cash and cash equivalents	17,610	23,495	21,926
Receivables	14,000	14,379	14,000
Derivative financial instruments	3,882	3,882	3,882
Inventory and work in progress	1,200	30	30
Other financial assets	12,650	12,650	12,650
Assets held for sale	-	-	-
<b>Total current assets</b>	<b>49,342</b>	<b>54,436</b>	<b>52,488</b>
<b>Non-current assets</b>			
Derivative financial instruments	12,484	11,968	11,968
Other financial assets	4,784	-	-
Investment in CCOs and other similar entities	202,757	211,857	195,605
Investment property	66,955	66,441	65,151
Property, plant, and equipment	2,930,210	3,126,554	2,995,052
Intangible assets	980	908	908
Forestry assets	487	125	125
<b>Total non - current assets</b>	<b>3,218,657</b>	<b>3,417,853</b>	<b>3,268,809</b>
<b>Total assets</b>	<b>3,267,998</b>	<b>3,472,289</b>	<b>3,321,297</b>

<b>Current liabilities</b>			
Payables and deferred revenue	36,310	30,893	30,053
Derivative financial instruments	1,769	1,537	1,537
Borrowings	45,000	3,584	1,902
<b>Total current liabilities</b>	<b>83,079</b>	<b>36,014</b>	<b>33,492</b>
<b>Non current liabilities</b>			
Provisions	954	947	947
Derivative financial instruments	9,065	7,173	7,173
Borrowings	344,673	369,631	264,310
Total non - current liabilities	354,692	377,751	272,430
<b>Equity</b>			
Accumulated funds	1,273,677	1,343,339	1,311,113
Fair value through other comprehensive revenue	156,431	165,531	149,279
Restricted reserves (Note 2)	25,531	24,234	29,563
Property revaluation reserve	1,374,588	1,525,420	1,525,420
<b>Total equity</b>	<b>2,830,227</b>	<b>3,058,524</b>	<b>3,015,375</b>
<b>Total liabilities and equity</b>	<b>3,267,998</b>	<b>3,472,289</b>	<b>3,321,297</b>

## Tauāki matapae o te panoni o kā rawa more me te whai tūtaka

### Prospective statement of changes in net assets and equity

A forecast for the year ending 30 June 2026

	2025/26 Annual Plan \$'000	2025/26 LTP \$'000	2024/25 LTP \$'000
Balance at 1 July	2,803,329	3,015,373	2,998,474
Comprehensive revenue and expense			
Net surplus / (deficit) for the year	26,899	26,899	16,900
Other comprehensive revenue and expense	-	16,252	-
<b>Total comprehensive revenue and expense</b>	<b>26,899</b>	<b>43,151</b>	<b>16,900</b>
<b>Balance at 30 June</b>	<b>2,830,227</b>	<b>3,058,523</b>	<b>3,015,373</b>





# Tauāki matapae nekehaka moni

## Prospective statement of cash flows

A forecast for the year ending 30 June 2026

	2025/26 Annual Plan \$'000	2025/26 LTP \$'000	2024/25 LTP \$'000
<b>Operating activities</b>			
<i>Cash provided from:</i>			
Receipts from customers	228,600	223,734	211,149
Agency receipts	-	-	-
Interest received	1,027	1,027	1,000
Dividends received	5,097	5,097	4,963
	<b>234,724</b>	<b>229,858</b>	<b>217,112</b>
<i>Cash was distributed to:</i>			
Suppliers/employees	170,819	164,548	166,847
Agency payments	-	-	-
Interest paid	12,227	13,172	9,501
	<b>183,047</b>	<b>177,720</b>	<b>176,348</b>
<b>Net cash from operating activities</b>	<b>51,678</b>	<b>52,138</b>	<b>40,764</b>
<b>Investment activities</b>			
<i>Cash was provided from:</i>			
Sale of property, plant & equipment	-	514	1,286
Sale of property intended for sale	-	-	-
Proceeds from investments	-	-	-
	<b>-</b>	<b>514</b>	<b>1,286</b>
<i>Cash was applied to:</i>			
Purchase of property, plant and equipment	145,758	158,085	159,401
Purchase of development property	-	-	-
Purchase of intangible assets	-	-	-
Purchase of investments	-	-	-
	<b>145,758</b>	<b>158,085</b>	<b>159,401</b>
<b>Net cash from investing activities</b>	<b>(145,758)</b>	<b>(157,571)</b>	<b>(158,115)</b>
<b>Financing activities</b>			
<i>Cash was provided from:</i>			
Loans raised	164,673	108,905	112,021
	<b>164,673</b>	<b>108,905</b>	<b>112,021</b>
<i>Cash was applied to:</i>			
Settlement of loans	70,000	1,902	-
	<b>70,000</b>	<b>1,902</b>	<b>-</b>
<b>Net cash from financing activities</b>	<b>94,673</b>	<b>107,003</b>	<b>112,021</b>
Net increase / decrease in cash	593	1,570	(5,330)
Plus opening cash 1 July	17,017	21,924	27,254
<b>Closing cash 30 June</b>	<b>17,610</b>	<b>23,494</b>	<b>21,924</b>

## Reconciliation of surplus to statement of cash flows

	2025/26 Annual Plan \$'000	2025/26 LTP \$'000	2024/25 LTP \$'000
Surplus after taxation	26,899	26,899	16,900
<i>Add / (deduct) non - cash items:</i>			
Vested asset revenue	(27,011)	(27,011)	(23,195)
Revaluation of investment property	(1,804)	(1,290)	(1,719)
Depreciation and amortisation	53,594	53,594	50,065
	<b>24,779</b>	<b>25,293</b>	<b>25,151</b>
Movement in working capital items:			
Payables and receivables from exchange transactions	-	(461)	-
	<b>-</b>	<b>(461)</b>	<b>-</b>
Items classified as investing activities:			
Gain on sale of property	-	514	1,286
	<b>-</b>	<b>514</b>	<b>1,286</b>
<b>Net cash flow from operating activities</b>	<b>51,678</b>	<b>52,139</b>	<b>40,765</b>

## Note 1: Depreciation and amortisation expense for assets used directly in providing the group of activities

	2025/26 Annual Plan \$'000	2025/26 LTP \$'000	2024/25 LTP \$'000
Community services	9,087	9,067	7,949
Development and growth	132	132	131
Solid waste	300	300	250
Transportation	19,906	19,906	19,030
Support services	1,422	1,443	1,401
Wastewater	9,356	9,356	8,535
Stormwater	1,928	1,928	1,885
Water races and land drainage	913	913	895
Water supply	10,549	10,548	9,988
	<b>53,594</b>	<b>53,593</b>	<b>50,064</b>

## Note 2: Statement of movement in reserve funds

A – General Reserve: the purpose of a general reserve fund is to provide funding for new capital items arising from increased levels of service growth.

B – Renewal Reserves: the purpose of a renewal reserve is to provide funding for the renewal of existing capital items.

C – Specific Reserves: the purpose of these reserves is to provide funding for the maintenance of special assets or to generate funds for future specific assets.

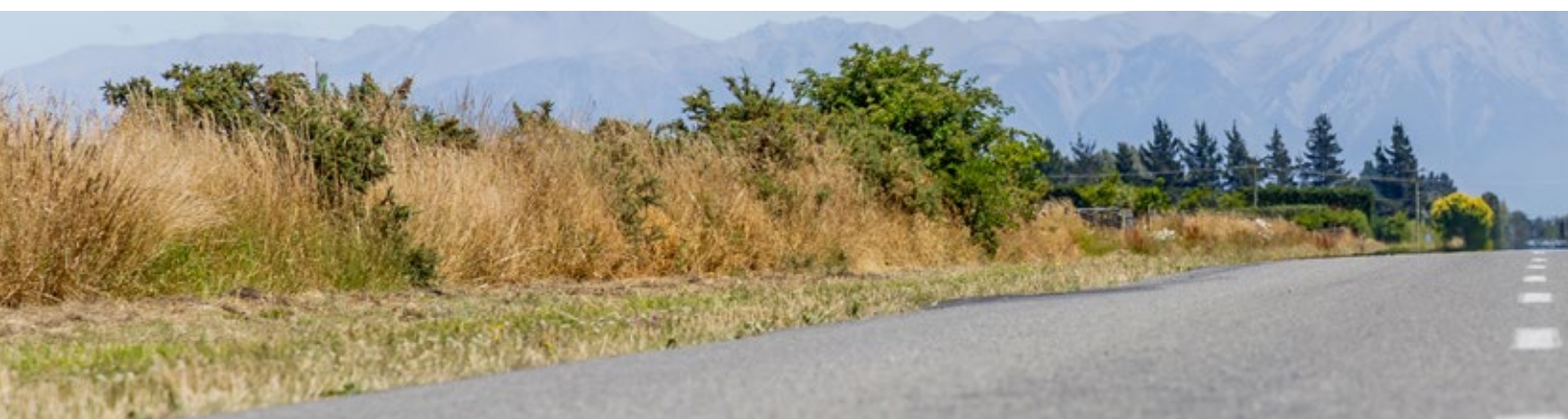
D – Special Reserve: the purpose of these reserves is for specific purposes as indicated by the reserve name.

E – Internal borrowing reserve: The purpose of these reserves is to separate out internal borrowings.

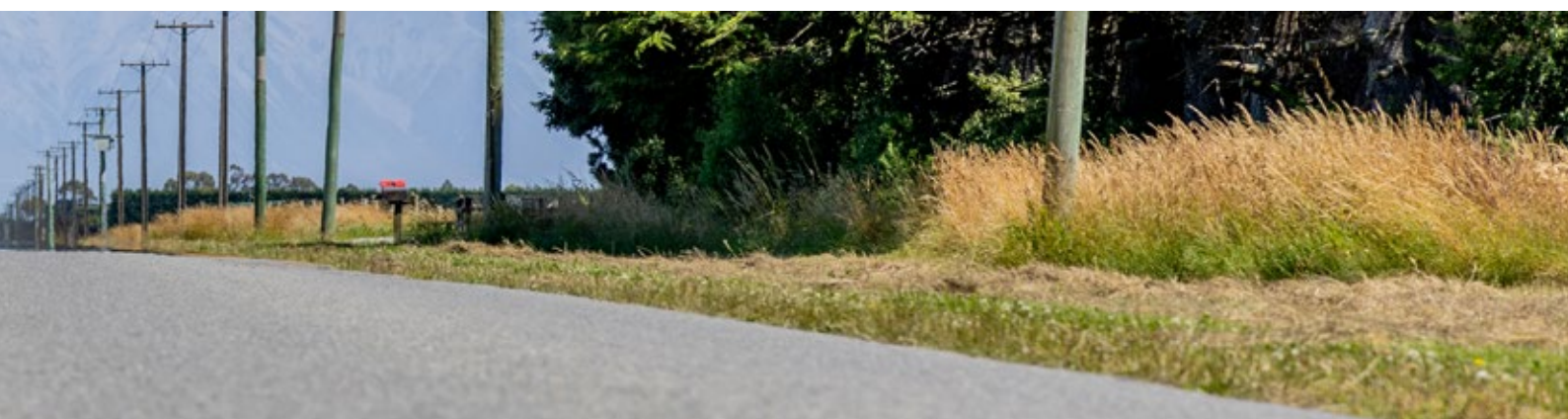
Reserve Fund	Purpose of reserve fund	Opening 1 July 2025 \$'000	Deposits \$'000	Withdrawals \$'000	Closing 30 June 2026 \$'000
Water Supply					
<b>Total water supply</b>		-	-	-	-
<b>Wastewater</b>					
Rolleston Sewerage Reserve	A	17	-	-	17
Springston/Aberdeen Special Fund Reserve	D	79	-	-	79
<b>Total wastewater</b>		<b>96</b>	-	-	<b>96</b>
<b>Stormwater</b>					
<b>Total stormwater</b>		-	-	-	-
<b>Water races and land drainage</b>					
Bealey River River Protection Reserve	D	27	-	-	27
Greenpark Land Drainage Reserve	A	25	-	-	25
Hororata River Land Drainage Reserve	A	20	-	-	20
Irwell Land Drainage Reserve	A	2	-	-	2
Leeston Land Drainage Reserve	A	(46)	-	-	(46)
L2 River Land Draianage Reserve	A	(53)	-	-	(53)
L2 River Land Drainage De-silting Reserve	C	126	-	-	126
L2 River Land Drainage Machinery Reserve	C	192	-	-	192
Osbourne Land Drainage Renewal Reserve	B	412	-	-	412
Taumutu Culverts Land Drainage Reserve	A	56	-	-	56
Wairiri Valley Land Drainage Reserve	A	5	-	-	5
<b>Total water races and land drainage</b>		<b>766</b>	-	-	<b>766</b>



Reserve Fund	Purpose of reserve fund	Opening 1 July 2025 \$'000	Deposits \$'000	Withdrawals \$'000	Closing 30 June 2026 \$'000
<b>Community services and facilities</b>					
Rolleston Headquarters Building Renewal Reserve	C	5,616	911	-	6,527
Tai Tapu ex Paparua Library Reserve	D	15	-	-	15
District Community Centre Reserve	A	108	-	-	108
Rolleston Com Centre Capital Fund	A	180	-	-	180
Albert Anderson Fund	D	7	-	-	7
West Melton Community Centre Ex Paparua Reserve	A	3	-	-	3
West Melton Community Centre Scholarship Reserve	C	44	-	(2)	42
District Reserve Contributions Reserve	A	121	-	-	121
Ellesmere Reserve Board Reserve	A	176	-	-	176
Leeston Park Special Fund Reserve	A	25	-	-	25
Metal Pits Reserve	D	63	-	-	63
District Township Reseve	A	81	-	-	81
Westview Township Reserve	A	559	-	-	559
Leeston Township Est NA Osbourne Reserve	D	81	-	-	81
Rolleston Community Fund	D	167	-	-	167
Southbridge Advisory Committee Reserve	A	31	-	-	31
Civil Defence Depeciation Reserve	A	-	-	(54)	(54)
Art Acquisition Reserve	D	51	-	-	51
Izone Special Fund	A	13,756	-	-	13,756
<b>Total community services and facilities</b>		<b>21,084</b>	<b>911</b>	<b>(56)</b>	<b>21,939</b>
<b>Development and growth</b>					
Weather Tightness Insurance Reserve	D	(49)	-	-	(49)
<b>Total development and growth</b>		<b>(49)</b>	<b>-</b>	<b>-</b>	<b>(49)</b>



Reserve Fund	Purpose of reserve fund	Opening 1 July 2025 \$'000	Deposits \$'000	Withdrawals \$'000	Closing 30 June 2026 \$'000
<b>Internal council services</b>					
Selwyn District Education Fund Reserve	D	153	-	-	153
Zone 5 Special Fund	D	1	-	-	1
Earthquake Self Insurance Reserve	D	1,866	-	-	1,866
Earthquake Self Insurance Reserve	D	10,000	-	-	10,000
Insurance Reserve Fund Reserve	A	736	-	-	736
Ex Ellesmere - Ellesmere Clay Loan Reserve	A	3	-	-	3
Carry Forward Project Reserve	A	(6,849)	-	(73)	(6,922)
Digital Depreciation Reserve	B	(205)	311	-	106
Pre 1989 Contributions Reserve	D	76	-	-	76
MAB Discretionary Fund Reserve	D	38	-	-	38
Vehicle Depreciation Reserve	B	-	-	(286)	(286)
<b>Total internal council services</b>		<b>5,819</b>	<b>311</b>	<b>(359)</b>	<b>5,771</b>
<b>Transportation</b>					
Undergrounding Reserve	A	3,471	-	-	3,471
<b>Total transportation</b>		<b>3,471</b>	<b>-</b>	<b>-</b>	<b>3,471</b>
<b>Solid waste</b>					
Refuse Depreciation Reserve	B	-	300	-	300
Operational Assets Replacement Fund Reserve	B	(7,421)	-	-	(7,421)
Waste Minimisation Fund Reserve	B	658	-	-	658
<b>Total solid waste</b>		<b>(6,763)</b>	<b>300</b>	<b>-</b>	<b>(6,463)</b>
<b>Total restricted reserves</b>		<b>24,424</b>	<b>1,522</b>	<b>(415)</b>	<b>25,531</b>



# Tauāki kaupapahere mahi kaute

## Statement of accounting policies

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### Statement of reporting entity

Selwyn District Council (the Council) is a territorial local authority governed by the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The prospective financial statements reflect the operations of the Council and do not include the consolidated results of its Council Controlled Organisations. The Council has not presented group prospective financial statements because the Council believes that the parent's financial statements are more relevant to users.

The main purpose of prospective financial statements in the Annual Plan is to provide users with information about the core services that the Council intends to provide to ratepayers, the expected cost of those services, and, consequently, how much the Council requires by way of rates to fund the intended levels of service. The only impact of the group on the level of rates funding is the impact of dividends from CORDE Limited (CORDE) and Orion New Zealand Limited (ONZL) which are allowed for in the prospective financial statements.

All Council subsidiaries and Central Plains Water Trust are incorporated and domiciled in New Zealand.

The primary objective of the Council and group 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 for financial reporting purposes.

The prospective financial statements of the Council are for the period 1 July 2025 to 30 June 2026. The financial statements were authorised for issue by Council on Wednesday 18 June 2025.

### Basis of preparation

#### Statement of compliance

The prospective financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

These prospective financial statements have been prepared in accordance with NZ GAAP. They comply with Tier 1 PBE IPSAS, and other applicable financial reporting standards, as appropriate for public benefit entities, including FRS 42 – Prospective Financial Statements.

#### Measurement base

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

#### Presentation currency and rounding

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

#### Significant accounting policies

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

## Revenue

Revenue is measured at fair value.

The specific accounting policies for significant revenue items are explained below:

### Rates revenue

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end and is accrued on an average usage basis.
- Water and wastewater related revenue included in general rates will continue to be billed and recovered by the Council for the full year ending June 30, 2026 as required under the Local Government Act 2002. Revenue from water-by-metre will be billed and recovered by the Council on behalf of the Water Services CCO until such billing capability is available.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.
- Rates collected on behalf of Environment Canterbury Regional Council (Ecan) are not recognised in the financial statements, as the Council is acting as an agent for Ecan.

### Development and financial contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

## NZTA roading subsidies

The Council receives funding assistance from NZTA, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

### Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

### Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

### Entrance fees

Entrance fees are fees charged to users of the Council's local facilities, such as pools. Revenue from entrance fees is recognised upon entry to such facilities.

### Landfill fees

Fees for disposing of waste at the Council's Recovery Park are recognised when waste is disposed of by users of the facility.

### Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

### Sales of goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

### Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

For long-lived assets that must be used for a specific



use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

### **Donated and bequeathed financial assets**

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability released to revenue as the conditions are met (e.g., as the funds are spent for the nominated purpose).

### **Interest and dividends**

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

### **Borrowing costs**

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

### **Grant expenditure**

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

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 approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

### **Income tax**

Income tax expense includes components relating to both current tax and deferred tax.

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

Deferred tax is the amount of income tax payable or

recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the statement of financial position and the corresponding tax bases used in the computation of taxable profit.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the way the entity expects to recover or settle the carrying amount of its assets and liabilities.

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

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

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

## **Leases**

### **Finance leases**

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether title is eventually transferred.

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

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated

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

### **Operating leases**

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

### **Cash and cash equivalents**

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

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

### **Receivables**

Receivables are recorded at their face value, less any provision for impairment.

### **Derivative financial instruments**

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

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

The associated gains or losses of derivatives are recognised in the surplus or deficit.

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

### **Other financial assets**

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

Purchases and sales of financial assets are

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

Financial assets are classified into the following categories for the purpose of measurement:

- fair value through surplus or deficit;
- loans and receivables;
- held-to-maturity investments; and
- fair value through other comprehensive revenue and expense.

The classification of a financial asset depends on the purpose for which the instrument was acquired.

### **Financial assets at fair value through surplus or deficit**

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated into a hedge accounting relationship for which hedge accounting is applied.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset. The current/non-current classification of derivatives is explained in the derivatives accounting policy above.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit.

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

### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at

amortised cost, using the effective interest method, less impairment. Gains and losses when the asset are impaired or derecognised are recognised in the surplus or deficit.

Loans to community organisations made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense. The loans are subsequently measured at amortised cost using the effective interest method.

Currently, the Council has community loans, term deposits and trade and other receivables in this category.

### **Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets.

After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Currently, the Council holds bond investments in this category.

### **Fair value through other comprehensive revenue and expense**

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date.

The Council and group include in this category:

- investments that it intends to hold long-term, but which may be realised before maturity; and
- shareholdings that it holds for strategic purposes.

These investments are measured at their fair

value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit.

On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Currently, the Council holds share investments in this category.

### **Impairment of financial assets**

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

### ***Loans and receivables, and held-to-maturity investments***

Impairment is established when there is evidence that the Council will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, receivership, or liquidation and default in payments are indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced using an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, government bonds, and community loans, are recognised directly against the instrument's carrying amount.

### ***Financial assets at fair value through other comprehensive revenue and expense***

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, and default in payments are objective indicators that the asset is impaired.

If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that

financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

### **Inventories and work in progress**

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

When land held for development and future resale is transferred from investment property/property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

Costs directly attributable to the developed land are capitalised to inventory, except for infrastructural asset costs which are capitalised to property, plant, and equipment.

Work in progress is stated at cost and consists of direct materials, direct labour and plant costs with a proportion of overhead costs. Contract payments (i.e. work invoiced prior to completion) have been deducted. For major contracts the percentage completion method is used.

### **Non-current assets held for sale**

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.  
Non-current assets (including those that are part of

a disposal group) are not depreciated or amortised while they are classified as held for sale.

### **Property, plant, and equipment**

Property, plant and equipment of the Council consist of:

- Operational Assets - these include land, farmland, buildings, heritage assets, library books and plant and machinery.
- Infrastructural Assets - infrastructural assets are fixed utility systems and roading networks owned by the Council. Each asset class includes all items that are required for the network to function.

Property, plant, and equipment are shown at cost or valuation, less accumulated depreciation, and impairment losses.

Farmland, land under roads, other land and work in progress are not depreciated.

### **Additions**

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

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

### **Disposals**

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



# Depreciation

## **Council**

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

<b>Asset class</b>	<b>Useful life</b>	<b>Annual depreciation rate</b>
Buildings	10 – 100 years	1% - 10%
Heritage	85 years	4%
Plant and machinery	10 years	10%
Motor vehicles	5 years	20%
Furniture and fittings	10 years	10%
Library books	7 years	14.30%
Computer equipment	4 years	25%
<b><i>Roading network</i></b>		
Formation / sub-grade		Not depreciated
Sub-base (sealed roads only)		Not depreciated
Base course	10 – 119 years	0.84% - 10%
Surface (sealed roads)	1 – 30 years	3.33% - 100%
Surface (unsealed roads)	10 years	10%
Kerb & channelling	50 – 80 years	1.25% - 2%
Footpaths base and surface	10 – 80 years	1.25% - 2%
Culverts	20 – 100 years	1% - 2%
Traffic signs	10 years	10%
Street lights	20 years	5%
Street light poles	40 years	2.50%
Bridges	50 – 150 years	0.7% - 2%
Railings	20 – 40 years	2.5% to 5%

Asset class	Useful life	Annual depreciation rate
<b>Water races</b>		
Structure	2 – 100 years	1% - 50%
Water race	2 – 100 years	1% - 50%
<b>Land drainage and Stormwater</b>		
Land drainage (structure)	5 – 100 years	1% - 20%
Land drainage (drain)	5 – 100 years	1% - 20%
<b>Water supplies</b>		
Building	100 years	1%
Hydrant	2 – 50 years	2% - 50%
Lateral	3 – 100 years	1% - 33%
Plant & equipment	5 – 100 years	1% - 20%
Pipes	1 – 100 years	1% - 100%
Supply point	1 – 40 years	3% - 100%
Valves	1 – 50 years	2% - 100%
<b>Sewerage systems</b>		
Building	100 years	1%
Chamber	95 years	1%
Lateral	1 - 100 years	1% - 100%
Manholes	1 – 100 years	1% - 100%
Plant & equipment	5 - 150 years	1% - 20%
Pipes	4 – 100 years	1% - 25%
Valves	20 – 50 years	2% - 5%
Stormwater		
Lateral	30 – 100 years	1% - 3%
Manholes	95 years	1%
Pipes	10 – 100 years	1% - 10%

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

**Revaluation**

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

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

**Farmland**

Farmland is revalued on a three yearly valuation cycle at fair value, as determined from market-based evidence by an independent valuer. The last valuation of the Council’s farmland was performed by Ford Baker Limited, and the valuation is effective as at 30 June 2024.

**Other land and buildings**

Other land and buildings are valued at fair value as determined from market-based evidence by an independent valuer. The most recent valuation of such property held by the Council by Ford Baker Limited, and the valuation is effective as at 30 June 2024.

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

These assets are valued at fair value determined on a depreciated replacement cost basis by an independent valuer. At balance date Selwyn District Council assesses the carrying values of its infrastructural assets to ensure that they do not differ materially from the assets’ fair values. If there is a material difference, then the off-cycle asset classes are revalued. The roading network was last valued as at 30 June 2024 by Beca Valuation Limited. Water, sewerage, stormwater, land drainage and water race assets were last valued as at 30 June 2024 by WSP.

**Land under roads**

Land under roads is valued based on fair value of adjacent land determined by the Council. Land under roads is not subsequently revalued and subsequent additions are valued at cost.

**Accounting for revaluations**

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

The results of revaluing are credited or debited to other comprehensive revenue and expense and accumulated in an asset revaluation reserve for that class of asset for the Council.

Where this results in a debit balance in the asset revaluation reserve, this balance is expensed and recognised in the surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expense.

**Intangible assets**

**Software acquisition**

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

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

**Amortisation**

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

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

Asset class	Useful life	Annual amortisation rate
Selwyn District Council	2-4 years	25%-50%
Mining Licenses	24.04 years	4.16%
Brand Name (group)	10 years	10%
Customer relationships	3 years	33%
Customer contracts	As profit realised	

## **Forestry assets**

Forestry assets are independently revalued at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate. The Selwyn District Council Forest was independently revalued as at 30 June 2024 by Laurie Forestry Limited.

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 surplus or deficit. The costs to maintain the forestry assets are recognised in the surplus or deficit.

## **Investment property**

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

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

After initial recognition, the Council measures all investment property at fair value as determined annually by an independent valuer. The most recent valuations were performed by Ford Baker Limited and the valuations are effective as at 30 June 2024.

The fair value of investment property has been determined by reference to the capitalisation of rental revenue, discounted cash flows and comparable sales methods. These valuations use assumptions including future rental revenue, anticipated costs and appropriate discount rates.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

## **Impairment of non-financial assets**

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

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

## **Value in use for non – cash generating units**

Non – cash generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non – cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

## **Value in use for cash – generating assets**

Cash generating assets are those assets that are held with the primary objective of generating a commercial return.

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

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

For assets not carried at a revalued amount the total impairment loss is recognised in the surplus or deficit.

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

For assets not carried at a revalued amount (other than goodwill), the reversal of impairment loss is recognised in the surplus or deficit.

## **Goods and services tax (GST)**

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



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

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

Commitments and contingencies are disclosed exclusive of GST.

### **Payables**

Short-term creditors and other payables are recorded at their face value.

### **Borrowings**

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

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

## **Employee entitlements**

### **Short-term employee entitlements**

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave.

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

A liability and an expense are recognised for bonuses where the Council has a contractual obligation or where there is a past practice that has created a constructive obligation.

### **Long-term employee entitlements**

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long

service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

### **Presentation of employee entitlements**

Sick leave, annual leave, and vested long service leave are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

### **Superannuation schemes**

#### ***Defined contribution schemes***

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.

#### ***Defined benefit schemes***

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

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

### **Provisions**

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) because of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

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

### **Landfill aftercare provision**

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

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

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

### **Restricted and council created reserves**

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

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

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

### **Cost allocation**

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs which cannot be identified in an economically feasible manner, with a specific significant activity. Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.



# Kā tauka whakaaro matua o te matapae

## Significant forecasting assumptions

In preparing our Annual Plan, it is necessary for the Council to make a number of key assumptions about the future. These assumptions are based off assumptions made within our LTP 24-34. The following table identifies forecasting assumptions which are significant in that if actual events differed from assumptions, a material variance would result to this Plan.

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Funding of capital expenditure	Development Contributions	Development Contributions will remain available to fund network infrastructure commensurate with growth forecasts.	There is a risk that policy implementation and methodology restrictions will affect the ability to collect Development Contributions or the method by which contributions are calculated.	Low	If Development Contributions are less than assumed, the Council may need to increase its rates to cover any shortfall or delay upgrade works.
All	Selwyn 2031 / Future Selwyn (District Wide Strategy)	The Council	No significant changes in the management of infrastructure assets, reserves and community facilities are expected in the short term. Actions required in the 2025-26 period can be accommodated within current forecasts.	There is a risk that the visions and initiatives identified through the District wide strategy process cannot be accommodated through current planning, funding and delivery mechanisms.	Low	Changes in service (demand, performance, condition, resourcing) may be required as a result of decisions resulting from the Strategy. Changes to Activity Planning including funding may be required.
All	Emissions Trading Scheme	The Council	It is assumed that any costs or actions required in regard to the Emissions Trading Scheme are adequately incorporated into the relevant AcMPs, Sustainability Strategies and the Long-Term Plan.	There is a risk that costs or actions have not adequately addressed.	Low	Any increase or decrease in costs or actions will need to be resourced differently to the approach planned.

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Earthquake Prone Building Legislation	The Council	Council has an in-depth understanding of the seismic strength of its buildings and, that where buildings have been identified for seismic strengthening or removal, the costs and programmes identified in the LTP are sufficient to undertake the work within the required timeframes.	There is a risk that Council could acquire additional buildings that will require earthquake strengthening or there is strengthening required greater than anticipated	Low	Significant capital expenditure may be required to strengthen buildings where costs have not been forecast.
				There is a risk that Council could acquire additional buildings that will require earthquake strengthening or there is strengthening required greater than anticipated	Low	Significant capital expenditure may be required to strengthen buildings where costs have not been forecast.
All	Asset lives and depreciation	NAMS	It is assumed asset lives will be as set out in the statement of accounting policies.	There is a risk that assets will wear out more quickly than forecast and require replacement earlier than planned.	Moderate	If assets require replacement more quickly than forecast, renewal or capital expenditure projects may need to be brought forward. The Council will consider the funding implications of any early replacements as they occur. Early replacement will result in a write off of the book value of the asset, increasing expenditure in the year it occurs.



Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Impacts of climate change	The Council	<p>Climatic changes in the Selwyn District are assumed to be in line with those anticipated in recognised publications and documented in the Council's report 'Impact of Climate Cycles and Trends on Council Assets (2023)' prepared by Aqualink Research Ltd.</p> <p><b>Anticipated changes include:</b></p> <ul style="list-style-type: none"> <li>- Under a mid-range emission scenario, through to 2050, annual average temperatures may be between 0.5-1.5°C warmer</li> <li>- The annual number of hot days (maximum temperature 25°C and above) is projected to increase by 10-20 days through to 2050</li> <li>- The number of frost days each year (minimum temperature 0°C and below) is projected to decrease by 10-30 days, especially for inland parts of the district</li> <li>- Winter rainfall is projected to increase considerably through to 2,100 in many eastern, western and southern parts, with 15-40% more rainfall under a high emission scenario</li> <li>- If global emissions remain high, sea levels will increase by a further 0.21m by 2050 and 0.67m by 2100, affecting Te Waihora, land drainage systems and coastal communities and infrastructure</li> </ul> <p>The consequences of climate changes and increases in the number and scale of severe weather events include damage to facilities, infrastructure and property and disruption to services and supply chains. Broader community consequences include direct and indirect physical and mental health impacts, degradation of natural habitats (biodiversity stresses and reduced opportunities for mahinga kai), and increased pressures on economic sectors (particularly agriculture and skiing/alpine tourism).</p>	Despite forecasts, adaptation and mitigation strategies there is risk of extreme events which cannot be predicted	Moderate	Despite forecasts, adaptation and mitigation strategies there is risk of extreme events which cannot be predicted

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Investment in Orion NZ Ltd and Corde Ltd	Corde Ltd, Orion NZ Ltd, the Council	<p>The Council revalue its investment in Orion NZ Ltd, and Corde Ltd so that the carrying value is maintained at fair value. It is assumed that the value of the investment will be maintained at its relative dollar value, with the investment increasing in line with general price levels in line in line with price increases forecast by BERL.</p>	<p>There is a risk that the value of the investment may increase or decrease.</p>	Moderate	<p>A change in the value of the investment in Orion NZ Ltd, and Corde Ltd will change the Council's equity but will not have a direct impact on revenue or expenditure.</p>
All	Return on investments	The Council in conjunction with its financial advisors	<p>Council's cash investments will generate an estimated average return of 5% p.a as forecast by PWC.</p>	<p>There is a risk that returns on investments will be higher or lower than forecast because actual investment balances and interest rates may vary from those used in the forecast.</p>	Moderate	<p>If investments returns are lower than those assumed, the Council may need to increase its rates or reduce expenditure. Conversely, higher investment returns mean rates may be lower than they would otherwise have been.</p>

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Timing and level of capital expenditure	The Council	The Long-Term Plan assumes that the timing and cost of capital projects and associated operating costs are as determined through the Council's activity management planning process. The financial impact of changes to timing of capital expenditure would be impacted by inflation, cost of borrowing and in the case of facilities, savings in operating costs for the period the capital expenditure is delayed.	There is a risk that capital projects may not occur as planned. This may have an impact on the costs of the project. In periods of high inflation and cost escalations there is also the risk that actual project costs will vary from those forecasts. The GPS on Transport provides the direction for national transport funding allocations which can change. Transport projects seeking subsidy will need to be developed through a Business Case approach to NZTA which may change originally anticipated outcomes	High	If projects do not occur as planned, capital expenditure in any year may differ from that forecast and delay may also change the cost of individual projects. The Council will consider the impact of any change as part of the annual budget process, ongoing project decision-making, and consider the funding implications of any cost changes in line with Council's LGA obligations..
All	Pandemics	The Council	It is assumed that there will be no major financial impact from COVID-19 or other pandemics on the operation of Council.	There is a risk that a further outbreak of COVID-19 in New Zealand will occur and result in significant financial and operational impact to the Council.	Moderate	Any further outbreak of COVID-19 in New Zealand will have a significant impact on the Council and the community. The Council seeks to mitigate this risk through its Civil Defence function, Risk Management, Business Continuity Planning and financial resilience to maintain delivery of critical services.

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
Transportation	NZTA revenue	The Council and Waka Kotahi (published information)	<p>It is assumed that funding from Waka Kotahi will be as follows:</p> <ol style="list-style-type: none"> <li>1. The financial assistance rate of 51% will apply to maintenance, operations and renewals works approved under the National Land Transport Programme.</li> <li>2. The financial assistance rate of 51% will apply to capital works approved under the National Land Transport Programme.</li> <li>3. Emergency works funding above the funding programme will be provided to remedial works whenever qualifying events occur.</li> </ol>	<p>There is a risk that sufficient funds will not be available to pay for the planned capital projects.</p> <p>For example, subsidy is not available from national transport funding sources or because growth does not provide sufficient funding from development contributions or the community considers that required rate rises are not affordable.</p> <p>The full range of funding expected initially in a NLTP may be reduced during its period if NZTA face significant national cost increases requiring a reprioritization of NZTA funding which may result in capital projects being deferred for funding.</p>	High	<p>As NZTA-approved budget for 24-27 is less than requested, council funds allocated to cover the council share under the initial NLTP requests remains available for transportation activities per Council meeting decision of 13/11/2024. Due to large shortfall in NZTA co-funding for capital projects, some capital projects have been deferred to later in our LTP 24-34.</p>



Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Insurance	The Council	<p>That an appropriate level of insurance will be secured by Council for its property and 5 waters infrastructure assets and facilities. That the premiums to be paid are affordable. That Central Government will provide a sufficient share for post event works as per the National Civil Defence Emergency Management Plan. Underground assets will be partly self-insured and that sufficient emergency funding will be available from NZTA for damage to roading assets caused by extraordinary events. That increases in Insurance Premiums will be similar to CPI.</p>	<p>There is a risk that insurance will be difficult to secure and that NZTA will not provide adequate emergency funding to reinstate damaged services. There is a risk that insurance premiums will rise more rapidly than expected.</p>	Moderate	<p>Council's assets may not be able to be insured in a similar manner to the current approach and different options may need to be considered. This includes increasing reserve funds and higher excess sums. Premiums will exceed budget allocation and savings will be required in insurance policies or funds will need to be reallocated from other areas of expenditure.</p>
All	Asset values	BERL	<p>The Council revalues its assets so that carrying values are maintained at fair value based on condition.</p> <p>It is assumed that revaluations will take place a minimum of every three years and that replacement value of the assets will reflect construction costs.</p>	<p>There is a risk that price level changes will be greater or lower than those assumed and that revaluation movements will be higher or lower than forecast.</p>	Moderate	<p>If price levels increase by more than forecast, the value of the Council's assets and the associated depreciation charge will increase. If price levels increase by less than that forecast, the value of the Council's assets and associated depreciation will increase less quickly. The impact of any such changes on rates will depend on whether the depreciation charge is funded by rates. Renewals are funded and spread over a long timeframe.</p>

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Borrowing costs	PWC	Interest on term debt is assumed to range between 3.84% and 5% p.a. throughout the period.	There is a risk that interest rates will differ from those assumed and that borrowing costs will be higher than those assumed.	Moderate	If borrowing costs are greater than those assumed, the Council may need to increase development contribution charges, rates or reduce expenditure. Conversely, lower borrowing costs may mean rates are lower than they would otherwise have been.
All	Dividends	SOI from Corde and Orion	It is assumed that dividends from Orion NZ Ltd, and Corde Ltd will be as per the respective companies Draft Statement of Intent. Thereafter it is assumed that dividends will increase in line with general price increases.	There is a risk that dividends will be higher or lower than forecast depending on the performance of these companies.	Moderate	If dividends are lower than those assumed, the Council may need to increase its rates or reduce expenditure. Conversely, higher investment returns may mean rates are lower than they would otherwise have been.

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Funding of capital expenditure	The Council	Assumptions have been made on how each capital project included in the Long-Term Plan will be funded. The Council's policy in relation to the funding of capital expenditure is set out in the Revenue and Financing Policy that is included as per the Long-Term Plan for 24-34.	There is a risk that sufficient funds will not be available to pay for the planned capital projects. For example, because growth does not provide sufficient funding from development contributions or the community considers that required rate rises are not affordable. There is also a risk that depreciation funds will be utilised affecting funding for renewals.	Moderate	The Council will assess the availability of funds as part of the annual budget process and if funds are not available, it may revise the capital programme that is set out in the Long-Term Plan.
All	Funding of capital expenditure	Financial Contributions	Financial Contributions will not be collected to fund network infrastructure commensurate with growth forecasts.	Council are not accessing a potential income source. Development contributions are seen to be sufficient at this point	Moderate	Low risk for Council. If Council have the opportunity to collect Financial Contributions in the future, an additional income source becomes available to spend in a targeted way. A district plan change is required to enable council to access this income source and potentially amendment to LTP.

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Inflation	Taituara / BERL forecasts	<p>The level of prices is assumed to increase over the period of the Long-Term Plan for each activity area as forecast by BERL in October 2023. The level of increase assumed in the Long-Term Plan is set out in the Table 2 below. The assumed increases include general prices, pay costs and construction costs.</p> <p>There is a risk that price level changes will be greater or lower than those assumed and that costs and revenues will be higher or lower than forecast.</p>		Moderate	<p>Should the price level change differ from those assumed, expenditure, capital costs and revenues may differ from those forecast. The Council mitigates this risk by setting its rates and fees and charges each year based on its forecast costs for the following year.</p>
All	Greater Christchurch Spatial Plan and Our Space	The Council	<p>The adopted strategies and action plans contain a preferred medium to long-term urban development pattern for the greater Christchurch area.</p> <p>The Greater Christchurch Partnership will continue to promote collaborative planning and project implementation across the partner agencies.</p>	<p>There is a risk that coordinated effort will cease or become fragmented as priorities vary.</p> <p>There is a potential for competition for growth investment. Mandated amalgamation remains a concern.</p>	Moderate	<p>Planning and funding initiatives require reprioritisation</p>



Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Population Change	The Council with its population advisor and economic advisors	<p>The Selwyn District population will continue to grow at a high rate (around 3%) as outlined in our Growth and Demand Report, similar to that experienced over the past ten years. Growth will be focused in Rolleston and the Eastern Selwyn area, with moderate rates elsewhere. Details of the population and household numbers are included in the accompanying report.</p>	<p>There is a risk that the level of population growth will be higher or lower than the projections and that the timing of population growth will differ from that in the model.</p>	Moderate	<p>The Council has based its plans for the management and expansion of its infrastructure on the population projections. Should growth occur at different rates, it can respond by accelerating, delaying or revising planned capital works. The level of revenue from development contributions will vary from that forecast if actual growth differs from the projections, but any variation will tend to mirror the need for capital expenditure, thereby mitigating the risk to the Council of any shortfall. If growth occurs at a different rate from the projections, the forecasts for the cost of service provision will differ from the actual. Any impact on the Council's financial performance will be mitigated because the change in forecast revenue from rates and fees and charges will tend to mirror the change in the cost of service provision.</p>

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	Population demographics	The Council (informed by Statistics New Zealand)	<p>Population and demographic structure will remain similar for the district progressing to an aging population pattern. This looks like 13% over 65 in 2024; growing to 28% in 2034; and 24% in 2054. This is based on our Growth Model that is informed by Stats NZ population projections. Details of the population and demographic trends are included in the accompanying report.</p>	<p>There is a risk that the assumptions are not correct meaning the age and household structures modelled are incorrect.</p> <p>This could also lead to lesser mis-alignment between the population and the services planned for.</p>	Moderate	<p>The Council has based its plans for the management and expansion of its infrastructure on the population projections assumptions. Should the nature of growth change (e.g. more older people), the type of council investment will need to change.</p>
	All	Resource and Building Consents for council works	The Council	<p>Consents will continue to be able to be processed in statutory timeframes.</p>	<p>There is a risk that the consent are delayed or that consent will not be obtained for the Council projects. If consenting timeframes are not met there is a risk the Council will lose its building consent authority accreditation status which would impact on operational and financial functions</p>	Moderate

Activity	Assumption area	Source Of Information	Stated Assumption	Risk	Level of uncertainty	Potential Impact/Consequence if Assumption Wrong
All	LGA Reform	Taituara	No substantial policy changes will occur from Future of Local Government Reform Programme	There is a risk that amalgamation of Councils (in whole or part) is initiated	Moderate	Significant changes will occur to Council's planning and operations, potentially the existence of Selwyn District as an individual entity
All	Delivery of Capital Program	The Council	That the capital works program will be delivered as scheduled in the LTP.	Despite recent control environment changes to improve timeliness of capital project completions such as the establishment of a dedicated Capital Works Delivery Team there may be unforeseen time lag for when benefits are realised and improved practices is embedded in the Council.	Moderate	Growth will be delayed. Potential impact on borrowing and debt levels
Transportation	Unallocated transport capital projects - forecasting assumption	The Council	That the level of capital spend will continue through the entire period of the LTP, impacting the Annual Plan.	Capital spend is greater or less than that predicted for the later years in the LTP.	Moderate	This assumption affects estimation of transportation capital spend in years 4-10 of the LTP. The capital spend starting from 2027 will be revisited in the next LTP process.





# Tauāki pāpātaka ahumoni

## Funding Impact statement

A forecast for the year ending 30 June 2026

	2025/26 Annual Plan \$'000	2025/26 LTP \$'000	2024/25 LTP \$'000
<b>Sources of operating funding</b>			
General rates	52,376	52,556	43,837
Targeted rates	83,297	82,625	71,159
Subsidies and grants for operating purposes	7,395	7,644	7,946
Fees and charges*	38,130	29,397	29,344
Interest and dividends from investments	6,125	6,125	5,963
Local authorities fuel tax, fines, infringement fees, other receipts	360	360	350
<b>Total operating funding (A)</b>	<b>187,684</b>	<b>178,707</b>	<b>158,599</b>
<b>Application of operating funding</b>			
Payments to staff and suppliers	170,360	160,412	161,208
Finance costs	12,227	13,172	9,501
Other operating funding applications	459	487	1,474
<b>Total application of operating funding (B)</b>	<b>183,047</b>	<b>174,071</b>	<b>172,183</b>
<b>Surplus / (deficit) of operating funding (A-B)</b>	<b>4,637</b>	<b>4,636</b>	<b>(13,584)</b>
<b>Sources of capital funding</b>			
Subsidies for capital expenditure	20,114	20,114	16,037
Development and financial contributions	26,926	26,926	38,311
Increase / (decrease) in debt	94,673	107,004	112,022
Gross sales proceeds from sale of assets	514	514	1,286
<b>Total sources of capital funding (C)</b>	<b>142,227</b>	<b>154,558</b>	<b>167,656</b>
<b>Applications of capital funding</b>			
Capital - growth	83,142	84,059	82,439
Capital - level of service	36,440	39,972	45,132
Capital - renewals	26,176	34,054	31,829
Increase / (decrease) in reserves	1,107	1,109	(5,328)
Increase / (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>146,865</b>	<b>159,194</b>	<b>154,072</b>
<b>Surplus / (deficit) of capital funding (C-D)</b>	<b>(4,638)</b>	<b>(4,636)</b>	<b>13,584</b>
<b>Funding balance (A-B) + (C-D)</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Other Revenue and Property lease revenue has been included in the Funding Impact Statement however is represented in the Prospective Statement of Comprehensive Income and Expenditure as Other Revenue. The accounting treatment of this revenue is consistent with our Annual Report as presented in 2024

# Tauāki pāpātaka ahumoni - te reiti

## Funding impact statement – rating

### Uniform Annual General Charge (UAGC)

The Council sets a UAGC as a fixed amount on each rating unit in the District, under section 15 of the Local Government (Rating) Act 2002. The UAGC is used to collect the balance of the general rate requirement not collected through the general rate itself.

### General rates

The Council sets a general rate under section 13 of the Local Government (Rating) Act 2002 as a uniform rate in the dollar on the capital value of each rating unit in the District. There are no differentials applied to the general rate.

### Targeted rates

The Council sets targeted rates under section 16 of the Local Government (Rating) Act 2002. Targeted rates may be set for all rateable land in the District or a category or categories of rateable land. Schedule 2 of the Local Government (Rating) Act 2002 lists categories of rateable land for the purposes of setting a targeted rate, for example the availability of the service, or where the land is situated, etc. Schedule 3 of the Local Government (Rating) Act 2002 lists rating factors which may be used as a basis for calculating liability for targeted rates, for example, the value or area of the rating unit, etc. The purpose of each targeted rate, the category of rateable land to which the rate is applied and the basis for calculation (or rating factor) is described below:

- **Community Board** – this rate is set to fund the operations of the Malvern Community Board. A targeted rate is assessed as a fixed amount on each rating unit in the Malvern Ward.

- **Canterbury Museum Levy Funding** – this rate is set to fund the levy paid by the Council under the Canterbury Museum Trust Board Act 1993. This targeted rate is assessed on a uniform basis as a fixed amount on each rating unit in the District.
- **Community Centres** – this rate is set for the purpose of providing and maintaining the various community centres in the District. This targeted rate is assessed on each Separately Used or Inhabited Parts of a Property (“SUIP”) in the District. Community centre loan targeted rates are set for some community centres. Community centre loan targeted rates are payable on each SUIP in the Glentunnel and Greendale rating areas where there has been no election to pay a lump sum contribution to fund past capital works.
- **Recreation Reserves** – this rate is set for the purpose of providing and maintaining the various recreation reserves and facilities throughout the District. This targeted rate is assessed on each SUIP in the District.
- **Sewerage** – these rates are set for the purpose of providing and maintaining sewerage treatment and disposal systems. Targeted rates are assessed on each SUIP which is connected to a sewerage scheme and additionally per urinal(s)/pan(s) in excess of four within the rating unit.

A targeted rate is also set on each rating unit which can be, but is not, connected to the sewerage scheme at 50% of the targeted rate for connected SUIPs.

The Selwyn Huts sewerage scheme is not included in the Council’s district-wide targeted rate.

This area's sewerage costs are currently included in Selwyn Huts residents' annual licence fee.

Sewerage loan targeted rates are set for some schemes. The targeted rate is assessed on the area of the rating unit concerned or on a uniform basis on each rating unit in the Southbridge and Tai Tapu sewerage scheme areas where there has been no election to pay a lump sum contribution for physical works constructed.

The purpose of each targeted rate, the category of rateable land to which the rate is applied and the basis for calculation (or rating factor) is described below. Lump sum contributions are invited in accordance with the Council's Lump Sum Policy, available on our website.

## **Refuse Collection and Disposal**

These targeted rates are set for the purpose of providing a refuse collection, disposal and recycling service. The targeted rates are assessed on all SUIPs serviced by a refuse collection route and on each SUIP located in each of Arthur's Pass, Castle Hill and Lake Coleridge. Targeted rates are additionally assessed per SUIP serviced by the 240 litre refuse, 80 litre refuse and organic wheelie bin systems.

## **Water Supply**

These targeted rates are set for the purpose of providing and maintaining water supply schemes. Targeted rates are assessed on each SUIP which is, or rating units which may be, connected to Council provided water supply and additionally for quantity of water provided in accordance with section 19 of the Local Government (Rating Act) 2002.

The Selwyn Huts water supply is not included in the Council's district-wide water targeted rate. This community's water costs are recovered through the Selwyn Huts residents' annual licence fee.

Water meters are read progressively throughout the year on a biannual basis. Following each reading, an invoice for water supply targeted rates will be issued. The invoice will record and charge for consumption for the period since the last reading. For any meter reading which includes a period in the 24/25 rating year, the assessment will be apportioned according to the number of days which fall within the:

- 24/25 rating year at the rate of \$1.00 incl GST per cubic meter; and
- 25/26 rating year at the rate of \$1.25 incl GST per cubic meter.

Water loan targeted rates are set for Doyleston and Prebbleton (Kingcraft Drive) water supply schemes. These targeted rates are assessed on each rating unit connected to the relevant scheme where there has been no election to pay a lump sum for physical works constructed.

## **Water Race (Service and Amenity)**

These targeted rates are set for the purpose of providing and maintaining water race systems within the District.

The water race (service) targeted rates are assessed on each rating unit greater than 0.5 hectares in area which has available water race service and per hectare or part thereof of such properties up to a limit of 500 hectares. The water race (amenity) targeted rate is assessed on each rating unit which does not have available water race service or where the rating unit is 0.5 hectares or smaller.

## **Land Drainage and River Works**

These targeted rates are set for the purpose of maintaining drainage and protecting schemes within the District.

The land drainage and river works targeted rates are assessed on the capital value of each rating unit in the Hororātā River Control Rating Area and per rating unit and/or per hectare or part thereof in the Land Drainage District.

The land drainage and river works (biodiversity) targeted rate is assessed on each rating unit which is not in the Hororātā River Control Rating Area or the Land Drainage District.

The Land Drainage District is defined by Plan 4: Land Drainage Targeted Rates and the Hororātā River Control Rating Area is defined by Plan 3: Hororātā River Control Rating Area.

# Swimming Pools

This targeted rate is set for the purpose of providing and maintaining swimming pools in the District. This targeted rate is set differentially based on location and assessed per SUIP within the following Zones:

Zone	Rating area
Zone 1	Incorporating Rolleston
Zone 2	Incorporating Broadfield, Courtenay, Darfield, Dunsandel, Greendale, Halkett, Killinchy, Kimberley, Kirwee, Ladbrooks, Lakeside, Leeston, Lincoln, Osborne Park, Prebbleton, Rhodes Park, Sheffield, Springston, Southbridge, Templeton, Weedons, and West Melton.
Zone 3	Incorporating Arthur’s Pass, Castle Hill, Glentunnel/ Coalgate, Hororata, Kowai Pass, Lake Coleridge, Rakaia Huts, Snowdon, and Whitecliffs.

# Library

This targeted rate is set for the purpose of providing the District library service. This targeted rate is assessed on a uniform basis as a fixed amount on each rating unit in the District.

# Stormwater

This targeted rate is set for the purpose of providing and maintaining stormwater systems. This targeted rate is assessed on each SUIP, within areas serviced by stormwater systems in the following rating areas: Arthur’s Pass, Castle Hill, Darfield, Doyleston, Dunsandel, Glentunnel, Hororata, Kirwee, Lake Coleridge, Leeston, Lincoln, Prebbleton, Rakaia Huts, Rolleston, Southbridge, Springfield, Springston, Tai Tapu, Templeton (Claremont), West Melton, Whitecliffs.







# Utu reiti

## Rate charges

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All dollar amounts below are GST inclusive unless otherwise stated.

The Annual Plan includes a number of rate increases in both the general rate and targeted rates. The forecast average annual rates increase per ratepayer is 14.2% p.a. as per the Long-Term Plan 2024-34. The increase in total rates revenue over the period is higher, but this is due to the expected increase in the District's population.

Roughly 51% of the Council's work is paid for by rates – 20% from general rates, which all land and property owners pay, and 31% from targeted rates which are charged for particular services. The remainder of the work is funded from other sources including government grants, community funds, user-pay charges and council investment income. Property development contributions also provide funds for new reserves, roads, and water and sewerage assets.

General rates pay for roads, townships, reserves, community development and environmental services. General rates have two parts: a fixed amount (the UAGC); and a variable amount which is based on the capital value.

Targeted rates pay for specified services such as water, sewerage, refuse collection, land drainage, recreational and cultural facilities.

The examples further below show how the planned changes will affect properties in different areas. The examples show the planned rate charges for the plan as well as giving actual rates for the preceding year.

In the examples further below the variables are used to demonstrate the potential impacts on rateable properties in different parts of the District:

- Wheelie bin charges vary dependent on whether the property chooses an organic bin and/or an 80 litre or a 240 litre refuse bin.
- Water metered charges are not included and are additional to the rates identified.

# Rating Funding Impact Statement

	Rating Numbers	2025/26 Rate per rating unit, SUIP or other unit (\$)	Estimated revenue (\$)
<b>General Rates</b>			
<i>The Uniform Annual General Charge is assessed as a fixed amount on each rating unit in the District.  The General Rate is assessed as a uniform rate in the dollar on the capital value of each rating unit in the District,  and accordingly is not assessed differentially.</i>			
Uniform Annual General Charge (UAGC)	34,487	454.00	15,657,089
General Rate	38,294,434,937	0.00115663	44,292,377
General Rates (including GST)			59,949,466
<b>General Rates (excluding GST)</b>			<b>52,129,971</b>
<b>Community Board Targeted Rate</b>			
<i>Targeted rate assessed as a fixed amount on each rating unit in the Malvern Ward.</i>			
Malvern Ward	8,147	26.00	211,809
Total Community Board Targeted Rate (including GST)			211,809
<b>Total Community Board Targeted Rate (excluding GST)</b>			<b>184,182</b>
<b>Canterbury Museum Levy Funding Targeted Rate</b>			
<i>Targeted rate assessed on a uniform basis as a fixed amount on each rating unit in the District.</i>			
Canterbury Museum Levy Funding Targeted Rate	34,481	40.00	1,379,250
Canterbury Museum Levy Funding Targeted Rate (including GST)			1,379,250
<b>Canterbury Museum Levy Funding Targeted Rate (excluding GST)</b>			<b>1,199,348</b>
<b>Community Centre Targeted Rate</b>			
<i>Targeted rate assessed on each SUIP in the District.</i>			
Community Centre Targeted Rate	30,399	231.00	7,022,128
Community Centre Targeted Rate (including GST)			7,022,128
<b>Community Centre Targeted Rate (excluding GST)</b>			<b>6,106,198</b>

	Rating Numbers	2025/26 Rate per rating unit, SUIP or other unit (\$)	Estimated revenue (\$)
<b>Community Centre Loan Targeted Rates</b>			
<i>Targeted rates assessed on each rating unit within the applicable rating area where there has been no election to pay a lump sum for physical works constructed.</i>			
Glentunnel	168	-	-
Greendale	71	175.86	12,398
Community Centre Loan Targeted Rates (including GST)			12,398
<b>Community Centre Loan Targeted Rates (excluding GST)</b>			<b>10,781</b>
<b>Recreation Reserve Targeted Rate</b>			
<i>Targeted rate assessed on each SUIP in the District.</i>			
Recreation Reserve Targeted Rate	30,389	230.00	6,989,533
Recreation Reserve Targeted Rate (including GST)			6,989,533
<b>Recreation Reserve Targeted Rate (excluding GST)</b>			<b>6,077,855</b>
<b>Sewerage Targeted Rates</b>			
<i>Targeted rates assessed on each SUIP (other than a SUIP in the Upper Selwyn Huts settlement) which is connected to a Council provided sewerage scheme and a half charge on each rating unit (other than a rating unit in the Upper Selwyn Huts settlement) which has availability of service but is not connected, and additionally per urinals/pans in excess of four within a serviced SUIP as follows.</i>			
Sewerage Targeted Rate (assessed on each SUIP connected) - WSCCO Charge	20,637	807.00	16,654,369
Sewerage Targeted Rate (assessed on each rating unit which can be, but is not connected) - WSCCO Charge	2,096	403.50	845,534
Sewerage Targeted Rate Pan Charge (assessed on each SUIP per pan in excess of 4) - WSCCO Charge	-	201.75	-
Sewerage Targeted Rates (including GST)			17,499,903
<b>Sewerage Targeted Rates (excluding GST)</b>			<b>15,217,307</b>

	Rating Numbers	2025/26 Rate per rating unit, SUIP or other unit (\$)	Estimated revenue (\$)
<b>Sewerage Loan Targeted Rates</b>			
<i>Targeted rates assessed in relation to the following specific categories where there has been no election to pay a lump sum for physical works constructed.</i>			
Rolleston (per hectare for rating units at Jones Road, Rolleston - VRN 2354167300 & 2354167302)	0.7217	4,285.58	3,093
Rolleston (per hectare for rating units at Jones Road, Rolleston - VRN 2354167312, 2354167305 & 2354167304)	1.5546	4,220.41	6,561
Southbridge (on each rating unit within the rating area)	75	-	-
Sewerage Loan Targeted Rates (including GST)			9,654
<b>Sewerage Loan Targeted Rates (excluding GST)</b>			<b>8,395</b>
<b>Refuse Collection and Disposal Targeted Rates</b>			
<i>Targeted rates assessed on each SUIP serviced by a refuse and recycling collection route, except Arthur's Pass, Castle Hill and Lake Coleridge.</i>			
Refuse Targeted Rate	28,773	32.00	920,720
Recycling Targeted Rate	31,220	92.00	2,872,194
<i>Targeted rates assessed based on the extent of service provision.</i>			
Refuse Wheelie Bin (240 Litre) (assessed per refuse bin provided)	11,142	477.00	5,314,496
Refuse Wheelie Bin (80 Litre) (assessed per refuse bin provided)	18,578	160.00	2,972,400
Organic (Green Waste) Wheelie Bin (assessed per organics bin provided)	20,049	198.00	3,969,603
<i>Targeted rate assessed on each SUIP in the following locations.</i>			
Arthur's Pass - refuse and recycling service	139	252.00	34,923
Castle Hill - refuse and recycling service	171	252.00	43,106
Lake Coleridge - refuse and recycling service	63	189.00	11,903
Refuse Collection and Disposal Targeted Rates (including GST)			16,139,345
<b>Refuse Collection and Disposal Targeted Rates (excluding GST)</b>			<b>14,034,213</b>



	Rating Numbers	2025/26 Rate per rating unit, SUIP or other unit (\$)	Estimated revenue (\$)
<b>Water Supply Targeted Rates</b>			
<i>Targeted rates assessed on each SUIP (other than a SUIP in the Upper Selwyn Huts settlement) connected to a Council provided metered water supply and each rating unit (other than a rating unit in the Upper Selwyn Huts settlement) within 100 metres from any part of a Council provided metered water supply from which water can be, but is not supplied as set out below. In addition, a charge per cubic metre of metered water supplied will apply.</i>			
Water Targeted Rate (metered supply on each SUIP connected) - WSCCO Charge	24,191	422.00	10,208,693
Water Targeted Rate (on each unconnected rating unit within 100 metres of available Council provided metered supply) - WSCCO Charge	2,237	422.00	944,014
Metered supply (per m3 of water) - WSCCO Charge	6,241,344	1.25	7,801,679
<i>Targeted rates assessed on each rating unit connected to Council provided restricted water supply or which have a restricted water supply available. In addition, a charge per water unit available to a rating unit will apply.</i>			
Restricted water targeted rate (on each rating unit connected or with water supply available but no water being drawn) - WSCCO Charge	1,783	422.00	752,575
Restricted water targeted rate (on each water unit^ supplied) - WSCCO Charge	6,439	350.00	2,253,804
<i>^ A water unit is supply of up to 1m<sup>3</sup> of water over a 24 hour period, regardless of whether this supply is taken.</i>			
Water Targeted Rates (including GST)			21,960,766
<b>Water Targeted Rates (excluding GST)</b>			<b>19,096,318</b>
<b>Water Loan Targeted Rates</b>			
<i>Targeted rates assessed on each rating unit connected to the following water supply schemes where there has been no election to pay a lump sum for physical works constructed.</i>			
Prebbleton (Kingcraft Drive)	1	446.54	447
Water Loan Targeted Rates (including GST)			447
<b>Water Loan Targeted Rates (excluding GST)</b>			<b>388</b>

	Rating Numbers	2025/26 Rate per rating unit, SUIP or other unit (\$)	Estimated revenue (\$)
<b>Water Race (Service and Amenity) Targeted Rates</b>			
<i>The water race (service) targeted rate is a targeted rate on the basis of water race service availability provided the rating unit is larger than 0.5 hectares, to be calculated as a fixed amount on each rating unit and additionally on the area of the rating unit up to a limit of 500 hectares. The water race (amenity) targeted rate is a targeted rate set in relation to where the water race is not available or is available but the rating unit is 0.5 hectares or smaller, to be calculated as a fixed amount on each rating unit.</i>			
Per hectare or part thereof up to a limit of 500 hectares or \$12,500 per rating unit (assessed on each rating unit larger than 0.5 hectares where water race service is available)	74,266	25.00	1,856,660
Annual charge (assessed on each rating unit larger than 0.5 hectares where water race service is available)	2,202	487.00	1,072,131
Amenity (assessed on each rating unit in the District where water race service is not available or the rating unit is 0.5 hectares or smaller)	30,621	65.00	1,990,365
Water Race (Service and Amenity) Targeted Rates (including GST)			4,919,155
<b>Water Race (Service and Amenity) Targeted Rates (excluding GST)</b>			<b>4,277,526</b>
<b>Land Drainage and River Works Targeted Rates</b>			
<i>The land drainage and river works targeted rates are assessed on either capital value, the area of each rating unit or as a fixed amount on each rating unit based on where the land is situated and/or the area of the rating unit.</i>			
Annual charge for properties <2.333 h.a. (assessed on each rating unit in the Land Drainage District)	5,417	82.00	444,230
Per hectare or part thereof for properties ≥2.333 but <4 h.a. (assessed on each rating unit in the Land Drainage District)	327	34.00	11,121
Per hectare of the first 4 h.a. for properties >4 h.a. (assessed on each rating unit in the Land Drainage District)	2,680	34.00	91,120
Per hectare or part thereof above 4 h.a. for properties >4 h.a. (assessed on each rating unit in the Land Drainage District)	19,422	7.00	135,953
Biodiversity rate (assessed on each rating unit not in the Hororata River Control Area or the Land Drainage District)	27,951	35.00	978,297
Hororātā River Control Rating Area (assessed per dollar of capital value in the rating area)	15,110,820	0.000098	1,481
Land Drainage and River Works Targeted Rate (including GST)			1,662,201
<b>Land Drainage and River Works Targeted Rate (excluding GST)</b>			<b>1,445,393</b>

	Rating Numbers	2025/26 Rate per rating unit, SUIP or other unit (\$)	Estimated revenue (\$)
<b>Swimming Pools Targeted Rate</b>			
<i>Targeted rate assessed on each SUIP based on the where the land is situated.</i>			
Zone 1	10,805	208.00	2,247,474
Zone 2	17,567	147.00	2,582,394
Zone 3	1,963	52.00	102,056
District Swimming Pool Targeted Rate (including GST)			4,931,923
<b>District Swimming Pool Targeted Rate (excluding GST)</b>			<b>4,288,629</b>
<b>Library Targeted Rate</b>			
<i>Targeted rate assessed on a uniform basis as a fixed amount on each rating unit in the District.</i>			
Library Targeted Rate	32,367	271.00	8,771,398
Library Targeted Rate (including GST)			8,771,398
<b>Library Targeted Rate (excluding GST)</b>			<b>7,627,303</b>
<b>Stormwater Targeted Rate</b>			
<i>A targeted rate set on each SUIP in Arthur's Pass, Castle Hill, Darfield, Doyleston, Dunsandel, Edendale, Glentunnel, Hororātā, Kirwee, Lake Coleridge, Leeston, Lincoln, Prebbleton, Rakaia Huts, Rolleston, Southbridge, Springfield, Springston, Tai Tapu, Templeton (Claremont), West Melton and Whitecliffs (as identified on Plan 6), for the purpose of providing and maintaining stormwater systems.</i>			
Stormwater Targeted Rate	22,795	175.00	3,989,203
Stormwater Targeted Rate (including GST)			3,989,203
<b>Stormwater Targeted Rate (excluding GST)</b>			<b>3,468,872</b>
			<b>135,172,678</b>

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## Rate examples

Example: Urban Residential Property With Sewerage	Annual Plan 2025/26	LTP 2025/26	Actual 2024/25
<b>Capital valuation</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
General Rates	636	636	544
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Sewerage Rate	807	807	702
Swimming Pool Rate	208	208	193
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	-	-	-
Collection Rate	32	32	31
Recycling Charge	92	92	90
Organic Wheelie Bin	198	198	194
80 Litre Wheelie Bin	160	160	157
	<b>4,379</b>	<b>4,379</b>	<b>3,841</b>
<b>Annual % change</b>	<b>14.0%</b>	<b>14.0%</b>	
<b>Annual \$ change</b>	<b>\$538</b>	<b>\$538</b>	

<b>Example: Urban Residential Property Without Sewerage</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
General Rates	636	636	544
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Swimming Pool Rate	208	208	193
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0	0	0
Collection Rate	32	32	31
Recycling Charge	92	92	90
Organic Wheelie Bin	198	198	194
80 Litre Wheelie Bin	160	160	157
	<b>3,572</b>	<b>3,572</b>	<b>3,139</b>
<b>Annual % change</b>	<b>13.81%</b>	<b>13.81%</b>	
<b>Annual \$ change</b>	<b>\$433</b>	<b>\$433</b>	



<b>Example: Lifestyle property near Rolleston</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>840,000</b>	<b>840,000</b>	<b>840,000</b>
General Rates	972	972	830
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Swimming Pool Rate	208	208	193
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0	0	0
Collection Rate	32	32	31
Recycling Charge	92	92	90
	<b>2,630</b>	<b>2,630</b>	<b>2,294</b>
<b>Annual % change</b>	<b>14.61%</b>	<b>14.61%</b>	
<b>Annual \$ change</b>	<b>\$335</b>	<b>\$335</b>	

<b>Example: Urban Residential Property With Sewerage</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>850,000</b>	<b>847,000</b>	<b>850,000</b>
General Rates	983	980	840
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Sewerage Rate	807	807	702
Swimming Pool Rate	208	208	193
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0	0	0
Collection Rate	32	32	31
Recycling Charge	92	92	90
Organic Wheelie Bin	198	198	194
80 Litre Wheelie Bin	160	160	157
	<b>4,726</b>	<b>4,723</b>	<b>4,137</b>
<b>Annual % change</b>	<b>14.23%</b>	<b>14.23%</b>	
<b>Annual \$ change</b>	<b>\$589</b>	<b>\$588</b>	

<b>Example: Urban Residential Property Without Sewerage</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>850,000</b>	<b>847,000</b>	<b>850,000</b>
General Rates	983	980	840
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Swimming Pool Rate	208	208	193
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0	0	0
Collection Rate	32	32	31
Recycling Charge	92	92	90
Organic Wheelie Bin	198	198	194
80 Litre Wheelie Bin	160	160	157
	<b>3,919</b>	<b>3,916</b>	<b>3,435</b>
<b>Annual % change</b>	<b>14.08%</b>	<b>14.08%</b>	
<b>Annual \$ change</b>	<b>\$484</b>	<b>\$483</b>	

<b>Example: Urban Residential Property With Sewerage</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
General Rates	1,272	1,272	1,087
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Sewerage Rate	807	807	702
Swimming Pool Rate	208	208	193
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0	0	0
Collection Rate	32	32	31
Recycling Charge	92	92	90
Organic Wheelie Bin	198	198	194
80 Litre Wheelie Bin	160	160	157
	<b>5,015</b>	<b>5,015</b>	<b>4,384</b>
<b>Annual % change</b>	<b>14.39%</b>	<b>14.39%</b>	
<b>Annual \$ change</b>	<b>\$631</b>	<b>\$631</b>	

<b>Example: Urban Residential Property Without Sewerage</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
General Rates	1,272	1,272	1,087
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Swimming Pool Rate	208	208	193
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0	0	0
Collection Rate	32	32	31
Recycling Charge	92	92	90
Organic Wheelie Bin	198	198	194
80 Litre Wheelie Bin	160	160	157
	<b>4,208</b>	<b>4,208</b>	<b>3,682</b>
<b>Annual % change</b>	<b>14.28%</b>	<b>14.28%</b>	
<b>Annual \$ change</b>	<b>\$526</b>	<b>\$526</b>	



<b>Example: A rural property near Darfield</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>11,300,000</b>	<b>11,300,000</b>	<b>11,300,000</b>
General Rates	13,070	13,070	11,171
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	1,647	1,647	1,350
Swimming Pool Rate	147	147	136
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Water Race Rate	3,642	3,642	3,350
Water Race Annual Charge	487	487	451
Community Board Rate	26	26	25
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0	0	0
Collection Rate	32	32	31
Recycling Charge	92	92	90
80 Litre Wheelie Bin	160	160	157
	<b>20,564</b>	<b>20,564</b>	<b>17,857</b>
<b>Annual % change</b>	<b>15.16%</b>	<b>15.16%</b>	
<b>Annual \$ change</b>	<b>\$2,706</b>	<b>\$2,706</b>	

<b>Example: A rural property near Lincoln</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>4,255,000</b>	<b>4,255,000</b>	<b>4,255,000</b>
General Rates	4,921	4,921	4,206
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Swimming Pool Rate	147	147	136
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Water Race Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0		
Collection Rate	32	32	31
Recycling Charge	92	92	90
80 Litre Wheelie Bin	160	160	157
	<b>6,678</b>	<b>6,678</b>	<b>5,770</b>
<b>Annual % change</b>	<b>15.74%</b>	<b>15.74%</b>	
<b>Annual \$ change</b>	<b>\$908</b>	<b>\$908</b>	

<b>Example: A rural property near Malvern</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>4,470,000</b>	<b>4,470,000</b>	<b>4,470,000</b>
General Rates	5,170	5,170	4,419
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	4,272	4,272	3,450
Swimming Pool Rate	52	52	48
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Community Board Rate	26	26	25
Land Drainage Biodiversity Rate	35	35	27
	<b>10,781</b>	<b>10,781</b>	<b>9,038</b>
<b>Annual % change</b>	<b>19.29%</b>	<b>19.29%</b>	
<b>Annual \$ change</b>	<b>\$1,743</b>	<b>\$1,743</b>	

<b>Example: A rural property near Rolleston</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>4,590,000</b>	<b>4,590,000</b>	<b>4,590,000</b>
General Rates	5,309	5,309	4,538
UAGC	454	454	388
Canterbury Museum Levy	41.5732	41.5732	39.22
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Sewerage Rate	807	807	702
Stormwater Rate	175	175	152
Water Race Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	0		
Collection Rate	32	32	31
Recycling Charge	92	92	90
80 Litre Wheelie Bin	160	160	157
	<b>7,755</b>	<b>7,755</b>	<b>6,649</b>
<b>Annual % change</b>	<b>16.65%</b>	<b>16.65%</b>	
<b>Annual \$ change</b>	<b>\$1,107</b>	<b>\$1,107</b>	

<b>Example: Arthurs Pass</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>480,000</b>	<b>510,000</b>	<b>480,000</b>
General Rates	555	590	475
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	412	412	330
Swimming Pool Rate	52	52	48
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Community Board Rate	26	26	25
Refuse Charge	252	252	247
	<b>3,220</b>	<b>3,255</b>	<b>2,797</b>
<b>Annual % change</b>	<b>15.15%</b>	<b>15.17%</b>	
<b>Annual \$ change</b>	<b>\$424</b>	<b>\$429</b>	



<b>Example: Castle Hill</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>810,000</b>	<b>810,000</b>	<b>810,000</b>
General Rates	937	937	801
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Sewerage	807	807	702
Swimming Pool Rate	52	52	48
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Refuse Charges	26	26	25
Collection Rate	252	252	247
	<b>4,320</b>	<b>4,320</b>	<b>3,753</b>
<b>Annual % change</b>	<b>15.11%</b>	<b>15.11%</b>	
<b>Annual \$ change</b>	<b>\$567</b>	<b>\$567</b>	

<b>Example: Lake Coleridge</b>	<b>Annual Plan 2025/26</b>	<b>LTP 2025/26</b>	<b>Actual 2024/25</b>
<b>Capital valuation</b>	<b>365,000</b>	<b>365,000</b>	<b>365,000</b>
General Rates	422	422	361
UAGC	454	454	388
Canterbury Museum Levy	40	40	38
Water Supply Rate	422	422	370
Metered water supply	323	323	258
Sewerage Rate	807	807	702
Swimming Pool Rate	52	52	48
Library Rate	271	271	258
Community Centre DWR	231	231	201
Recreation Reserves DWR	230	230	184
Stormwater Rate	175	175	152
Water Race Amenity Rate	65	65	54
Land Drainage Biodiversity Rate	35	35	27
Community Board Rate	26	26	25
Refuse Charge	189	189	183
	<b>3,742</b>	<b>3,742</b>	<b>3,249</b>
<b>Annual % change</b>	<b>15.19%</b>	<b>15.19%</b>	
<b>Annual \$ change</b>	<b>\$493</b>	<b>\$493</b>	

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## Fees and Charges

### General information about fees and charges

Some Council fees and charges are set under section 150 of the Local Government Act 2002 or other relevant legislation (e.g. Dog Control Act 1996, Building Act 2004, Food Act 2014, etc.) or By-law. Other fees and charges are charged pursuant to section 12 of the Local Government Act 2002, which enables the Council to charge for its activities.

All fees and charges are inclusive of GST unless otherwise stated.

As per the Long-Term Plan, some fees and charges are increased due to inflation. Where there is an inflation increase to a fee or charge compared to the previous financial year, the new inflated fee or charge applies from 1 July 2025.

### Environmental and Regulatory Services Charges Utu Ratoka Taiao me te Ratoka Waeture

1. All fees are fixed fees, unless stated as deposits and charged at time and cost.
2. The Resource Management Act 1991 is referred to as the RMA.
3. The District Plan is referred to as the DP.
4. Selwyn District Council reserves the right under s36AAB (2) of the RMA to not perform the action to which the charge relates until the charge has been paid to it in full. If a hearing is cancelled or postponed due to the non-payment of a charge, the applicant will be charged for any costs that may arise from that cancellation or postponement.

Officer time per hour	
Manager, Principal Planner, Team Leader, Senior Planner, Senior Engineer	\$215
Other Planners, Planning Advisors, Engineer, Landscape Advisor, Monitoring Officers	\$195
Administration staff	\$143
Consultants, including external peer reviews required by Council, including but limited to transport, urban design, landscape, noise, contaminated land, ecology, planning and external processing costs	At cost
Independent Accredited RMA Commissioner	At cost
Legal Advice	At cost
Pre-application advice	At cost based on staff hourly rates. Includes time spent on administration, research and assessment, meeting attendance, (as applicable) and provision of advice
General planning advice	At cost at manager's discretion
Planning approval processing software fee (where applicable)	\$205

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## Land use approvals

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Land use consents	<b>\$1,500 deposit</b> plus time/cost
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Deemed permitted boundary activity	<b>\$614 fixed fee</b>
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Deemed permitted activity – marginal or temporary non-compliance	<b>\$1,500 deposit</b> plus time/cost
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## Subdivision consents

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Urban – 1-10 lots	<b>\$2,500 deposit</b> plus time/cost
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Urban – 11 lots +	<b>\$5,000 deposit</b> plus time/cost
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Rural 1-5 lots	<b>\$2,500 deposit</b> plus time/cost
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Rural – 6 lots +	<b>\$4,000 deposit</b> plus time/cost
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Boundary adjustments	<b>\$1,500 deposit</b> plus time/cost
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*The above fees include all work undertaken up to and including issue of subdivision consent.*

*Post issue of subdivision consent, engineering plan approval, quality assurance document review and inspections are then charged out on a time and cost basis at the officer hourly rates stated in this schedule.*

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## Post subdivision approvals

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Preparing and/or signing Certificates, Authorities and other documents which do not require a resolution of Council (and not listed elsewhere) including:

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Signing and sealing survey plans – s223 and 224 RMA	<b>\$307 minimum fee</b> at s224 stage (for s223 and 224)
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Preparation of documents requiring Council certification including but not limited to preparation, variation and cancellation of consent notices, covenants, encumbrances, A&Is, bonds, caveats, revocation of easements, s239 and s241 certificates	<b>\$154</b>
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## Other approvals

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Extension of time/cancellation of consent - s125 or 126 RMA	<b>\$1,500 deposit</b> plus time/cost
Amendments within the scope of existing resource consent (immaterial changes which do not warrant a s127 application)	<b>\$410 fixed fee</b>
Change or cancellation of consent conditions - s127 RMA	<b>\$1,500 deposit</b> plus time/cost
Change or cancellation of consent notice - s221(5) RMA	<b>\$1,500 deposit</b> plus time/cost
Certificate of Compliance - s139 RMA	<b>\$1,500 deposit</b> plus time/cost
Certificate of Existing Use - s139A RMA	<b>\$1,500 deposit</b> plus time/cost
Right of Way Approval - s348 LGA	<b>\$1,500 deposit</b> plus time/cost
Overseas Investment Commission Certificate	<b>\$512 fixed fee</b>
Certificate of Compliance - Sale and Supply of Alcohol Act 2012	<b>\$256 fixed fee</b>
Subdivision Compliance Certificate - s226 RMA	<b>\$1,500 deposit</b> plus time/cost
Flood Assessment Certificate	<b>\$205</b> plus charges a or b below
Flood Assessment (desktop assessment)	<b>\$215 per hour</b>
Flood Assessment (modelling)	<b>\$256 per lot</b> (see note 1)

*Note applying to flood assessment charges – These charges will apply once updated flood modelling is available. At this time desk top assessments will no longer be undertaken.*

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## Monitoring

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Basic (desktop)	<b>\$92</b>
Standard (1 inspection)	<b>\$195</b> (any extra inspections will be at a time/cost basis)
Specialised (>2 inspection)	<b>\$389</b> (any extra inspections will be at a time/cost basis)
Time and Cost basis	<b>\$195 per hour</b>

*These monitoring fees are included in the price of fixed fee consents and are invoiced separately for "time and cost" consents. Any resource consent that requires additional monitoring due to non-compliance with the conditions of the resource consent will be charged additional monitoring fees on a time and cost basis.*

*When specific documentation is required annually/periodically through resource consent conditions, any peer review of that documentation will be charged to the consent holder at cost.*

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## Designations

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Outline Plan Approval	<b>\$1,500 deposit</b> plus time/cost
Outline Plan Waiver	<b>\$512</b> fixed fee
Notice of Requirement – s168, 168A or 181 RMA	<b>\$2,500 deposit</b> plus time/cost
Minor Change – s181(3) RMA	<b>\$1,500 deposit</b> plus time/cost
Removal or Partial Removal – s182 RMA	<b>\$1,000 deposit</b> plus time/cost
Extension of Time – s184 and 184A RMA	<b>\$1000 deposit</b> plus time/cost

## Heritage Orders

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Notice of Requirement – s189, 190 and 191 RMA	<b>\$2,500 deposit</b> plus time/cost
Withdrawal of Requirement – s189(5)	<b>\$1,000 deposit</b> plus time/cost
Plan Change Request	<b>\$15,000 deposit</b> plus time/cost

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**Notification – additional deposits**  
(applies to all notified processes except Plan Change Requests)

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Prior to limited notification	<b>\$1,000 deposit</b>
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Prior to public notification	<b>\$2,000 deposit</b>
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Prior to hearing	<b>\$10,000 deposit</b>
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**Hearings**

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Councillors (per panel member and panel chair)	<b>In accordance with the current Local Government Members Determination at the time of the hearing</b>
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Hearings advisors and administrators	<b>Charged at rates set under “Officer Time”</b>
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Accredited RMA Commissioners	<b>At cost</b>
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## Building

Project Information Memorandum (PIM) only	<b>\$307</b>
<ul style="list-style-type: none"> <li>Residential detached dwelling and minor works</li> <li>Multi-unit and group dwellings, Industrial and Commercial building projects</li> </ul>	Charged on an actual time cost basis

Building consent application for minor works – freestanding solid fuel heater / sewer connection	<b>\$517</b>
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*If the fee is exceeded by more than 30% the excess time and cost will be charged.*

Building Consent Application	<b>\$1,500 Deposit</b>
	Charged on an actual time cost basis

*\* Note that although the fees schedule includes a deposit for building consent applications, at this time Selwyn District Council will at their discretion continue with no deposits on building consent applications, with payment in full at issue of the consent.*

Code Compliance Certificate	<b>Charged on an actual time and cost basis</b>
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Certificate of Public Use	<b>\$500 fee for receiving the application.</b>
	Charged on an actual time and cost basis.

Compliance Schedules & Compliance Schedule Statement (including amendments and administration and on-site BWOFF auditing)	<b>Charged on an actual time and cost basis</b>
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	<b>\$1.00 per \$1,000 value</b> (or part thereof) of building work valued at \$20,000 or more)
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Levies	<b>\$1.75 per \$1,000 value</b> (or part thereof) of building work valued at \$65,000 or more)
<ul style="list-style-type: none"> <li>Building Research Levy (set by The Building Research Levy Act 1969)</li> <li>Building Levy (set by The Building Act 2004)</li> <li>Quality Assurance</li> </ul>	

	<b>\$0.80 per \$1,000 value</b> (or part thereof) of building work) – capped at a maximum of \$10,000
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File lodgement fee for BCAs supplying records to the TA under S238 of the Building Act 2004	<b>\$154 minimum charge</b> per lodgement, with charges based on actual time and cost
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Territorial Authority Discretionary Exemptions (e.g.; marquees, etc.)	<b>\$594 minimum charge,</b> with charges based on actual time and cost
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Annual base fee for administering a Building Warrant of Fitness (BWOFF), includes a single specified system. - annual base fee covers the first 2 hours of any BWOFF audit with additional time charged on actual time and cost.	<b>\$154</b>
Annual variable fee for administering a Building Warrant of Fitness (BWOFF) per specified system <ul style="list-style-type: none"> <li>multiple features i.e. a Type 2 and a Type 4 fire alarm system within one compliance schedule is under the same specified system and recognised as one charge.</li> </ul>	<b>\$40</b>
Residential Swimming Pools Inspections <ul style="list-style-type: none"> <li>fencing of swimming pools inspections are mandatory and must be conducted every 3 years</li> </ul>	<b>\$220 fixed fee</b> (based on 1 hour minimum to conduct onsite inspection and office administration to update records).
Certificate of Acceptance	<b>\$1,800 flat fee</b> for receiving the application and issuing a PIM. Processing and inspection charges payable will be calculated in accordance with Section 97 of the Building Act 2004.
Notice to Fix	
Fee is based on historical data and allows for 2 investigation inspections – 1 to verify the non-compliance and 1 to verify compliance to enable the notice to be lifted, plus associated administration	<b>\$660</b>
Infringement Notices	<b>Maximum fee set by regulation depending on degree of offence.</b> - refer to Schedule 1 of the Building (Infringement Offences, Fees and Forms) Regulations 2007
Section 73 Building Act – Entry on Certificate of Title for land subject to flooding etc.	
Section 77 Building Act – Building on two or more allotments relates to requirement to hold titles together	
Section 83 Building Act – Removal of entry	
Relates to removing a Section 77 entry from titles where the requirement no longer applies	<b>On-charged at cost</b>
Research to provide information relating to building records e.g. Photocopying, postage etc.	<b>Time and cost</b>
All chargeable work under the Building Act for carrying out Council's responsibility is charged at actual cost i.e. extensions of time, specified intended life, dangerous and insanitary buildings.	<b>Time and cost</b>

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**Recovery of reasonable time and cost**

Note: these functions generally relate to public good and maintaining the safety of buildings for the community. e.g; monitoring of earthquake prone signage is for the benefit of the community, whereas assessment of an engineering report would be to the benefit of the building owner and therefore would be charged at an hourly rate

Issuing Notices under the Building Act for carrying out Council's responsibilities to ensure the safety of the built environment.  
i.e; dangerous and insanitary buildings, earthquake prone buildings, etc

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Issuing Certificate of Compliance (Alcohol) – Building Act and RMA under the Sale and Supply of –Alcohol Act 2012 (S100f)

**\$307**

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Inspections for Certificate of Compliance – Building Act and RMA (if required)

**\$256 (per hour)**

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**Hourly charges**

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Building Advisory Staff

**\$154 (per hour)**

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Planner

**\$195 (per hour)**

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Building Surveyors

**\$220 (per hour) – Residential**  
**\$256 (per hour) - Commercial**

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Re-inspection

**\$220 (per hour) – Residential**  
**\$256 (per hour) - Commercial**

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Compliance, Monitoring and Enforcement Officers

**\$195 (per hour)**

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Infrastructure Fee

**\$197 (per hour)**

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Other (for example):

- Consultants
- Peer Review
- Fire Reports
- Acoustic Reports

**On-charged at cost**

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## Alcohol Licensing

The following fees are established by Regulations 4 – 13 of the Sale and Supply of Alcohol Act 2012 and are reported for information only.

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<i>Application fee range by risk weighting for each premise</i>	<b>Very low</b>	<b>Low</b>	<b>Medium</b>	<b>High</b>	<b>Very high</b>
On licence / renewal	\$368.00	\$609.50	\$816.50	\$1,023.50	\$1,207.50
Annual fee^	\$161.00	\$391.00	\$632.50	\$1,035.00	\$1,437.50
Off licence / renewal	\$368.00	\$609.50	\$816.50	\$1,023.50	\$1,207.50
Annual fee^	\$161.00	\$391.00	\$632.50	\$1,035.00	\$1,437.50
Club licence / renewal	\$368.00	\$609.50	\$816.50	\$1,023.50	\$1,207.50
Annual fee^	\$161.00	\$391.00	\$632.50	\$1,035.00	\$1,437.50
Temporary authority	\$296.70				
Temporary licence	\$296.70				
Manager / renewals	\$316.25				
Special licence – small event	\$63.25				
Special licence – medium event	\$207.50				
Special licence – large event	\$575.00				

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^Late payments of annual fees will incur a 20% penalty.

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## Regulatory Health

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Fees and charges based on:

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Hourly rate	<b>\$185 (incl GST)</b>
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Mileage	<b>As per IRD Rate</b>
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Food Control Plans (FCP) and National Programmes (NP1, NP2 & NP3 – Food Act 2014

Note: The registration fee is a separate charge to the verification (audit), monitoring and compliance fee.

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### Food Control Plans

#### New Registration (includes annual monitoring and compliance fee of \$80)

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FCP – single site	<b>\$355</b>
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FCP registration involving over 1 hour	<b>At cost @ \$185 per hr</b> plus \$80 monitoring and compliance
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New business set up assistance option over 1 hour or pre-opening visit	<b>At cost @ \$185 per hr</b> plus pro-rata travel cost
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FCP mentoring option (Maximum charge for mentoring is 2 hours)	<b>At cost @ \$185 per hr</b> plus pro-rata travel cost
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### Registration Renewals

#### (Includes annual monitoring and compliance fee of \$80)

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FCP single site 12 month renewal	<b>\$350</b>
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FCP Multisite 12 month renewal	<b>\$385</b>
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Verification Monitoring and Compliance FCP single site verification (including close-out up to 15 mins – no revisit) Verification time over 4 hours will be an additional charge	<b>\$830</b> (incl travel cost)
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Close out and Corrective Actions will be charged at \$185.00 per hour (per rata)	<b>\$185 per hour</b> pro rata
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### National Programmes

#### New Registration (includes annual monitoring and compliance fee of \$80)

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NP1, NP2 and NP3 (incl monitoring and compliance)	<b>\$350</b>
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Registration Renewal 24 month renewal (includes monitoring and compliance fee of \$80)	<b>\$350</b>
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**Verification (should SDC become a Recognised Agency)**

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NP1 - one-off check	<b>\$350</b> (incl travel cost)
NP2 – 3 yearly audit	<b>At cost @ \$185 per hr</b> plus pro-rata travel cost
NP3 – 2 yearly audit	<b>At cost @ \$185 per hr</b> plus pro-rata travel cost
<b>Complaints – FCPs and NPs</b> Complaint involving issue of “Improvement Notice” by Food Safety Officer	<b>At cost @ \$185 per hr</b> plus pro-rata travel cost

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**Exemptions**

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Application for exemption	<b>\$185</b>
Assessment of application over 1 hour	<b>At cost @ \$185 per hr</b> plus pro-rata travel cost

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**Late Payment Fee**

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Payments not received after 20 days from invoice	<b>10%</b>
Revisits due to Poor Performance	<b>\$185 per hr</b> plus pro-rata travel @ cost
Investigations (if justified)	<b>\$185 per hour</b> (plus pro-rata travel)
Late Payment Fee	<b>10% if paid after 1 July</b> (Annually)
Shows and Events (New and 12 month licence)	<b>\$495</b>

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## Other Registered Premises/Licences

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Changes of Ownership Transfer	<b>\$80</b>
Changes of Ownership Inspection (if warranted)	<b>\$185 per hour</b> (plus pro-rata travel at cost)
Funeral Directors	<b>\$340</b> (includes travel)
Hairdressers	<b>\$255</b>
Camping Grounds	<b>\$340</b> (Includes travel)
Offensive Trades	<b>\$255</b> (Beyond 1.5 hour @ \$185 per hour)
Revisits due to Poor Performance	<b>\$185 per hour</b> plus pro-rata travel at cost
Investigations (if justified)	<b>\$185 per hour</b> plus pro-rata travel at cost

### Amusement Devices (set by statute): (Note: The fees are subject to change by Worksafe NZ)

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First Device	<b>\$11.50</b>
Subsequent Devices (each thereafter)	<b>\$2.30</b>

## Public Health

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High Risk (e.g. Methamphetamine contaminated site/premises)	<b>\$185 per hour</b> plus pro-rata travel at cost) Note: Clean-up is charged as per actual cost.
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### Hazardous Substances - HSNO

Monitoring and enforcement required (pursuant to section 97 of the Hazardous Substances and New Organisms Act 1996)	<b>\$185 per hour</b> plus pro-rata travel at cost
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## Bylaw Permits

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Permit for Public Place Trader (per application per year)	<b>\$225</b>
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Outdoor Dining Facilities	<b>\$225</b>
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Other Commercial Activities (e.g. busking, free standing signs, fitness boot camps)	<b>\$225</b>
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Permit fees are based on up to 1.5 hours of review and administration time. Additional involvement will be charged on a time and cost basis	<b>\$195 per hour</b>
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The Council reserves the right to charge an occupancy fee for the use of public land for commercial purposes. This charge will be as determined by the Group Manager Infrastructure and Property based on the size, duration, location and nature of the activity.

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## Events

No fees are payable for event authorisations, although the Council at its discretion may charge for venue hire or rental fees and may require a bond to cover the potential costs of property damage caused by the event.

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## Dog Registration Fees

*All dogs aged 3 months and over must be registered with the exception of certified disability dogs. Fees will be waived for Certified Disability Dogs.*

The following dog registration fees apply for the 20225-26 year (all fees GST inclusive) if paid prior to 31 July 2025:

Registration fee per dog	<b>\$45</b>
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Administration fee	<b>\$15</b>
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*Dogs 14 years and older which have been consecutively registered and compliant with all registration and bylaw requirements over the last 10 years will receive a registration fee rebate of \$50.00.*

The following dog registration fees apply for the 2025-26 year (all fees GST inclusive) if paid after 31 July 2025:

Registration fee per dog	<b>\$55</b>
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Administration fee	<b>\$20</b>
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### Fees for part of the registration year are as follows:

Month that dog turns 3 months of age	Only 1 dog owned	For each other dog owned
July <i>If registration is paid by 31 July the cost will be discounted.            After 1 August the discount period is passed and full registration fees apply for the entire year.</i>	\$75.00 (60.00)	\$60.00 (45.00)
August	\$68.75	\$55.00
September	\$62.50	\$50.00
October	\$56.25	\$45.00
November	\$50.00	\$40.00
December	\$43.75	\$35.00
January	\$37.50	\$30.00
February	\$31.25	\$25.00
March	\$25.00	\$20.00
April	\$18.75	\$15.00
May	\$12.50	\$10.00
June	\$6.25	\$5.00



<b>Tag, Collar, Seizure and Micro chipping Fees (inclusive of GST)</b>	
Replacement Dog Tag	<b>\$5</b>
Dog Collar (Small)	<b>\$10</b>
Dog Collar (Medium)	<b>\$11</b>
Dog Collar (Large)	<b>\$12</b>
Seizure Fee	<b>\$50</b>
Micro chipping of dogs where dog is <b>not classified as dangerous or menacing</b> and is not being registered for the first time after 1 July 2007. Dogs to be presented at Council Service Centres at prescribed time.	
	<b>Free of Charge</b>
Micro chipping of Dogs where <b>dog is being registered for the first time having attained the age of 3 months.</b> (Dogs to be presented at Council Service Centres at prescribed time – applicable to dogs micro chipped by Council staff only). Note that farm working dogs are not legally required to be micro chipped.	
	<b>Free of Charge</b>
Impounding Fees	<b>\$70</b> for first impoundment <b>\$96</b> for the second impoundment <b>\$162</b> for the third impoundment
Additional Charges	<b>\$30 per day</b> thereafter administration/ sustenance fee.

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**Licence Under Dog Control Bylaw**

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Licence Application Fee	<b>\$120</b>
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**Stock Impounding**

The fees associated with the impounding of stock are: (per animal)

Sheep	<b>\$12</b>
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Cattle	<b>\$60</b>
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Horse	<b>\$60</b>
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Goat	<b>\$60</b>
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Mule/Donkey	<b>\$60</b>
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Pig	<b>\$60</b>
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Other animals	<b>Up to \$60</b>
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**Feeding (day or part day): (per animal)**

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Sheep or goat	<b>\$5 per head</b>
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Other stock	<b>\$15 per head</b>
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Driving and cartage costs	<b>Actual costs</b>
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Advertising costs	<b>\$110</b>
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Administration time	<b>\$140 per hour</b>
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Mileage	<b>IRD rate</b>
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**Other regulatory functions**

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**Land Information Memoranda**

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Residential	\$300
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Residential Property information requests	\$35
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Non-residential	\$450
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Non-residential Property information requests	\$70
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## Moni Whanaketaka Development Contributions

	Development Contribution per HUE (plus GST)
<b>Water</b>	
Prebbleton	\$11,319
Rolleston	\$5,553
Southbridge	\$3,071
Lincoln	\$5,898
Darfield	\$9,842
Kirwee	\$10,300
Leeston	\$9,381
West Melton	\$7,645
Rural water charge (Connecting to Darfield, Malvern or Hororātā rural water supply)	\$7,703
<b>Wastewater</b>	
Tai Tapu	No capacity
Selwyn Sewerage Scheme	\$13,154
<b>Stormwater</b>	
Lincoln	\$2,944
<b>Roading and Transport</b>	
Prebbleton 3 Development Area	\$2,440
Eastern High Growth Development Area	\$1,269
Rest of District	\$3,141
Lincoln 4 Development Area	\$12,669
Rolleston 6 Development Area: North High	\$27,542
Rolleston 6 Development Area: North Medium	\$19,326
Rolleston 6 Development Area: North Low	\$6,260
Rolleston 6 Development Area: Fairhurst High	\$26,667

	Development Contribution per HUE (plus GST)
<b>Roading and Transport</b>	
Rolleston 6 Development Area: Fairhurst Low	<b>\$10,101</b>
Rolleston 6 Development Area: Jozecom High	<b>\$24,781</b>
Rolleston 6 Development Area: Jozecom Low	<b>\$12,256</b>
Broadlands Drive – Section 2 on Title Plan SO494531 - Rolleston	<b>\$483,260</b>
<b>Reserves</b>	
Southwest Selwyn Area	<b>\$7,906</b>
Eastern Selwyn Area	<b>\$11,663</b>
Northwest Selwyn Area	<b>\$4,231</b>
<b>Community Infrastructure</b>	
Southwest Selwyn Area	<b>\$2,917</b>
Eastern Selwyn Area	<b>\$1,478</b>
Northwest Selwyn Area	<b>\$3,865</b>

See the Development Contributions Policy on the Council's website for full details of development contributions payable.

**[www.selwyn.govt.nz](http://www.selwyn.govt.nz)**



## Road and Transport Charges

<b>Corridor Access Request (CAR) and Temporary Management Plan (TMP)</b>	
Non-Excavation CAR and TMP	<b>\$103</b>
Small Excavation CAR and TMP	<b>\$417</b>
Large Excavation CAR and TMP	<b>\$834</b>
Project CAR	<b>Time and Costs</b>
Events Community and Sporting CAR and TMP	<b>No Charge</b>
Global CAR and Generic TMP Repetitive Mobile Actions	<b>\$206</b>
Global CAR Non-Excavation and Generic TMP	<b>\$1,957</b>
Global CAR Excavation and Generic TMP	<b>\$1,957</b>
Road Space bookings (Relating to Global CAR)	<b>\$57</b>
Generic TMP (no Work Access Permit)	<b>\$628</b>
Non-Conforming/Dangerous Audit Inspection and Review	<b>\$1,045</b>
Additional Site Inspections (per Inspection)	<b>\$834</b>
Stock Droving permits	<b>\$52</b>
CAR and TMP Extension	<b>\$103</b>
Road Closure Application (in addition to CAR and TMP Fee)	<b>\$1,957</b>
<b>Officer time per hour</b>	
Manager, Team Leader, Senior Engineer	<b>\$216</b>
Corridor Manager, Other Engineer, Road Safety staff, Contract Supervisor	<b>\$196</b>
Administration staff	<b>\$144</b>

### Large excavation

Anything over 3 Lin/M in any direction and completed in under 10 working days. Fee includes processing, a site walk over at the beginning of the project and a site inspection on completion/reinstatement. If required, additional inspections to be charged.

### Project

Works exceeding 10 working days in duration and all sub-divisions. To be assessed on application due to varying length of projects and varying inspections requirements.

### Road closure

When a road is closed for any length of time for works. Fee includes processing of TMP and CAR, notification to the public and a site inspection at start and completion of works.

### Excavation global CAR

Works including excavations i.e. for maintenance contractors and utility operators only. Fees include processing of the TMP and CAR, processing of all RSBs and inspection of 5 sites. Additional inspections carried out at a rate of \$160 per hour.

### Generic TMP

TMPs set up for small minor works to be used by TM providers and other approved contractors in place of site specific TMPs or for contractors with multiple repetitive works i.e. driveway contractors. Processing of TMP included in fee. Additional fees apply as per requested CAR type.



<b>Vehicle Crossing Installation Fees</b>	
Vehicle crossing application and inspection fee (Residential/Rural)	<b>\$185 fixed fee</b>
Vehicle crossing application and inspection fee (Commercial/Heavy Duty)	<b>\$370 fixed fee</b>
Non-Compliant Vehicle Crossing inspection fee	<b>\$155 fixed fee</b>

<b>Resource Recovery and Waste Charges</b>	<b>2025/26</b>
Minimum waste or organic tipping fee	<b>\$8.00</b>
Residual waste (rubbish)	<b>\$395.00 per tonne</b> (including \$65.00 waste levy)
Garden and food waste (organic)	<b>\$120.00 per tonne</b>
Plasterboard (new, clean off-cuts)	<b>\$130.00 per tonne</b>
Clean fill	<b>\$57.00 per tonne</b>
TVs and monitors	<b>\$12.00</b> per flat screen or CRT TV/monitor
All other E-Waste (computers, printers, phones, cameras, stereos, cables)	<b>No charge</b> (household volumes only)
Tyres (car, 4WD, light truck, heavy truck, tractor, no rims)	<b>No charge</b> (under Tyrewise scheme)
Tyres (on rims) Note we are unable to accept heavy truck or tractor tyres on rims	<b>\$10.00 per car/ motorbike tyre</b> <b>\$14.00 per 4WD tyre</b>
Child car seats	<b>\$15.00 per seat</b>
Recyclable polystyrene >1m <sup>3</sup> included within general waste	<b>\$250.00 per load</b> (over and above general waste disposal fee)
Non-recyclable polystyrene and expanded foams >1m <sup>3</sup>	<b>\$7,500.00 per tonne</b> (min charge \$250.00)
Hazardous waste (cleaning agents, garden chemicals, fluoro tubes, batteries, used oil, paints, LPG cylinders)	<b>No charge</b> (household volumes only)
Recyclables	<b>No charges apply for the approved recyclable materials listed below,</b> provided that they are from households, and are clean, separated and placed in the correct containers.
Good quality second-hand items for the ReUse Shop (clothing, furniture, books, toys, electronics, appliances, housewares)	<b>No charge</b> (subject to staff evaluation)

## We accept household volumes of the materials below for recycling:

- White ware and scrap metal
- Glass bottles and jars (lids in rubbish)
- Plastic bottles and containers 1, 2 and 5 (lids in rubbish)
- Steel tins and aluminium cans
- Polystyrene (white)
- Cardboard (flattened)
- Paper, newspaper and magazines
- Batteries
- E-waste (excluding screens)

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**Wheelie bin charges (annual)**

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Refuse Uniform Charge (compulsory charge per SUIP on the collection route)	<b>\$32.00</b>
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240 litre recycling bin (compulsory charge per SUIP on the collection route)	<b>\$94.00</b>
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60 litre recycling crates (for off-route collections only)	<b>\$94.00</b>
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80 litre rubbish bin	<b>\$160.00</b>
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240 litre rubbish bin	<b>\$477.00</b>
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Organics bin	<b>\$198.00</b>
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**Wheelie bin re-issue charges**

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Any costs associated with the intentional damage or negligence resulting in damage of bins will be charged to the household.	<b>\$85.00</b>
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*There are no wheelie bin delivery charges for stolen bins, bin repairs, replacement of damaged bin (where the occupier of the house is not at fault), or for households changing from a 240 litre rubbish wheelie bin to an 80 litre rubbish wheelie bin. For all other new wheelie bins issued, there may be a \$15.00 (including GST) delivery charge.*

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Households changing from an 80 litre to a 240 litre rubbish wheelie bin within two years of receiving their 80 litre wheelie bin	<b>\$85.00</b>
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Households requesting and receiving a 240 litre organic wheelie bin within two years of having returned an organic bin	<b>\$85.00</b>
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*To discourage repeated seasonal issue and return of organic wheelie bins, no rates refund is given for organic bins returned during the financial year.*

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Re-issue fee following removal for repeated contamination:

Households may have their bins removed due to repeated contamination, following no fewer than three warnings pursuant to the Waste Management and Minimisation Bylaw 2019. Households that wish to have their bins re-issued are required to sign a conditions of use form and pay a re-issue fee to have their bin returned, at the discretion of the Resource Recovery and Waste Manager.	<b>\$85.00</b>
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**Refuse bag charge**

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*Pre-paid official Selwyn District Council rubbish bags are available as an alternative to Council issued wheelie bins. These can be purchased from any Council service centre or library and some supermarkets.*

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Recommended retail price per pack of 5 bags	<b>\$17.50</b>
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Recommended retail price per bag	<b>\$3.50</b>
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## Utu Nehu Tūpāpaku Burial Fees and Charges

<b>Plot purchase</b>	
Single plot (single or double depth)	<b>\$1,776</b>
Ash or child plot	<b>\$616</b>
<b>Additional fees</b>	
Out of District fee	<b>\$1,027</b>
Interments with less than eight working hours' notice	<b>\$418</b>
Breaking of concrete	<b>\$308</b>
Lowering device	<b>\$131</b>
Burial on a Saturday	<b>\$718</b>
Top Soil Fee	<b>\$128</b>
Plot Transfer (Admin Fee)	<b>\$102</b>
<b>Memorial permit</b>	
New headstone	<b>\$92</b>
Additions / alterations	<b>\$41</b>
<b>Interment fees</b>	
Stillbirth	<b>No charge</b>
Up to one year	<b>No charge</b>
One year to nine years	<b>\$888</b>
<b>Ten years and over</b>	
Single depth	<b>\$1,602</b>
Double depth	<b>\$1,838</b>
Ashes interment	<b>\$236</b>
Double ashes interment	<b>\$354</b>
<b>Disinterment</b>	
Over 12 months	<b>At cost</b>
Within 12 months	<b>At cost</b>
Ashes	<b>At cost</b>
<b>Reinterment</b>	
Over 12 months	<b>At cost</b>
Within 12 months	<b>At cost</b>
Ashes	<b>At cost</b>

## Utu Ratoka Wai Water Services Fees and Charges

<b>Water</b>	
Bulk Water abstraction permit (payable up front)	<b>\$943</b>
Bulk water abstraction unit charge	<b>\$5 per m<sup>3</sup></b>
New water connection application (connection from main to property boundary) or change to existing residential (payable upfront)	<b>\$290</b>
New water connection application commercial (payable upfront)	<b>\$870</b>
Standover for new connections (payable up front)	<b>\$798</b>
Standover for network modifications	<b>At cost</b>
Water meter read out of normal cycle	<b>\$130</b>
Application to increase restricted units (no temporary changes)	<b>\$145</b>
Onsite charge to change restricted units (excludes unit charge)	<b>\$560</b>
Commercial backflow audits (medium/high hazard backflow preventor at boundary)	<b>\$207</b>
<b>Water Races</b>	
Water race closure applications deposit and charge for closures <5 properties (payable by initiator)	<b>\$788</b>
Water race closure application >5 properties (payable after first 4 hours)	<b>At cost</b>
Paparua Irrigation charge (per l/s annual charge)	<b>\$350</b>
Paparua Irrigation Application Fee Commercial	<b>\$311</b>
Ellesmere Irrigation charge (per l/s annual charge)	<b>\$171</b>
Irrigation agreement change or renewal of agreement	<b>\$295</b>
Domestic garden and shelter belt irrigation from water race (payable up front)	<b>\$73</b>

<b>Stormwater</b>	
High risk stormwater discharge applications	<b>At cost</b>
Medium risk stormwater discharge application (high risk excl)	<b>\$492</b>
New stormwater connection application incl 1 site visit (payable upfront)	<b>\$591</b>
Stormwater connection additional site visits	<b>At cost</b>
<b>Trade Waste</b>	
Trade Waste Uniform Annual Charge Permitted Discharges	<b>\$187</b>
Trade waste discharge consent application Conditional Discharges (payable up front). Required by all premises not residential.	<b>\$788</b>
Temporary trade waste application (payable up front)	<b>\$591</b>
<b>Trade waste compliance monitoring</b>	
Trade waste disconnection fee	<b>At estimated cost</b>
Trade waste reinspection fee	<b>\$394</b>
Trade waste Uniform Annual Charge (Conditional Discharges) Note Development Contribution may also be required as outlined in DC policy	<b>Calculated for each discharge</b> (as per bylaw)
New sewer connection application residential (payable up front)	<b>\$508</b>
Standover for new wastewater connections	<b>At cost</b>
<b>Water Services Charges (first hour at no charge)</b>	
Senior Engineering advice (per hr)	<b>\$218</b>
Engineering advice (per hr)	<b>\$197</b>
These charges are for general technical advice outside Resource Management Act Approvals.	

# Utu Ratoka Hapori me kā Haka Whaitake

## Community Services and Facilities Fees and Charges

Fees set under section 12 Local Government Act 2002.

<b>Swimming</b>	
General Admissions for Aquatic Centres / Pools	
Adult	<b>\$7.10</b>
Child	<b>\$4.10</b>
Preschooler with parent/caregiver	<b>\$4.10</b>
Student with ID	<b>\$6.00</b>
Gold/Community Services/Hapai cardholder	<b>\$5.30</b>
Casual swimming at Selwyn Aquatic Centre Family Groups	
2 Adults + 2 Children	<b>\$18.00</b>
2 Adults + 1 Child	<b>\$14.70</b>
1 Adult + 2 Children	<b>\$12.50</b>
Additional Child	<b>\$3.00</b>
Group Session 20+ Adult	<b>\$6.60</b>
Group Sessions 20+ Child	<b>\$3.80</b>
<b>Learn to Swim Classes</b>	
Learn to Swim child/parent classes (25 minute lessons)	<b>\$11.40</b>
Learn to Swim preschool classes (25 minute lessons)	<b>\$14.20</b>
Learn to Swim school-aged classes (25 minute lessons)	<b>\$14.20</b>
Private 1:1 (20 minute lesson)	<b>\$35.90</b>
Private 1:1 (30 minute lesson)	<b>\$48.30</b>
Private 1:2 (20 minute lesson)	<b>\$43.10</b>
Private 1:2 (30 minute lesson)	<b>\$54.40</b>
Waves 1:1 (20 minute lesson)	<b>\$20.50</b>



Waves 1:1 (30 minute lesson)	<b>\$30.80</b>
Waves 1:2 (20 minute lesson)	<b>\$25.70</b>
Waves 1:2 (30 minute lesson)	<b>\$35.90</b>
Adult	<b>\$15.40</b>
Homeschools	<b>\$4.90</b>
Schools	<b>\$3.60</b>
<b>Aqua Fitness Classes</b>	
Aqua Fit Classes and Concessions	
Casual	<b>\$10.90</b>
Gold Card/Community Services	<b>\$7.20</b>
Casual 10 Class Concession	<b>\$98.00</b>
Gold Card/Community Services 10 Class Concession	<b>\$64.70</b>
Gold Card/Community Services/Hapai cardholder – 10 swims	<b>\$48.10</b>
Gold Card/Community Services/Hapai cardholder – 20 swims	<b>\$90.80</b>
Student – 10 swims	<b>\$53.60</b>
Student – 20 swims	<b>\$101.30</b>
Preschool + caregiver – 10 Swims	<b>\$41.10</b>
Preschool + caregiver – 20 Swims	<b>\$82.20</b>
Adult concession – 10 swims	<b>\$62.10</b>
Adult concession – 20 swims	<b>\$117.30</b>
Child concession – 10 swims	<b>\$36</b>
Child concession – 20 swims	<b>\$68</b>

<b>Aquatic and Fitness Memberships</b>		<b>Weekly</b>
Basic Swim Only Membership per month	<b>\$59.50</b>	<b>\$13.82</b>
Basic Swim Only Membership (Gold, Community Services and Hapai Cards) per month	<b>\$46.20</b>	<b>\$10.66</b>
Basic Group Fitness Membership per month	<b>\$52.50</b>	<b>\$12.12</b>
Premium Swim + Aqua Membership per month	<b>\$64.30</b>	<b>\$14.83</b>
Premium Swim + Aqua Membership (Gold, Community Services and Hapai Cards) per month	<b>\$51.50</b>	<b>\$11.88</b>
Premium Group Fitness (dry + aqua) per month	<b>\$64.30</b>	<b>\$14.83</b>
Premium Group Fitness (dry + aqua) (Gold, Community Services and Hapai Cards) per month	<b>\$51.50</b>	<b>\$11.88</b>
All Access Membership (Group Fitness Classes, Aqua Classes, Swim) per month	<b>\$88.80</b>	<b>\$20.49</b>
All Access Membership (Group Fitness Classes, Aqua Classes, Swim) (Gold, Community Services and Hapai Cards) per month	<b>\$75.60</b>	<b>\$17.45</b>
Annual Basic Swim Only Membership	<b>\$603.40</b>	
Annual Basic Swim Only Membership (Gold, Community Services and Hapai Cards)	<b>\$490.50</b>	
Annual Premium Swim + Aqua Membership	<b>\$770.30</b>	
Annual Premium Swim + Aqua Membership (Gold, Community Services and Hapai Cards)	<b>\$577.70</b>	
<b>Lane Hire per hour</b>	<b>Community</b>	<b>Corporate</b>
25m Lane (per lane, per hour)	<b>\$14.40</b>	<b>\$19.50</b>
Learn to swim pool (whole pool, per hour)	<b>\$35.90</b>	<b>\$35.90</b>
Learn to swim pool (half pool, per hour)	<b>\$18.00</b>	<b>\$18.00</b>
Hydrotherapy pool (half pool, per half hour)	<b>\$35.90 (half pool only)</b>	-
Inflatable (excl. staff)	<b>\$119.70</b>	-
Group Fitness Class (incl. instructor) 45min	<b>\$113.00</b>	-
Dry Programmes Room (whole room, per hour)	<b>\$20.30</b>	<b>\$45.50</b>
Dry Programmes Room (half room, per hour)	<b>\$14.40</b>	<b>\$32.90</b>
<b>Event pricing</b>		
Per event dependent on equipment and personnel required		<b>\$5- \$20</b>

<b>Water Safety Lessons</b>	
1 hour: 8-10 per group	<b>\$7.20 per child</b>
1 day (3 hours): 8-10 per group	<b>\$20.50 per child</b>
3 days, 1 hour: 10 per group	<b>\$25.70</b>
3 days, 2 hours: 8-10 per group	<b>\$46.20</b>
2 days, 2 hours: 8 per group	<b>\$41.00 per child</b>
Family	<b>\$25.60 per family + \$5 per child after 2 children</b>
** bespoke packages available at request	
<b>Swim Instructor Per-Hour costs:</b> **mileage may be charged depending on location of instruction **Minimum of two hours	<b>\$53.40 per hour including breaks.</b> No travel time charged.
Lifeguard cost per hour	<b>\$40.00</b>
<b>Swimming – seasonal pools</b>	
<b>Sheffield</b>	<b>N/A</b>
<b>Southbridge</b>	
Season pass (Family)	<b>\$164.30</b>
Child	<b>\$3.10</b>
Adult	<b>\$3.60</b>
Child x10 swim concession	<b>\$27.70</b>
Adult x10 swim concession	<b>\$32.40</b>
Lane Hire	<b>\$17.00 (per lane, per hr)</b>

<b>Darfield</b>	
Season pass (Family)	<b>\$164.30</b>
Child	<b>\$3.10</b>
Adult	<b>\$3.60</b>
Senior	<b>\$3.10</b>
Aqua	<b>\$6.20</b>
Child x10 swim concession	<b>\$27.70</b>
Adult x10 swim concession	<b>\$32.40</b>
Senior x10 swim concession	<b>\$27.70</b>
Aqua x10 swim concession	<b>\$55.50</b>
Lane hire	<b>\$17.00 (per lane, per hr)</b>
<b>Leeston</b>	
Season (if gate key return \$10 off following season)	<b>\$41.10</b>
<b>Killinchy</b>	
Season (if gate key return \$10 off following season)	<b>\$41.10</b>

Library Services and Programmes		
Library Items		
Digital Services and Resources	3D Printing per gram	Member <b>\$0.20</b>
		Non-Library Member <b>\$0.30</b>
	Printing	Colour A4 <b>\$2.00</b>
		Colour A3 <b>\$4.00</b>
		Black and White (first 10 for Heartlands Customers) <b>FREE</b>
		Black and White A4 <b>\$0.20</b>
		Black and White A3 <b>\$0.40</b>
Interloans (costing depends on item)	Fee	<b>\$10.00 - \$20.00</b>
	Overdue	<b>\$0.50</b>
Sales of Cancelled/Withdrawn Items		<b>\$2.00 - \$5.00</b>
Processing fee for lost/damaged items		<b>\$10.00</b>
Programmes	Members	<b>Range from free to meeting programme cost</b>
	Non-Members	
Hot Picks		<b>\$2.50</b>
Out of District Subscription Fee	Per 6 months	<b>\$67.50</b>

**Community Centres and Halls (Including Selwyn Sports Centre) – Services and Programmes Venues and Events Charges**

<b>Staffed Centres (Excluding Selwyn Sports Centre)</b>	<b>2025/26 charge as of 1 July 2025 (per hour)</b>	
	<b>Community</b>	<b>Standard</b>
1-19 People	<b>\$8.40</b>	<b>\$15.50</b>
20-39 People	<b>\$14.40</b>	<b>\$29.90</b>
40-59 People	<b>\$20.30</b>	<b>\$45.50</b>
60-79 People	<b>\$26.30</b>	<b>\$59.90</b>
80-199 People	<b>\$32.40</b>	<b>\$75.40</b>
200+ People	<b>\$38.30</b>	<b>\$89.80</b>
Equipped Sports Stadium	<b>\$44.30</b>	<b>\$105.30</b>
Full Facility Hire Per day	<b>\$2054.00</b>	<b>\$3594.90</b>
<b>Un-Staffed Centres (Excluding Selwyn Sports Centre)</b>		
1-19 People	<b>\$5.70</b>	<b>\$10.00</b>
20-39 People	<b>\$11.30</b>	<b>\$20.00</b>
40-59 People	<b>\$17.00</b>	<b>\$29.90</b>
60-79 People	<b>\$22.60</b>	<b>\$39.80</b>
80-199 People	<b>\$28.30</b>	<b>\$49.70</b>
200+ People	<b>\$33.90</b>	<b>\$59.70</b>
Full Facility Hire Per day	<b>\$821.70</b>	<b>\$1232.50</b>



<b>Misc</b>	<b>2025/26 charge as of 1 July 2025</b>
All sites where service is available	
Tea & Coffee (one price, up to daily)	<b>\$4.50</b>
Casual Play	<b>\$3.00</b>
Portable Sound System	<b>\$36.00</b>
Staff charge out per hour	<b>\$41.00</b>
Carpet Stadium Floor (own group)	<b>\$359.50</b>
Carpet Stadium Floor (SDC)	<b>\$719.00</b>
Staging (half)	<b>\$257.00</b>
Staging (full)	<b>\$308.00</b>
Kitchen	<b>\$20.50</b>
Sole use and outside of hours (staffed sites) additional charge per hour	<b>\$41.00</b>
Set up and pack down per hr required	<b>\$41.00</b>

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**Selwyn Sports Centre**

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<b>Sport (Cost Per Hour)</b>	<b>Proposed Charge 2024/25</b>	
	<b>Community</b>	<b>Corporate</b>
Full Facility (Exclusive)	<b>\$455.70</b>	<b>\$1,068.50</b>
Whole Court (all sports)	<b>\$44.30</b>	<b>\$105.30</b>
Half Court (all sports)	<b>\$22.20</b>	<b>\$52.70</b>
Lü Uno (Interactive Wall-excluding staff-self operated)	<b>\$44.30</b>	<b>\$105.30</b>

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**Space (Ground, Cost Per Hour)**

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Dugout (combined)	<b>\$20.30</b>	<b>\$45.50</b>
Dugout 1	<b>\$14.40</b>	<b>\$29.90</b>
Dugout 2	<b>\$14.40</b>	<b>\$29.90</b>
Event Control	<b>\$8.40</b>	<b>\$15.60</b>
Tuck Shop	<b>\$51.40/day</b>	<b>\$47.90/hour</b>

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**Space (First Floor, Cost Per Hour)**

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Pavilion	<b>\$32.40</b>	<b>\$75.40</b>
Track	<b>\$26.30</b>	<b>\$59.90</b>
Group Fitness Class (incl. instructor)	<b>\$113.00</b>	<b>-</b>
Kitchen	<b>\$51.40</b>	<b>\$47.90</b>

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	Proposed Charge 2024/25
<b>Casual Group Fitness</b>	
Casual	<b>\$10.90</b>
Gold Card/ Community Services	<b>\$7.20</b>
Skating	<b>\$7.60</b>
Preschool	<b>\$5.30</b>
<b>10 x Concession Pass</b>	
Casual 10 Class Concession	<b>\$98.10</b>
Gold Card/Community Services 10 class concession	<b>\$64.80</b>
Skating 10 Concession	<b>\$68.40</b>
Preschool Concession	<b>\$47.70</b>
Casual Sport Concession Card x10	<b>\$27.00</b>
Casual Sport Concession Card x20	<b>\$54.00</b>
Cost for additional staff	<b>\$40.00 /hr</b>
Sport and Recreation Activities Drop-in with own equipment	<b>\$3.00</b>
The Selwyn Striders	<b>\$3.00</b>

**Sports fields and Reserves**

as per the Reserves Charging Policy

<b>Occupation Type</b>	<b>24/25 Fee as from 1 July, 2024</b>
Seasonal sports field	<b>\$0.00</b>
Seasonal sports court	<b>\$0.00</b>
Seasonal sports field – premium plus	<b>\$80/full size field per year</b>
Seasonal sports court – premium plus	<b>\$40/court per year</b>
Seasonal sports field – premium	<b>\$40/full size field per year</b>
Seasonal sports court – premium	<b>\$20/court per year</b>
Seasonal sports field – club lighting	<b>\$0.00</b>
Seasonal sports court – club lighting	<b>\$0.00</b>
Seasonal sports court – club owned	<b>\$0.00</b>
Club building - footprint	<b>\$1.00 per m<sup>2</sup></b>
Bowling Club - footprint	<b>\$0.15 per m<sup>2</sup></b>
Exclusive use – large tract	<b>Calculated rate</b>
Community Use – building & outdoor space	<b>\$0.60 per m<sup>2</sup></b>
Community Use – building footprint only	<b>\$1.00 per m<sup>2</sup></b>
Community Use – Council owned building/facility	<b>Independent rental assessment for lease</b>
Specialist seasonal use	<b>Negotiated rate (nominal)</b>
Seasonal use of a Council owned pavilion - standard	<b>\$1.00 per m<sup>2</sup> per period of use</b>
Seasonal use of a Council owned pavilion - discounted	<b>\$0.50 per m<sup>2</sup> per period of use</b>
Casual or regular use of a reserve for school sports activities	<b>\$0.00</b>
Casual use of reserve – community based activity/event/tournament	<b>\$0.00 for ground use (may be a fee for building use)</b>



# Rōpū nā te Kaunihera te whakahaere

## Council-Controlled Organisations

### CORDE Limited

#### Relationship to the Council

The Council exercises influence on the Board through appointment of Company Directors and through approval of its annual Statement of Intent.

#### Nature and scope of the companies

CORDE Limited are suppliers of asset management, maintenance, and construction services. Consistent with its objective, the Companies will pursue activities designed to ensure the efficient and prudent utilisation of its capital assets and human resources.

#### Objective

To operate as a profitable, sustainable contracting and maintenance business and follow these key principles which are central to its business strategy:

Build a trusted company connected with the communities it works in and is united in its approach.

Ensure a diversified revenue base to provide resilience to future events.

#### Key performance targets

The Company’s performance targets for the year ending 30 June 2026 are set out below.

Financial Performance (minimum)	Return After Tax to Opening Equity 8.0%
Quality Services	To be recertified for ISO 9001 Quality Standard
Health and Safety	To be recertified for ISO 45001 Health & Safety
People Performance	Staff Retention 70% per year Training & Development >2% of payroll costs each year
Environmental Performance	To be recertified for ISO 14001 Environmental



# Selwyn District Charitable Trust

## Relationship to the Council

The Selwyn District Charitable Trust is a Council Controlled Organisation (CCO) of the Council.

## Nature and scope of the companies

The Trust receives funds in the form of charitable donations and makes them available for the charitable activities of the Council.

## Key performance targets

The Trust's performance targets for the year ending 30 June 2026 are set out below.

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**The Trust aims to distribute all the funds it receives in the year of receipt.**

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**The Trust aims to achieve investment returns in line with those achieved by the Council.**

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# Orion New Zealand Limited

## Relationship to the Council

Selwyn District Council has a 10.725% shareholding in Orion New Zealand Limited.

The shareholders exercise influence on the Company through the negotiation of the annual Statement of Intent and through the appointment of 1 Director to the Board of Orion.

## Nature and scope of the companies

Orion’s activities are to:

- Construct and maintain a reliable and secure electricity distribution network in the Christchurch and Central Canterbury region.
- Provide efficient processes that support competition amongst electricity retailers and generators.
- Seek investment / acquisition opportunities in the infrastructure and energy sectors.
- Manage, grow and if appropriate, realise other subsidiary and associate company interests.

## Objective

To operate as a successful business and provide shareholders with appropriate returns on their investments and pursue strategies that aim to ensure Orion’s long-term success as a business.

## Key performance targets

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**Resilience in the rural and urban network**

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**Building an integrated view of assets and processes Reducing environmental impact of operations**

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**Collaboration with local authorities and stakeholders on regional decarbonisation plans**

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**Playing a proactive role, working with other trusted organisations, to support the customers to close the “knowledge gap” on how they can move to a more energy efficient and greener way of living**

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**Foster and promote energy efficiency**

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# Central Plains Water Trust

## Relationship to the Council

Central Plains Water Trust is a Council Controlled Organisation (CCO), jointly controlled by the Selwyn District Council (50%) and the Christchurch City Council (50%). The Council exercises significant influence over the activities of the Trust through its ability to appoint the trustees.

## Nature and scope of the companies

Central Plains Water Trust is a trust for the benefit of present and future generations of Christchurch City and Selwyn District residents.

The Trust holds all necessary resource consents obtained by Central Plains Water Limited.

## Objective

The Council recognises a major regional economic benefit in managing the water resource in the Central Canterbury Plains, including significant employment creation. The Council also wishes to be involved to ensure its own infrastructure will not be adversely affected by any proposed scheme.

## Key performance targets

Reporting to the public on the performance of the Scheme	<ul style="list-style-type: none"><li>Consider use of an independent consultant to obtain data from CPWL or undertake analysis to help prepare the Annual Sustainability Report</li></ul>
	<ul style="list-style-type: none"><li>Continue to publish 'a user-friendly' Annual Sustainability Report on our website by March 31st</li></ul>
Environmental leadership	<ul style="list-style-type: none"><li>Develop a plan to support education initiatives</li></ul>
Community engagement and Education	<ul style="list-style-type: none"><li>Improve the website to make it more effective, accessible, and current.</li></ul>
	<ul style="list-style-type: none"><li>Company, Trust, Council and Ecosystem strategic alignment</li><li>Align and assist with CPWL's education and outreach initiatives to provide an independent voice for the benefit of residents and stakeholders</li></ul>
Engagement with Selwyn District Council and Christchurch City Council	<ul style="list-style-type: none"><li>Six-monthly briefings by CPWT with additional briefings by exception</li><li>Present sustainability report to councils in a public meeting if requested</li></ul>

# Operational and Performance Targets

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Education Targets	<ul style="list-style-type: none"><li>Facilitate, agree and report on CPWL’s educational programme and outcomes.</li></ul>
Environmental Targets	<ul style="list-style-type: none"><li>To ensure compliance of resource consents</li><li>To ensure compliance of water rights</li><li>To report on any non-compliance to the Joint Settlor Committee</li><li>Commitment to meeting all legal, statutory and regulatory requirements</li></ul>
Relationship Targets	<ul style="list-style-type: none"><li>Stakeholder engagement and advice</li><li>Trust meetings with the Joint Settlor Committee and Councils as required</li><li>Communicate on a no surprises basis to settlor councils</li></ul>

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# Transwaste Canterbury Limited

## Relationship to the Council

Selwyn District Council has a 3% shareholding in Transwaste Canterbury Limited. The shareholders exercise influence on the Company through the negotiation of the annual Statement of Intent and through the appointment of 1 Director to the Board of Transwaste.

## Nature and scope of the companies

The company was incorporated on 31 March 1999 with the principal purposes of selecting, consenting, developing, owning and operating a non-hazardous regional landfill in Canterbury.

## Objective

Primary objective of the company is to own, operate and continue development of a non-hazardous landfill for the Canterbury region, and the Council sees benefit in this for the present and future generations of Canterbury region residents.

## Key performance targets

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**Operate as a successful, competitive commercial landfill and earthquake demolition waste management and resource recovery business.**

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# Selwyn Water Limited

## Relationship to the Council

SDC has a 100% shareholding in Selwyn Water Limited.

While just incorporated, shareholders will exercise influence of Company through the setting of the annual Statement of Intent and appointment of the Board of Directors.

## Nature and scope of the companies

Selwyn Water Limited is not due to commence operations until 1 July 2025, it will have responsibility for the delivery of waste and drinking water services on behalf of Selwyn District Council, further to the Local Water Done Well consultation undertaken March 2025 and decision in April 2025.

## Objective

The initial objective of Selwyn Water will be to deliver safe and sustainable waste and drinking water services to the Selwyn District.



# Council Information (as at 30 June 2024)

## Mayor

Sam Broughton  
027 223 8345  
mayor@selwyn.govt.nz

## Deputy Mayor

Malcolm Lyall  
027 433 9964  
crmalcolm.lyall@selwyn.govt.nz

## Rolleston Ward

Sophie McInnes  
021 552 877  
crsophie.mcinnnes@selwyn.govt.nz

Nicole Reid  
027 548 6157  
crnicole.reid@selwyn.govt.nz

## Springs Ward

Debra Hasson  
027 435 5055  
crdebra.hasson@selwyn.govt.nz

Grant Miller  
027 381 7032  
crgrant.miller@selwyn.govt.nz

## Malvern Ward

Lydia Gliddon  
027 318 1432  
crl Lydia.gliddon@selwyn.govt.nz

Bob Mugford  
027 511 0395  
crbob.mugford@selwyn.govt.nz

## Ellesmere Ward

Shane Epiha  
027 561 7035  
crshane.epiha@selwyn.govt.nz

Elizabeth Mundt  
027 702 0023  
crelizabeth.mundt@selwyn.govt.nz

## Malvern Community Board

Bruce Russell (Chairperson)  
027 436 1727  
bruce.russell@selwyn.govt.nz  
John Verry (Deputy Chair)  
022 087 3463  
john.very@selwyn.govt.nz

Phil Freeman  
027 523 7741  
phil.freeman@selwyn.govt.nz

Sharn Nu'u  
027 337 4726  
sharn.nu'u@selwyn.govt.nz

Calvin Payne  
021 608 2030  
calvin.payne@selwyn.govt.nz

## Customer Services

For general enquiries, assistance and information,  
telephone 0800 SELWYN (735996)

## Website

[selwyn.govt.nz](http://selwyn.govt.nz)

## Selwyn District Council Offices

2 Norman Kirk Drive  
PO Box 90  
ROLLESTON 7643

## Service Centres

### Leeston Library Service Centre

19 Messines Street  
Private Bag 1  
LEESTON  
Phone: (03) 347 2871

### Darfield Library Service Centre

1 South Terrace  
DARFIELD 7510  
Phone: (03) 318 7780

### Lincoln Library Service Centre

Gerald Street  
LINCOLN 7608  
Phone: (03) 347 2876

### Te Ara Ātea

26 Tennyson Street  
ROLLESTON 7614  
Phone (03) 347 2880

### **Auditors**

Audit New Zealand  
PO Box 2  
CHRISTCHURCH 8140  
On behalf of the Auditor-General

### **Bankers**

Westpac  
PO Box 2721  
CHRISTCHURCH 8140

### **Solicitors**

Buddle Findlay  
PO Box 322  
CHRISTCHURCH 8140

Simpson Grierson  
PO Box 874  
CHRISTCHURCH 8140

### **Sister Districts/Cities**

#### **Akitakata City**

City Office,  
Yoshida 791  
Yoshida Cho, Akitakata city  
Hiroshima  
731 0592  
JAPAN

Akitakata City has temporarily suspended international relationship activities.

#### **Town of Yubetsu**

Town office  
318 Kamiyubetsutonden Shigaichi, Yubetsu,  
Mombetsu District,  
Hokkaido  
099-6592,  
JAPAN

The Malvern Community Board has been delegated the authority to facilitate relationships with Yubetsu-Cho.

#### **Shandan County**

No. 1 Unification Office  
Zhangye City  
Shandan County  
Gansu Province  
CHINA 734100

#### **Coventry, Rhode Island**

Coventry Town Manager Office  
Coventry Town Hall  
1670 Flat River Rd  
Coventry RI 02816  
United States of America

### **Toraja**

Kompleks Perkantoran Pemkab.  
Toraja Utara Marante,  
JL. Poros Rantepao-Palopo,  
Kec. Tondon,  
SULAWESI SELATAN 91831

### **CORDE**

85 Hoskyns Road  
ROLLESTON 7675  
Phone: (03) 318 8320  
Email: [corde@corde.co.nz](mailto:corde@corde.co.nz)  
Website: [www.corde.co.nz](http://www.corde.co.nz)

### **Board**

Murray Harrington  
Pat McEvedy  
Ben Kepes  
Chris Hall  
Raveen Jaduram

### **Central Plains Water Trust**

Phone: 027 430 3818 or  
(03) 982 4267

### **Trustees**

Pat McEvedy (Chairman)  
Elle Archer  
Rob Lawrence  
Richard McDowell  
Murray Doak







