

# Annual Plan

2025/26



OUR BUDGET & PRIORITIES FOR  
THE FINANCIAL YEAR AHEAD

# Hakatere: Te rohe ka whiria mō te āhua noho, me te hāpori

*Ashburton: The district of choice for  
lifestyle and opportunity*



# Contents | *Rāraki Upoko*

04. Kia ora koutou, welcome

## 08. Part 1: Overview

10. Your elected representatives

12. What is an Annual Plan?

13. How this plan was developed

14. Key projects for 2025/26

18. Our strategic direction

20. Your money at work

## 24. Part 2: Our activities and work programme

### 29. LOCAL INFRASTRUCTURE

30. Drinking Water

42. Wastewater

48. Stormwater

54. Stockwater

58. Transportation

64. Waste Reduction & Recovery

### 71. PUBLIC SERVICES

72. Community Governance & Decision-Making

78. Economic Development & Commercial Activities

82. Community Services

88. Parks & Open Spaces

94. Recreation Facilities

### 100. REGULATORY SERVICES

101. Regulatory Functions & Compliance

### 109. MISCELLANEOUS SERVICES

## 115. Part 3: Financial information

116. Annual Plan disclosure statement

118. Prospective financial statements

123. Reserve funds

131. Statement of accounting policies

147. Funding impact statements

## 163. Part 4: Fees and charges





# Kia ora koutou, welcome

## It's our pleasure to present to you our plan for the 2025/26 year, marking the second year of the 2024-34 Long Term Plan.

The focus this year remains on the continued smooth running of core services like drinking water, wastewater, roads and rubbish collection. Reliably delivering these services every day of the year takes dedicated effort, but it is the foundation for community and business life, even if it's work that doesn't grab the headlines.

We'll continue renewing water and wastewater pipes, we'll keep repairing and renewing the parts of our roading network that need it, and we'll make sure facilities like playgrounds and public toilets are fit for the job, whether they're in the centre of town or at a remote reserve.

We talked with our community earlier this year about the Government's Local Water Done Well programme and that is about the future delivery of drinking water, wastewater, and stormwater services. Residents told us Council's work in this space over the past years had been good and soon we'll be developing a Water Service Delivery Plan that we will present to

Government.

Water services are a top priority, and we are committed to doing everything we can to meet the new national rules. We've increased our water budget by 5% compared to last year, equating to an additional \$35.40 per household. This investment supports our extensive renewal programme, with \$7.55 million alone allocated to watermain renewals. These upgrades will significantly reduce maintenance and reduce leaks across our schemes.

Roading also remains a key focus. This year, we'll be spending \$18.7 million<sup>1</sup> maintaining and upgrading our roading and footpath network. This includes \$3.0 million of unsubsidised funding alongside the funding approved for subsidy by NZTA (New Zealand Transport Agency) Waka Kotahi.

Steady progress is also being made on the long-awaited second urban bridge across the Ashburton River. We've recently signed an agreement with NZTA Waka Kotahi, who will tender the full project later this year. Once the tender process has been completed, we will know how much it costs to build the approach road on the Tinwald side (our cost under the agreement), and we will come back and speak to our community about how we will fund this.

<sup>1</sup> Includes operating and capital expenditure, but excludes the \$4.9 million budgeted for the second urban Ashburton River bridge project.





We also know many in our community are eagerly awaiting the introduction of kerbside green and organic waste collection. This year, we'll be laying the groundwork – establishing the necessary infrastructure to ensure a seamless rollout the following year.

Alongside all this work, we're also keeping a close eye on the ongoing changes from central Government. Reforms to the Resource Management Act and updates to the building codes are on the horizon, and we'll keep you informed on how these may impact the work we do and services we provide.

Earlier this year, updated property valuations revealed an increase in our district's rateable land value from \$20.7 billion to \$22.8 billion. A revaluation helps to distribute rates fairly across the district.

While inflationary pressures and interest rates are easing, economic conditions are still challenging, and we know cost pressures for our community still remain. We've been keeping this in mind throughout our discussions as we confirm our budget for the year ahead. The result is an increase in the amount of money we collect from rates of 7.3% after inflation – lower than that indicated through the Long Term Plan.

How this affects everyone's rates is different though – so check out page 21 for our sample rates table which shows the different movements for different locations.

In a few months, the Local Elections will be held, and we look forward to welcoming those who will be representing our district. We look forward to working together with our community to foster our district as the district of choice for lifestyle and opportunity – te rohe ka whiria mot e ahaua noho, me te hapori.

Ngā mihi nui



**Neil Brown**  
Mayor



**Hamish Riach**  
Chief Executive





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**Hakaterere:**  
**Te rohe ka whiria mō te**  
**āhua noho, me te haporī**

*Ashburton:*  
*The district of choice for*  
*lifestyle and opportunity*









Part 1:

## OVERVIEW

*Tirohaka Whānui*

# Your elected representatives

## Kā mā kai pōtīhia

### Mayor



**Neil Brown**

P 307 7765 | M 027 301 6018  
mayor@adc.govt.nz

### Western Ward



**Deputy Mayor Liz McMillan**

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**Cr Rob Mackle**

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### Eastern Ward



**Cr Lynette Lovett**

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**Cr Richard Wilson**

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### Ashburton Ward



**Cr Leen Braam**

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**Cr Carolyn Cameron**

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**Cr Tony Todd**

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**Cr Phill Hooper**

M 027 464 6805  
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**Cr Russell Ellis**

M 027 438 0112  
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### ***Methven Community Board***



**Kelvin Holmes**

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**Richard Owen**

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**Megan Fitzgerald**

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**Robin Jenkinson**

M 027 484 1112  
Robin.Jenkinson@adc.govt.nz



**Allan Lock**

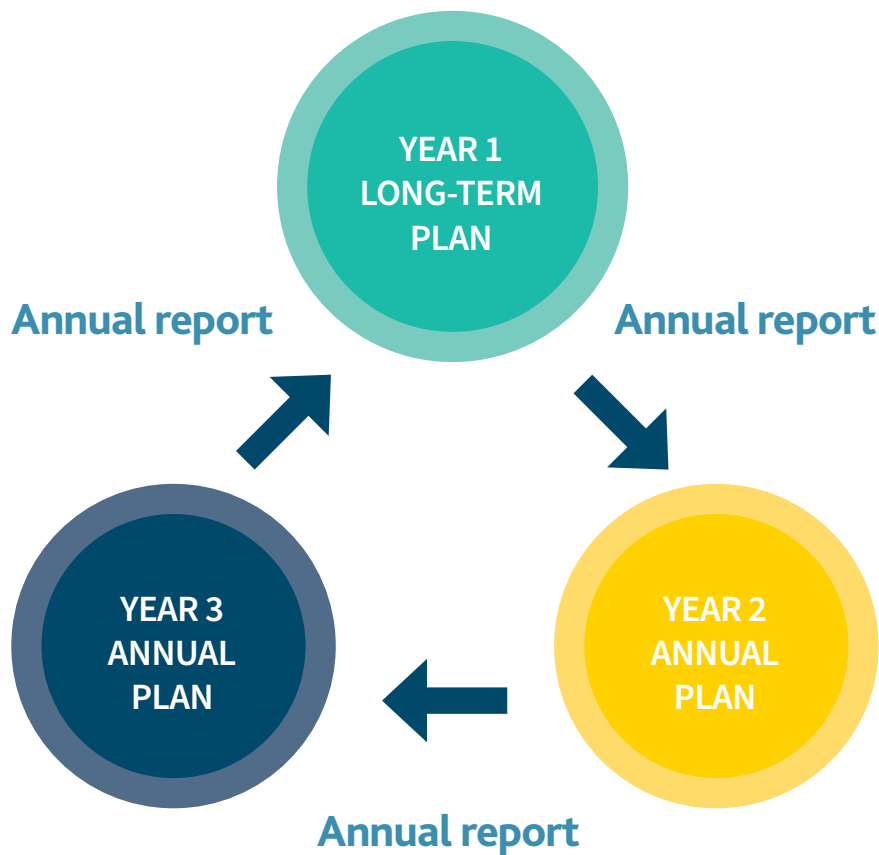
M 027 201 9137  
Allan.Lock@adc.govt.nz

# What is an Annual Plan?

**This is our plan and budget for the 12 months ahead – essentially, what we will do, when and how we will pay for it.**

The Annual Plan is part of our longer-term planning cycle. Every three years we are required to update our ten-year Long Term Plan. This plan sets out our direction and budgets for the next ten years. For each of the two years in between long term plans, we produce an annual plan.

The annual plan is largely based off the long term plan. However, we live in an ever-changing world, and plans made with the best intentions can change. Therefore, this Annual Plan provides you with an update on what we intend to deliver, how much it will cost, and who will pay, for the upcoming year.





# How this plan was developed

## Community engagement

We asked our community for feedback on our Long Term Plan 2024-34, through a pre-engagement survey in 2023, and formal consultation early in 2024. We received 984 survey responses and heard from 24 organisations across four workshops in response to our first survey, and then another 1522 submitters provided formal feedback on the draft plan. You can see the full details of this consultation on our website: [ItsOurPlace.nz](https://www.itsourplace.nz)

This Annual Plan does not contain any significant variations from Year 2 of our Long Term Plan 2024-34. Therefore, we did not consult on this Annual Plan, in accordance with s95(2A) of the Local Government Act 2002.



## Key changes

The following lists the key areas of difference between this plan and the Long Term Plan 2024-34. They are also described in greater detail in the relevant activity chapters in Part 2 of this report.

- Removal of the planned upgrade to Robilliard Park, saving \$251,500.
- 5% increase to the drinking water rate (from \$706.10 in 2024/25 to \$741.50 in 2025/26).
- Deferral of the stormwater attenuation and treatment facility on West Street to 2026/27.
- \$83,000 added to bulk purchase heat pumps to replace units as they fail in our Elderly Persons Housing units.
- Alignment of the transportation budget with the reduced NZTA Waka Kotahi funding, with \$3.0 million of unsubsidised Council funding included, for key roading projects.
- Removal of \$144,000 that was budgeted for moving the Havelock Street Council Chambers to Tinwald to create an emergency hub.
- Use of Reserve Contributions Reserve to fund some Open Spaces projects rather than loan funding as indicated through the Long Term Plan.
- A reduction in depreciation funding for Open Spaces and Stormwater to align to levels of spending.

# Key projects for 2025/26

## ***Local Water Done Well***

Big changes are coming to how we deliver our drinking water, wastewater and stormwater services. Under legislation, every council must consult with its community to decide who will manage and deliver water services in the future. Councils must present two options to the community, one of which was a stand-alone business unit (SABU), our preferred option. The alternative option we consulted on was the establishment of a Water Services Council Controlled Organisation.

Throughout April 2025, we discussed these options with our community and Council will make a decision in May. Once we confirm the delivery service, we will finalise a Water Service Delivery Plan for Council to adopt in August and submit to the Department of Internal Affairs by 3 September 2025.

## ***Water projects***

We've planned a large programme of work in the water space this year, with most of it focussed on renewals. We've allocated \$7.55 million for watermain renewals and another \$3.6 million for sewermain renewals and relinings. Other key projects include updated network connectivity at our water and wastewater treatment plants, designing the Wilkins to Grahams Road watermain to align with the second Ashburton urban bridge project, and investigating additional water sources in Mount Somers. Our total capital spend amounts to \$8.5 million in drinking water and \$5.4 million in wastewater.

## ***Second urban Ashburton River bridge project***

In April 2025, Council signed an agreement with New Zealand Transport Agency (NZTA) Waka Kotahi for the full project – design and construction of the bridge and connecting roads. NZTA Waka Kotahi will tender the project later this year, with physical works expected to start early in 2026.

Once the tender process has been undertaken and we understand the cost of the road section that Council is to fund (Carters Terrace to Grahams Road), we will talk with the community about how we will fund it.



### ***Maintenance, repairs and replacement programme***

The NZTA Waka Kotahi funding allocation is not aligned with Council budget cycles, with our Long Term Plan figures finalised before NZTA Waka Kotahi confirm their three-year (2024-27) Land Transport Programme.

This means that there are some reductions in the transportation budget due to NZTA Waka Kotahi approving no funding for the Low-Cost Low-Risk category of projects, and only 36% of footpath maintenance and renewals. Almost all funding requested for other maintenance and renewal works was approved.

We have adjusted the Annual Plan to what was approved by NZTA Waka Kotahi, rather than keeping it the same as the LTP. As a result of this, \$2.2 million of funding has been moved to unsubsidised funding, to bring the total unsubsidised funding to \$3.0 million this year.



### ***Stockwater***

We are committed to continuing our exit from stockwater provision, with the aim of ceasing delivery by 30 June 2027. In the 2025/26 year we will continue to progress the Stockwater Exit Transition Plan, with the following intake investigations commencing:

- Langdons North & South
- Clearwell Springs
- Cracroft
- Klondyke
- Shepherds Brook
- Remmingtons Creek
- Lagmhor Creek
- Winchmore



### ***Food and green waste collection facilities***

Next year, we will begin kerbside collection of food and green waste. To prepare for this, we are constructing a consolidation bunker this year to temporarily store the collected waste before processing. We've included \$564,000 in the budget for this project.





### ***Local elections 2025***

The 2025 triennial Local Body Elections will be held in October this year. This will see elections held for the positions of Mayor, Councillors and Methven Community Board members.



### ***Grant funding***

This year, we've budgeted over \$1.2 million for community grants. Of this, \$428,000 is contestable grants and \$783,000 is non-contestable – given directly to agencies such as the Ashburton Trust Events Centre and Safer Mid Canterbury.



### ***District learning hub***

This year we will develop a business case for a district learning hub. We have included \$50,000 in the budget for this project.



***Polytech gravel carpark***

We have included \$856,000 in the budget this year to develop a gravel car park on the Polytech site. These funds include demolition of the buildings on the site.

***Public conveniences***

This year we will upgrade the toilet blocks at the Rakaia River Mouth and Lake Heron.

***Ashburton Domain playground***

We have been putting together plans for a reconfigured playground in the domain. We'll carry out this project across 2025/26, with \$338,000 included in the budget to complete this work.



*Costs noted above are rounded. For the full list of projects we are undertaking this year and associated details, please see the relevant activity chapters in Part 2 of this plan.*

# Our strategic direction

Everything we do contributes to our strategic direction.

Our vision is the overall, future focused goal towards which we are working.

Community outcomes also look to the future and take a ‘whole-of-community’ view. They are focused on improving the district’s social, cultural, environmental and economic wellbeing.

Our guiding principles outline how we will function and deliver activities and services to our community.

## Our Vision and Community Outcomes | *Tā mātau Matawhānui me kā Putaka ā-Hapori*



## Guiding Principles | *Kā Mātāpono Ārahi*

Plan and provide fit-for-purpose services.

*Kia whakamaheretia, kia whakarawea kā ratoka whaitake*

Represent the district on regional/national issues and partner with others when needed.

*Ka whakakonohi i te rohe i kā take ā-takiwā tae atu ki kā take ā-motu ā, ka matea ana, ka mahi tahi ki ētahi atu.*

Work with the community and engage in meaningful conversations.

*Ka mahi pakahiwi-tahi ki te hapori, ā ka whai wāhi atu ki kā kōrero whaitake.*

Lead the community with clear and rational decision-making.

*Ka ārahi atu i te hapori i kā tukaka whakataua mārama, kia āta whakaarohia*



**Residents are well-represented, included and have a voice** - *ka whai mana, ka whai wāhi, ā, ka whakaputa kōrero kā kainoho*

Our community feels a sense of belonging, inclusion and social connectedness. We celebrate our identity, heritage and cultural diversity. We cherish the contribution Mana whenua and other groups make to our community. We collaborate with our partners. We engage with our communities to hear their views and influence our local decisions and direction. We advocate on important issues to our community such as health, housing and education.

**How we'll measure our progress**

- Residents feel a sense of community with others in their neighbourhood
- Residents feel they have opportunities to have their say on Council business
- Residents believe they can influence Council decision-making
- Numbers responding to consultations
- Numbers participating in local elections

**A district of great spaces and places** – *he tiriwā pai, he wāhi pai i tēnei takiwā*

Our community feels a sense of pride in living in our district. We have a safe, vibrant and thriving community. We recognise and cater for the range of generations within our community. Our district is welcoming and well connected. Our social and recreational facilities enable people to enjoy positive healthy lifestyles. Our facilities and infrastructure meet current and future needs.

**How we'll measure our progress**

- Residents' satisfaction with available local community facilities
- Resident satisfaction with the general lifestyle opportunities available in our district
- Resident view of their overall quality of life
- Satisfaction and usage levels of recreational facilities

**A prosperous economy built on innovation opportunity and high quality infrastructure** – *he ohaka whairawa I ruka I te aroka hou, I te whai āheika me te tūāhaka kouka*

We are a welcoming, enabling and business-friendly district. We encourage opportunities for people of all ages and life stages to enjoy a quality of living within our district that is economically sustainable and affordable. We manage the effects of population change. We actively promote the district as a destination of choice. We value the role our district's natural environment and cultural and social assets play in supporting economic wellbeing.

**How we'll measure our progress**

- Housing affordability index trends
- Rental affordability index trends
- District GDP trends
- Unemployment rate trends
- Tourism spend trends
- Building consents trends and dollar investment

**A balanced and sustainable environment** – *he taiao toitū*

We are proud of our natural and built environments. We recognise the vital role our environment and natural resources play in sustaining our district and manage them to ensure they can be enjoyed by current and future generations. We actively support improving the health of our district's rivers, lakes and waterways. Our unique landscapes and indigenous biodiversity are valued and enhanced. We support mitigation and adaptation to climate change and actively look to reduce our carbon footprint. Reducing waste, recycling, energy and water conservation are a normal part of how we live.

**How we'll measure our progress**

- Resident satisfaction with the state of the district's environment and biodiversity
- Resident satisfaction with Council's activity to care for the district's environment and biodiversity
- Council meets its resource consent conditions for consents held (e.g. waster abstraction, wastewater discharges)

*We'll use these measures to monitor progress against our strategic direction, including our community outcomes. Where new or better information becomes available, we may also use this to help monitor our progress.*

# Your money at work

## What are the year's costs?

We look after about \$1.07 billion worth of infrastructure, assets and facilities – that includes roads, pipes, buildings and land, right down to the bins at our domains.

We also undertake the large task of running, regulating and monitoring all the activities and services that contribute to where and how we live, work and play in our district.

The cost of delivering and running our services this year, is budgeted to be \$70.2 million. This is our **operating expenditure** – our day-to-day running costs.

This is a \$1.9m decrease from that indicated in Year 2 of the Long Term Plan, primarily due to a \$1.5m reduction in finance costs due to a decrease in interest rates. The remainder is made up of a combination of a reduction in maintenance contracts in the transportation budget, offset by increases in insurance and electricity budgets.

Operating expenditure  
for 2025/26

**\$70.2M**

Projected debt at the  
end of 2025/26

**\$166M**

Capital expenditure  
for 2025/26

**\$36.3M**

**Capital expenditure** is used to renew or upgrade existing assets or to build new assets to provide a higher level of service or account for growth.

We have a significant capital expenditure programme in place with \$36.3 m planned for the year. This includes significant investment in our water services, with \$13.9 million budgeted for drinking water and wastewater projects. We also have \$15.6 million budgeted for roading works, for both renewals and improvements to the level of service.

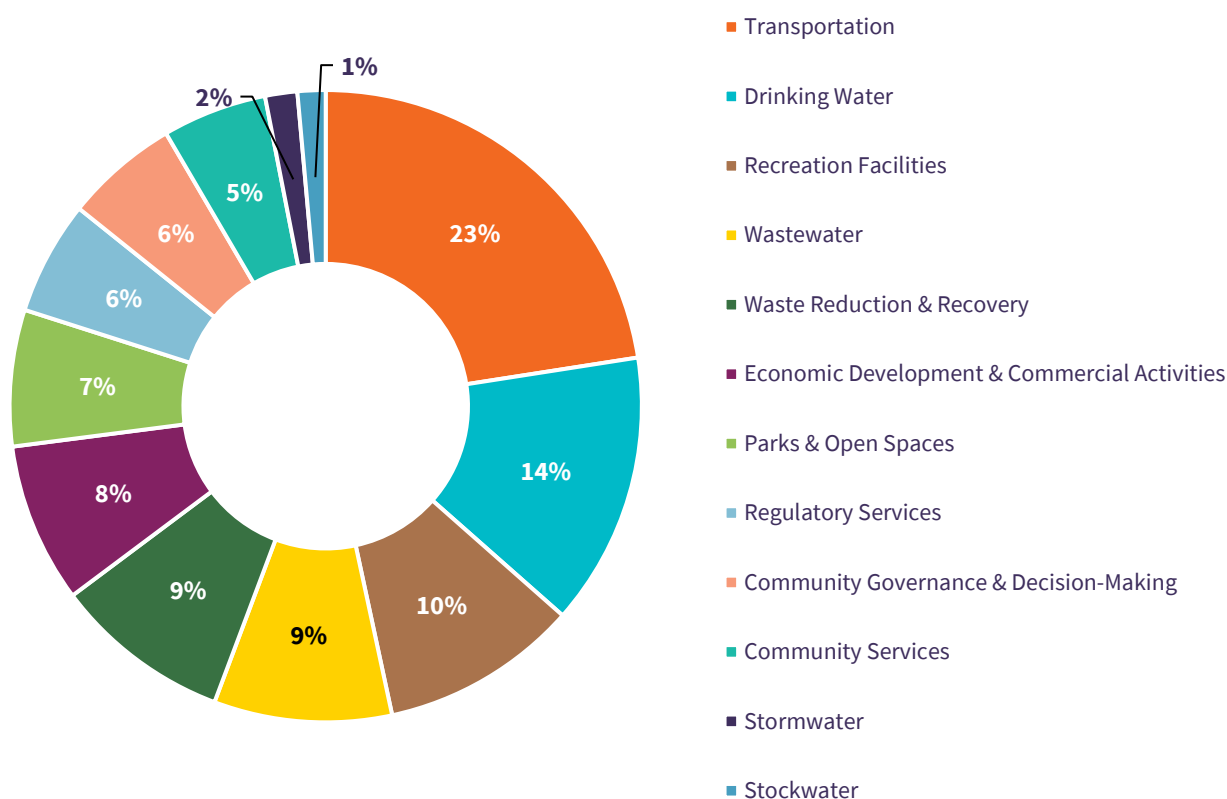
The total budgeted for capital expenditure is significantly less than that indicated in Year 2 of the Long Term Plan due to the cost of the second Ashburton River bridge being removed. The project is now a NZTA Waka Kotahi project, and the funds have therefore been removed from our budget, with the exception of \$4.9 million for our contribution to the project for this financial year. Our cost is expected to be higher than this, and once we have a confirmed figure following the tender process, we will discuss with our community how the extra expense will be funded.

After accounting for the difference in bridge funding, the difference (a decrease of \$1.3 m) primarily relates to the refinement of project costs and timings on major projects, particularly the delay to the stormwater attenuation and treatment plant on West Street.



**The chart below shows how our expenses are divided up by the different activities we undertake.**

### Total budgeted expenditure by activity in 2025/26



### Our borrowing

We borrow to fund upgrades to our assets or to invest in new infrastructure. This allows us to spread the cost of funding this expenditure over the multiple generations that will benefit from the investment.

For 2025/26, net borrowings are forecast to be \$166 million at the end of the year, equating to 180% of our total revenue – compared to the Council-imposed cap of 250%. This is an increase of \$30 million from current levels (projected to be \$136 million at 30 June 2025).

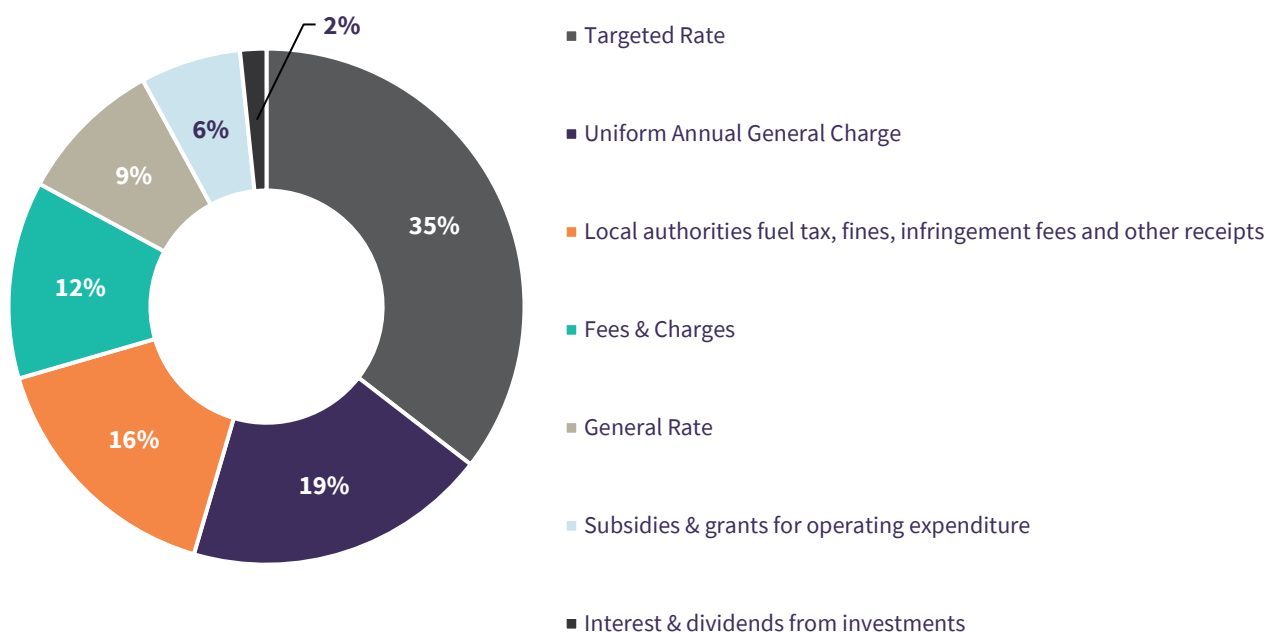
## Where will the money come from?

Generally, we collect **rates** to cover the cost of our operating expenditure. **Loans, depreciation** (a funded operating expense) and **reserves** fund our capital projects.

We use **fees and charges** to collect costs directly from individuals who use a service. We also try to get **grants and subsidies** where we can – such as from Waka Kotahi for roading projects. We also have **investments** that give us a return.

All of this helps to reduce how much we need from rates and loans.

## Our sources of income to fund our operating expenditure for 2025/26





## What does this mean for me and the rates I pay?

Rates will increase on average by 7.3% this year, which is lower than the 10.1% we signalled for Year 2 of the Long Term Plan.

However, everyone's rates are different. How much you pay depends on:

- where you live
- changes to the value of your property – including improvements or changes you've made
- the type of property you have (e.g. residential or commercial)
- the services your property receives – such as whether you get drinking water supplied, or kerbside rubbish collected.

To find out the rating valuation of your property, go to [qv.co.nz](https://qv.co.nz) and enter your property address.

**The following table shows sample rates for different rating areas across our district, for average capital values.**

		Average capital value (2021 valuation)	Rates 2024/25	Average capital value (2024 valuation)	Rates 2025/26	Change from 2024/25	% change from 2024/25
<b>Residential</b>	Ashburton ( <i>low CV</i> )	\$441,000	\$3,198	\$511,560	\$3,316	\$117	3.67%
	Ashburton ( <i>high CV</i> )	\$764,399	\$3,797	\$911,928	\$3,973	\$176	4.64%
	Chertsey	\$289,603	\$2,048	\$337,387	\$2,194	\$146	7.13%
	Fairton	\$317,516	\$2,074	\$373,081	\$2,228	\$154	7.44%
	Hakatere	\$233,440	\$1,741	\$274,525	\$1,857	\$117	6.70%
	Hinds	\$273,307	\$2,070	\$352,566	\$2,245	\$175	8.43%
	Mayfield / Mount Somers	\$311,254	\$2,068	\$347,048	\$2,203	\$135	6.53%
	Methven	\$435,400	\$3,233	\$521,609	\$3,383	\$150	4.63%
	Rakaia	\$366,390	\$2,925	\$444,065	\$3,055	\$130	4.45%
<b>Rural</b>	Dromore	\$10,726,184	\$11,520	\$11,369,755	\$12,453	\$933	8.10%
	Methven-Springfield	\$6,096,305	\$7,205	\$6,462,083	\$7,766	\$562	7.79%
	Rural ( <i>low CV</i> )	\$870,000	\$1,628	\$980,000	\$1,790	\$162	9.93%
	Rural ( <i>high CV</i> )	\$8,790,768	\$9,010	\$9,318,214	\$9,753	\$743	8.24%
<b>Commercial</b>	Ashburton	\$1,283,433	\$5,181	\$1,399,584	\$5,125	-\$56	-1.08%
	Ashburton ( <i>inner CBD</i> )	\$1,279,986	\$6,043	\$1,375,345	\$5,923	-\$121	-2.00%
	Methven	\$961,713	\$4,537	\$1,053,557	\$4,514	-\$22	-0.50%
	Rakaia	\$977,225	\$4,155	\$1,064,198	\$4,140	-\$15	-0.37%

*Note: Ashburton includes Lake Hood*







## Part 2:

# OUR ACTIVITIES & WORK PROGRAMME



# Our activities & services

In the following pages we look at the activities and services that Council delivers to the community.

We organise these into 11 group of activities, sitting under one of four functions.

## Local Infrastructure

## Public Services

## Regulatory Services

## Miscellaneous Services

***Each section outlines what we do, our key projects for the next year and how we will measure our progress. We also tell you how much it will cost.***

### Annual Residents' Survey

Each year we commission a survey of our residents. Through this, we get feedback on the quality of our activities, service and performance. Much of this information is used to report against our non-financial performance measures.

Currently, residents are randomly selected from the electoral roll and posted an invitation to an online survey – at one of four time points across the year. A week later, residents who have not responded, are sent a paper copy of the survey.

The survey responses are weighted to be representative of our district's population based on age, gender, location (urban or rural) and ethnicity. The results of the Annual Survey are included in each year's Annual Report, as well as being published on our website. You can see past survey results at [ashburtondc.govt.nz > District > Plans, Reports and Strategies > Annual Residents' Survey](https://ashburtondc.govt.nz/District/Plans-Reports-and-Strategies/Annual-Residents-Survey).

## Local Infrastructure | *Tūāhaka ā-Rohe*



### District Water Management

Drinking Water, Wastewater, Stormwater, Stockwater



### Waste Reduction & Recovery

Solid Waste Collection, Solid Waste Management



### Transportation

Roading, Footpaths

## Public Services | *He Ratoka Tūmatanui*



### Community Governance & Decision-Making

Democracy, Community Grants & Funding



### Recreational Facilities

Ashburton Library, Ashburton Art Gallery & Museum, EA Networks Centre



### Parks & Open Spaces

Cemeteries, Rural & Urban Beautification



### Community Services

Community Safety, Elderly Persons Housing, Memorial Halls, Public Conveniences, Reserves & Campgrounds



### Economic Development & Commercial Activities

Commercial Property, Forestry, Economic Development

## Regulatory Services | *He Ratoka Waeture*



### Regulatory Functions

Building Regulation, District Planning, Emergency Management, Land Information



### Regulatory Compliance

Alcohol Licensing and Gambling Venue Consenting, Animal Control, Environmental Health, Parking

## Miscellaneous Services | *Ko ētahi atu Ratoka*





# Local Infrastructure | *Tūāhaka ā-Rohe*



## District Water Management

Drinking Water, Wastewater, Stormwater, Stockwater



## Transportation

Roading, Footpaths



## Waste Reduction & Recovery

Solid Waste Collection, Solid Waste Management



## Drinking Water

**We aim to promote the health and safety of the community through the provision of an efficient, safe and reliable water supply.**

### What we do

We operate ten community drinking water supplies across our district, which service more than 10,800 homes and businesses.

We have over 520 km of reticulated drinking water infrastructure that service Ashburton (including Tinwald, Lake Hood and Fairton), Methven (including Methven-Springfield), Rakaia, Hinds, Mt Somers, Mayfield, Chertsey, Hakatere, Dromore and Montalto.

Water sources for our drinking water includes groundwater bores, infiltration galleries, and surface water intakes. Environment Canterbury (as the Regional Council) allocates water to us via resource consents, which set upper limits on the volume of water that can be taken from the various water sources.

We operate community water supplies to provide safe and clean drinking water that promotes a healthy community, in accordance with our responsibilities under the Water Services Act 2021.

While we source, own, control and manage the water supplies, the daily operation and maintenance of the systems are contracted out.

**We ensure the quality and availability of Council-supplied drinking water to the community through the following:**

- Operations, repair and maintenance of the water supply network.
- Ensuring the supplies are safe and meet community health needs.
- Monitoring drinking water quality.
- Upgrading and extending supplies where necessary.

### Drinking Water

10



community drinking  
water supplies

13



water treatment plants

520km



of watermains

providing safe drinking water to



12,414

homes and businesses



70%

of our residents

## Key projects in 2025/26

### **Backflow prevention**

Water suppliers have a duty under the Water Services Act (2021) to protect against the risk of backflow. This is also reflected within the Drinking Water Quality Assurance Rules (DWQAR). To meet these responsibilities, we have included \$307,500 in this year's budget to continue the programme of work which began last year, investigating properties that require backflow devices, and installation on residential properties.

### **Network connectivity**

Our drinking water treatment plants currently have largely one-way radio-based connections to a base station server. No remote control is possible. This project updates the connectivity of the treatment plants to internet-based connections, allowing high speed remote connections, enhanced control functionality, along with appropriate security management e.g. cameras, alarms etc.

### **Begin design of Wilkins to Grahams Road watermain**

In conjunction with the Ashburton second urban bridge project and the associated connecting roads through to Grahams Road, we are intending to construct a trunk watermain between Wilkins Road and Grahams Road during or prior to the new road construction. Design of this watermain will be progressed in the 25/26 year.

### **Mt Somers additional source investigation**

As part of ongoing endeavours to improve the resilience of our water supplies, we will be investigating potential additional water sources to augment the Mt Somers water supply. If a suitable source is identified, then subsequent development of the source would be considered as part of future programmes.





## Watermain renewals

We have a notable watermain renewal programme planned for 2025/26 that is part of our ongoing replacement programme. We had \$411,000 budgeted for watermain renewals in Mount Somers, however, these renewals have been deferred and the funds, along with an additional \$303,000, have been redirected to Methven, in response to the water meter trial undertaken over the last few years.

The following watermain renewal projects will be undertaken this year:

### Ashburton

- Chalmers Avenue (Dobson St to Ashburton River)
- Grove Street (Carters Tce to Wilkins Rd)
- Archibald Street (Graham St to Hassal St)<sup>2</sup>
- Mason Place (full length)
- Philip Street (Oak Gr to Grigg St)
- Tancred Street (William St to Chalmers Ave West)

### Methven

- Methven water supply raw water trunkmain (Longs Ford Rd & Ashburton River Rd)
- Spaxton Street (Carr St to Main St)
- Lilley Place (full length)
- MacPhail Place (full length)
- Farquhar Place (full length)
- Talbot Place (full length)

### Rakaia

- Elizabeth Avenue (Railway Tce East to Burrowes Rd)
- Elizabeth Avenue (Cridland St to Railway Tce West)
- Railway Terrace West (Bowen St to Michael St)

### Rest of district

- Fairfield Avenue (full length)
- David Street (full length)<sup>3</sup>
- Taverners Road (Stanley Rd to 438 Taverners Rd)<sup>4</sup>

The following watermain renewal projects will be designed this year:

- Cameron Street (Alington St to South Bt)
- Jackson Street (Alington St to South Bt)
- McMillan Street (Bank St to South Bt)
- Bank Street (McMillan St to Main St)
- Alington Street (Cameron St to McMillan St)
- Service Lane (off McMillan St)
- Wards Road (Chertsey Kyle Rd to 127 Wards Rd)
- Stanley Road (Taverners Rd to Singletree Rd)

<sup>2</sup> Includes rider mains on Jane Street (Archibald St to McMurdo St) and watermain under railway to Melcombe St.

<sup>3</sup> Excludes watermain through Hinds Domain.

<sup>4</sup> Final length will be confirmed following consumer consultation.

## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
<i>District-wide</i>	Water meter replacements	62	62
<i>Ashburton</i>	Backflow prevention	308	308
	Network connectivity for plants	154	154
	Second bridge watermain - Wilkins to Grahams Road	123	123
	Unspecified facility asset renewals	179	179
	Watermain renewals	1,391	1,391
	Fairton watermain renewals	168	168
<i>Chertsey</i>	Wards Road watermain renewal	42	42
<i>Dromore</i>	Watermain renewals	1,899	1,899
<i>Hinds</i>	Watermain renewals	405	405
<i>Methven</i>	Watermain renewals	1,839	2,554
<i>Methven-Springfield</i>	Network pressure reducing valves (PRV) renewals	77	77
<i>Mount Somers</i>	Watermain renewals	411	-
	Additional source – investigation	92	92
<i>Rakaia</i>	Watermain renewals	1,092	1,092

This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.



## Measuring our performance

What we're working towards	How we'll measure progress		How we're performing now	What we're aiming for in 2025/26
Level of service	Performance measure		2023/24 Result	LTP target
We provide quality drinking water to connected properties	The extent to which the local authority's drinking water supply complies with the following parts of the drinking water quality assurance rules: <sup>5</sup> (a) 4.4 T1 Treatment Rules; (b) 4.5 D1.1 Distribution System Rule; (c) 4.7.1 T2 Treatment Monitoring Rules; (d) 4.7.2 T2 Filtration Rules; (e) 4.7.3 T2 UV Rules; (f) 4.7.4 T2 Chlorine Rules; (g) 4.8 D2.1 Distribution System Rule; (h) 4.10.1 T3 Bacterial Rules; (i) 4.10.2 T3 Protozoal Rules; and (j) 4.11.5 D3.29 Microbiological Monitoring Rule		<sup>6</sup> Ashburton 18.18% Methven 88.70% Rakaia 49.07% Chertsey 48.75% Dromore 49.17% Fairton 45.83% Hakaterere 71.04% Hinds 53.33% Mayfield 50.21% Montalto 47.92% Mt Somers 89.38%	100%
T = Treatment Plant D = Distribution Zone	Ashburton	T3 Bacterial (Chlorine, General Rules)	0/4 met	100%
		T3 Protozoa (Protozoal Rules and General Rules)	4/4 met	100%
		D3 (Residual disinfection OR Contentious Monitoring Residual Disinfection)	0/1 met	100%
		D3 (Microbiological)	1/1 met	100%
	Methven	T3 Bacterial (UV Disinfection, General Rules)	0/2 met	100%
		T3 Protozoa (Protozoal Rules, Membrane Filtration*, UV Disinfection and General Rules)	0/2 met	100%
		D3 (Residual disinfection OR Contentious Monitoring Residual Disinfection)	0/2 met	100%
		D3 (Microbiological)	1/2 met	100%
	Rakaia	T3 Bacterial (Chlorine, General Rules)	0/1 met	100%
		T3 Protozoa (Protozoal Rules and General Rules)	1/1 met	100%
		D3 (Residual disinfection OR Contentious Monitoring Residual Disinfection)	0/1 met	100%
		D3 (Microbiological)	1/1 met	100%

<sup>5</sup> In August 2024 the DIA issued new targets for water supply compliance reporting which have superseded the following two performance measure which were included in the Long Term Plan 2024-34: 'All Council drinking water schemes achieve bacteria compliance' and 'All Council drinking water schemes achieve protozoal compliance'.

<sup>6</sup> Results are a percentage of each supplies compliance with the Drinking Water Quality Assurance Rules (DWQARs) relevant to it for the 2023-2024 year.

- Ashburton Methven & Rakaia must comply with the level 3 DWQARs (h), (i) & (j)

- Chertsey, Dromore, Fairton, Hakaterere, Hinds, Mayfield, Montalto & Mt Somers must comply with the level 2 DWQARs (c), (d), (e) & (f)

- DWQARs covered by this measure are not all the rules relevant to each supply. The measure is focused on Treatment performance rules & Distribution water quality rules only.



What we're working towards	How we'll measure progress		How we're performing now	What we're aiming for in 2025/26
	Hinds	T2 Treatment Monitoring	0/1 met	100%
		T2 Filtration	0/1 met	100%
		T2 UV	0/1 met	100%
		T2 Chlorine	1/1 met	100%
		D2 Residual Disinfection	0/1 met	100%
		D2 Microbiological	1/1 met	100%
	Mt Somers	T2 Treatment Monitoring	1/1 met	100%
		T2 Filtration	1/1 met	100%
		T2 UV	0/1 met	100%
		T2 Chlorine	1/1 met	100%
		D2 Residual Disinfection	0/1 met	100%
		D2 Microbiological	0/1 met	100%
	Chertsey	T2 Treatment Monitoring	0/1 met	100%
		T2 Filtration	0/1 met	100%
		T2 UV	0/1 met	100%
		T2 Chlorine	1/1 met	100%
		D2 Residual Disinfection	0/1 met	100%
		D2 Microbiological	0/1 met	100%
	Fairton	T2 Treatment Monitoring	0/1 met	100%
		T2 Filtration	0/1 met	100%
		T2 UV	0/1 met	100%
		T2 Chlorine	0/1 met	100%
		D2 Residual Disinfection	0/1 met	100%
		D2 Microbiological	0/1 met	100%
	Hakatere	T2 Treatment Monitoring	1/1 met	100%
		T2 Filtration	0/1 met	100%
		T2 UV	1/1 met	100%
		T2 Chlorine	1/1 met	100%
		D2 Residual Disinfection	0/1 met	100%

What we're working towards	How we'll measure progress		How we're performing now	What we're aiming for in 2025/26
		D2 Microbiological	0/1 met	100%
	Mayfield	T2 Treatment Monitoring	0/1 met	100%
		T2 Filtration	0/1 met	100%
		T2 UV	0/1 met	100%
		T2 Chlorine	0/1 met	100%
		D2 Residual Disinfection	0/1 met	100%
		D2 Microbiological	1/1 met	100%
	Dromore	T2 Treatment Monitoring	0/1 met	100%
		T2 Filtration	0/1 met	100%
		T2 UV	0/1 met	100%
		T2 Chlorine	1/1 met	100%
		D2 Residual Disinfection	0/1 met	100%
		D2 Microbiological	0/1 met	100%
	Montalto	T2 Treatment Monitoring	0/1 met	100%
		T2 Filtration	0/1 met	100%
		T2 UV	0/1 met	100%
		T2 Chlorine	0/1 met	100%
		D2 Residual Disinfection	0/1 met	100%
		D2 Microbiological	1/1 met	100%
Council contractors respond to drinking water failures and requests with median response times	Median response time to urgent and non-urgent callouts* <i>Where contractors attend a callout on Council's behalf to a fault or unplanned interruption to a Council networked reticulation system, the median response times are measured, from the time Council receives the notification to the time that service personnel reach the site, and to the time that Council received notification of resolution of the problem.</i>	Urgent call-out attendance	0.82 hours (49 minutes) *whole of district	Ashburton township, 1 hour; rest of district 2 hours
		Urgent call-out resolution	1.58 hours	4 hours
		Non-urgent call-out attendance	2 days (48 hours)	1 day
		Non-urgent call-out resolution	2.81 days (67.5 hours)	5 days
We provide efficient and sustainable	Reduction in real water loss from the reticulated systems* <i>The percentage of real water loss from Council's networked reticulation system is estimated using Minimum Night Flow (MNF) analysis, following an approach similar to Appendix A of the Water NZ</i>		59%	33%

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
drinking water services	<i>Water Loss Guidelines and Section 2b of the Water Loss Guidance from the National Performance Framework.</i>		
	Reduction in average consumption / resident / day* <i>The average consumption of drinking water per day per resident within Ashburton district.</i>	838 L	≤ 720 L
	Customer satisfaction with drinking water services* <i>The total number of complaints received by Council expressed per 1000 connections about:</i> a) Clarity b) Taste c) Odour d) Pressure or flow e) Continuity of supply f) Council's response to any of these issues	8.38 complaints / 1000 connections	≤ 10 complaints / 1000 connections
	Residents are satisfied with Council's drinking water supplies	86%	80%

\* Mandatory performance measure set by the Department of Internal Affairs.





## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	-	-	-
Targeted rates	7,951	9,151	8,657
Water Meter Income	382	392	392
Subsidies and grants for operating purposes	-	-	-
Fees and charges	69	71	71
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
<b>Total sources of operating funding</b>	<b>8,402</b>	<b>9,613</b>	<b>9,119</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,030	3,182	3,370
Finance costs	1,351	1,775	1,361
Internal charges and overheads	1,072	1,088	1,177
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>5,453</b>	<b>6,045</b>	<b>5,909</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,949</b>	<b>3,568</b>	<b>3,210</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	177	181	429
Increase (decrease) in debt	8,843	4,143	4,904
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>9,020</b>	<b>4,324</b>	<b>5,333</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	123	123
- to improve the level of service	9,191	554	554
- to replace existing assets	2,924	7,565	7,868
Increase (decrease) in reserves	(146)	(350)	(1)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>11,970</b>	<b>7,892</b>	<b>8,544</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(2,949)</b>	<b>(3,568)</b>	<b>(3,210)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operating expenditure by water supply

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Ashburton	4,120	4,864	4,593
Methven	1,327	1,337	1,728
Rakaia	330	427	412
Fairton	94	113	125
Hakatere	244	247	211
Hinds	194	196	231
Mayfield	130	150	165
Chertsey	101	125	128
Methven-Springfield	685	682	419
Montalto	404	410	415
Mt Somers	292	292	615
Dromore	165	168	161
Barrhill	2	2	1
Lyndhurst	5	5	5
<b>Total operating expenditure</b>	<b>8,094</b>	<b>9,018</b>	<b>9,210</b>
Less depreciation	2,641	2,972	3,301
<b>Total applications of operating funding</b>	<b>5,453</b>	<b>6,045</b>	<b>5,909</b>

## Capital expenditure by water supply

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Ashburton	10,270	2,688	2,688
Methven	237	1,839	2,554
Rakaia	1,455	1,092	1,092
Fairton	206	168	168
Hakatere	-	-	-
Hinds	40	405	405
Mayfield	205	-	-
Chertsey	203	42	42
Methven-Springfield	75	77	77
Montalto	15	-	-
Mt Somers	55	504	92
Dromore	14	1,899	1,899
<b>Total capital expenditure</b>	<b>12,776</b>	<b>8,713</b>	<b>9,016</b>
Less vested assets	660	472	472
<b>Council funded capital expenditure</b>	<b>12,116</b>	<b>8,241</b>	<b>8,545</b>







## Wastewater

**We aim to help protect community health and safety, and the environment, through the provision of reliable and efficient wastewater schemes.**

### What we do

We manage wastewater collection, treatment and disposal services for our communities across the district. We have three community-based wastewater schemes that service approximately 64% of our population.

The majority of the reticulated network operates on gravity, with 18 pump stations used to service defined subdivisions. The largest pump stations serve Lake Hood and the Ashburton Business Estate.

Wastewater is collected and then transferred to wastewater treatment plants. Ashburton and Methven use aeration and oxidation ponds for treatment, while Rakaia uses clarifiers, a trickling filter and UV disinfection. In all cases, treated wastewater is discharged to land.

#### Provision of the Wastewater activity involves:

- Operating and maintaining wastewater schemes, including collection, treatment and disposal of wastewater.
- Ensuring the wastewater system is safe and meeting community health needs.
- Monitoring discharge water quality.
- Upgrading and extending schemes, where required.
- Daily operations and maintenance of the system is contracted out to Ashburton Contracting Limited (ACL).

### Wastewater

3



urban wastewater treatment systems

18



stations that pump wastewater to other parts of the gravity network

202km



of wastewater pipes

## Key projects in 2025/26

### **Network connectivity for plants**

Our wastewater treatment plants currently have radio-based connections to a base station server. No remote control is possible. This project updates the connectivity of the treatment plants allowing high speed remote connections, enhanced control functionality, along with appropriate security management e.g. cameras, alarms etc.

### **Ashburton wastewater treatment plant renewals**

A provision of \$487,000 has been included in the budget to replace the perimeter fencing at Wilkins Road and upgrade the entrance gates. This work is being undertaken to enhance the level of security of the site. We have also included a budget for wetland remediation at Ocean Farm.

### **Methven wastewater treatment plant renewals**

We have included \$307,500 in the budget to replace the receiving screen, and \$186,000 also allocated for the renewal of aerators at the Methven wastewater treatment plant this year.

### **Sewer main renewals / relining**

As part of our ongoing sewer replacement programme, the following sewermain renewals and relinings will be undertaken this year.

#### *Ashburton*

- Catherine Street (McMurdo St to Grove St)
- Philip Street (Oak Gr to Grigg St)
- Saunders Road (Creek Rd to Pages Rd)
- Tancred Street (245 Tancred St to Chalmers Ave)
- West Street (Saunders Rd to Racecourse Rd)
- West Street (407 West St to 431 West)

#### *Methven*

- Main Street rear (South Belt/59 Main)
- Line Road trunk (47 Line Rd to WWTP)

We had additional relining projects planned for Cameron St, South Belt/Morgan St, Jackson St and Main St – McDonald St, however, these were bought forward and undertaken in 2023 when extra budget became available and so are no longer included in this year's programme of work.

#### *Design only*

- Mackie Street - Kilworth Street
- The Mall - Methven Chertsey Road



## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
Ashburton	Network connectivity for plants	62	62
	CCTV and condition assessment	62	62
	Unspecified facility asset renewals	154	154
	Wetland remediation	513	513
	Sewer main renewals / relining	2,046	2,045
	Wilkins Road WWTP fencing	487	487
Methven	CCTV and condition assessment	8	8
	Sewer main renewals / relining	1,973	1,572
	WWTP – receiving screen renewal	308	308
	Aerator renewal	186	186

*This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.*



## Measuring our performance

What we're working towards	How we'll measure progress		How we're performing now	What we're aiming for in 2025/26
Level of service	Performance measure		2023/24 Result	LTP Target
We provide an efficient and sustainable wastewater system	<b>Dry weather overflow incidents*</b> <i>The number of dry weather sewerage overflows from the Council's sewerage systems, expressed per 1000 sewerage connections to that sewerage system.</i>		1.88 / connections	≤ 1.0
	<b>Compliance with resource consents*</b> <i>Compliance with Council's resource consents for discharge from its sewerage systems measured by the number of the following received by Council:</i>	Abatement notices	1	0
		Infringement notices	1	0
		Enforcement orders	0	0
		Convictions	0	0
	<b>Median response time to callouts*</b> <i>Where contractors attend a call-out on Council's behalf to a fault or unplanned interruption to a Council networked reticulation system, the median response times are measured, from the time Council receives the notification to the time that service personnel reach the site, and to the time that Council received notification of resolution of the problem.</i>	Call-out attendance time	0.45 hours (27 minutes)	1 hour
		Call-out resolution	2.47 hours (149 minutes)	4 hours
	<b>Customer satisfaction with wastewater services *</b> <i>The total number of complaints received by Council expressed per 1000 connections about:</i>	a) Sewage odour b) Sewerage system faults c) Sewerage system blockages d) Council's response to issues with our sewerage system	11.64 complaints / 1000 connections	≤ 10

\* Mandatory performance measure set by the Department of Internal Affairs.

## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	-	-	-
Targeted rates	6,102	6,358	6,254
Subsidies and grants for operating purposes	-	-	-
Fees and charges	113	115	115
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	426	437	437
<b>Total sources of operating funding</b>	<b>6,640</b>	<b>6,910</b>	<b>6,806</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,003	2,045	2,074
Finance costs	861	1,081	969
Internal charges and overheads	981	995	1,076
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>3,845</b>	<b>4,121</b>	<b>4,119</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,796</b>	<b>2,789</b>	<b>2,688</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	463	474	354
Increase (decrease) in debt	4,501	2,666	2,245
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>4,964</b>	<b>3,140</b>	<b>2,600</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	62	62
- to replace existing assets	7,498	5,735	5,334
Increase (decrease) in reserves	262	133	(108)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>7,760</b>	<b>5,929</b>	<b>5,288</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(2,796)</b>	<b>(2,789)</b>	<b>(2,688)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Operating expenditure by wastewater scheme

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Ashburton	5,502	5,866	6,137
Methven	539	539	598
Rakaia	564	572	656
<b>Total operating expenditure</b>	<b>6,605</b>	<b>6,978</b>	<b>7,391</b>
Less depreciation	2,760	2,856	3,272
<b>Total applications of operating funding</b>	<b>3,845</b>	<b>4,121</b>	<b>4,119</b>

## Capital expenditure by wastewater scheme

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Ashburton	9,994	3,968	3,968
Methven	134	2,475	2,074
Rakaia	-	-	-
<b>Total capital expenditure</b>	<b>10,128</b>	<b>6,442</b>	<b>6,041</b>
Less vested assets	2,630	646	646
<b>Council funded capital expenditure</b>	<b>7,498</b>	<b>5,796</b>	<b>5,396</b>





## Stormwater

**We aim to ensure property and the environment are protected and roads and footpaths continue to be accessible during rain events.**

### What we do

We provide urban stormwater collection and disposal networks in Ashburton, Methven and Rakaia. Lake Hood and Hinds have small systems of swales and open drains. These networks and systems ensure property and the environment are protected from flooding, and that roads and footpaths continue to be accessible during rain events.

**In Ashburton** stormwater from residential, commercial and industrial properties is collected via gravity pipelines and open drains being discharged to soakage pits and watercourses. Some stormwater is held in detention and infiltration basins. There is also a retention pond adjacent to Mill Creek for flood control.

Ashburton has the only system where stormwater discharges to the kerb and channel from private dwellings. From the kerb and channel the stormwater enters the system.

**Lake Hood and Hinds** have small systems of swales and open drains.

**Methven and Rakaia** have limited piped stormwater networks, with Methven stormwater being disposed in roadside channels or old gravel pits, and Rakaia stormwater being discharged to the Rakaia River. System capacity is adequate with no significant flooding issues, although there is some nuisance flooding.

**Rest of the district** – outside of areas served by public stormwater systems, dwellings are reliant on on-site disposal of stormwater – usually via ground soakage systems. These are generally single property solutions and are not the responsibility of Council.

## Wastewater



**42km**  
of stormwater  
mains



**7.5ha**  
of stormwater detention  
and infiltration basins



## Key projects in 2025/26

### West Street, Ashburton attenuation and treatment facility

We had planned to construct a stormwater attenuation and treatment facility on West Street this year, however, the investigation and design phase is behind schedule. It is also expected there may be complexities around consenting, extending the design timeframe. Therefore, we have deferred the construction budget for this until 2026/27.

We will, however, be commencing detailed design of a new stormwater pipeline from Wills Street to the Ashburton Hakatere River.

## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
Ashburton	West Street attenuation and treatment facility	1,844	-
	West Street Trunk Stormwater Main (Havelock / River)	554	554
	West Street Trunk Main (Wills / Havelock)	96	96

*This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.*





## Measuring our performance

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide protection from flooding for private properties	Flooding events from stormwater overflows*	0	0
	<i>The number of flooding events resulting from stormwater overflows, and for each flooding event the number of habitable floors affected, expressed per 1000 properties connected to the stormwater system.</i>	0	0
	Median response time (in hours) to callouts* <i>Where contractors attend a call-out on Council's behalf to attend a flooding event, the median response times are measured from the time Council receives the notification to the time that service personnel reach the site.</i>	0	1 hour
We provide efficient and sustainable stormwater services	Compliance with resource consents*	Abatement notices	0
	<i>Compliance with Council's resource consents for discharge from its stormwater systems measured by the number of the following received by Council:</i>	Infringement notices	0
		Enforcement notices	0
		Convictions	0
	Customer satisfaction with stormwater services (per 1000 connections)* <i>The total number of complaints received by Council about the performance of its stormwater system, expressed per 1000 connections to the stormwater systems.</i>	3.47	≤ 5

\* Mandatory performance measure set by the Department of Internal Affairs.



## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	150	170	123
Targeted rates	1,351	1,530	1,109
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1	1	1
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
<b>Total sources of operating funding</b>	<b>1,502</b>	<b>1,701</b>	<b>1,233</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	391	401	406
Finance costs	118	113	97
Internal charges and overheads	381	385	418
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>890</b>	<b>899</b>	<b>921</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>613</b>	<b>802</b>	<b>313</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(182)	1,710	469
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>(182)</b>	<b>1,710</b>	<b>469</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	2,495	651
- to replace existing assets	-	-	-
Increase (decrease) in reserves	431	17	131
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>431</b>	<b>2,511</b>	<b>782</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(613)</b>	<b>(802)</b>	<b>(313)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Operating expenditure by stormwater scheme

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Ashburton	1,334	1,341	1,420
Methven	104	105	108
Rakaia	27	28	28
Hinds	7	7	7
Rural	51	53	54
<b>Total operating expenditure</b>	<b>1,524</b>	<b>1,534</b>	<b>1,617</b>
Less depreciation	634	634	696
<b>Total applications of operating funding</b>	<b>890</b>	<b>899</b>	<b>921</b>

## Capital expenditure by stormwater scheme

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Ashburton	865	3,130	1,286
Methven	-	-	-
Rakaia	-	-	-
<b>Total capital expenditure</b>	<b>865</b>	<b>3,130</b>	<b>1,286</b>
Less vested assets	-	636	636
<b>Council funded capital expenditure</b>	<b>865</b>	<b>2,495</b>	<b>651</b>



**We aim to help promote the productivity of rural land through the delivery of stockwater as efficiently as possible, while minimising adverse effects on the environment.**

## What we do

### *Stockwater network*

The network consists of approximately 1,543 km of water races (421 km of main races and 1,123 km of minor races).

Water is sourced from 23 main intakes, including one from the Rangitata Diversion Race (RDR) at Klondyke and the Acton intake which is operated and managed by Acton Irrigation Ltd. However, the majority of intakes are from rivers, streams, springs and drains. Sixteen of these extractions are from the Hakatere / Ashburton River system. The remainder are from the Rangitata, Hinds and Rakaia systems.

The water race network is primarily a gravity fed open race system, although there are several areas serviced by piped systems. We also provide stockwater via two piped schemes in Methven-Springfield and Montalto areas. These schemes are also used for household purposes and are treated to provide potable water. For the purposes of management, these piped schemes are considered drinking water supplies.

### **The main intakes and locations are:**

- Methven / Lauriston – in the northwest part of the district
- Mount Somers / Willowby – in the centre of the district
- Winchmore / Rakaia – northeast of the Ashburton township and at the ‘bottom’ of our water race network.

## Key projects in 2025/26

### Future of stockwater races

We are committed to continuing our exit from stockwater provision, with the aim of ceasing delivery by 30 June 2027. In the 2025/26 year we will continue to progress the Stockwater Exit Transition Plan, with the following intake investigations commencing:

- Langdons North & South
- Clearwell Springs
- Cracroft
- Klondyke
- Shepherds Brook
- Remmingtons Creek
- Lagmhor Creek
- Winchmore

## Capital works and renewals programme

There are no capital works or renewals planned for 2025/26.

### Measuring our performance

What we're working towards	How we'll measure progress		How we're performing now	What we're aiming for in 2025/26
Level of service	Performance measure		2023/24 Result	LTP Target
We minimise adverse effects of stockwater on the environment	Compliance with resource consents <i>Compliance with Council's resource consents for discharge from its stockwater systems measured by the number of the following received by Council:</i>	Abatement notices	0	0
		Infringement notices	0	0
		Enforcement orders	0	0
		Convictions	0	0



## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	304	312	313
Targeted rates	1,159	1,190	1,193
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
<b>Total sources of operating funding</b>	<b>1,463</b>	<b>1,502</b>	<b>1,506</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,177	1,206	1,208
Finance costs	14	13	11
Internal charges and overheads	216	226	229
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>1,407</b>	<b>1,445</b>	<b>1,449</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>56</b>	<b>57</b>	<b>57</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(23)	(23)	(23)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>(23)</b>	<b>(23)</b>	<b>(23)</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	32	34	33
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>33</b>	<b>34</b>	<b>34</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(56)</b>	<b>(57)</b>	<b>(57)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operating expenditure

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Stockwater	1,463	1,501	1,505
<b>Total operating expenditure</b>	<b>1,463</b>	<b>1,501</b>	<b>1,505</b>
Less depreciation	56	56	56
<b>Total applications of operating funding</b>	<b>1,407</b>	<b>1,445</b>	<b>1,449</b>





# Transportation

**We aim to enable efficient travel throughout the district to support economic and social interaction.**

## What we do

As the Road Controlling Authority (RCA) we own and manage the roading network in the district (excluding State Highway 1 and 77). We have a roading network of 2,622 km, of which 1,522 km is sealed and 1,100 km is unsealed. Over 90% of our roads are located in rural areas of the district.

Our network has been designed to minimise the vehicle kilometres travelled on unsealed roads, with a sealed road within reasonable proximity of all properties. The sealed roading network continues to grow mainly due to urban subdivisions, with rural intersection seal backs providing minor additions.

**Other assets included in this activity are:**



**189**  
(includes RDR  
bridges)



**9.7km**  
cycle lanes (painted  
on roads)



**279km**  
footpaths



**5.4km**  
cycleway (shared  
pedestrian / cyclist paths)



**293km**  
kerb and channel



more than  
**11,000**  
signs



over  
**3200**  
streetlights



over  
**3000**  
culverts



## Key projects in 2025/26

### *Second urban Ashburton River bridge project*

At the end of 2024 it was announced that Central Government would pay for a bridge across the Ashburton River from Chalmers Avenue to Carters Terrace, and that Council would pay for a new connecting road from Carters Terrace to Grahams Road.

In April 2025, Council signed an agreement with New Zealand Transport Agency (NZTA) Waka Kotahi for the full project – design and construction of the bridge and connecting roads. NZTA Waka Kotahi will tender the project later this year and it is expected that physical works will be able to be started early in 2026.

Once the tender process has been undertaken and we understand the cost of the road section that Council is to fund, we will talk with the community about how we will fund it.

### *Maintenance, repairs and replacement programme*

The NZTA Waka Kotahi funding allocation is not aligned with Council budget cycles, with our Long Term Plan figures finalised before NZTA Waka Kotahi confirmed their three-year (2024-27) Land Transport Programme.

This means that there are some reductions in the transportation budget due to NZTA Waka Kotahi not approving any of the projects in the Low-Cost Low-Risk category, and only 36% of footpath and maintenance renewals. Nearly all other maintenance and renewal funding was approved.

We have adjusted the Annual Plan to what was approved by NZTA Waka Kotahi, rather than keeping it the same as the LTP. This means the budget contains \$800,000 for unsubsidised work, in line with the LTP, and \$2.2 million (our share of the projects declined for subsidised funding) has been moved into unsubsidised work, which will be used for local road improvements, maintenance, and renewals.

### *Wills Street rail footbridge*

This year we intend to carry out structure maintenance on the heritage listed footbridge over the railway line. This is estimated to cost \$705,000.

### *Streetlight poles*

Inspections by the streetlight maintenance contractor has identified issues with the concrete streetlight poles, with the main issue being spalling of the concrete, particularly where the outreach arm attaches to the top. There are 42 poles that need replacing soon, and we plan to undertake this work this year.

Every three years we put our roading plans and budget to NZTA Waka Kotahi. They then assess our plans and allocate funding to support our programme of work.

NZTA Waka Kotahi pays 51% of the cost of any work they fund – we call this **subsidised work**. It means for every \$100 we put in, we get \$204 worth of work.

For any work where NZTA Waka Kotahi don't support funding, we have to pay 100% of the cost ourselves if we decide to continue with it – we call this **unsubsidised work**.

**Low-Cost Low-Risk projects** are capital works for local road improvements. This includes work such as new speed / corner signs, new streetlight poles, new kerb and channel and intersection improvements.

## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
<b>Subsidised works</b>			
<i>Roading capital</i>	Road improvements*	65,293	4,900
	Low-Cost Low-Risk local road improvements	1,230	-
	Low-Cost Low-Risk walking and cycling	410	-
	Resilience projects	-	600
<i>Roading renewals</i>	Unsealed road metalling	1,743	1,200
	Sealed road resurfacing	3,075	3,100
	Culvert renewal	128	210
	Kerb and channel replacement	436	340
	Sealed rehabilitation rural	2,296	2,400
	Bridge component renewal	820	308
	Bridge renewal	256	250
	Signs replacement	196	184
<i>Footpath renewals</i>	Ashburton	490	131
	Methven	150	50
	Rakaia	20	20
	Hinds	13	15
<b>Unsubsidised works</b>			
<i>Roading</i>	Concrete street light pole replacement	-	220
	New streetlights in conjunction with power undergrounding	-	225
	Sealed road resurfacing	-	1,000
	Drainage improvements	-	100
	Signage improvements at curves and intersections	-	50
	Road marking	-	150
	Road safety promotions	-	20
	Structural bridge refurbishments	-	365
<i>Footpaths</i>	Footpath maintenance	-	50

\* 'Road improvements' is the funds for the second urban bridge across the Ashburton River. The LTP figure is the full cost of the bridge, whereas the Annual Plan figure is the cost to Council, as NZTA Waka Kotahi has now taken on management of the project.

## Measuring our performance

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide a quality roading network for the district	The sealed local road network is smooth* <i>The percentage of kilometres travelled on the district's sealed roads measured by smooth travel exposure.</i>	97%	90%
	The sealed local road network is well maintained* <i>The percentage of the sealed local road network that is resurfaced.</i>	4.6%	4%
	Volume of metal replaced on unsealed roads <i>Metal on unsealed roads lost due to weather, usage and other factors will be replaced.</i>	35,684 m <sup>3</sup>	>48,000m <sup>3</sup>
	Residents are satisfied with Council's unsealed roads	55%	70%
	Residents are satisfied with Council's sealed roads	32%	55%
	Roading service requests are responded to within five working days*	98%	75%
We provide a footpath network that is fit for purpose and well maintained	The footpath network is well maintained* <i>The percentage of footpaths within a territorial authority district that fall within the level of service or service standards for the condition of footpaths that is set out in Council's relevant document (such as the annual plan, activity management plan, annual works program or long term plan).</i>	99%	85%
	Footpath service requests are responded to within five working days*	96%	75%
We provide a transportation network to reduce risk of harm to others	Reduction in fatalities on local roads* <i>The change in the number from the previous year.</i>	+ 1	Decrease from previous year
	Reduction in serious injury crashes on local roads* <i>The change in the number from the previous financial year.</i>	+ 2	Decrease from previous year

\* Mandatory performance measure set by the Department of Internal Affairs.



## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	244	251	245
Targeted rates	10,739	11,318	10,739
Subsidies and grants for operating purposes	4,588	3,855	2,936
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	460	472	472
<b>Total sources of operating funding</b>	<b>16,030</b>	<b>15,895</b>	<b>14,391</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	9,929	9,703	6,884
Finance costs	431	531	373
Internal charges and overheads	1,813	1,839	680
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>12,172</b>	<b>12,072</b>	<b>7,937</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>3,858</b>	<b>3,823</b>	<b>6,454</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	6,446	68,101	4,848
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,029	3,881	4,068
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>8,475</b>	<b>71,982</b>	<b>8,916</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	4,305	67,296	7,650
- to replace existing assets	8,334	8,745	7,998
Increase (decrease) in reserves	(306)	(237)	(279)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>12,333</b>	<b>75,805</b>	<b>15,370</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(3,858)</b>	<b>(3,823)</b>	<b>(6,454)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Roading	18,971	19,373	14,881
Footpaths	1,466	1,541	1,291
<b>Total operating expenditure</b>	<b>20,437</b>	<b>20,913</b>	<b>16,173</b>
Less depreciation	8,265	8,841	8,235
<b>Total applications of operating funding</b>	<b>12,172</b>	<b>12,072</b>	<b>7,937</b>

## Capital expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Roading	13,686	76,497	16,560
Footpaths	1,103	1,103	646
<b>Total capital expenditure</b>	<b>14,789</b>	<b>77,599</b>	<b>17,206</b>
Less vested assets	2,150	1,558	1,558
<b>Council funded capital expenditure</b>	<b>12,639</b>	<b>76,041</b>	<b>15,648</b>





## Waste Reduction & Recovery

**We aim to develop a cost-effective range of waste management services to ensure sustainable management, conservation of resources, and protection of the environment and public health.**

### What we do

Our role in our district's waste management involves providing collection services and facilities for transferring and transporting waste to landfill disposal or to other processing facilities.

EnviroWaste currently holds the contract for the kerbside bin collection service which covers 73% of households across our district.

All of our landfill waste is trucked to the Kate Valley Landfill – the most comprehensively engineered waste management facility in the South Island.

The landfill has a leachate management system which collects and stores leachate ready for treatment, a gas management system that collects methane produced by the landfill and pumps it to generators that produce electricity, and a surface water management system which collects stormwater and ensures only clean water flows to the wetland.

### We also manage the following waste reduction and recovery services:

- Ashburton and Rakaia Resource Recovery Parks
- Rural recycling drop-offs around the district
- Methven green waste and inorganic material drop-off facility
- Management of the district's closed landfills
- The management of discarded litter and the collection of illegally dumped waste
- Communication, advocacy, education, and enforcement
- Waste management planning and reporting



## Key projects in 2025/26

### Food and green waste collection facilities

Next year we will begin collecting food and green waste from the urban areas. In preparation of this, we will construct a consolidation bunker this year where the food and green waste will be temporarily stored before being processed once collection begins. We have included \$564,000 in the budget for this.

### Materials sorting facility

This project consists of concreting near the recycling pit for sorting of construction and demolition wastes at the Ashburton Resource Recovery Park. We have included \$123,000 in the budget for this.

### Southwest slope strengthening

In 2000, the Ashburton landfill was closed, and the site capped and grassed as part of the post-closure management plan.

The southwest slope faces the Ashburton River and over time has been affected by weather and water runoff. The slope needs capping remediation and fill material added to the slope to make it less steep and less prone to erosion. We started remediation last year and will continue this through to 2028/29.

### Methven Resource Recovery Park

We have included \$75,000 in this year's budget to investigate appropriate sites for a future upgrade to the Methven Resource Recovery Park.

## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
Ashburton	Facilities for introduction of food and green waste collection	564	564
	Southwest slope strengthening	154	154
	Materials sorting facility	123	123
Mt Somers	Closed landfill rehabilitation	15	15
Rakaia	Fencing for the Rakaia Resource Recovery Park	41	41

*This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.*

Measuring our performance

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide kerbside collection services to the majority of residents in the district	Increase the volume of recyclable material from kerbside collection services	- 1.81%	+1%
	Residents are satisfied with rubbish and recycling services in the district	83%	90%
We provide waste reduction and recovery facilities throughout the district	Increase the volume of recyclable / recoverable material recovered from the waste system	-13%	+1%
We provide green waste collection through the district	Divert green waste from landfill	N/A until 2026/27	N/A until 2026/27







## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	260	552	836
Targeted rates	2,695	2,761	3,014
Subsidies and grants for operating purposes	-	205	205
Fees and charges	3,674	3,766	3,766
Internal charges and overheads recovered	1,031	1,057	1,240
Local authorities fuel tax, fines, infringement fees and other receipts	276	283	283
<b>Total sources of operating funding</b>	<b>7,936</b>	<b>8,624</b>	<b>9,343</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	5,956	6,336	6,402
Finance costs	36	51	42
Internal charges and overheads	1,810	1,848	2,091
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>7,802</b>	<b>8,235</b>	<b>8,536</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>134</b>	<b>389</b>	<b>807</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	317	23	24
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>317</b>	<b>23</b>	<b>24</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	749	897	897
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(614)	(507)	(66)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>135</b>	<b>389</b>	<b>831</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(135)</b>	<b>(389)</b>	<b>(807)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Refuse collection	2,774	2,841	3,089
Refuse management	5,443	5,830	5,884
<b>Total operating expenditure</b>	<b>8,217</b>	<b>8,672</b>	<b>8,973</b>
Less depreciation	414	437	437
<b>Total applications of operating funding</b>	<b>7,802</b>	<b>8,235</b>	<b>8,536</b>

## Capital expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Refuse management	749	897	897
<b>Total capital expenditure</b>	<b>749</b>	<b>897</b>	<b>897</b>
Less vested assets	-	-	-
<b>Council funded capital expenditure</b>	<b>749</b>	<b>897</b>	<b>897</b>







# Public Services | *He Ratoka Tūmatanui*



## Community Governance & Decision-Making

Democracy, Community Grants & Funding



## Economic Development & Commercial Activities

Commercial Property, Forestry, Economic Development, Ashburton Airport



## Community Services

Community Safety, Elderly Persons Housing, Memorial Halls & Reserve Boards, Public Conveniences, Campgrounds



## Parks & Open Spaces

Cemeteries, Rural & Urban Beautification



## Recreational Facilities

Ashburton Library, Ashburton Art Gallery & Museum, EA Networks Centre



# Community Governance & Decision-Making

**We aim to engage in meaningful conversations and lead the community with clear and rational decision-making that is based on robust monitoring, research and analysis.**

**We aim to support other organisations in the community in areas that are far better serviced by these groups than what we could do.**

## What we do

This activity supports and guides all the activities we carry out. This activity enables us to function and provide stable, transparent, effective, efficient and accountable local governance to the district. Elected members set the direction and make decisions around the funding of activities to ensure we meet our community outcomes and strategic priorities.

### **Democracy**

We undertake a wide range of planning and decision-making processes associated with local democratic functions. It is important these processes are performed in an open and inclusive way. Council meetings, public consultations and community engagement provide opportunities for the community to participate in our decision-making processes.

We seek to provide quality planning, engagement and decision-making that promotes good quality local democracy and enables our community to participate in local government processes.

### **Community Grants & funding**

We contribute over \$1.2 million to community groups and organisations, including those who provide services to the community on our behalf. These include Ashburton Trust Events Centre and Safer Ashburton, as well as other grass-roots organisations and clubs.

### **The key functions of this activity are:**

- Council, committee and community board meetings and elected member support
- Representation and election processes
- Elected member capacity development and leadership training
- Provision of advice to elected members and staff on governance and decision-making framework
- Strategic planning including the Long Term Plan, Annual Plan, Infrastructure Strategy, community strategic plans and other strategies as needed
- Corporate policy and bylaw development and implementation
- Reporting on business performance through the Annual Report, Biannual Reports, and Annual Residents' Survey
- Monitoring and reporting programs on key information relevant for the community
- Engaging and enhancing Council's partnership with mana whenua (Te Rūnanga o Arowhenua)
- Engaging with communities on our planning documents and proposals
- Supporting Reserve and Memorial Hall Boards
- Continuing to deliver the Welcoming Communities programme

## Key projects in 2025/26

### **Local Water Done Well**

There are big changes coming for how our drinking water, wastewater and stormwater services are delivered. Under legislation, every council was required to consult with their community to decide who will manage and deliver water services in the future. Two options needed to be put to the community, one of which was a stand-alone business unit (SABU). The SABU was our preferred proposal. Our alternative option consulted on was to establish a Water Services Council Controlled Organisation.

Across April 2025 we consulted on these options with the community, with Council due to make a decision in May. Once the delivery service is confirmed, a Water Service Delivery Plan will be finalised for Council to adopt in August for submission to the Department of Internal Affairs by 3 September 2025.

### **Local elections 2025**

The 2025 triennial Local Body Elections will be held in October this year. This will see elections held for the positions of Mayor, Councillors and Methven Community Board members.

### **Strategy, plan, policy and bylaw review programme**

We will continue our strategy, plan, policy and bylaw review programme, including the following:

- Brothel Location Bylaw
- Dog Control Bylaw & Policy
- Water Supply Bylaw
- Open Spaces Bylaw
- Keeping of Animals, Bees and Poultry Bylaw
- Smokefree Outdoor Areas Policy
- Privacy Policy
- Temporary Closure of Restricted Parking Spaces Policy
- Rates Remission Policy
- Community Honours Award Policy
- Backflow Prevention Policy
- Open Spaces Strategy
- Walking and Cycling Strategy
- Arts, Culture and Heritage Strategy

### **Welcoming Communities**

The Welcoming Communities programme has a number of projects planned for the next 12 months, some of which include the following:

- Supporting the Hakatere Learning Community Hubs – spaces for teachers and migrant parents/whānau to connect, clarify queries, and learn about topics that will support their children's education.
- Supporting the Meaningful Refugee Participation Initiative – provides former refugees with support to engage in decision-making at civic, community and service delivery levels.
- Celebrating Welcoming Week alongside the Hakatere Noodle Festival – an opportunity to acknowledge the contribution migrants and newcomers bring to the district.
- Collaborating with Wellbeing Ōpuke to promote community organisations and services to farm employees.
- Ethnic Communities Fun Day – to provide information about services and organisations available in the district to support newcomers, migrants and former refugees.



### Grant funding

The following table shows the funds that have been allocated for each contestable grant category.

Category	Grant	Funds in Annual Plan 2025/26
Arts & Culture	Community Libraries	\$16,913
Community Development	Community Agencies	\$106,600
	Community Projects	
Economic Development	Community Events	\$21,321
Natural & Built Environments	Biodiversity	\$16,913
	Community Infrastructure	\$63,960
	Community Pools	\$102,500
	Heritage	\$10,660
Sport & Recreation	School Holiday Programme	\$5,330
Discretionary	Council Discretionary	\$16,913
	Methven Community Board Discretionary	\$30,750
	Mayoral Fund	\$35,500
<b>TOTAL</b>		<b>\$427,360</b>

The following funds are non-contestable and are given directly to the agencies.

Grant	Funds in Annual Plan 2025/26	Grant	Funds in Annual Plan 2025/26
Ashburton Trust Event Centre	\$346,245	Safe Communities	\$55,350
Base Café – Youth Advisory Group	\$15,000	Safer Mid Canterbury	\$226,012
Citizens Advice Bureau	\$16,015	Sport Mid Canterbury	\$69,290
Methven Lighting Project – OPEX	\$5,000	Upper Rangitata Landcare Group	\$5,000
Methven Swimming Pool	\$25,000	<b>Total</b>	<b>\$782,912</b>
Plains Museum Trust	\$20,000		

### Capital works and renewals programme

There are no capital works or renewals in this activity.

## Measuring our performance

### Democracy

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
The community is informed of, and involved in, local decision-making	Residents are satisfied that the Council provides opportunities to have their say	89%	80%
	Residents are satisfied with the quality of information about Council activities and events	96%	90%
The community's views are taken fully into account for effective governance by elected members	Residents are satisfied with the performance of the mayor and councillors	89%	80%

### Community Grants & Funding

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
Community-led projects are well supported to enhance community development and wellbeing	Residents are satisfied that the Council provides opportunities for grants and funding to support community-led projects.	97%	90%
	Community grant recipients provide completed reporting forms within one month of end of financial year	New measure	75%

## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	4,376	5,164	5,124
Targeted rates	120	126	130
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	1	1	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	60	108
<b>Total sources of operating funding</b>	<b>4,496</b>	<b>5,350</b>	<b>5,361</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,237	3,000	3,115
Finance costs	102	128	86
Internal charges and overheads	2,674	2,796	3,001
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>6,012</b>	<b>5,925</b>	<b>6,202</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(1,516)</b>	<b>(575)</b>	<b>(840)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	755	774	774
Increase (decrease) in debt	-	-	(117)
Gross proceeds from sale of assets	383	(143)	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>1,138</b>	<b>631</b>	<b>657</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(378)	57	(183)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>(378)</b>	<b>57</b>	<b>(183)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>1,516</b>	<b>574</b>	<b>840</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Democracy	4,047	4,352	4,632
Community Grants & Funding	1,797	1,354	1,358
Water zone committee	169	218	212
<b>Total operating expenditure</b>	<b>6,012</b>	<b>5,925</b>	<b>6,202</b>
Less depreciation	-	-	-
<b>Total applications of operating funding</b>	<b>6,012</b>	<b>5,925</b>	<b>6,202</b>





# Economic Development & Commercial Activities

**We aim to support the local economy by assisting tourism, economic and business development initiatives.**

## What we do

We invest in economic development and commercial initiatives to provide local economic leadership and to help offset rates. We also work to encourage people to work, live, play and invest in our district, to improve our district's income.

### **Commercial Property**

Our Commercial Property portfolio includes:

- **Investment properties** that can be rented or sold for a return on investment, or subdivided property that has development land holdings such as the Ashburton Business Estate
- **Community facilities** (land and buildings)
- **Land parcels** that are leased for residential, commercial, and industrial purposes.

We own and manage over 1400 properties of which 700 have leases/licences upon them. This includes the **Ashburton Airport**, which is owned by Council and occupies over 99 hectares of land located on the outskirts of Ashburton. We lease a number of sites for hangars and airport activities, and charge landing fees.

### **Forestry**

We own a variety of different plantation-sized parcels of land throughout the district. In the past, these have provided a commercial return, resulting in a reserve fund. A number of these plantations are on land, which was previously used for gravel extraction, with the forestry providing a somewhat temporary use of these sites.

### **Economic Development**

Our Economic Development team is responsible for delivering our Economic Development Strategy & Action Plan, adopted by Council in 2023. The strategy identifies three key goals:

- our residents are engaged, connected and invested in our community
- our businesses are thriving, innovative and resilient to change, and
- our district is a destination of choice for locals and visitors, with great leisure, entertainment and recreational activities.

## Key projects in 2025/26

### Polytech gravel carpark

We have included \$856,000 in the budget this year to develop a gravel car park on the Polytech site. These funds include demolition of the buildings on the site and creation of the carpark.

### District learning hub

This year we will undertake a business case looking at the feasibility of a district learning hub. We have included \$50,000 in the budget for this project. The business case will consider the creation of a learning network to increase accessibility for our community to learning opportunities.

## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
Commercial Properties	Polytech gravel carpark	1,556	856
	Flock off pigeon control	-	20

This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.

## Measuring our performance

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
Level of service	Performance measure	2023/24 Result	LTP Target
Commercial property assets that are financially sustainable	Occupancy of all available commercial tenancies	98%	≥95%
Council builds relationships and collaborates with all sectors in the business community	Resident satisfaction with Council's roles in economic, business and tourism development	87%	90%

## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	719	693	1,015
Targeted rates	182	134	144
Subsidies and grants for operating purposes	-	-	-
Fees and charges	15	16	16
Internal charges and overheads recovered	1,587	1,680	1,680
Local authorities fuel tax, fines, infringement fees and other receipts	6,362	7,353	7,514
<b>Total sources of operating funding</b>	<b>8,865</b>	<b>9,876</b>	<b>10,368</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,788	3,220	3,607
Finance costs	3,266	3,346	2,535
Internal charges and overheads	1,270	1,322	1,558
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>8,325</b>	<b>7,889</b>	<b>7,700</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>540</b>	<b>1,988</b>	<b>2,669</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(30)	(2,163)	(2,088)
Gross proceeds from sale of assets	2,000	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>1,970</b>	<b>(2,163)</b>	<b>(2,088)</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	5,937	1,556	876
- to replace existing assets	85	-	-
Increase (decrease) in reserves	(3,512)	(1,731)	(295)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>2,510</b>	<b>(175)</b>	<b>581</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(540)</b>	<b>(1,988)</b>	<b>(2,669)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Business and economic development	1,149	1,184	1,193
District promotion	364	269	179
Commercial property	7,994	8,358	7,472
Forestry	415	267	482
<b>Total operating expenditure</b>	<b>9,923</b>	<b>10,078</b>	<b>9,326</b>
Less depreciation	1,598	2,189	1,626
<b>Total applications of operating funding</b>	<b>8,325</b>	<b>7,889</b>	<b>7,700</b>

## Capital expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Commercial property	6,022	1,556	876
<b>Total operating expenditure</b>	<b>6,022</b>	<b>1,556</b>	<b>876</b>
Less vested assets	-	-	-
<b>Total applications of operating funding</b>	<b>6,022</b>	<b>1,556</b>	<b>876</b>





## Community Services

**We aim to provide services that meet resident's needs.**

### What we do

Our community services include the provision of infrastructure such as public conveniences, Memorial Halls, Elderly Persons Housing, reserves, campgrounds and our community safety measures (CCTV surveillance and security patrols) in the Ashburton CBD.

We provide these services to ensure Ashburton is a district of great spaces and places.

*Progress shots of the elderly persons housing units being built at Friendship Lane*



## Key projects in 2025/26

### Public conveniences

This year we will replace the toilet blocks at the Rakaia River Mouth and Lake Heron. We had also planned to construct a new toilet block on the Seafeld Lawn at the Ashburton Cemetery, but due to budget constraints this was removed. Instead, maintenance will be undertaken on the current toilet block, using existing budgets.

### Friendship Lane

Friendship Lane contains 51 elderly persons housing units. In 2024/25 eight duplexes (two units together) were demolished that were built in the 1970s, and 16 new units are being constructed in their place. This work was able to begin early, in 2024/25, after receiving funding from the Ministry of Housing and Urban Development.

### Elderly Persons Housing refurbishments

As tenants vacate the units, we undertake refurbishments of the empty units – and we have budgeted \$154,000 for this. We have also included an extra \$83,000 to this budget to replace heat pumps in the units as they fail. Most of the heat pumps in our units were installed 15 years ago and are now progressively failing and becoming uneconomical to repair.

## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
Public conveniences	Ashburton Cemetery - Seafeld Lawn	288	-
	Rakaia River Mouth	248	248
	Lake Heron	213	213
Elderly Persons Housing	Refurbishment of units	154	237
	Rebuild of 16 units at Friendship Lane	1,882	1,882

*This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.*

## Measuring our performance

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
Council will provide rental accommodation that meets the specific needs of eligibly elderly members of the community	Occupancy rates of available Elderly Persons Housing	98%	95%
The majority of residents are satisfied with Council-provided public conveniences	Residents are satisfied with Council-provided public conveniences	95%	90%
The number and location of public conveniences meets the needs of local communities and visitors	The provision level of public conveniences per 1000 residents is above the national median*	1.18	> 0.7
We support the safety of Ashburton District	Residents are satisfied with Council's provision of CCTV, street lighting and security patrols within the district	91%	85%

\*National median as measured and defined by Yardstick's annual benchmark survey 2022. Measure is the number of toilet buildings per 1000 residents.





## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	855	1,154	1,443
Targeted rates	573	572	638
Subsidies and grants for operating purposes	1,611	1,052	1,067
Fees and charges	583	597	561
Internal charges and overheads recovered	13	13	13
Local authorities fuel tax, fines, infringement fees and other receipts	1,066	1,149	1,193
<b>Total sources of operating funding</b>	<b>4,699</b>	<b>4,537</b>	<b>4,916</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,461	2,585	2,814
Finance costs	96	101	42
Internal charges and overheads	698	726	747
Other operating funding applications	1	1	1
<b>Total applications of operating funding</b>	<b>3,256</b>	<b>3,412</b>	<b>3,603</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,444</b>	<b>1,125</b>	<b>1,313</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	37	1,396	325
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>37</b>	<b>1,396</b>	<b>325</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	2,434	2,631	2,343
- to replace existing assets	150	154	237
Increase (decrease) in reserves	(1,103)	(264)	(943)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>1,481</b>	<b>2,521</b>	<b>1,637</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1,443)</b>	<b>(1,125)</b>	<b>(1,312)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Elderly Persons Housing	767	1,007	1,031
Public Conveniences	522	679	654
Memorial Halls	666	655	522
Reserves and campgrounds	1,026	1,056	1,046
Reserve boards	775	742	746
Community safety	77	79	98
<b>Total operating expenditure</b>	<b>3,833</b>	<b>4,217</b>	<b>4,097</b>
Less depreciation	577	805	494
<b>Total applications of operating funding</b>	<b>3,256</b>	<b>3,412</b>	<b>3,603</b>

## Capital expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Elderly Persons Housing	2,114	2,035	2,119
Public conveniences	470	750	461
<b>Total operating expenditure</b>	<b>2,584</b>	<b>2,785</b>	<b>2,580</b>
Less vested assets	-	-	-
<b>Total applications of operating funding</b>	<b>2,584</b>	<b>2,785</b>	<b>2,580</b>





## Parks & Open Spaces

**We aim to provide the district with a network of open green spaces that contribute towards the beauty and enjoyment of the area for residents and visitors alike.**

### What we do

#### ***Cemeteries***

Council operates and manages 11 open cemeteries, in addition to five closed cemeteries across the district.

Ashburton Cemetery has a natural and Muslim burial section, children's section and the only interdenominational section in the district, within its new lawn area. Cremation beams for the interment of ashes are provided at Ashburton, Mt Somers, Rakaia and Methven Cemeteries. Ashburton and Rakaia Cemeteries also have a 'Book of Memories' – a concrete wall where plaques can be placed for remembrance.

We carry out interments at all of our open cemeteries and also manage the interments for five private cemeteries at Dorie, Windermere, Coldstream, Cracroft, and Longbeach.

#### ***Rural & urban beautification***

Our Open Spaces team manages and maintains 132 parks and reserves throughout the district, providing a range of leisure and recreational activities. These include:

- large urban parks like Ashburton Domain
- sportsfields, such as those at the Ashburton Domain and Argyle park
- children's playgrounds
- large rural reserves, such as the Awa Awa Rata Reserve
- localised green areas
- small local urban parks
- beautification areas along state highways and local roads
- Lake Hood – we oversee the contractor, Ashburton Contracting Ltd, who is responsible for the lake operations and maintenance tasks at the site



## Key projects in 2025/26

### *Ashburton Domain projects*

This past year we have been putting together the plans for a reconfigured playground in the domain. Across 2025/26 this project will be undertaken, with \$338,000 included in the budget for this work. We will also upgrade the lighting across the domain, with a budget of \$202,000.

We also have a number of smaller projects with a total budget of \$210,000 planned throughout the Domain, including:

- pond edge reinstatement
- new pathways
- West Street red brick wall restoration
- park amenities
- sculpture trail
- bridge and fence enhancements
- Rose Garden no-spray refurbishment, and
- species naming signage.

### *Signage project*

This year, we will implement a signage updating project across the district. We have included \$49,700 in the budget for the Ashburton Domain, and \$38,950 for urban reserves. We plan to renew signage, such as that at the Walnut Avenue/Oak Grove corner, and West and Wills streets and Grigg Street intersection.

### *Playground upgrades*

This year we will spend just under \$40,000 each, in Methven, Rakaia, urban and rural reserve playgrounds, to increase the volume of soft fall to 300mm, to ensure these playgrounds are compliant with the NZ Standards for Playgrounds. This budget also allows for the outer containment structures to be replaced or rebuilt to contain the soft fall.

### *Robilliard Park upgrade*

We had intended to upgrade Robilliard Park this year, with \$231,000 budgeted for sports lighting and \$20,500 for other enhancements. However, due to budget restrictions this upgrade is no longer happening, and the funds have been removed from this year's budget. We will reconsider this project through the next Long Term Plan.

## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
<i>District-wide</i>	New street tree planting	5	5
<i>Ashburton Domain</i>	New pathways (ADDP Project 9)	51	50
	Sculpture trail (ADDP Project 21)	14	14
	Park amenities	26	26
	Playground	338	338
	Rose garden no-spray refurbishment	11	11
	Species naming signage	6	6
	Signage implementation	50	50
	Bridge renewals (ADDP Project 10)	10	10
	Fencing enhancements (ADDP Project 18)	10	10
	Lighting upgrade (ADDP Project 20)	202	202
	West Street red brick wall restoration	31	31
	Pond edge reinstatement	52	51
	Urban parks amenities	26	26
<i>Urban Reserves</i>	Lighting renewal	41	41
	Signage project implementation	39	39
	Playground upgrades	40	40
	Signage upgrade	11	11
	Smallbone Drive Reserve – revegetation and restoration	6	6
<i>Methven</i>	Reserves signage upgrade	11	11
	Playground upgrades	40	40
<i>Rakaia</i>	Playground upgrades	40	40
<i>Rural reserves</i>	Rural parks – amenities	26	26
	Playground upgrades	40	40
	Awa Awa Rata Reserve - Bridge replacements	28	28
<i>Other Projects</i>	Festive Lighting - Replacement of flag banners	51	51
	Neighbourhood Parks – Amenities	26	26
	Robilliard Park – Enhancements/Sports lighting	252	-
	Sports Park – Amenities	26	26
<i>Ashburton Cemetery</i>	Grave top up	5	5
	Headstone digitisation	11	11
	Kiosk and interpretation panels	9	9
<i>Rakaia Cemetery</i>	New beams	11	11

\*ADDP – Ashburton Domain Development Plan

This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.

## Measuring our performance

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide residents with accessible, fit for purpose parks and open spaces	Percentage of urban areas within 400m of a park or open space	95%	95%
	Residents throughout the district have access to sports parks at a rate above the national median* (per 1000 residents)	7.8 ha	≥ 3.5 ha
	The number of hectares of neighbourhood reserve per 1000 residents	0.6 ha	0.4 ha
	The number of playgrounds per 1000 residents aged 17 and under is above the national median*	0.6 ha	≥ 4
	The proportion of playgrounds that comply with NZ Safety Standards is above the national median	57%	60%
The majority of residents are satisfied with our parks and open spaces	Requests are responded to within ten working days	95%	80%
	Residents are satisfied with Council-provided parks and open spaces	95%	95%
The majority of residents are satisfied with our cemeteries	Requests are responded to within ten working days	100%	95%
	Residents are satisfied with Council-provided cemeteries	98%	95%

\* National median as measured and defined by Yardstick's annual benchmark survey 2022.



## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	3,131	3,429	2,901
Targeted rates	3,000	3,169	2,612
Subsidies and grants for operating purposes	-	-	-
Fees and charges	414	424	424
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	1	1	1
<b>Total sources of operating funding</b>	<b>6,545</b>	<b>7,023</b>	<b>5,938</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,474	1,338	1,365
Finance costs	199	207	285
Internal charges and overheads	4,156	4,305	4,379
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>5,829</b>	<b>5,850</b>	<b>6,028</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>717</b>	<b>1,173</b>	<b>(90)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	900	923	923
Increase (decrease) in debt	67	436	350
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>967</b>	<b>1,358</b>	<b>1,273</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	51	-	-
- to improve the level of service	830	1,491	1,240
- to replace existing assets	25	51	51
Increase (decrease) in reserves	777	989	(109)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>1,683</b>	<b>2,531</b>	<b>1,182</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(716)</b>	<b>(1,173)</b>	<b>91</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Parks and recreation	5,808	5,861	6,043
Cemeteries	665	690	686
<b>Total operating expenditure</b>	<b>6,473</b>	<b>6,550</b>	<b>6,729</b>
Less depreciation	644	700	700
<b>Total applications of operating funding</b>	<b>5,829</b>	<b>5,850</b>	<b>6,028</b>

## Capital expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Parks and recreation	788	1,506	1,255
Cemeteries	118	36	36
<b>Total operating expenditure</b>	<b>906</b>	<b>1,542</b>	<b>1,291</b>
Less vested assets	-	-	-
<b>Total applications of operating funding</b>	<b>906</b>	<b>1,542</b>	<b>1,291</b>





## Recreation Facilities

**We aim to provide recreation services that are well utilised and meet the needs of the community.**

### What we do

Our recreational facilities are based around the recreational, cultural and social aspects of our life in the district – the things that make Ashburton a great place to work, live, play and invest.

Our facilities provide an additional quality of life aspect to the foundation of good infrastructure and aid in the development of healthy, active, functioning communities. We recognise that recreation plays a key role in creating the environment in which our communities can prosper and enjoy improved health and wellbeing.

#### ***Ashburton Library – Te Kete Tuhinga***

In 2024 we opened Te Whare Whakatere, the new Ashburton Library & Civic Centre. Te Kete Tuhinga, the new library, is modern and provides our community with opportunities for life-long learning, access to information, leisure, activities and reading. The library provides free and open access to knowledge and services to all residents.

#### ***Ashburton Art Gallery & Museum***

The Ashburton Art Gallery and Museum (AAGM) cares for and shares collections related to the Whakatere/Ashburton district and Aotearoa New Zealand to enable our visitors to enjoy social, cultural, creative and heritage experiences that enrich the character and vibrancy of our community and showcase and reflect our unique identity. Along with a full suite of temporary exhibitions, the AAGM team offer curriculum-based education programmes to schools in Mid Canterbury and a range of varied public programmes to meet the needs of a growing and diverse community. Programmes extend to after-school art clubs, talks and workshops.

#### ***EA Networks Centre***

The EA Networks Centre (EANC) incorporates an indoor sports stadium with four full-size courts, an outside court area with an additional two courts; a gymnasium; spin class area; fitness class area; indoor pool complex featuring a ten-lane 25 metre lap pool; a hydrotherapy pool with wheelchair access; a leisure pool with a lazy river and wet deck; an attached toddlers pool; and a learn to swim pool and chillax area featuring a spa pool and steam room. We provide a school holiday programme, have a stadium inflatable and hold recreation events. We also have a café, sports house, and retail space.

## Key projects in 2025/26

### **EA Networks asphalt back driveway**

We had planned to spend \$51,000 asphaltting the back driveway, however, we have repurposed these funds to replace the pool filters. We will reschedule the asphaltting through the next Long Term Plan budget process.

### **EA Networks Centre stadium upgrades**

We included \$102,500 in Year 2 of the Long Term Plan to upgrade the scoreboards in the stadium, however, they started malfunctioning near the end of 2024, and the funds for this project were bought forward to 2024/25 to undertake this project early.

We have included a budget for some other stadium renewals, including \$41,000 to sand the floors, \$10,250 to renew sport equipment and \$1,025 to renew storage equipment.

### **Ashburton Art Gallery and Museum**

We have budgeted a number of small upgrades at the Ashburton Art Gallery and Museum. These include the following:

- Heritage Working Group Projects, \$8,200
- Display equipment, \$10,250
- Collection store object shelving and racks, \$46,125
- Exterior signage banners / footpath signs, \$2,255

## Capital work and renewal programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
Ashburton Library	Book purchases	160	168
	Assorted purchases	17	8
Ashburton Art Gallery & Museum	Assorted upgrades	59	59
	Maintain Civic Art collection	10	10
	Heritage Working Group projects	8	8
EA Networks Centre	Asphalt back driveway – repurposed	51	51
	Scoreboard upgrade	103	-
	Technology upgrades	24	24
	Assorted upgrades – pool	20	20
	Assorted upgrades – gym	46	46
	Assorted upgrades – stadium	52	52

*This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.*

## Measuring our performance

### Ashburton Art Gallery and Museum

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide a modern Art Gallery & Museum for residents and visitors to the district	The Art Gallery & Museum programmes and services are well utilised	25,951	22,000
	Number of exhibitions hosted	New measure	15 exhibitions (min 4 local, 3 national and 3 touring)
	Number of unique education and public programmes delivered	New measure	20 sessions (min 10 aimed at schools, 8 aimed at the community)
	Users are satisfied with Council-provided Art Gallery & Museum services and programmes	New measure	90%

### Ashburton Library

What we're working towards	How we'll measure progress		How we're performing now	What we're aiming for in 2025/26
Level of service	Performance measure		2023/24 Result	LTP Target
We provide all residents and visitors with accessible library resources for recreation and discovery	Most households in the district utilise the library		66%	60%
	Number of activity and programme sessions delivered in the library / by the library team, across the year, aimed at:	Children	374	450
		Teens	115	100
		Adults	271	200
We will have a library that is a welcoming and community-centred destination	Users are satisfied with Council's library services		96%	95%
	Free public internet sessions (Aotearoa People's Network Kaharoa) are well utilised		33,620	25,000
	Use of meeting rooms by external parties		New measure	300



## EA Networks Centre

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide quality gym, pool, and stadium facilities	EA Networks Centre is well utilised <sup>7</sup>	494,329	400,000
	Swim School is well utilised <sup>8</sup>	New measure	≥ 80%
	The gym is well utilised <sup>9</sup>	New measure	≥ 90,000
	The stadium is well utilised <sup>10</sup>	New measure	≥ 4,000 booked hours
	Users are satisfied with EA Networks Centre services and programmes	89%	90%



<sup>7</sup> Measure is foot traffic through entrances to the facility using electronic people counters.

<sup>8</sup> Occupancy rate of Learn To Swim programme using total capacity of the programme against booked spaces.

<sup>9</sup> Measure is foot traffic through entrance to the gym facility using electronic people counter.

<sup>10</sup> Measure is count of total court hours booked in stadium area from booking system.

## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	7,761	8,562	8,033
Targeted rates	-	-	-
Subsidies and grants for operating purposes	60	62	62
Fees and charges	2,038	2,147	2,147
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	226	233	233
<b>Total sources of operating funding</b>	<b>10,085</b>	<b>11,004</b>	<b>10,475</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,614	6,702	6,823
Finance costs	16	(1)	14
Internal charges and overheads	4,287	4,592	4,803
Other operating funding applications	9	8	8
<b>Total applications of operating funding</b>	<b>10,926</b>	<b>11,300</b>	<b>11,647</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(841)</b>	<b>(297)</b>	<b>(1,173)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(401)	(56)	(17)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>(401)</b>	<b>(56)</b>	<b>(17)</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	400	-	-
- to improve the level of service	800	280	280
- to replace existing assets	79	269	166
Increase (decrease) in reserves	(1,719)	(902)	(1,637)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>(440)</b>	<b>(352)</b>	<b>(1,190)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>841</b>	<b>297</b>	<b>1,173</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Library	2,293	2,477	2,640
Art, culture and heritage	2,705	2,861	2,889
Recreation facilities and services	6,526	6,636	6,810
<b>Total operating expenditure</b>	<b>11,524</b>	<b>11,973</b>	<b>12,339</b>
Less depreciation	598	672	691
<b>Total applications of operating funding</b>	<b>10,926</b>	<b>11,300</b>	<b>11,647</b>

## Capital expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Library	171	176	176
Art, culture and heritage	102	77	77
Recreation facilities and services	1,005	296	193
<b>Total operating expenditure</b>	<b>1,279</b>	<b>549</b>	<b>446</b>
Less vested assets	-	-	-
<b>Total applications of operating funding</b>	<b>1,279</b>	<b>549</b>	<b>446</b>









# Regulatory Services | *He Ratoka Waeture*



## **Regulatory Functions**

Building Regulation, District Planning, Emergency Management, Land Information



## **Regulatory Compliance**

Alcohol Licensing and Gambling Venue Consenting, Animal Control, Environmental Health, Parking

# Regulatory Functions & Compliance

**We aim to keep our community safe and healthy by minimising hazards and deterring irresponsible behaviour. We aim to protect our environment and promote sustainable development of land.**

## What we do

Within Regulatory Services, we perform two main roles – Regulatory Functions and Regulatory Compliance. We provide regulatory functions to protect the community from a variety of risks, and to enhance the quality of the natural and built environment. Regulatory Compliance encompasses a number of activities and services such as food safety, noise control, alcohol licensing, environmental nuisance, hazardous substances, gambling venue control, parking enforcement and animal control.



### Regulatory Functions

**Building Regulation** – is responsible for administering and implementing the provisions of the building Act 2004, ensuring all buildings are constructed and maintained to appropriate standards and specifications.

**District Planning** – is responsible for providing a statutory planning framework to assist the community in controlling and directing development and land uses in the district, primarily achieved through the District Plan.

**Emergency Management** – is responsible for ensuring communities are prepared, responding to, and recovering from emergencies when they happen.

**Land Information** – is responsible for producing Land Information Memoranda within statutory timeframes and with a high degree of accuracy.



### Regulatory Compliance

**Alcohol Licensing and Gambling Venue Consenting** – processes, assesses and grants applications for alcohol licences and managers' certificates, and monitors and enforces the requirements of licences and certificates. We also provide a venue consenting role addressing where new gambling venues may be situated and any restrictions on the number of slot machines permitted.

**Animal Control** – provides services to address public safety in relation to the control of dogs and to limit the potential for nuisance caused by animals, including housing dogs, when necessary, in a purpose-built pound facility.

**Environmental Health** – provide registration and inspection services to monitor and enforce standards of public health for food premises; mobile traders; hairdressing salons; camping grounds; beauticians; tattooists and skin piercing; and hazardous substances in public and non-workplaces.

**Parking** – provide monitoring and enforcement services to address stationary vehicle offences.

## Key projects in 2025/26

### Tinwald hub

The funds included in the budget for a Tinwald Hub were a placeholder for a proposal to shift the no longer used Council Chambers on Havelock Street to Tinwald to create a hub for emergency management. This proposal did not go ahead, with the building being sold to the Mid Canterbury Rugby Union instead. These funds have been removed from the budget.

### Emergency Management - trailer mounted generator

We will purchase an additional trailer mounted generator this year, at a cost of \$40,500, for deployment in emergency situations as a source of backup power to our civil defence centres.

## Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
Emergency Management	Tinwald Hub for emergency management	144	-
	Trailer mounted generator	41	41

*This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.*

## Measuring our performance

### Building Regulation

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
Level of service	Performance measure	2023/24 Result	LTP Target
We provide quality building regulation services	Building consents are processed and decisions made within 20 working days	78.5%	100%
	Code of Compliance Certificates are processed, and decisions made within 20 working days	97.3%	100%
	Buildings with compliance schedules are audited each year	12%	10%
	A third of known swimming pool fences are inspected every year	120.3%	100%
Council responds to concerns with building regulation services within required response times	Building service complaints are responded to within two working days	100%	100%

## District Planning

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide quality district planning services	Resource consent applications and exemptions are determined within statutory timeframes	96.3%	100%
	Subdivision plan approval certificates (RMA s.223) are determined within ten working days	87%	100%
Council responds to concerns with district planning services within required response times	District planning services complaints are responded to within two working days	100%	100%
	Residents are satisfied with the standard of Council's planning services	82%	80%

## Emergency Management

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We support community resilience and emergency preparedness through community-based emergency management	A community response plan is developed or renewed annually	3	1
We maintain effective civil defence response capabilities able to manage emergencies across our district	The EOC capacity and preparation is exercised monthly	New measure	12 per year
	Our Civil Defence local arrangements standard operating procedures are reviewed annually	New measure	Annual review
	Annual training opportunities are provided for staff and volunteers	New measure	100%
	Residents are satisfied with the civil defence services provided by Council	98%	95%
We foster and maintain relationships with Iwi/Rūnanga/Marae	The EMO attends quarterly liaison meetings along with monthly communication and consultation with Iwi/Rūnanga/Marae	New measure	4 per year



## Land Information

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide quality land information services efficiently	LIM (Land Information Memorandum) applications are processed within ten working days	100%	100%

## Regulatory Compliance

What we're working towards	How we'll measure progress	How we're performing now	What we're aiming for in 2025/26
<i>Level of service</i>	<i>Performance measure</i>	<i>2023/24 Result</i>	<i>LTP Target</i>
We provide quality alcohol licensing services	All medium and high-risk licensed premises are monitored each year	100%	100%
	Stakeholder meetings are held each year	13	10
	Residents are satisfied with how Council undertakes its role in alcohol licensing	93%	85%
We provide quality animal control services	Known dogs are registered (includes dogs otherwise accounted for)	99.6%	95%
	Residents are satisfied with Council's animal control services	89%	80%
	Urgent incidents are responded to within one hour	93%	100%
	Found, wandering or barking dog incidents are responded to within five working days	94%	100%
We provide quality environmental health services	Registered food premises are appropriately safety assessed according to auditing timeframes	97%	80%
	Noise complaints are responded to within two hours	82%	100%

## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	778	1,134	1,780
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	3,748	3,833	3,842
Internal charges and overheads recovered	102	105	105
Local authorities fuel tax, fines, infringement fees and other receipts	433	444	444
<b>Total sources of operating funding</b>	<b>5,060</b>	<b>5,516</b>	<b>6,171</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,876	3,946	3,874
Finance costs	34	28	24
Internal charges and overheads	2,004	2,116	2,149
Other operating funding applications	-	-	-
<b>Total applications of operating funding</b>	<b>5,913</b>	<b>6,090</b>	<b>6,047</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(853)</b>	<b>(574)</b>	<b>124</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(149)	(5)	(149)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>(149)</b>	<b>(5)</b>	<b>(149)</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	40	41	41
- to improve the level of service	-	144	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(1,041)	(764)	(65)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>(1,002)</b>	<b>(580)</b>	<b>(25)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>853</b>	<b>574</b>	<b>(124)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2024/26 \$000
Emergency Management	99	112	120
Environmental Health	675	701	674
Building Regulation	2,844	2,910	2,910
Alcohol Licensing	221	229	229
Land Information	106	109	110
Parking	237	246	242
Animal Control	592	612	603
District Planning	1,175	1,210	1,197
<b>Total operating expenditure</b>	<b>5,948</b>	<b>6,129</b>	<b>6,086</b>
Less depreciation	35	39	39
<b>Total applications of operating funding</b>	<b>5,913</b>	<b>6,090</b>	<b>6,047</b>

## Capital expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2024/26 \$000
Emergency Management	40	184	41
<b>Total operating expenditure</b>	<b>40</b>	<b>184</b>	<b>41</b>
Less vested assets	-	-	
<b>Total applications of operating funding</b>	<b>40</b>	<b>184</b>	<b>41</b>







# Miscellaneous Services |

*Ko ētahi atu Ratoka*

The miscellaneous group of activities covers all capital expenditure made by overhead departments of Council, any unallocated operating expenditure and the interest and dividend income from our shareholdings.

Capital works and renewals programme

		2025/26 Year 2 LTP \$000	2025/26 Annual Plan \$000
Treasury	Folding machine	-	21
Information Systems	New hardware purchases	51	51
	Hardware cyclic renewals	426	426
	Software cyclic renewals	103	103
	Open Spaces	269	269
Plant operations	Fleet	451	451

This table shows projects planned for the Annual Plan 2025/26, based on and as adjusted from Year 2 of the Long Term Plan 2024-34. Projects are shown at 100% budgeted costs, including inflation. For a full list of projects relating to 2024-34, please refer to the Long Term Plan 2024-34.



## Funding Impact Statement

For the year ended 30 June	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	330	338	338
Targeted rates	-	-	-
Subsidies and grants for operating purposes	138	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	24,061	25,239	26,308
Local authorities fuel tax, fines, infringement fees and other receipts	2,665	2,680	1,745
<b>Total sources of operating funding</b>	<b>27,193</b>	<b>28,258</b>	<b>28,392</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	18,238	18,845	19,932
Finance costs	88	90	90
Internal charges and overheads	5,556	5,872	5,854
Other operating funding applications	130	154	154
<b>Total applications of operating funding</b>	<b>24,012</b>	<b>24,960</b>	<b>26,029</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>3,181</b>	<b>3,298</b>	<b>2,362</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	100	103	103
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>100</b>	<b>103</b>	<b>103</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	471	894	894
- to replace existing assets	194	426	426
Increase (decrease) in reserves	2,617	2,080	1,144
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>3,281</b>	<b>3,400</b>	<b>2,465</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(3,181)</b>	<b>3,298</b>	<b>(2,362)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Operating expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Non allocated	24,012	24,960	26,029
<b>Total operating expenditure</b>	<b>24,012</b>	<b>24,960</b>	<b>26,029</b>
Less depreciation	-	-	-
<b>Total applications of operating funding</b>	<b>24,012</b>	<b>24,960</b>	<b>26,029</b>

## Capital expenditure by activity

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
Information Systems	244	580	601
Plant and vehicles	421	741	720
<b>Total operating expenditure</b>	<b>665</b>	<b>1,321</b>	<b>1,321</b>
Less vested assets	-	-	-
<b>Total applications of operating funding</b>	<b>665</b>	<b>1,321</b>	<b>1,321</b>













## Part 3:

# FINANCIAL INFORMATION

# Annual Plan disclosure statement

## For the year ending 30 June 2025

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

### Rates affordability benchmark

The council meets the rates affordability benchmark if,

- its planned rates income for the year equals or is less than each quantified limit on rates; and
- its planned rates increase for the year equal or are less than each quantified limit on rates increases.

### Debt affordability benchmark

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

### Balanced budget benchmark

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

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

### Essential services benchmark

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

### Debt servicing benchmark

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

Stats NZ projections indicate the district's population will grow at 0.5% annually over the next 30 years (0.6% nationally). The debt servicing benchmark will be met if planned borrowing costs equal or are less than 10% of planned revenue.

### Additional information

Council's Financial Strategy uses affordability of debt servicing to evaluate overall debt affordability. The Financial Strategy limits interest payments on external debt to less than 20% of total council revenue, and less than 25% of total rates income, and net debt does not exceed 250% of total council revenue.



Benchmark	Target	Planned	Met
<b>Rates affordability benchmark</b>	Rates income Total rates are to be no greater than 1% of the total capital value of the district.	Total rates: \$56,642,000 (1) Capital value of district: \$22,838,134,000 Result: 0.2%	Yes
	Rates increase The total rates increase for the 2025/26 year is to be no greater than 10% plus LGCI (Local Government Cost Index).	Total increase: 7.3% Less LGPI: 2.5% Result: 4.8%	Yes
<b>Debt affordability benchmark</b>	Interest payments to service external debt are less than 20% of total revenue for the year.	Interest payments: \$5,891,000 Total revenue: \$92,269,000 Result: 6.4%	Yes
	Interest payments to service external debt are less than 25% of total rates for the year.	Interest payments: \$5,891,000 Total rates: \$56,642,000 Result: 10.4%	Yes
	Net debt shall not exceed 250% of total revenue for the year.	Net debt: \$166,074,000 Total revenue: \$92,269,000 Result: 180.0%	Yes
<b>Balanced budget benchmark</b>	Revenue, excluding income from development contributions, financial contributions, revaluation of property, plant or equipment, and vested assets exceeds operating expenditure.	Revenue: \$92,269,000 Operating expenditure: \$91,149,000 Result: 101.2%	Yes
<b>Essential services benchmark</b>	Capital expenditure on infrastructure equals or exceeds depreciation.	Depreciation: \$15,998,000 Capital expenditure: \$29,828,000 Result: 186.5%	Yes
<b>Debt servicing benchmark</b>	Borrowing costs for the year are less than or equal to 10% of its revenue excluding development contributions, financial contributions, vested assets and revaluation of property, plant or equipment.	Interest payments: \$5,891,000 Revenue: \$92,269,000 Result: 6.4%	Yes

# Prospective financial statements

The prospective financial statements in this section outline Council's planned expenditure for the 2025/26 financial year.

To see the significant forecasting assumptions that underlie the financial information in this Annual Plan, refer to Volume 2, page 4, of the Long Term Plan 2024-34.

## Prospective Statement of Comprehensive Revenue and Expense

For the year ended 30 June

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Revenue</b>			
Rates	52,449	57,729	56,303
Fees and charges	10,654	10,970	10,944
Development and financial contributions	2,295	2,352	2,479
Subsidies and grants	12,704	73,275	9,117
Finance income	450	410	410
Other revenue	23,465	19,172	18,806
Gain in fair value of investment properties	1,139	918	920
Gain in fair value of forestry	139	112	106
<b>Total revenue</b>	<b>103,294</b>	<b>164,938</b>	<b>99,085</b>
<b>Expenses</b>			
Personnel costs	21,360	22,050	22,364
Depreciation and amortisation	19,286	21,340	20,996
Finance costs	6,574	7,424	5,891
Other expenses	43,947	43,863	41,897
<b>Total expenses</b>	<b>91,167</b>	<b>94,677</b>	<b>91,149</b>
<b>Surplus/(deficit) before taxation</b>	<b>12,128</b>	<b>70,261</b>	<b>7,937</b>
Income tax	-	-	-
<b>Surplus/(deficit) after taxation</b>	<b>12,128</b>	<b>70,261</b>	<b>7,937</b>
<b>Other comprehensive revenue</b>			
Gain/(loss) on infrastructure revaluation	25,878	-	-
<b>Total other comprehensive revenue</b>	<b>25,878</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive revenue and expense</b>	<b>38,006</b>	<b>70,261</b>	<b>7,937</b>

Prospective Statement of Changes in Net Assets / Equity

For the year ended 30 June

	LTP Year 1	LTP Year 2	Annual Plan
	2024/25	2025/26	2025/26
	\$000	\$000	\$000
Equity at the beginning of the year	983,298	1,021,304	1,010,955
Total comprehensive revenue and expense	38,006	70,261	7,937
Balance at 30 June	1,021,304	1,091,565	1,018,892



## Prospective Statement of Financial Position

As at 30 June

	Opening balance (01.07.2024) \$000	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Equity</b>				
Ratepayer equity	559,177	617,339	690,208	569,803
Other reserves	451,779	403,906	401,357	449,090
<b>Total equity</b>	<b>1,010,956</b>	<b>1,021,304</b>	<b>1,091,565</b>	<b>1,018,892</b>
<b>Current liabilities</b>				
Trade and other payables	12,528	11,902	14,539	10,954
Employee benefit liabilities	2,308	2,310	2,384	2,418
Borrowings	48,277	9,727	9,727	8,267
Landfill closure liabilities	15	15	15	15
<b>Total current liabilities</b>	<b>63,128</b>	<b>23,954</b>	<b>26,666</b>	<b>21,655</b>
<b>Non-current liabilities</b>				
Borrowings	109,375	159,640	171,504	159,377
Payables & deferred revenue	299	299	299	299
Employee benefit liabilities	246	246	254	258
Landfill closure liability	107	117	102	87
<b>Total non-current liabilities</b>	<b>110,027</b>	<b>160,302</b>	<b>172,159</b>	<b>160,021</b>
<b>Total liabilities</b>	<b>173,155</b>	<b>184,256</b>	<b>198,825</b>	<b>181,675</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,184,111</b>	<b>1,205,560</b>	<b>1,290,390</b>	<b>1,200,568</b>



**As at 30 June**

	Opening balance (01.07.2024) \$000	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	7,635	33,764	24,905	1,427
Trade and other receivables	13,305	16,375	26,204	15,671
Local Authority stocks and bonds	4,055	3,157	3,157	4,055
Inventories	72	90	92	72
Property intended for sale	-	323	323	-
Property inventory	155	616	649	650
<b>Total current assets</b>	<b>25,222</b>	<b>54,324</b>	<b>55,329</b>	<b>21,875</b>
<b>Non-current assets</b>				
Trade and other receivables	614	688	688	688
Investment in CCOs and similar entities	4,500	4,500	4,500	4,500
Investment in associate	1,795	1,795	1,795	1,795
Other financial assets	4,517	2,042	2,042	4,517
Property inventory	3,773	1,617	6,436	7,973
Investment properties	36,799	36,733	37,651	37,719
Biological assets – forestry	3,025	4,487	4,599	3,131
Intangible assets – software	253	390	390	253
Property, plant and equipment	1,103,613	1,098,983	1,176,959	1,118,117
<b>Total non-current assets</b>	<b>1,158,889</b>	<b>1,151,235</b>	<b>1,235,061</b>	<b>1,178,693</b>
<b>TOTAL ASSETS</b>	<b>1,184,111</b>	<b>1,205,560</b>	<b>1,290,390</b>	<b>1,200,568</b>

## Prospective Statement of Cash Flows

For the year ended 30 June

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Cash flows from operating activities</b>			
Receipts from customers	87,116	142,888	85,229
Interest revenue	450	410	410
Dividends received	1,800	1,845	1,045
Sale of Ashburton Business Estate	4,500	5,625	5,625
Payments to suppliers and employees	(69,750)	(68,062)	(70,429)
Interest expense	(6,574)	(7,424)	(5,891)
<b>Net cash flows from operating activities</b>	<b>17,542</b>	<b>75,281</b>	<b>15,990</b>
<b>Cash flows from investing activities</b>			
Sale of property, plant and equipment	(200)	(200)	(102)
Purchase of property, plant and equipment	(44,496)	(95,805)	(32,088)
<b>Net cash flows from investing activities</b>	<b>(44,696)</b>	<b>(96,005)</b>	<b>(32,190)</b>
<b>Cash flows from financing activities</b>			
Loans raised	26,616	21,592	18,260
Loan repayment	(10,421)	(9,727)	(8,267)
<b>Net cash flows from financing activities</b>	<b>16,195</b>	<b>11,865</b>	<b>9,992</b>
<b>Net increase /(decrease) in cash held</b>	<b>(10,959)</b>	<b>(8,859)</b>	<b>(6,208)</b>
Opening cash resources	44,723	33,764	7,635
<b>Closing cash resources</b>	<b>33,764</b>	<b>24,905</b>	<b>1,427</b>

# Reserve funds

The Council maintains reserve funds as a sub-part of its equity.

## Summary of reserve funds

The following presents a summary of total reserve fund movements from 1 July 2025 to 30 June 2026 and is followed by a breakdown into operating reserves, special funds and trust and bequest funds. A brief explanation is provided of the funds under each type and a table giving the opening balance at 1 July 2025, consolidated movements for the period and closing balances at 30 June 2026.

	Balance 01/07/2025 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2026 \$000
Separate reserves	34,859	56,070	(59,801)	31,128
Special funds	13,247	6,199	(5,156)	14,289
Trust and bequest funds	23	-	-	23
<b>Total reserve funds</b>	<b>48,129</b>	<b>62,269</b>	<b>(64,957)</b>	<b>45,440</b>

## Operating reserve funds

These are reserve balances where activities are funded either by targeted rates or a combination of targeted rates and general rates. They hold a surplus or deficit balance from year to year, and the fund is only held for that specific activity. For example, each water supply activity has its own reserve balance.

The following tables detail the budgeted movement for 2025/26 and are included in the summary of reserve funds table above.

### Drinking water reserves

The Montalto Scheme and the Water Collective Group retain its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The Water Group includes Ashburton, Methven, Rakaia, Fairton, Hakatere, Hinds, Mayfield, Chertsey, Methven/Springfield, Mount Somers and Dromore.

Supply	Balance 01/07/2025 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2026 \$000
Water Group	(4,946)	16,536	(16,480)	(4,891)
Montalto	373	408	(281)	500
	<b>(4,573)</b>	<b>16,944</b>	<b>(16,761)</b>	<b>(4,391)</b>

*Wastewater reserves*

Each wastewater scheme retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the scheme. Each individual reserve balance is only available for use by that scheme. All wastewater reserves are part of the wastewater activity.

	<b>Balance 01/07/2025 \$000</b>	<b>Deposits to funds \$000</b>	<b>Withdrawals from funds \$000</b>	<b>Balance 30/06/2026 \$000</b>
Ashburton	(4,131)	8,224	(8,463)	(4,370)
Methven	180	2,404	(2,433)	151
Rakaia	81	531	(422)	190
	<b>(3,870)</b>	<b>11,160</b>	<b>(11,318)</b>	<b>(4,029)</b>

*Stormwater reserves*

Each stormwater area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rating area. Each individual reserve balance is only available for use by that rating area. All stormwater reserves are part of stormwater activity.

	<b>Balance 01/07/2025 \$000</b>	<b>Deposits to funds \$000</b>	<b>Withdrawals from funds \$000</b>	<b>Balance 30/06/2026 \$000</b>
Ashburton	3,083	1,738	(1,596)	3,225
Methven	336	91	(79)	348
Rakaia	265	21	(17)	269
Hinds	28	7	(7)	28
Rural	207	54	(54)	207
	<b>3,920</b>	<b>1,940</b>	<b>(1,753)</b>	<b>4,077</b>

*Footpath reserves*

Each footpath area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rating area. Each individual reserve balance is only available for use by that rating area. All footpath reserves are part of the transportation activity.

	<b>Balance 01/07/2025 \$000</b>	<b>Deposits to funds \$000</b>	<b>Withdrawals from funds \$000</b>	<b>Balance 30/06/2026 \$000</b>
Ashburton	593	724	(386)	950
Methven	1	190	(176)	15
Rakaia	138	41	(33)	146
Rural	230	49	(25)	254
	<b>963</b>	<b>1,022</b>	<b>(620)</b>	<b>1,365</b>



*Memorial hall reserves*

Each memorial hall retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each memorial hall. Each individual reserve balance is only available for use by that memorial hall. All memorial hall reserves are part of the recreation and community services activity.

<b>Location</b>	<b>Balance 01/07/2025 \$000</b>	<b>Deposits to funds \$000</b>	<b>Withdrawals from funds \$000</b>	<b>Balance 30/06/2026 \$000</b>
Laghmor / Westerfield	24	8	(8)	24
Mayfield	11	7	(7)	11
Mt Hutt	(70)	228	(228)	(70)
Rakaia	14	6	(4)	15
Tinwald	(10)	71	(71)	(10)
	<b>(31)</b>	<b>319</b>	<b>(318)</b>	<b>(30)</b>

*Reserve board reserves*

Each reserve board retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each reserve board. Each individual reserve balance is only available for use by that reserve board. All reserve board reserves are part of the recreation and community services activity.

<b>Location</b>	<b>Balance 01/07/2025 \$000</b>	<b>Deposits to funds \$000</b>	<b>Withdrawals from funds \$000</b>	<b>Balance 30/06/2026 \$000</b>
Alford Forest	4	7	(7)	4
Chertsey	12	3	(3)	12
Dorie	5	4	(4)	5
Ealing	33	8	(8)	33
Ashburton Forks	17	10	(10)	17
Highbank	10	12	(12)	10
Hinds	(30)	8	(8)	(30)
Mayfield	57	6	(5)	58
Methven	(5)	38	(38)	(5)
Mt Somers	114	60	(60)	114
Pendarves	1	1	(1)	1
Rakaia	85	23	(23)	85
Ruapuna	73	11	(9)	75
Seafeld	7	6	(6)	7
Tinwald	0	130	(115)	15
	<b>382</b>	<b>327</b>	<b>(309)</b>	<b>400</b>

*Parks and beautification reserves*

Each beautification area (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of each targeted rating area. Each individual reserve balance is only available for use by that rating area. All parks and beautification reserves are part of the parks and open spaces activity.

Location	Balance 01/07/2025 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2026 \$000
Ashburton Domain and gardens	(2,040)	2,176	(2,284)	(2,148)
Baring Square East	(259)	300	(406)	(366)
Baring Square West	45	56	(58)	43
Ashburton town centre	433	1,202	(1,209)	427
Methven	(184)	312	(333)	(204)
Rakaia	38	173	(187)	24
Urban	(351)	955	(986)	(381)
Rural	320	224	(249)	295
State Highway 1	99	134	(134)	99
Neighbourhood grounds	(404)	1,125	(1,153)	(432)
Ashburton Domain sportsgrounds	58	177	(225)	10
Other sports fields	146	171	(200)	117
Ashburton Business Estate	568	170	(170)	568
	<b>(1,531)</b>	<b>7,175</b>	<b>(7,594)</b>	<b>(1,949)</b>

### Other operating reserves

Operating reserves also include the following:

- **Refuse collection reserve** – retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the service. The reserve balance is only available for refuse collection expenditure. The refuse collection reserve is part of the refuse and recycling activity.
- **Stockwater reserve** - stockwater (for which targeted rates are levied) retains its own annual surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the schemes. The reserve balance is only available for stockwater expenditure. The stockwater reserve is part of the economic development activity.
- **Forestry reserve** – the net surplus from the Council's forestry operations are held in this reserve. Each year a transfer from this reserve is made to offset the general rate and uniform annual general charge. The forestry reserve is part of the economic development activity.
- **Dividend account** - is made up of two parts, the proceeds from the sale of the Council's Lyttelton Port Company Ltd shareholding and dividends from the Council's shareholding. The balance is not restricted in its use and can be used for purposes approved by Council. The reserve is part of the miscellaneous activity.
- **Property reserve** – This holds the proceeds of any property sales and from which property purchases are funded. The property reserve is part of the economic development activity.
- **Youth council reserve** – this reserve was accumulated from the Ashburton Youth Council. This group has now been disbanded and the reserve is being distributed \$15,000 per annum over years 1-3 to support the soon to be formed Youth Advisory Group by the Base Youth Café Charitable Trust.
- **Parking reserve** – Council's parking enforcement activity retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The balance is able to be used for the provision of parking facilities and other purposes. The parking reserve is part of the environmental services activity.
- **Festive lighting reserve** – this reserve is funded from rates and contributions. The reserve retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The balance is only available for use by that activity. The festive lighting reserve is part of the parks and open spaces activity.
- **Animal control reserve** – Council's animal control enforcement activity retains its own surplus or deficit (including capital income and expenditure) which accumulates over the lifetime of the activity. The balance is only available for use by that activity. The animal control reserve is part of the environmental services activity.
- **Elderly person housing reserve** – Council provides elderly persons units for rent. The annual surplus or deficit (including capital income and expenditure) is retained in this reserve. The balance can only be used for this activity. The elderly persons housing reserve is part of the recreation and community services activity.

Location	Balance 01/07/2025 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2026 \$000
Refuse collection	115	3,094	(3,094)	115
Stockwater	(1,790)	1,506	(1,472)	(1,757)
Forestry	6,587	610	(2,109)	5,089
Dividend amount	10,309	3,155	(4,235)	9,229
Property	24,510	4,975	(6,441)	23,045
Youth Council	30	-	(15)	15
Parking	159	328	(239)	249
Festive lighting	(85)	106	(106)	(85)
Animal Control	(207)	577	(557)	(186)
Elderly Persons Housing	(29)	2,861	(2,861)	(29)
	<b>39,600</b>	<b>17,213</b>	<b>(21,129)</b>	<b>35,684</b>



## Special funds

Special funds have been set up for specific purposes.

Their use is restricted to the purpose for which they were set up. They retain their surplus or deficit but are used to meet the costs that comply with their purpose. Many of these funds were inherited from Ashburton County and Ashburton Borough Councils at the time of amalgamation in 1989. These funds are included in the miscellaneous activity.

Special funds include the following reserves:

- **Roading bridges reserve** – to fund the costs associated with maintaining or upgrading Council bridges.
- **Road reserves** – to meet the costs of maintaining roads in the district.
- **Biodiversity reserve** - this reserve holds any unspent annual biodiversity grants funding. It is used when the annual biodiversity grants accepted exceed the budgeted amount.
- **Town centre beautification reserve** – to meet development costs incurred in the upgrade of the Ashburton town centre.
- **Reserve contributions reserve** – this reserve is funded from financial contributions levied on subdivisions under the Resource Management Act. Its use is governed by the Act.
- **Heritage grant funding** – this reserve holds any unspent annual heritage grants funding. It is used when the annual heritage grants accepted exceed the budgeted amount.
- **Disaster insurance reserve** – Council retains a cash reserve as part of its insurance provisions. This reserve along with its normal insurances and LAPP (Local Authority Protection Programme Disaster Fund) insurance should ensure that the Government meets its contribution towards any major disaster. This fund meets the annual cost of Council's membership of LAPP.
- **Capital services reserve** – community infrastructure development contributions are reflected in this account and are applied when required for the purpose the contribution was initially taken.
- **Contingency reserve** – a fund set up to meet unforeseen expenditure of any nature.

	Balance 01/07/2025 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2026 \$000
Roading bridges	755	-	-	755
Roads	183	-	-	183
Biodiversity	58	-	-	58
Town centre beautification	236	-	-	236
Reserve contributions	6,934	923	(498)	7,358
Heritage grant funding	57	-	-	57
Disaster insurance	442	-	(155)	286
Capital services	4,563	774	-	5,337
Contingency	19	-	-	19
	<b>13,247</b>	<b>1,696</b>	<b>(654)</b>	<b>14,289</b>

Trust and bequest funds

This fund is subject to specific conditions accepted as binding by the Council, such as bequests or operations in trust under specific Acts, and which may not be revised by the Council without reference to the courts or a third party.

Transfers from these reserves may only be made for certain specified purposes or when certain specific conditions are met.

John Grigg statue trust fund – the trust fund is for a bequest to Council to maintain the John Grigg statue in Baring Square East and educational grants.

The following table details the budgeted movement from 1 July 2024 to 30 June 2034 and is included in the summary of reserves funds table above.

Location	Balance 01/07/2025 \$000	Deposits to funds \$000	Withdrawals from funds \$000	Balance 30/06/2026 \$000
John Grigg Statue Trust fund	23	-	-	23
	23	-	-	23

# Statement of accounting policies

## Reporting entity and statutory base

The Ashburton District Council (the Council) is a territorial local authority established under the Local Government Act 2002 and qualifies as a public benefit entity (PBE) under the New Zealand equivalents to the International Public Sector Accounting Standards (IPSAS).

The group consists of the Ashburton District Council and its wholly owned subsidiary Ashburton Contracting Limited (Council controlled trading organisation) and its in-substance subsidiaries the Ashburton Community Water Trust. Its 20% equity share of its associate Rangitata Diversion Race Management Limited is equity accounted, and its 33% equity share of its associate Eastfield Investments Limited are equity accounted. All Ashburton District Council subsidiaries and associates are incorporated and domiciled in New Zealand.

The primary objective of the Council and group is to provide goods and services for the community or social benefit rather than making a financial return.

The council is not required to produce its annual plan with group consolidated figures and therefore this plan covers the council only activity and excludes the wholly owned subsidiaries, in-substance subsidiaries and the associates.

The prospective financial statements comply with Tier 1 PBE Standards, (including PBE FRS 42 – Prospective Financial Statements).

It is audited under section 84 of the Local Government Act 2002.

The prospective financial statements were authorised for issue by Council on 21 May 2025.

## Basis of preparation and statement of compliance

The prospective financial statements of the Ashburton District Council have been prepared as the going concern basis, and in accordance with the requirements of the Local Government Act 2002 (LGA), which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (GAAP). The accounting policies have been applied consistently over the 10 years of the Long Term Plan.

They comply with Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS) and other applicable financial reporting

standards as appropriate for New Zealand public benefit entities.

The prospective financial statements of the Ashburton District Council have been prepared in accordance with Tier 1 PBE accounting standards and are audited under section 84 of the Local Government Act 2002.

## Consolidation

The council has not consolidated the prospective financial statements to include the council's subsidiaries of Ashburton Contracting Limited.

## Subsidiaries

The Council consolidates in the group financial statements all entities where the Council has the capacity to control their financing and operating policies so as to obtain benefits from the activities of the subsidiary. This power exists where the Council controls the majority voting power on the governing body or where such policies have been irreversibly predetermined by the Council or where the determination of such policies is unable to materially affect the level of potential ownership benefits that arise from the activities of the subsidiary. Council's subsidiaries are accounted for by applying the purchase method, which involves adding together like items of assets, liabilities, equity, income and expenses on a line-by-line basis. The results of subsidiaries acquired or disposed of during the year are included in the surplus or deficit from the effective date of acquisition or up to the effective date of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by other members of the Group. The Council will recognise goodwill where there is an excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. This difference reflects the goodwill to be recognised by the Council. If the consideration transferred is lower than the net fair value of the Council's interest in the identifiable assets acquired and liabilities assumed, the difference will be recognised immediately in the surplus or deficit.

## Associates

Council's associate investment is accounted for in the group financial statements using the equity method. An associate is an entity over which the council has significant influence and that is neither a subsidiary nor an interest in

a joint venture. The investment in an associate initially recognised at cost and the carrying amount in the group's financial statements is increased or decreased to recognise the group's share of surplus or deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment in the group financial statements. If the share of deficits of an associate equals or exceeds its interest in the associate, the group discontinues recognising its share of further deficits. After the group's interest is reduced to zero, additional deficits are provided for, and a liability is recognised, only to the extent that the Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the group will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised. Where the group transacts with an associate, surpluses or deficits are eliminated to the extent of the group's interest in the associate. Dilution gains or losses arising from investments are recognised in the surplus or deficit. The investment in the associate is carried at cost in the Council's parent entity financial statements.

## Functional and presentation currency

The functional currency of Ashburton District Council is New Zealand dollars and accordingly the financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ('000).

## Measurement base

The General Accepted Accounting Principles recognised as appropriate for the measurement and reporting of results and financial position on an historical cost basis modified by the valuation of certain assets have been followed.

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

## Purpose of prospective financial statements

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, as a consequence, how much the council requires by way of rates to fund the intended levels of service.

The level of rates funding required is not affected by subsidiaries except to the extent that council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of council.

The actual results achieved for any given financial year are likely to vary from the information presented and may vary materially depending upon the circumstances that arise during the period. The prospective financial information is prepared in accordance with Section 95 of the Local Government Act 2002. The information may not be suitable for use in any other capacity.

## The following are the significant accounting policies applied in preparation of the prospective financial statements.

### Joint ventures

A joint venture is a contractual arrangement whereby the Council and other parties undertake an economic activity that is subject to joint control.

The Council has a 32.08% interest in the Eastfield Investments Limited. This is a joint venture of landowners from within the Ashburton CBD to enable a comprehensive co-ordinated redevelopment of the inner CBD as a result of the demolition of a number of properties that had been earthquake damaged.

### Goods and Service tax (GST)

These financial statements have been prepared exclusive of GST, except for receivables and payables, which are GST inclusive. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

### Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax. The tax currently payable is based on taxable surplus for the year. Council is not liable as a separate entity to income tax on any of its activities.

Taxable surplus differs from net surplus as reported in the Statement of Comprehensive Revenue and Expense because it excludes items of revenue or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible.

The Council's liability for current tax is calculated using tax rates that have been enacted or substantively enacted at



the reporting date, and any adjustment to tax payable in respect of previous years. Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the Statement of Financial Position liability method. The amount of any deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted at the Statement of Financial Position date.

Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable surplus will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from goodwill (or negative goodwill) or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the tax surplus nor the accounting surplus.

Deferred tax liabilities are recognised for taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the Council is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at each balance date and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the liability is settled or the asset realised.

Deferred tax is charged or credited in the Statement of Comprehensive Revenue and Expense, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Council

intends to settle its current tax assets and liabilities on a net basis.

### Exchange and non-exchange transactions

An exchange transaction is one in which the Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange. Non-exchange transactions are where the Council receives value from another entity without giving approximately equal value in exchange.

### Revenue recognition

Revenue is measured at fair value.

Revenue is comprised of exchange and non-exchange transactions. Exchange transaction revenue arises when one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange.

Non-exchange transaction revenue arises from transactions without an apparent exchange of approximately equal value. Non-exchange revenue includes rates, grants and subsidies and fees and user charges derived from activities that are partially funded by rates. Revenue relating to non-exchange transactions is recognised as conditions, if any exist, are satisfied.

Sales of goods are recognised when the significant risks and rewards of ownership of the assets have been transferred to the buyer which is usually when the goods are delivered and title has passed. No revenue is recognised if there are significant uncertainties regarding the recovery of the consideration due, associated costs or the possible return of goods, or where there is continuing management involvement with the goods or services.

**Rates revenue** is recognised by the Council as revenue at the start of the financial year to which the rates resolution relates.

**Water billing** is recognised based on the volumes delivered.

**Dividends** are recognised, net of imputation credits, as revenue when the shareholders' rights to receive payment have been established.

**Levies, fees and charges** are recognised when assessments are issued.

**Interest revenue** is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

**Lease incentives granted** are recognised as part of the total rental revenue. Rental revenue from investment and other property is recognised in the surplus or deficit on a straight-line basis over the term of the lease.

**Government grants** are recognised as revenue to the extent of eligibility for grants established by the grantor agency, or when the appropriate claims have been lodged. New Zealand Transport Agency roading subsidies are recognised as revenue upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.

**Other grants and bequests and assets vested in the Council, with or without restrictions** are recognised as revenue when control over the assets is obtained and conditions are satisfied.

**Development contributions and financial contributions** are recognised as revenue when Council provides, or is able to provide, the service that gave rise to the charging of the contribution. Otherwise development contributions and financial contributions are recognised as liabilities until such time as Council provides, or is able to provide, the service.

**Annual rates income:** The Council is required by the LGFA Guarantee and Indemnity Deed to disclose in its financial statements (or notes) its annual rates income. That Deed defines annual rates income as an amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating Act) 2002 together with any revenue received by the council from other local authorities for services provided by that council for which those other Local Authorities rate.

### Finance income and finance costs

Interest-bearing bank loans and overdrafts, and other term borrowings, are initially recorded at fair value which is usually the proceeds received, net of direct issue costs. Subsequently, they are measured at amortised cost using the effective interest rate method. Changes in the current amount are recognised in the surplus/deficit. Finance charges, including premiums payable on settlement or redemption, are accounted for on an accrual basis and are added to the carrying amount of the instrument to the extent that they are not settled in the period in which they arise. All borrowing costs are recognised in the surplus/deficit in the period in which they are incurred.

### Grant expenditure

Non-discretionary grants are those grants 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 and approved.

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

The Council's grants awarded have no substantive conditions attached.

### Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result 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 expenditure expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in "finance costs".

### Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Public equity is disaggregated and classified into a number of reserves to enable clearer identification of the specified uses that the Council make of its accumulated surpluses.

The components of equity are:

- Ratepayers equity
- Accumulated operating reserve
- Revaluation reserves
- Special funds and reserves

### Special funds and reserves

Reserves are a component of equity generally representing a particular use to which various parts of equity have been

assigned. Reserves may be legally restricted or created by Council.

Restricted reserves and special funds are those reserves and funds subject to specific terms 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.

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

Trust fund reserves represent funds held by Council on behalf of others. These funds are only available to be used for the purposes set out in the Trust documents.

**Capital management:** The Council's capital is its equity (or ratepayers' funds), which comprise of accumulated funds and reserves. Equity is represented by net assets.

The LGA requires the Council to manage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the LGA and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure that ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The LGA requires the Council to make adequate and effective provision in its Long Term Plan (LTP) and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. The LGA also sets out the factors that the Council is required to consider when determining the most appropriated sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

The Council has the following Council created reserves:

- Reserves for different areas of benefit;
- Self-insurance reserves; and

- Trust and bequest reserves.

Reserves for different areas of benefit are used where there is a discrete set of rate or levy payers as distinct from payers of general rates. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.

Self-insurance reserves are built up annually from general rates and are made available for specific unforeseen events. The release of these funds can generally be approved only by the Council.

Trust and bequest reserves are set up where the Council has been donated funds that are restricted for particular purposes. Interest is added to trust and bequest reserves where applicable, and deductions are made where funds have been used for the purpose they were donated

### Cash and cash equivalents

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

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

The carrying value of short term deposits with maturity dates of three months or less approximates their fair value.

There is currently no cash and cash equivalents that have been earmarked by trust deed or Council resolution for any specified purpose use.

### Accounts receivable and loans

Accounts receivable include rates and water charges and are recorded at their amortised cost using the effective interest rate method which approximates their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts. As there are statutory remedies to recover unpaid rates, penalties and water meter charges, no provision has been made for doubtful debts in respect of rates receivables.

Trade receivables are stated at their amortised cost using the effective interest rate method which approximates their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are initially measured at fair value, including transaction costs. They are included in current

assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. At subsequent reporting dates, they are measured at amortised cost using the effective interest rate method, less any impairment loss recognised to reflect irrecoverable amounts.

An impairment loss is recognised in the surplus /deficit when there is objective evidence that the asset is impaired, and is measured as the difference between the investment's carrying amount and the present value of estimated future cash flows discounted at the effective interest rate computed at initial recognition.

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 loans are subsequently measured at amortised cost using the effective interest rate method.

The difference between the face value and present value of the expected cash flows of the loan is recognised in the surplus or deficit as a grant.

The Council does not provide for any impairment on rates receivable, as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. Ratepayers can apply for payment plan options in special circumstances. Where such payment plans are in place debts are discounted to the present value of future repayments.

These powers allow Council to commence legal proceedings to recover any rates that remain unpaid 4 months after the due date for payment. If payment has not been made within 3 months of the Court's judgement, then Council can apply to the Registrar of the High Court to have the judgement enforced by sale or lease of the rating unit.

### Provision for Impairment

The impairment provision has been calculated based on a review of specific overdue receivables and a collective assessment is based on historical credit loss experience upon initial recognition of a receivable, using reasonable assumptions and any available customer information, as well as consideration of future economic events.

Amortised cost are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are initially measured at fair value, including transaction costs. They are included in current assets, except for maturities greater than 12 months after

the balance date, which are included in non-current assets. At subsequent reporting dates, they are measured at amortised cost less an allowance for expected credit loss (ECL).

The Council apply the simplified ECL model of recognising lifetime ECL for receivables.

In measuring ECL's, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment. Rates are "written-off":

- when remitted in accordance with the Council's rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

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 loans are subsequently measured at amortised cost using the effective interest rate method.

The difference between the face value and present value of the expected cash flows of the loan is recognised in the surplus or deficit as a grant.

### Inventories

Council inventories are valued at the lower of cost and current replacement cost, less any provision against damaged or old items, with the exception of property inventory which are recorded at the lower of cost and net realisable value.

Property is classified as inventory when it is held for sale in the ordinary course of business, or that is in the process of construction or development for such a sale.

No inventories are pledged as security for liabilities however some may be subject to retention of title clauses.



## Other financial assets

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as; and subsequently measured under, the following categories:

- Amortised cost;
- Fair value through other comprehensive revenue and expense (FVTOCRE); and
- Fair value through surplus and deficit (FVTSD)

Transaction costs are included in the value of the financial asset at initial recognition unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council's management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are "solely payments of principal and interest (SPPI)" on the principal outstanding and its held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are "solely payments of principal and interest (SPPI)" and held withing a financial management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council may elect at initial recognition to designate an equity instrument not held for trading as subsequently measured at FVTOCRE.

## Stocks and bonds

Stocks and bonds are classified as available-for-sale financial assets. Although they include terms greater than one year, they are readily tradable and are not intended to be held necessarily to maturity. They are revalued each year in the Council's parent financial statements at fair value using market values supplied by an independent advisor.

Gains and losses arising from changes in fair value are recognised directly in equity, until the security is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously recognised in equity is included in the surplus or deficit for the period.

For the purposes of allocating to a financial asset category, local authority stocks and bonds are classified as Fair Value Through Other Comprehensive revenue and expense. Although they include terms greater than one year, they are readily tradable and are not intended to be held necessarily to maturity. They are revalued each year in the Council's financial statements at fair value using market value supplied by Bancorp Treasury Services Limited.

## Investments

The Council's investments in its subsidiaries are carried at cost less any allowance for impairment loss in the Council's own "parent entity" financial statements.

## Property, plant and equipment

Property, plant and equipment consist of:

**Operational assets** – these include land, buildings, landfill post-closure, library books, plant and equipment, and motor vehicles.

**Operational property, plant and equipment** are stated at cost less accumulated depreciation and any accumulated impairment losses.

**Restricted assets** – are mainly parks and reserves owned by the Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Land and buildings in the "Restricted Assets" category are subject to either restrictions on use, or disposal, or both. This includes restrictions from legislation (such as land declared as a reserve under the Reserves Act 1977), or other restrictions (such as land and buildings under a bequest or donation that restricts the purpose for which the assets can be used).

## Core infrastructure asset disclosures

The Local Government (Financial Reporting and Prudence) Regulations 2014 requires Council to disclose additional information for core infrastructure assets. These are defined in the regulations as roading and footpaths, water supplies, wastewater schemes, stormwater and flood protection. The Council does not own any flood protection infrastructure.

## Core asset capital expenditure

Constructed assets refer to capital additions that have been engaged and constructed by the Council as part of the management of the network. Transferred or vested assets are assets where the construction has been engaged by a

third party and when complete the ownership has been transferred to the Council, for example infrastructure assets resulting from a subdivision. This table does not include incomplete assets which remain as work in progress in the statement of financial position.

### Core asset replacement cost

Council's core infrastructure assets are revalued annually using depreciated replacement cost (DRC). DRC is referred to as the carrying value of these assets in the financial statements. DRC is the replacement cost of the asset less accumulated depreciation based on the assets age, this results in a current value given a definable remaining useful life.

**Infrastructure assets** are stated at their revalued amounts. The revalued amounts are their fair values at the date of revaluation, less any subsequent accumulated depreciation. Revaluations are performed with sufficient regularity such that the carrying amount does not differ materially from that which would be determined using fair values at balance date.

Additions between valuations are recorded at cost, except for vested assets (see 'Vested Assets'). Certain infrastructure assets and land have been vested in the Council as part of the subdivision consent process.

The cost of self-constructed assets includes the cost of materials, direct labour and an appropriate proportion of production overheads.

Revaluation increments and decrements are credited or debited to the asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus/deficit. Any subsequent increase on revaluation that offsets a previous decrease in value is recognised first in the Other Comprehensive Revenue up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset. On disposal, the attributable revaluation surplus remaining in the revaluation reserve is transferred directly to Ratepayer's Equity.

Costs incurred in obtaining any resource consents are capitalised as part of the asset to which they relate. If a resource consent application is declined then all capitalised costs are written off.

Work in progress has been stated at the lower of cost and net realisable value. Cost comprises direct material and direct labour together with production overheads.

Council land is recorded at cost and there is currently no intention to revalue these assets.

Property held for service delivery objectives rather than to earn rental or for capital appreciation is included within property, plant and equipment. Examples of this are property held for strategic purposes and property held to provide a social service, including those which generate cash inflows where the rental revenue is incidental to the purpose of holding the property, i.e. Council's elderly housing units.

Gains and losses on disposal are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus/deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of these assets are transferred to accumulated funds.

Costs incurred subsequent to initial acquisition are capitalised only when 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.

The costs of day to day servicing of property, plant and equipment are recognised in the surplus/deficit as they are incurred.

### Buildings

Council buildings are recorded at cost less accumulated depreciation and any accumulated impairment losses. There is currently no intention to revalue these assets.

### Vested assets

Vested assets are recognised at the cost to the developer, except for land, which is valued at fair value, at the time of transfer to the Council. This is then treated as the cost of the land to Council. These assets, other than land, are also subject to depreciation and subsequent revaluation. The vested reserve land has been initially recognised at the most recent appropriate certified government valuation.

### Biological assets - Forestry

In accordance with PBE IPSAS 27, all forests have been valued at 'fair value' less estimated point of sale costs which exclude transportation costs required to get the logs to market. Fair value valuations are based on: plantation age, species, silviculture, type, site, productivity rotation length, expected yields at maturity, expected royalties and discount rate.

Using this information – which is collected from a variety of sources, (including Council’s own records and data prepared by the Ministry of Agriculture and Forestry) valuations are calculated for each plantation.

Council has a policy to revalue its forests annually. Forest were last valued as at 30 June 2024 by ForestStat Ltd., NZ Institute of Forestry registered consultants. Any increase or decrease in the valuation is reflected in the surplus or deficit.

The Net Present Value method has been used which values mature stands with inventory information at their realisable (“immediate liquidation”) value.

**Forestry carbon credits:** Carbon credits are initially recognised at cost, or fair value, if the cost is at a nominal amount. After initial recognition, all carbon credits are assessed annually for impairment.

The Council is exposed to financial risks arising from changes in timber prices. The Council is a long term forestry investor and does not expect timber prices to decline significantly in the foreseeable future, therefore, has not taken any measures to manage the risks of a decline in timber processes. The Council reviews its outlook for timber prices regularly in considering the need for active financial risk management.

### Property inventory

Property inventory is recorded at the lower of cost and net realisable value. Property is classified as inventory when it is held for sale in the ordinary course of business, or that is in the process of construction or development for such a sale.

### Property intended for sale

Properties are classified as intended for sale if their carrying amount will be recovered through a sale transaction within 12 months from balance date rather than through continuing use

### Investment properties

Investment properties are properties which are held either to earn rental revenue or for capital appreciation or for both.

Investment properties are stated at fair value at balance date. An external, independent valuation company, having an appropriate recognised professional qualification and recent experience in the location and category of property being valued, values the portfolio every year. The fair

values are based on market values, being the estimated amount for which a property could be exchanged on the date of valuation between a willing buyer and a willing seller in an arm’s length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion. No deduction is taken for disposal costs.

The valuations are prepared by considering the aggregate of the net annual rents receivable from the properties and where relevant, associated costs. A yield which reflects the specific risks inherent in the net cash flows is then applied to the net annual rentals to arrive at the property valuation.

The valuations reflect, where appropriate, the type of tenants actually in occupation or responsible for meeting lease commitments or likely to be in occupation after letting of vacant accommodation and the market’s general perception of their credit worthiness; and the remaining economic life of the property. It has been assumed that whenever rent reviews or lease renewals are pending with anticipated reversionary increases, all notices and where appropriate, counter notices have been validly served within the appropriate time.

Any gain or loss arising from a change in fair value is recognised in the surplus or deficit.

Rental revenue from investment property is accounted for as described in the Revenue Recognition accounting policy.

When a revalued item of property, plant and equipment is transferred to investment property following a change in its use, any differences arising at the date of transfer between the carrying amount of the item immediately prior to transfer and its fair value is recognised directly in equity if it is a gain. Upon disposal of the item the gain is transferred to rate-payers equity. Any loss arising in this manner is recognised immediately in the surplus or deficit.

If an investment property becomes owner-occupied, it is reclassified as property, plant and equipment and its fair value at the date of reclassification becomes its cost for accounting purposes of subsequent recording.

When an item of property, plant and equipment which is revalued is transferred to investment property following a change in its use, any differences arising at the date of transfer between the carrying amount of the item immediately prior to transfer and its fair value is recognised directly in equity if it is a gain. Upon disposal of the item the gain is transferred to rate-payers equity. Any loss arising in this manner is recognised immediately in the surplus/deficit.

A property interest under an operating lease is classified and accounted for as an investment property on a property-by-property basis when the Council holds it to earn rentals or for capital appreciation or both. Any such property interest under an operating lease classified as an investment property is carried at fair value. Lease revenue is accounted for as described in the Revenue Recognition accounting policy.

The valuation methodologies used were a direct sales comparison or a direct capitalisation of rental revenue using market comparison of capitalisation rates.

### Infrastructure assets

These are the fixed utility systems that provide a continuing service to the community and are not generally regarded as tradeable. They include roads and bridges, water and sewerage services, stormwater systems and parks and reserves. These infrastructural assets are revalued annually, except for land under roads which have not been revalued.

Roading, Footpaths, Parks, and Solid Waste assets existing as at 30 June 2024 were revalued on the depreciated replacement cost basis by Council staff. Roothing and Footpaths were peer reviewed by Beca, Independent registered valuers. Parks & Solid Waste were peer reviewed by GHD, independent registered valuers. Wastewater, Stormwater, Stockwater (excluding races), Water Supply assets existing as at 30 June 2022 were revalued on a depreciated replacement cost basis by Council staff and peer reviewed by GHD, an independent registered valuer.

The assets were valued using depreciated replacement cost. This required determination of quantities of assets optimised to relate to those required for current service delivery, foreseeable demand, unit rates that reflect replacement with modern engineering equivalent assets, recent contract rates for work in the district, effective lives that take account of local influences and depreciation that defines current value given a definable remaining life.

Where known, construction / installation dates were used to establish asset life. For the few instances where this was not known, an estimated installation date was adopted based local understanding of the area and asset. Expected remaining useful asset lives were estimated based on standard expected lives that were modified as appropriate based on condition, local understanding, and renewal planning. Past actual asset lives were used to help inform the setting of standard expected lives. Obsolescence and surplus capacity were considered as part of Optimisation process within the valuation process. Replacement values

were revised within the revaluation. The approach used was based upon a combination of index adjustments and data from recent construction contracts.

Land under roads were valued by Quotable Value NZ Limited, independent registered valuers, as at 30 June 2002 and were based on sales of comparable properties. The values relate to an average “unimproved value” calculation in the rural areas of the district, and in the urban areas it is land with no roads, sewers or water supply. Land under roads has not been subsequently revalued and is now carried at deemed cost.

### Intangible assets

**Computer software:** Acquired computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software. These costs are amortised over their estimated useful lives (three to ten years). Subsequent expenditure on capitalised computer software is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is expensed as incurred.

Costs associated with developing or maintaining computer software programmes are recognised as an expense as incurred.

Costs incurred in acquiring operating system computer software essential to the operation of an item of Property, Plant and Equipment are included with the item of Property, Plant and Equipment and are not classified as an Intangible Asset. This is consistent with PBE IPSAS 31.

**Other intangible assets:** An internally generated intangible asset arising from the Council’s development of its research findings is recognised only if all of the following conditions are met:

- An asset is created that can be identified such as new processes;
- It is probable that the asset created will generate future economic benefits; and
- The development cost of the asset can be measured reliably.

Where no internally-generated intangible asset can be recognised, development expenditure is recognised as an expense in the period in which it is incurred.

Other intangible assets that are acquired by the Council are stated at cost less accumulated amortisation and impairment losses and are amortised on a straight line basis over their useful lives.



**Subsequent expenditure:** Subsequent expenditure on capitalised intangible assets is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure is expensed as incurred.

**Amortisation:** Amortisation is charged to the surplus or deficit on a straight-line basis over the estimated useful lives of intangible assets unless such lives are indefinite. Goodwill and other intangible assets with an indefinite useful life are systematically tested for impairment at each balance date.

## Critical judgements, estimates and assumptions in applying Council's Accounting Policies

The preparation of financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates, and variations may be material.

The prospective financial statements were issued on 21 May 2025 by Ashburton District Council.

Ashburton District Council is responsible for the prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

The prospective financial statements are calculated using forecast results for the 2024/25 financial year in the prospective statement of financial position, prospective statement of movements in equity and prospective statement of cash flows. There is no intention of updating the prospective financial statements after the issue date. The estimates and assumptions that have a significant risk of causing material adjustment to the carry amount of assets and liabilities within the next financial year are as follows:

**Infrastructural assets:** There are a number of assumptions and estimates used when performing the depreciated replacement cost valuations over the Group's infrastructure assets. These include estimates of road pavement component depth, useful and remaining useful lives, estimates of condition of assets (especially

underground assets), and assumptions as to the continuation of existing demand patterns and the lack of any major natural weather event that could give rise to significant asset damage and impairment. Assumptions as to actual physical conditions of the asset is minimised by physical inspections and condition modelling.

**Classification of property:** The council owns a number of properties held to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of the Council's social housing policy. The properties are therefore accounted for as property, plant and equipment rather than as investment property.

## Depreciation

Land, paintings and works of art are not depreciated.

Depreciation has been provided on a straight-line basis on all other property, plant and equipment at rates which will write off the cost (or valuation) to their estimated residual values over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Buildings – major	1.0% S.L -10.0% S.L
Buildings – minor	4.0% S.L -10.0% S.L
Heavy plant and machinery	5.0% S.L – 13.0% S.L
Light plant and machinery	6.67% S.L – 25.0% S.L
Office equipment	10.0% S.L – 11.0% S.L
Fixtures and fittings	04.0% S.L-25.0% S.L
Motor vehicles	7.0% S.L – 13.0% S.L
Computer equipment	10.0% S.L – 33.0% S.L
Library books	10.0% S.L

**Infrastructural assets** are depreciated on a straight line basis at rates that will write off their cost, less any estimated residual value, over their expected useful life.

The depreciation rates of other classes of assets are:

<b>Roading and footpaths</b>	Bridges	50 – 100 years
	Culverts	100 years
	Pavement surface	9 – 100 years
	Pavement formation	Not depreciated
	Pavement layers	10 – Indefinite
	Footpaths	25 – 75 years
	Street lights	20 – 40 years
	Kerb and channel	75 years
	Traffic signals	12 – 55 years
	Berms	Not depreciated
<b>Water reticulation</b>	Signs	13 years
	Barriers and rails	13 – 30 years
	Pipes	40 – 100 years
	Valves	100 years
	Hydrants	75 Years
<b>Stockwater</b>	Pump stations	10 – 80 years
	Tanks	25 – 80 years
	Races	Not depreciated
	Structures	15-100 years
<b>Sewerage reticulation</b>	Pipes	50-95 years
	Laterals	95 years
	Manholes	95 years
	Treatment plant	10 – 95 years
<b>Stormwater systems</b>	Pipes	60 – 105 years
	Manholes	105 years
	Structures	50-105 years
<b>Solid waste</b>	Litter bins	10 years
<b>Domains and cemeteries</b>	Playground equipment	10 – 50 years
	Furniture	10 – 30 years
	Structures	10 – 200 years
	Fences	10 – 30 years
	Signs and lighting	10 – 25 years
	Irrigation	8 – 25 years
	Roading	20 – 80 years
	Trees and gardens	Not depreciated

### Non-current assets held for resale

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

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale, continue to be recognised.

Non-current assets classified as held for sale and the assets of a disposal group classified as held for sale are presented separately from the other assets in the Statement of Financial Position.

### Impairment of property, plant and equipment, and Intangible assets

Intangible assets subsequently measured at cost that have an infinite useful life, or are not yet available for use, and goodwill, are not subject to amortisation and are tested annually for impairment.

Property, plant, and equipment and Intangible assets subsequently measured at cost 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.

If an assets carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus/deficit.

**Value in use for non-cash generating assets:** 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 and cash generating units is the present value of the expected future cash flows.

**Employee benefit liabilities:** Provision is made for annual leave, long service leave, sick leave and retiring gratuities.

The retiring gratuity liability and long service leave are assessed on an actuarial basis using future rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement. These estimated amounts are discounted to their present value using an interpolated 10 year government bond rate.

Liabilities for accumulating short-term compensated absences (e.g., annual and sick leave) are measured as the additional amount of unused entitlement accumulated at the balance date, to the extent that the Council anticipate it will be used by staff to cover those future absences.

Obligations for contributions to defined contribution superannuation plans are recognised as an expense in the financial performance statement when they are due.

**Severance payments:** Section 33 of Schedule 10 of the Local Government Act 2002 requires the disclosure of the number of employees who received severance payments and the amount of each severance payment made as defined under that legislation.

### Landfill post-closure costs

The Council has a legal obligation to provide ongoing maintenance and monitoring services at its closed landfill sites.

To provide for the estimated costs of aftercare, an estimate is done of future annual costs and is then subject to a net present value calculation.

The discount rate used is a rate that reflects current market assessments of the time value of money and the risks specific to the liability.

### Borrowings

Borrowings are initially recorded at fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest rate method.

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

Loans taken out by the Council are secured over rates of the Council. These are issued at fixed and floating interest rates.

### Liability Management Policy

Council manages its borrowings in accordance with its funding and financial policies, which include a Liability Management Policy. These policies have been adopted as part of the Council's Long Term Plan. There were no significant variations or material departures from Council's Liability Management Policy. External debt limits per Council's Long Term Plan (Financial Strategy).

### Trade payables

Trade payables are stated at their amortised cost which approximates their nominal value given their short term nature. Trade and other payables are noninterest bearing and are normally settled on 30 day terms, therefore the carrying value of trade and other payable approximate their fair value.

### Leases

**Finance leases:** Leases which effectively transfer to the lessee substantially all of the risks and benefits incident to ownership of the leased item are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The leased assets and corresponding lease liabilities are recognised in the Statement of Financial Position. Lease payments are apportioned between finance charges and the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in the surplus or deficit. The leased assets are depreciated over the period the Council is expected to benefit from their use.

The Council currently have no finance leases on their books.

**Operating leases:** Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are charged as expenses on a straight line basis over the term of the lease. Benefits received and receivable as an incentive to enter into an operating lease are spread on a straight line basis.

### Guarantees or financial guarantees

Ashburton District Council is a guarantor of the New Zealand Local Government Funding Agency Limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and has a current credit rating from Standard and Poor's of AAA. Ashburton District Council is one of the 78 local authority guarantors of the NZLGFA. The Ashburton District Council is a guarantor to all of the borrowings held by NZLGFA's borrowings, together with all other guarantors. Public Benefit Entity International Public Sector Accounting Standards require the Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- we are not aware of any local authority debt default events in New Zealand; and
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

### Financial instruments

The Council is party to financial instruments as part of its everyday operations. These financial instruments include bank accounts, Local Authority stocks and bonds, trade and other receivables, bank overdraft facility, trade and other payables and borrowing. All of these are recognised in the Statement of Financial Position.

Revenue and Expenditure in relation to all financial instruments are recognised in the surplus or deficit. All financial instruments are recognised in the Statement of Financial Position at their fair value when the Council becomes a party to the contractual provisions of the instrument.

The Council's activities expose it primarily to the financial risks of changes in interest rates. The Council uses derivative financial instruments, primarily interest rate swaps, to reduce its risks associated with interest rate movements. The significant interest rate risk arises from bank loans. The Council's policy is to convert a proportion of its fixed rate debt to floating rates.

The use of financial derivatives is governed by the Council's policies approved by the Council, which provide written



principles on the use of financial derivatives consistent with the Council's risk management strategy.

The Council does not use derivative financial instruments for speculative purposes.

Derivative financial instruments are initially measured at fair value on the contract date, and are re-measured to fair value at subsequent reporting dates.

**Financial instruments risk:** The Group has exposure to market, credit and liquidity risks that arise in the normal course of the Group's business. The Council has a series of policies to manage the risks associated with financial instruments. Council is risk averse and seeks to minimise exposure from its treasury activities.

#### **Market risk:**

**Fair value interest rate risk:** Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowing issued at fixed rates exposes the Council to fair value interest rate risk. Council's Liability Management policy outlines the level of borrowings that is to be secured using fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where Council has borrowed at variable interest rates. In addition, investments at fixed interest rates expose the Council to fair value interest rate risk.

**Cash flow interest rate risk:** Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk.

Council manages its cash flow interest rate risk on borrowings by using floating-to-fixed interest swaps. Such interest rate swaps have the economic effect of converting borrowings at floating rates into fixed rates. The effect of this is when floating interest rates increase over that of the fixed rate entered into; Council pays the lower rate, i.e. the swap rate. If floating market interest rates decrease and are below the level of the fixed rate Council will be locked in to the higher fixed rate i.e. the swap rate. Under the interest rate swaps, Council agrees with Westpac Bank to exchange, at specified intervals, the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.

**Credit risk:** Credit risk is the risk that a third party will default on its obligations to the Council, causing Council to incur a loss. Council has no significant concentrations of

credit risk, as it has a large number of credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

Council invests funds only in deposits with registered banks and local authority stock and its Investment policy limits the amount of credit exposure to any one institution or organisation.

Investments in other Local Authorities are secured by charged over rates. Other than local authorities, the group only invests funds with those entities which have a Standard and Poor's credit rating of at least A- for both short term and long term investments. Accordingly, the group does not require any collateral or security to support these financial instruments.

The carrying amount of the Group's financial assets (Cash and cash equivalents, trade and other receivables, local authority stocks and bonds, advances and other financial assets) represents the Group's maximum exposure to credit risk.

The Council is exposed to credit risk as a guarantor of all the NZLGFA's borrowings.

#### **Related parties**

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable the Council and group would have adopted in dealing with the party at arm's length in the same circumstances.

Related party disclosures have also not been made for transactions with entities within the Council group (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such group transactions.

#### **Statement of Cash Flows**

**Operating activities:** Include cash received from all income sources of the Council and record the cash payments made for the supply of goods and services. Agency transactions are not recognised as receipts and payments in the Statement of Cash Flows given that they are not payments and receipts of the Council.

**Investing activities:** Are those activities relating to the acquisition and disposal of non-current assets.

**Financing activities:** Comprise activities that change the equity and debt capital structure of the Council.

**Credit quality of financial assets:** The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates.

**Liquidity risk:** Liquidity risk is the risk that Ashburton District Council (ADC) will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liability risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close our market positions. ADC aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, ADC maintains a target level of investments that must mature within the next 12 months.

ADC manages its borrowing in accordance with its funding and financial policies, which includes a Treasury Liability and Investment Management policy. These policies have been adopted as part of the ADC's Long Term Plan.

The Council is exposed to liquidity risk as a guarantor of all NZLGFA's borrowings. This guarantee becomes callable in the event of the NZLGFA failing to pay its borrowings when they fall due.

### Summary Cost of Services

The *summary cost of services* as provided in the *statement of service performance report* is the net cost of service for significant activities of the Council and are represented by the costs of providing the service less all directly related revenue that can be allocated to these activities.

### Overhead allocation

The council has derived the net cost of service for each significant activity of the council using the cost allocation system outlined below. This involves the costs of internal service type activities being allocated to the external service type activities. External activities are those which provide a service to the public and internal activities are those which provide support to the external activities.

**Cost allocation policy:** Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities based on cost drivers and related activity / usage information.

**Criteria for direct and indirect costs:** '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.

**Cost drivers for allocation of indirect costs:** The costs of internal services not directly charged to activities are allocated as overheads using appropriate cost drivers such as actual usage, staff numbers and floor area.

**Internal charges:** Are eliminated at the council level.

# Funding Impact Statements

The purpose of the **Funding Impact Statement** is to show the revenue and financing mechanisms that Council uses to cover its estimated expenses.

The rates recorded in the **Rating Information** section form part of this Funding Impact Statement.

The funding and rating mechanisms used by Council are contained in the **Revenue and Financing Policy**. The total of the revenue sources expected are shown in the **Prospective Statement of Comprehensive Revenue and Expense** and information is also shown in each significant activity. Council proposes to apply the same funding and rating principles to each year of the Long Term Plan.

The Funding Impact Statement is required under the Local Government Act 2002 and conforms to the Local Government (Financial reporting) regulations 2011. The Funding Impact Statement has been prepared in accordance with Part 1, Clause 20 of Schedule 10 of the Local Government Act, 2002. Funding Impact Statements for each group of activities can be found in the relevant activity section of the Long Term Plan.

Council will use a mix of revenue sources to meet operating expenses, with major sources being general rates, dividends, and fees and charges. Revenue from targeted rates is applied to specific activities.

This section includes:

- Council's Funding Impact Statement
- Reconciliation to the Statement of Comprehensive Revenue and Expense
- Funding Impact Statement - Rating Information

## Prospective Funding Impact Statement – Council Summary

For the year end 30 June

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Sources of operating funding</b>			
General rate, uniform annual general charges, rates penalties	18,906	21,759	22,151
Targeted rates	33,872	36,309	34,490
Subsidies and grants for operating purposes	6,258	5,174	4,269
Fees and charges	10,654	10,970	10,944
Interest and dividends from investments	2,250	2,255	1,455
Local authorities fuel tax, fines, infringement fees and other receipts	15,030	13,678	14,112
<b>Total sources of operating funding</b>	<b>86,970</b>	<b>90,144</b>	<b>87,421</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	43,935	43,666	40,635
Finance costs	6,574	7,424	5,891
Other operating funding applications	21,372	22,247	23,627
<b>Total applications of operating funding</b>	<b>71,881</b>	<b>73,337</b>	<b>70,152</b>
<b>SURPLUS/(DEFICIT) OF OPERATING FUNDING</b>	<b>15,090</b>	<b>16,807</b>	<b>17,269</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	6,446	68,101	4,848
Development and financial contributions	2,295	2,352	2,479
Increase (decrease) in debt	16,195	11,865	9,992
Gross proceeds from sale of assets	2,000	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>26,935</b>	<b>82,318</b>	<b>17,320</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	491	164	164
- to improve the level of service	24,246	77,405	14,551
- to replace existing assets	19,094	22,519	21,552
Increase (decrease) in reserves	(1,806)	(962)	(1,678)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding</b>	<b>42,025</b>	<b>99,125</b>	<b>34,589</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(15,089)</b>	<b>(16,807)</b>	<b>(17,269)</b>
<b>FUNDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Reconciliation of Statement of Comprehensive Revenue and Expense to Council Funding Impact Statement

	LTP Year 1 2024/25 \$000	LTP Year 2 2025/26 \$000	Annual Plan 2025/26 \$000
<b>Total sources of operating funding</b>	<b>86,970</b>	<b>90,144</b>	<b>87,421</b>
<i>plus capital funding sources treated as revenue</i>	-	-	-
Subsidies and grants for capital expenditure	6,446	68,101	4,848
Development and / or financial contributions	2,295	2,352	2,479
<i>plus income not treated as funding sources</i>	-	-	-
Vested assets	6,305	3,311	3,311
Gain in fair value of investment properties	1,139	918	920
Gain in fair value of forestry	139	112	106
<b>Total revenue</b>	<b>103,294</b>	<b>164,939</b>	<b>99,085</b>
<b>Total applications of operating funding</b>	<b>71,881</b>	<b>73,337</b>	<b>70,152</b>
<i>plus expenses not treated as funding applications</i>			
Depreciation	19,286	21,340	20,996
Loss in fair value of forestry	-	-	-
Unwind derivative financial instrument	-	-	-
<i>less funding applications not treated as expenses</i>			
Income tax	-	-	-
<b>Total expenditure</b>	<b>91,167</b>	<b>94,677</b>	<b>91,149</b>
<b>Surplus / (deficit) before tax</b>	<b>12,128</b>	<b>70,261</b>	<b>7,937</b>

## Funding Impact Statement – Rating Information

### Definitions

In the following statement:

**Connected** means the rating unit is physically connected to the Council’s supply scheme.

**Serviceable** means the rating unit is not connected but is able and / or entitled to be connected to the Council’s supply scheme.

**Separately used or inhabited part of a rating unit** means any portion of a rating unit used or inhabited by any person, other than the ratepayer or member of the ratepayer’s household, having a right to use or inhabit that portion by virtue of a tenancy, lease, license or other agreement.

**Separate rateable unit** means where targeted rates and / or uniform annual general charge is to be levied on each separately used or inhabited part of a rating unit, the following definitions will apply:

- Business rating unit includes a building or part of a building that is, or is intended to be, separately tenanted, leased or subleased for commercial purposes.
- Residential rating unit includes a building or part of a building that is, or is intended to be, or is able to be used as, an independent residence by any person(s) other than the ratepayer or member of the ratepayer’s household, including apartments, flats, semi-detached or detached houses, units, town houses and baches.

**Business** means those rating units where there are any or all of the following:

- Business operations are carried out on the property.
- Purpose-built buildings or modified premises for the purpose of carrying out business.
- Resource consents relating to business activity.
- Advertising business services on the property, or through media identifying the property as a place of business.
- Property has a traffic flow greater than would be expected from a residential residence.

**Ashburton CBD (Inner)** means all properties used for business purposes within the area bounded within or adjoining Park Street, Havelock Street, East Street, Walnut Avenue, Cass Street, and Dobson Street (as more particularly described by reference to the Ashburton

District Council “Rating Areas Map Book” held by the Council).

**Ashburton Business** means all properties within the urban area of Ashburton (as more particularly described by reference to the Ashburton District Council “Rating Areas Map Book” held by the Council) used for business purposes.

**Ashburton Residential** means all properties within the urban area of Ashburton (as more particularly described in reference to the Ashburton District Council “Rating Areas Map Book” held by the Council) which are not categorised as Ashburton Business.

**Methven Business** means all properties within the urban area of Methven (as more particularly described by reference to the Ashburton District Council “Rating Areas Map Book” held by the Council) which are used for business purposes.

**Methven Residential** means all properties within the urban area of Methven (as more particularly described in reference to the Ashburton District Council “Rating Areas Map Book” held by the Council) which are not categorised as Methven Business.

**Rakaia Business** means all properties within the urban area of Rakaia (as more particularly described by reference to the Ashburton District Council “Rating Areas Map Book” held by the Council) which are used for business purposes.

**Rakaia Residential** means all properties within the urban area of Rakaia (as more particularly described by reference to the Ashburton District Council “Rating Areas Map Book” held by the Council) which are not categorised as Ashburton Business.

**Rural** means properties that are not defined as part of the above rating areas.

**Group Water** means the water supplies that have been grouped together for the purpose of rating each connected or serviceable property equally.

*Note:* The rational determining how the rate is applied to various rating groups is contained in the Council’s Revenue and Financing Policy.

### Rates charges and examples

The annual plan proposes a number of rate increases in both the general and targeted rates. The average annual rates increase is 7.3%.

Approximately 57% of Council's total expenditure is funded by rates. The remainder of the expenditure is funded from other sources including government grants, user-pay charges, Council investment income and community funds. Property development contributions also provide funds for new reserves, roads and footpaths, water and wastewater assets.

The following examples show how the proposed changes will affect properties in different areas. The examples show the rate charges for 2025/26 as well as giving actual rates for the previous year.

In the following examples the variables are used to demonstrate the potential impacts on rateable properties in different locations:

- Montalto, Lyndhurst and Barrhill water supply rates are not included and are additional to the rates identified.
- Lake Clearwater and Rangitata Huts rubbish collection rates are not included and are additional to the rates identified.
- Water metered charges are not included and are additional to the rates identified.
- Wastewater pan charges are not included and are additional to the rates identified.
- Stockwater rates are not included and are additional to the rates identified.

Residential

Ashburton (low CV)

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
Capital Valuation	441,000	511,560
General rate	141.56	208.20
Uniform annual general charge	817.10	853.70
Roading rate	251.37	261.92
Ashburton urban amenity rate	423.80	370.37
Group water supply rate	706.10	741.50
Group wastewater rate	603.60	603.60
Refuse collection rate	254.60	276.30
	3,198.13	3,315.59

Ashburton (high CV)

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
Capital Valuation	764,399	911,928
General rate	245.37	371.15
Uniform annual general charge	817.10	853.70
Roading rate	435.71	466.91
Ashburton urban amenity rate	734.59	660.24
Group water supply rate	706.10	741.50
Group wastewater rate	603.60	603.60
Refuse collection rate	254.60	276.30
	3,797.07	3,973.40

Rakaia

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
Capital Valuation	366,390	444,065
General rate	117.61	180.73
Uniform annual general charge	817.10	853.70
Roading rate	208.84	227.36
Rakaia amenity rate	216.90	171.85
Group water supply rate	706.10	741.50
Group wastewater rate	603.60	603.60
Refuse collection rate	254.60	276.30
	2,924.75	3,055.04

Methven

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
Capital Valuation	435,400	521,609
General rate	139.76	212.29
Uniform annual general charge	817.10	853.70
Roading rate	248.18	267.06
Methven amenity rate	289.54	246.72
Group water supply rate	706.10	741.50
Group wastewater rate	603.60	603.60
Refuse collection rate	254.60	276.30
Methven Community UAC rate	114.40	115.20
Mt Hutt Memorial Hall rate	60.09	66.77
	3,233.37	3,383.14



*Chertsey*

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
<b>Capital Valuation</b>	289,603	337,387
General rate	92.96	137.32
Uniform annual general charge	817.10	853.70
Roading rate	165.07	172.74
Rural amenity rate	11.87	12.15
Group water supply rate	706.10	740.50
Refuse collection rate	254.60	276.30
	<b>2,047.70</b>	<b>2,193.71</b>

*Hinds*

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
<b>Capital Valuation</b>	273,307	352,566
General rate	87.73	143.49
Uniform annual general charge	817.10	853.70
Roading rate	155.78	180.51
Rural amenity rate	11.21	12.69
Hinds Stormwater rate	37.44	36.31
Group water supply rate	706.10	741.50
Refuse collection rate	254.60	276.30
	<b>2,069.96</b>	<b>2,244.50</b>

*Fairton*

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
<b>Capital Valuation</b>	317,516	373,399
General rate	101.92	151.97
Uniform annual general charge	817.10	853.70
Roading rate	180.98	191.18
Rural amenity rate	13.02	13.44
Group water supply rate	706.10	741.50
Refuse collection rate	254.60	276.30
	<b>2,073.72</b>	<b>2,228.09</b>

*Mayfield /Mt Somers*

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
<b>Capital Valuation</b>	311,254	347,048
General rate	99.910	141.25
Uniform annual general charge	817.10	853.70
Roading rate	177.41	177.69
Rural amenity rate	12.76	12.49
Group water supply rate	706.10	741.50
Refuse collection rate	254.60	276.30
	<b>2,067.88</b>	<b>2,202.93</b>

*Hakatere*

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
<b>Capital Valuation</b>	233,440	274,525
General rate	74.93	111.73
Uniform annual general charge	817.10	853.70
Roading rate	133.06	140.56
Rural amenity rate	9.57	9.88
Group water supply rate	706.10	741.50
	<b>1,740.76</b>	<b>1,857.37</b>

Rural

Dromore

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
Capital Valuation	10,726,184	11,369,755
General rate	3,443.11	4,627.49
Uniform annual general charge	817.10	853.70
Roading rate	6,113.92	5,821.31
Rural amenity rate	439.77	409.31
Group water supply rate	706.10	741.50
	11,520.00	12,453.31

Rural – low CV

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
Capital Valuation	870,000	980,000
General rate	279.27	398.86
Uniform annual general charge	817.10	853.70
Roading rate	495.90	501.76
Rural amenity rate	35.67	35.28
	1,627.94	1,789.60

Methven-Springfield

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
Capital Valuation	6,096,305	6,462,083
General rate	1,956.91	2,630.07
Uniform annual general charge	817.10	853.70
Roading rate	3,474.89	3,308.59
Rural amenity rate	249.95	232.63
Group water supply rate	706.10	741.50
	7,204.95	7,766.49

Rural – high CV

	LTP Year 1 2024/25	Annual Plan 2025/26
	\$	\$
Capital Valuation	8,790,768	9,318,214
General rate	2,821.84	3,792.51
Uniform annual general charge	817.10	853.70
Roading rate	5,010.74	4,770.93
Rural amenity rate	360.42	335.46
	9,010.10	9,752.60

## Commercial

### Ashburton

	LTP Year 1 2024/25 \$	Annual Plan 2025/26 \$
<b>Capital Valuation</b>	1,283,433	1,399,584
General rate	411.98	569.63
Uniform annual general charge	817.10	853.70
Roading rate	731.56	716.59
Ashburton business amenity rate	422.25	349.90
Ashburton urban amenity rate	1,233.38	1,013.30
Group water supply rate	706.10	741.50
Group wastewater rate	603.60	603.60
Refuse collection rate	254.60	276.30
	<b>5,180.57</b>	<b>5,124.52</b>

### Methven

	LTP Year 1 2024/25 \$	Annual Plan 2025/26 \$
<b>Capital Valuation</b>	961,713	1,053,557
General rate	308.71	428.80
Uniform annual general charge	817.10	853.70
Roading rate	548.18	539.42
Methven business amenity rate	411.61	322.39
Methven amenity rate	639.54	498.33
Group water supply rate	706.10	741.50
Group wastewater rate	603.60	603.60
Refuse collection rate	254.60	276.30
Methven Community Board UAC rate	114.40	115.20
Mt Hutt Memorial Hall rate	132.72	134.86
	<b>4,536.56</b>	<b>4,514.10</b>

### Ashburton (inner CBD)

	LTP Year 1 2024/25 \$	Annual Plan 2025/26 \$
<b>Capital Valuation</b>	1,279,986	1,375,345
General rate	410.88	559.77
Uniform annual general charge	817.10	853.70
Roading rate	729.59	704.18
Ashburton business amenity rate	421.12	343.84
Ashburton urban amenity rate	1,230.07	995.75
Group water supply rate	706.10	741.50
Group wastewater rate	603.60	603.60
• Ashburton CBD (Inner) refuse collection rate	428.60	428.60
Ashburton CBD (Inner) footpath cleaning rate	696.31	691.80
	<b>6,043.37</b>	<b>5,922.74</b>

### Rakaia

	LTP Year 1 2024/25 \$	Annual Plan 2025/26 \$
<b>Capital Valuation</b>	977,225	1,064,198
General rate	313.69	433.13
Uniform annual general charge	817.10	853.70
Roading rate	557.02	544.87
Rakaia business rate	324.44	274.56
Rakaia amenity rate	578.52	411.84
Group water supply rate	706.10	741.50
Group wastewater rate	603.60	603.60
Refuse collection rate	254.60	276.30
	<b>4,155.07</b>	<b>4,139.50</b>

**Uniform Annual General Charge (UAGC)**

Council intends to set a uniform annual general charge on each separately used or inhabited part of a rating unit in the district as follows:

2024/25		2025/26
\$817.10	UAGC	\$853.70
\$14,781,294	Estimated revenue	\$15,783,102

The UAGC funds wholly or in part, the following activities of Council:

- Ashburton Library
- Ashburton Art Gallery and Museum
- Community Grants & Funding
- Community Safety
- Council
- EA Networks Centre
- Emergency Management
- Public Conveniences

**General Rate**

Council intends to set under section 13, a general rate set per dollar of capital value of rating unit in the district as follows:

2024/25		2025/26
0.000321	Rate in the \$	0.000407
\$6,581,614	Estimated revenue	\$9,301,801

The general rate will be used to fund either wholly or in part, the following activities of Council:

- Stormwater
- Stockwater Management
- Footpaths and Cycleways
- Solid Waste Management
- Ashburton Water Management Zone Committee
- Business and Economic Development
- District Promotion
- Elderly Persons Housing
- Community Safety
- Reserves and Campgrounds
- Cemeteries
- Rural Beautification
- Urban Beautification
- Alcohol Licensing & Gambling Venue Consenting
- Animal Control
- Building Regulation
- District Planning (including land information)
- District Plan (policy and development)
- Environmental Health
- Emergency Management



## Targeted Rates

### Roads

Council intends to set a targeted rate under section 16 to fund road services. The targeted rate will be on the capital value of each separately used or inhabited part of a rating unit in the district as follows:

2024/25		2025/26
0.000570	Rate in the \$	0.000512
\$11,696,162	Estimated revenue	\$11,696,162

### Drinking Water

#### Water Supply Rates

The following differential targeted rates are set under section 16 for each water supply area listed below. In each case the differential categories are:

- Connected rating units
- Serviceable rating units

The differential targeted rates are set as a fixed amount per separately used or inhabited part of a rating unit

- Ashburton urban
- Lake Hood
- Methven
- Rakaia
- Chertsey
- Fairton
- Hakatere
- Hinds
- Mayfield
- Mt Somers
- Dromore
- Methven/Springfield (no serviceable charge applies)

Rating units outside the defined water supply areas listed above, but which are nonetheless connected to a water supply scheme servicing a particular supply area, will be charged the connected rate for that water supply area.

2024/25		2025/26
\$706.10	Group Connected	\$741.50
\$353.10	Serviceable	\$370.75
\$8,658,623	Estimated revenue	\$9,467,372

#### Water meters – Extraordinary, residential extraordinary and non-residential supply

Extraordinary properties are defined in Council's Water Supply Bylaw as 'a category of on demand supply including all purposes for which water is supplied other than ordinary supply and which may be subject to specific conditions and limitations. 'Residential extraordinary' is further defined as properties connected to the Council water supply network located in Residential D, or Rural A zones of the Ashburton District Plan, or the Methven-Springfield water supply.

In addition to the above targeted rates, a targeted rate for water supply, set under section 19, will apply for:

- Rating units which fall outside a defined water supply area, but which are nonetheless connected to a water supply scheme servicing a water supply area (except Montalto, Lyndhurst and Barrhill); or
- Rating units which are used for non-residential purposes, and which are connected to a water supply scheme in a water supply area (except Montalto, Lyndhurst and Barrhill).

For extraordinary and non-residential properties, the rates will be a fixed amount per 1,000 litres of water in excess of 90 cubic metres consumed in the quarterly periods during each year. The quarterly periods are 1 July to 30 September, 1 October to 31 December, 1 January to 31 March, and 1 April to 30 June. These properties will be billed on a quarterly basis.

For residential extraordinary properties, the rates will be a fixed amount per 1,000 litres of water in excess of 438 cubic metres consumed per annum. Meters will be read on a quarterly basis and billed annually. The period is 1 July – 30 June

The rate is set out below.

2024/25		2025/26
\$1.00	Rate per 1000 litres	\$1.00
\$439,530	Estimated revenue	\$450,518

*Montalto water supply*

Council intends to set targeted rate under section 16 for the Montalto water supply. The basis of the Montalto water supply rate will be a combination of a fixed amount on per rating unit in the Montalto water supply scheme area, plus a differential rate based on hectares of land. The rate is set out below:

2024/26		2025/26
\$2,298.90	Rate per rating unit	\$2,252.00
\$74.70	Rate per hectare	\$75.30
\$459,770	Estimated revenue	\$463,635

*Lyndhurst water supply*

Council intends to set targeted rate under section 16 for the Lyndhurst water supply. The basis of the Lyndhurst water supply rate will be a fixed amount on all rating units connected to the Lyndhurst water supply scheme. The rate is set out below:

2024/25		2025/26
\$202.20	Rate per rating unit	\$193.20
\$21,226	Estimated revenue	\$20,278

*Barrhill water supply*

Council intends to set targeted rate under section 16 for the Barrhill Village water supply. The basis of the Barrhill Village water supply rate will be fixed amount on all connections within the scheme boundary. The rate is set out below:

2024/25		2025/26
\$412.50	Rate per rating unit	\$391.60
\$4,537	Estimated revenue	\$4,307

**Total water supply estimated revenue**

2024/25		2025/26
\$9,583,685	Estimated revenue	\$10,406,110

**Stockwater**

Council intends to set a targeted rate under section 16 for the general stockwater scheme. The rate on each rating unit within the general stockwater scheme will be determined in accordance with the factors set out below:

- a) The total length of any stockwater races, aqueducts or water channels that pass through, along, or adjacent to, or abuts that rating unit of such occupier or owner.

2024/25		2025/26
\$700.00	a) a charge for the general stockwater scheme, and	\$700.00
\$0.58	b) per meter over 246 metres	\$0.65
\$1,332,909	Estimated revenue	\$1,371,809

**Wastewater Disposal***Residential wastewater disposal*

Council intends to set targeted rates under section 16 for wastewater (sewage) disposal as a group wastewater rate. These rates are based on a fixed amount per separately used or inhabited part of a rating unit in the Ashburton urban area, Methven and Rakaia townships. These rates are based on the availability of the service (the categories are “connected” and “serviceable”)

2024/25			2025/26
\$603.60	Group	Connected	\$603.60
\$301.80		Serviceable	\$301.80
\$6,665,875		Estimated revenue	\$6,840,900

In addition to the targeted rates intended to be set above. Council intends to set an additional targeted group rate under section 16 for wastewater disposal on connected rating units (other than those rating units used primarily as a residence) within the Ashburton urban area, Methven and Rakaia townships as listed below. These charges will be set differentially based on the number of urinals/pans in excess of three in each rating unit, as set out below:

2024/25		2025/26
\$201.20	Group	\$201.20
\$350,893	Estimated revenue	\$351,295

**Total wastewater disposal estimated revenue**

2024/25		2025/26
\$7,016,768	Estimated revenue	\$7,192,195

## Solid Waste Collection

Council intends to set targeted rates under section 16 for waste collection on the basis of a fixed amount per separately used or inhabited part of a rating unit for each area to which the service is provided as listed below.

- Ashburton Urban
- Methven
- Hinds
- Mt Somers
- Lake Clearwater
- Ashburton District Extended
- Ashburton CBD (inner)
- Fairton
- Rakaia
- Chertsey
- Mayfield
- Rangitata Huts

2024/25		2025/26
\$254.60	Ashburton urban	\$276.30
\$428.60	Ashburton CBD (inner)	\$428.60
\$254.60	Methven	\$276.30
\$254.60	Rakaia	\$276.30
\$254.60	Chertsey	\$276.30
\$254.60	Fairton	\$276.30
\$254.60	Hinds	\$276.30
\$254.60	Mt Somers	\$276.30
\$156.30	Mayfield	\$276.30
\$198.80	Lake Clearwater	\$160.20
\$254.60	Rangitata Huts	\$162.20
\$254.60	Ashburton District extended	\$276.30
\$3,144,367	Estimated revenue	\$3,508,429

## Amenity Services

### Ashburton CBD (inner) footpath cleaning rate

Council intends to set a targeted rate under section 16 for footpath services on the capital value of each business rating unit in the Ashburton CBD (inner) rating area as set out below.

2024/25		2025/26
0.000544	Rate in the \$	0.000503
\$80,500	Estimated revenue	\$80,500

### Ashburton urban amenity rate

Council intends to set a targeted rate under section 16 for amenity services on the capital value of each rating unit in the Ashburton urban area. This amenity rate covers stormwater services, footpaths and parks and open spaces.

2024/25		2025/26
0.000961	Rate in the \$	0.000724
\$4,747,027	Estimated revenue	\$4,234,362

### Ashburton business amenity rate

Council intends to set a targeted rate under section 16 for amenity services on the capital value of each business rating unit in the Ashburton urban area as set out below. This rate is for district promotion and public conveniences.

2024/25		2025/26
0.000329	Rate in the \$	0.000250
\$322,028	Estimated revenue	\$271,857

### Methven business amenity rate

Council intends to set a targeted rate under section 16 for amenity services on the capital value of each business rating unit in the Methven Township as set out below. The rate is for district promotion and public conveniences.

2024/25		2025/26
0.000428	Rate in the \$	0.000306
\$41,674	Estimated revenue	\$35,181

### Methven amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each residential rating unit in the Methven township as set out below. This rate is for footpaths, stormwater services, reserve boards, and parks and open spaces.

2024/25		2025/26
0.000665	Rate in the \$	0.000473
\$441,185	Estimated revenue	\$399,126

Rakaia business amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each business rating unit in the Rakaia Township as set out below. This rate is for district promotion and public conveniences.

2024/25		2025/26
0.000332	Rate in the \$	0.000258
\$15,154	Estimated revenue	\$12,793

Rakaia amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each rating unit in the Rakaia Township as set out below. This rate is for footpaths, stormwater services, reserve boards, and parks and open spaces.

2024/25		2025/26
0.000592	Rate in the \$	0.000387
\$170,561	Estimated revenue	\$135,073

Hinds stormwater rate

Council intends to set a targeted rate for the provision of stormwater services on the capital value of each rating unit in the Hinds Township as set out below.

2024/25		2025/26
0.000137	Rate in the \$	0.000103
\$7,168	Estimated revenue	\$7,356

Rural amenity rate

Council intends to set a targeted rate for amenity services on the capital value of each rating unit in the rural area as set out below. This rate is for the provision of footpaths, and parks and open space.

2024/25		2025/26
0.000041	Rate in the \$	0.000036
\$566,212	Estimated revenue	\$538,441

Total amenity services estimated revenue

2024/25		2025/26
\$6,311,009	Estimated revenue	\$5,604,190

Methven Community Board Rate

Council intends to set a targeted rate under section 16 to fund the Methven Community Board on the basis of a fixed amount per rating unit in the Methven township as set out below.

2024/25		2025/26
\$114.40	Rate	\$115.20
\$137,698	Estimated revenue	\$148,939

Mt Hutt Memorial Hall Rate

Council intends to set a targeted rate under section 16 to partially fund the Mt Hutt Memorial Hall on the capital value of each rating unit in Methven township as set out below.

2024/25		2025/26
0.000138	Rate in the \$	0.000128
\$89,705	Estimated revenue	\$106,058



## Due dates for 2025/26

Ashburton District Council's rates are payable in four instalments, due on:

<b>Instalment 1</b>	20 August 2025
<b>Instalment 2</b>	20 November 2025
<b>Instalment 3</b>	20 February 2026
<b>Instalment 4</b>	20 May 2026

Where the 20<sup>th</sup> of a month in which rates are due does not fall on a working day, rate payments will be accepted without penalty up to and including the first working day after the 20<sup>th</sup> of that month.

Ashburton District Council's water meter charges – Extraordinary Supplies, are due on:

Quarterly Period	Reading dates completed	Due Date
01 July 2025 to 30 September 2025	15 October 2025	20 November 2025
01 October 2025 to 31 December 2025	15 January 2026	20 February 2026
01 January 2026 to 31 March 2026	15 April 2026	20 May 2026
01 April 2026 to 30 June 2026	15 July 2026	20 August 2026
<b>Annual Period</b>	Read quarterly, dates as above	20 August 2026

## Rates Penalties

In accordance with s57 and s58 of the Local Government (Rating) Act 2002, a 10% penalty will be added to instalment balances remaining unpaid as at the following dates:

- 21 August 2025
- 21 November 2025
- 21 February 2026
- 21 May 2026

In addition, unpaid rates and charges levied prior to 30 June 2026 will attract a further 10% penalty if still unpaid as at 1 July 2026. The penalty will be applied on 31 August 2026. A further penalty of 10% will be added to any rates that were assessed prior to 30 June 2026 and remain unpaid on 28 February 2027.







## Part 4:

# FEES & CHARGES

# Fees & charges schedule 2025/26

Activity group	Page	Activity group	Page
<b>1.0</b> Administration	161	<b>16.0</b> Rooding and footpaths	173
<b>2.0</b> Local Government Official Information and Meetings Act 1987 (LGOIMA) requests	161	<b>17.0</b> Open spaces	173
<b>3.0</b> Building regulation	162	<b>18.0</b> Property	174
<b>4.0</b> Development Contributions	164	<b>19.0</b> Memorial Halls	174
<b>5.0</b> Land Information Memorandum (LIM)	164	<b>20.0</b> Campgrounds	177
<b>6.0</b> Planning and resource consents	165	<b>21.0</b> Cemeteries	178
<b>7.0</b> Alcohol licensing & gambling venue consent fees	167	<b>22.0</b> Parking	179
<b>8.0</b> Food licences	168	<b>23.0</b> Refuse and recycling	180
<b>9.0</b> Mobile shops, stalls and hawkers permits, and amusement devices	169	<b>24.0</b> Trade waste disposal	181
<b>10.0</b> Public health licensing	169	<b>25.0</b> Ashburton Airport	181
<b>11.0</b> Animal control	170	<b>26.0</b> Ashburton Art Gallery and Museum	182
<b>12.0</b> Bylaw fees and fines	171	<b>27.0</b> Te Kete Tuhinga   Ashburton Library	182
<b>13.0</b> Bylaw breaches	171	<b>28.0</b> EA Networks Centre	183
<b>14.0</b> Water sampling – private supplies	171	<b>29.0</b> Events	186
<b>15.0</b> Water services	172		

## The following should be read in conjunction with the schedule of fees and charges.

- All fees and charges are inclusive of GST at the rate of 15%.
- All fees and charges scheduled apply to the 2025/26 year only. Changes may be made during the year by resolution of Council or statutory requirement.
- While we have aimed to provide a complete and accurate schedule of charges, if any errors or omissions are identified, charges will be calculated by reference to the appropriate underlying authority/ resolution. Council reserves the right to vary and introduce fees and charges at its discretion.
- All fees are fixed fees, unless stated as minimum charge and charged at time and cost (T/C).
- Some fees are set by statute or other documents and cannot be amended or inflated by Council. These fees are indicated by ∅.

**All fees have been increased by 2.5% compared with the 2024/25 year, except for food licence fees which have increased by 12% and animal control fees which have increased by 7%; in line with that indicated in our Long Term Plan 2024-34. Refuse and recycling fees, where the material is destined for Kate Valley, have been increased by 9.25% to align with the cost to Council.**



## 1.0 Administration

Administration fees are charged under the [Local Government Act 2002](#).

1 July 2025 – 30 June 2026

<b>1.1</b>	<b>Research and archive retrieval fee</b> – per hour, minimum half hour charge	\$101.00
<b>1.2</b>	<b>Taxi rank fee</b> – per taxi per year	\$97.00
<b>1.3</b>	<b>Photocopy charges</b>	
	A4 – per page black and white	\$0.20
	A4 – per page colour	\$0.60
	A3 – per page black and white	\$0.60
	A3 – per page colour	\$1.10
	A2 plans per page	\$4.70
	A1 plans per page	\$7.20
	A0 plans per page	\$11.00
<b>1.4</b>	<b>Rates search &amp; GIS fees</b> - per hour, minimum half hour charge	\$191.00
<b>1.5</b>	<b>Sales</b>	
	Rapid map – laminated	\$21.00

## 2.0 Local Government Official Information and Meetings Act 1987 (LGOIMA) requests

Charges are considered on a case-by-case basis and Council will have regard to the circumstances of the particular case.

These fees and charges are consistent with the Ministry of Justice Guidelines.

Other charges incurred in responding to a request for official information may be recovered on an actual cost basis.

Printing and photocopying fees for LGOIMA requests differ from general printing and photocopying fees.

1 July 2025 – 30 June 2026

<b>2.1</b>	<b>Official Information Request – staff time</b>	
	First hour	Free
	Per further half hour ◇	\$38.00
<b>2.2</b>	<b>Printing &amp; photocopying - LGOIMA</b>	
	First 20 A4 pages	Free
	Per A4 page (after the first 20 pages)	\$0.20

◇ Fee is set by statute or other documents and cannot be amended or inflated by Council.

### 3.0 Building regulation

Building fees and charges are charged under the Building Act 2004. Building infringements are determined by statute and can be found in the [Building \(Infringement Offences, Fees and Forms\) Regulations 2007](#). The Building Research Association of New Zealand (BRANZ) levy is charged under the [Building Research Levies Act 1969](#). The Ministry of Business, Innovation and Employment (MBIE) levy is charged under the [Building \(Levy\) Regulations 2019](#).

Additional costs incurred by Council to provide the service required, such as materials and consultants, are charged at the cost to Council plus 10% cost for administration.

(A) These fees are a **minimum** charge. When the cost to Council of providing the service exceeds this minimum charge, the Council may recover all additional costs on a time and cost basis. Time in excess of that covered by minimum fees will be charged in 15-minute increments to the nearest quarter hour. Building consent processing is charged at a fixed hourly rate, in 15-minute increments.

**1 July 2025 – 30 June 2026**

<b>3.1 Charge-out rates</b>	
Administration Officer - per hour	\$117.00
Building Official – per hour	\$171.00
Senior Building Official – per hour	\$206.00
Miscellaneous Documents	\$115.00
Scanning fee (where a digital copy of an application is not provided at time of lodgement)	\$101.00
Travel charge per building consent - per each 14.9 minutes of travel time (e.g. 0-14 minutes = \$6, 15-29 minutes = \$12)	\$6.00 per 15 minutes of travel time
<b>3.2 Building Consent – Projects up to \$19,999 value</b>	
PIM Fee (up to 30 minutes) <sup>(A)</sup>	\$103.00
Administration <sup>(A)</sup>	\$176.00
Processing (per hour)	\$171.00
Code of Compliance Certificate Fee (up to one hour) <sup>(A)</sup>	\$86.00
Inspection Fee (per inspection) <sup>(A)</sup>	\$206.00
District Plan Compliance Fee <sup>(A)</sup>	\$44.00
<b>3.3 Building Consent – Projects between \$20,000 and \$99,999 value</b>	
PIM Fee (up to one hour) <sup>(A)</sup>	\$206.00
Administration <sup>(A)</sup>	\$234.00
Processing (per hour)	\$171.00
Code of Compliance Certificate (up to one hour) <sup>(A)</sup>	\$171.00
Inspection Fee (per inspection) <sup>(A)</sup>	\$206.00
BCA Accreditation levy - per \$1,000 of project value	\$1.00
BRANZ levy – per \$1,000 of project value ◊	\$1.00
MBIE levy - per \$1,000 of project value ◊ (over \$65,000)	\$1.75
District Plan Compliance Fee <sup>(A)</sup>	\$85.00
<b>3.4 Building Consent - Projects Between \$100,000 and \$499,999</b>	
PIM Fee (up to one hour and 45 minutes) <sup>(A)</sup>	\$360.00
Administration <sup>(A)</sup>	\$351.00
Processing (per hour)	\$171.00
Code of Compliance Certificate Fee (up to 2 hours) <sup>(A)</sup>	\$342.00
Inspection Fee (per inspection) <sup>(A)</sup>	\$206.00

	BCA Accreditation levy - per \$1,000 of project value	\$1.00
	BRANZ levy – per \$1,000 of project value ◊	\$1.00
	MBIE levy – per \$1,000 of project value ◊	\$1.75
	District Plan Compliance Fee <sup>(A)</sup>	\$153.00
<b>3.5</b>	<b>Building Consent – Projects Between \$500,000 and \$999,999</b>	
	PIM Fee (up to 2.5 hours) <sup>(A)</sup>	\$515.00
	Administration <sup>(A)</sup>	\$468.00
	Processing Fee (per hour)	\$171.00
	Code of Compliance Certificate Fee (up to 2 hours) <sup>(A)</sup>	\$342.00
	Inspection Fee (per inspection) <sup>(A)</sup>	\$206.00
	BCA Accreditation levy - per \$1,000 of project value	\$1.00
	BRANZ levy – per \$1,000 of project value ◊	\$1.00
	MBIE levy – per \$1,000 of project value ◊	\$1.75
	District Plan Compliance fee <sup>(A)</sup>	\$171.00
<b>3.6</b>	<b>Building Consent - Projects \$1,000,000 and above</b>	
	PIM Fee (up to 2.5 hours) <sup>(A)</sup>	\$721.00
	Administration <sup>(A)</sup>	\$889.00
	Processing Fee (per hour)	\$171.00
	Code of Compliance Certificate Fee (up to 2 hours) <sup>(A)</sup>	\$653.00
	Inspection Fee (per inspection) <sup>(A)</sup>	\$206.00
	BCA Accreditation levy - per \$1,000 of project value	\$1.00
	BRANZ levy – per \$1,000 of project value ◊	\$1.00
	MBIE levy – per \$1,000 of project value ◊	\$1.75
	District Plan Compliance fee <sup>(A)</sup>	\$210.00
<b>3.7</b>	<b>Building Consents – General fees</b>	
	Demolition (Residential) <sup>(A)</sup>	\$387.00
	Building Consent Amendment - Application Fee	\$123.00
	Building Consent Amendment – Processing Fee (per hour)	\$171.00
	Additional Inspection (per inspection) <sup>(A)</sup>	\$206.00
	Building Consent Extension of Time	\$123.00
	Building Consent Activity Report - per month	\$21.00
	Building Consent Activity Report - per year	\$252.00
	Swimming Pool Inspection – (per inspection) <sup>(A)</sup>	\$189.00
	Compliance Schedule Fee <sup>(A)</sup>	\$164.00
	Compliance Schedule Audit <sup>(A)</sup> – section 111 Building Act (per hour)	\$171.00
	Compliance Schedule Amendment Application Fee	\$123.00
	Marquee Application Fee (max. of 3 Marquees per application)	\$214.00
	Marquee Inspection Fee (per inspection) <sup>(A)</sup>	\$206.00
	Heating Appliances <sup>(A)</sup>	\$435.00
	Solar Hot Water Heater (Stand Alone) <sup>(A)</sup>	\$550.00
	Notice to Fix <sup>(A)</sup>	\$373.00
	Notices for section 73 or 77 of the Building Act 2004 <sup>(A)</sup>	\$304.00
	Certificate for Public Use <sup>(A)</sup>	\$365.00
	Building Exemption Processing <sup>(A)</sup>	\$312.00

Section 238A Building Act administration <sup>(A)</sup>		\$150.00
<b>3.8</b>	<b>Hairdresser Warrant of Fitness</b>	\$40.00
<b>3.9</b>	<b>Building Warrant of Fitness - Administration Fee</b>	\$140.00
<b>3.10</b>	<b>Property File Inspection Fee <sup>(A)</sup> – per file/per hour. Minimum of half hour charge</b>	\$76.00
<b>3.11</b>	<b>Written/Photocopied Information in respect of any Building Consent <sup>(A)</sup> For photocopy charges see section 1.3.</b>	Admin fee per half hour \$58.00
<b>3.12</b>	<b>Certificate of Acceptance - Application Fee (section 96-99 Building Act 2004)</b>	\$1,491.00
<b>3.13</b>	<b>Fire Service Audit Fee</b>	\$205.00
	<b>Fire Service Report Fee</b>	At cost
<b>3.14</b>	<b>Building Infringements <sup>◇</sup></b>	Statutory fee
<b>3.15</b>	<b>Certificate of Title Request Fee</b>	\$24.00
<b>3.16</b>	<b>Private Building Consent Authorities documentation fee (per hour)</b>	\$140.50

<sup>◇</sup> Fee is set by statute or other documents and cannot be amended or inflated by Council.

## 4.0 Development Contributions

Development contributions are charged under the [Local Government Act 2002](#).

This table shows the development contributions by location under the proposed policy. Figures shown are inclusive of GST. Further information on development contributions can be found in Council's [Development and Financial Contributions Policy](#).

Catchment	Water 2025/26	Wastewater 2025/26	Community Infrastructure 2025/26	Total 2025/26
Ashburton *	\$1,941.00	\$2,625.00	\$6,179.00	\$10,745.00
Methven	\$5,105.00	\$1,215.00	\$6,179.00	\$12,499.00
Rakaia	-	-	\$6,179.00	\$6,179.00
Hinds	\$1,260.00		\$6,179.00	\$7,439.00
Fairton	\$1,941.00		\$6,179.00	\$8,120.00
Methven-Springfield	\$4,930.00	-	\$6,179.00	\$11,109.00
Mount Somers	\$21,510.00	-	\$6,179.00	\$27,689.00
All other	-	-	\$6,179.00	\$6,179.00

\*Ashburton includes Lake Hood.

## 5.0 Land Information Memorandum (LIM)

LIM fees are charged under the [Local Government Official Information and Meetings Act 1987](#).

1 July 2025 – 30 June 2026	
<b>5.1</b>	<b>Land Information Memorandum (LIM) fee</b>
	Residential property
	Non-residential property
	\$315.00
	\$630.00



## 6.0 Planning and resource consents

Planning and resource consent fees are charged under the [Resource Management Act 1991](#).

Fees indicated by a (B) below are a **minimum** fee. Council may recover all additional costs on a time and cost basis. Additional charges will be determined on the basis of actual and reasonable costs. Time in excess of that covered by minimum fees will be charged in 30-minute increments to the nearest half hour.

Costs incurred by Council, such as travel, materials are charged at the cost to Council plus 10% cost of administration.

Costs associated with the review of compliance with the provisions of the Resource Management Act 1991, the Ashburton District Plan and the monitoring of resource consent conditions will be recovered on a time/cost basis. For the monitoring of consent conditions, any costs to be recovered will be less any monitoring fees paid at the time of application.

If the cost of receiving and processing a resource consent application is less than the prescribed fee, Council may refund the difference to the applicant (C).

For Land Use Consents a \$70 monitoring fee is included in the lodgement fee. This fee is refundable where consent is not granted, or the application is withdrawn (D).

Council may create and install a new rapid plate and number on a site where it has been identified that the existing plate has been moved from its surveyed location by more than 20m. All costs associated with resurveying, creating and installing new plates will be passed on to the landowner.

1 July 2025 – 30 June 2026	
<b>6.1</b>	Charge-out rates - per hour <i>First 30 minutes of pre-application advice is free of charge</i>
	District Planning Manager / Senior Planner \$228.00
	Planner / Environmental Monitoring Staff \$176.00
	Graduate Planner \$159.00
	Planning Administration Officer \$127.00
	Internal technical advice / Support \$191.00
	Consultants At cost (no admin fee)
	Legal advice Cost + 10% admin fee
	<b>Miscellaneous charges <sup>(B)</sup></b>
	Affixing seal \$191.00
	Miscellaneous documents \$191.00
<b>6.2</b>	<b>Application for change to District Plan <sup>(B)(C)</sup></b> \$31,692.00
<b>6.3</b>	<b>Land Use Consent Applications – Minimum charges <sup>(B)</sup></b>
	Non-notified <sup>(D)</sup> \$1,327.00
	Non-notified (non-complying status) <sup>(D)</sup> \$1,620.00
	Limited notified <sup>(C)(D)</sup> \$5,264.00
	Full notified <sup>(C)(D)</sup> \$7,678.00
	Limited notified (non-complying status) <sup>(C)(D)</sup> \$5,519.00
	Full notified (non-complying status) <sup>(C)(D)</sup> \$8,059.00
	Permitted boundary activity (section 87BA RMA) \$312.00
	Marginal or temporary non-compliance (section 87BB RMA) \$1,016.00
<b>6.4</b>	<b>Subdivision Consent Applications – Minimum charges <sup>(B)</sup></b>
	Change to Flats Plan or Unit Title \$1,238.00

## 1 July 2025 – 30 June 2026

	Non-notified	\$1,238.00
	Non-notified (non-complying status)	\$1,492.00
	Limited notified <sup>(C)</sup>	\$5,303.00
	Full notified <sup>(C)</sup>	\$7,589.00
	Full / limited notified (non-complying status) <sup>(C)</sup>	\$7,843.00
	Per lot fee (for the fourth lot and each additional lot, including reserves for utilities / recreation)	\$70.00
	Section 223 Certificate	\$318.00
	Section 224 Certificate	\$318.00
	Section 226 Certificate	\$508.00
	District Land Registrar consultation	\$133.00
	Right of way consent – Section 348 of LGA 2002	\$444.00
<b>6.5</b>	<b>Hearing Panel Charges</b> (additional to fee for full / limited notification)	
	Commissioner	At cost + 10%
	Panel comprising 2 councillors (per hour)	\$229.00
	Panel comprising 3 councillors (per hour)	\$330.00
	Pre-hearing meeting (per hour)	At cost
<b>6.6</b>	<b>Other Applications – Minimum charge</b> <sup>(B)</sup>	
	For any application lodged under the following sections	
	1. Extension of time (S125 RMA) (non-notified application)	\$762.00
	2. Extension of time (S125 RMA) – notified application	\$7,112.00
	3. Change or cancellation of condition (section 127 RMA) - non-notified application	\$1,016.00
	4. Change or cancellation of condition (section 127 RMA) - notified application	\$7,367.00
	5. S139 Certificate of Compliance	\$1,905.00
	6. S139A Certificate of Existing Use	\$1,270.00
	7. S10 (2) Extension of existing use rights	\$1,270.00
	8. S168/168A Notice of Requirement for designation	\$6,351.00
	9. S181 Application for alteration to a designation	\$1,524.00
	11. S182 Removal of a designation	\$318.00
	12. S184 Extension of time for designations	\$636.00
	13. S176 Application for outline plan	\$636.00
	14. S176A Application for outline plan waiver	\$191.00
	15. Preparation / change or cancellation of consent notices	\$191.00
	16. Removal / refund of bonds and caveats	\$318.00
	17. Review of delegated decision to reject application	\$1,016.00
	18. Cancellation of amalgamation	\$1,143.00
	19. Overseas investment certificate application	\$254.00
	20. Removal of building line restriction	\$636.00
<b>6.7</b>	<b>Road Naming and Numbering</b>	
	Allocation of new Rapid Number (includes plate)	\$77.00
	Resurveying site access where allocated number is no longer correct	At cost
	Replacement Rapid Number plate	\$32.00
	Investigation of proposed road name / rename and Council report	At cost

## 7.0 Alcohol licensing and gambling venue consent fees

Alcohol licensing fees are set under the [Sale and Supply of Alcohol \(Fees\) Regulations \(2013\)](#). Gambling venue consent fees are charged under the [Gambling Act 2003](#) and the [Racing Industry Act 2020](#) (replaces [Racing Act 2003](#)).

◊ Fee is set by statute or other documents and cannot be amended or inflated by Council.

		1 July 2025 – 30 June 2026	1 July 2025 – 30 June 2026
		LICENCE APPLICATION	LICENCE ANNUAL FEE
<b>7.1</b>	<b>Cost and Risk Fee Category</b>		
	Very low ◊	\$368.00	\$161.00
	Low ◊	\$609.50	\$391.00
	Medium ◊	\$816.50	\$632.50
	High ◊	\$1,023.50	\$1,035.00
	Very high ◊	\$1,207.50	\$1,437.50
			1 July 2025 – 30 June 2026
<b>7.2</b>	<b>Special Licenses</b>		
	Class 3 - One or two small events ◊		\$63.25
	Class 2 – Three to 12 small events or one to three medium events ◊		\$207.00
	Class 1 – 13 or more small events or; four or more medium events or; a large event and / or (irrespective of number of attendees) the event is a Rodeo ◊		\$575.00
<b>7.3</b>	<b>Application Type</b>		
	Manager's certificate application ◊		\$316.25
	Temporary authority for on/off licenses ◊		\$296.70
	Temporary licence during repairs or unforeseen events ◊		\$296.70
<b>7.4</b>	<b>Gambling Venue – Deposit for Processing of Application</b>		\$588.00

◊ Fee is set by statute or other documents and cannot be amended or inflated by Council.

## 8.0 Food licences

1 July 2025 – 30 June 2026

<b>8.1</b>	Food Control Plan – Single Site	\$221.00
	Food Control Plan – Multi Site	\$330.00
	National Programme	\$221.00
	Food Control Plans or National Programmes >1 hour (per hour)	\$221.00
	Advisory Fee or Pre-opening visits (per hour)	\$221.00
	Food Control Plan mentoring fee	\$440.00
<b>8.2</b>	<b>Registration Renewals</b>	
	12 Month Food Control Plan Single Site Renewals	\$221.00
	12 Month Food Control Plan Multi Site Renewals	\$330.00
	24 Month National Programme Renewals	\$279.00
<b>8.3</b>	<b>Monitoring and Compliance</b>	
	Food Control Plans – annual (including those registered before 1 March 2016)	\$110.00
	National Programmes – 24 months	\$221.00
<b>8.4</b>	<b>Verification</b>	
	Food Control Plan – single site audit (including follow up to 15 minutes)	\$734.00
	Food Control Plan – multi site audit (including follow up to 15 minutes) (per hour)	\$221.00
	Food Control Plan audit follow-up over 15 minutes (per hour)	\$221.00
	National Plan Level 1 Check (one-off) (per hour)	\$221.00
	National Plan Level 2 Audit – 3 yearly (per hour)	\$221.00
	National Plan Level 3 Audit – 2 yearly (per hour)	\$221.00
<b>8.5</b>	<b>Complaints</b>	
	Complaint resulting in issue of improvement notice by Food Safety Officer and its review (per hour)	\$221.00
	Additional visits for non-compliance (per hour)	\$221.00
<b>8.6</b>	<b>Exemptions</b>	
	Application	\$221.00
	Assessment over 1 hour (per hour)	\$221.00
<b>8.7</b>	<b>Domestic food business levy (per site)</b>	\$57.50



## 9.0 Mobile shops, stalls and hawkers permits, and amusement devices fees

Mobile shops, stalls and hawkers are charged under the Ashburton District Council [Trading in Public Places Bylaw](#). The amusement devices fee is set by the [Amusement Devices Regulations 1978](#). Ground rental for the use of Council open space, such as the use of grounds required for circuses or fairs is charged under section 17, Open Spaces Fees.

1 July 2025 – 30 June 2026	
<b>9.1 Hawkers and Itinerant Traders Permit</b>	\$122.00
<b>9.2 Circuses and Fairs Licence – per day</b>	\$333.00
<b>9.3 Amusement Devices Fee</b> - first device ♦ (\$10.00 +GST)	\$11.50
Each subsequent device ♦	\$2.30
<b>9.4 Land-Borne Inflatable Devices</b> (No charge for charitable organisations)	
First device	\$103.00
Each subsequent device	\$51.00
<b>9.5 Mobile Shop or Stall Permit</b>	
Daily Permit for Trading in Public Places	\$56.00
Annual Permit for Trading in Public Places	\$256.00
<b>9.6 Mobile Shop or Stall Site Rental</b>	
Non-powered site - rental per day	\$24.00
Non-powered site - rental per week	\$154.00
Powered site – rental per day	\$36.00
Powered site – rental per week	\$226.00

♦ Fee is set by statute or other documents and cannot be amended or inflated by Council.

## 10.0 Public health licensing

Public health licence fees are charged under the [Health \(Registration of Premises\) Regulations 1966](#).

1 July 2025 – 30 June 2026	
<b>10.1 Hairdressers Licence</b>	\$182.00
Change of ownership	\$68.00
Extra inspection fee for non-compliance per inspection	\$101.00
<b>10.2 Funeral Directors Licence</b>	\$182.00
Change of ownership	\$68.00
Extra inspection fee for non-compliance per inspection	\$101.00
<b>10.3 Camping Ground Licence</b>	\$182.00
Change of ownership	\$68.00
Extra inspection fee for non-compliance per inspection	\$101.00
<b>10.4 Offensive Trades Licence</b>	\$182.00
Change of ownership	\$68.00
Extra inspection fee for non-compliance per inspection	\$101.00

## 11.0 Animal control

Animal control fees are charged under the [Dog Control Act 1996](#). Animal control infringements are determined by statute and can be found in the [Dog Control Act 1996](#). Details of the 'Responsible Dog Owner Status' can be found in [Section 4 of Council's Dog Control Policy](#).

The Dog Control Act 1996 only requires dogs classified as Menacing to be dealt with by way of muzzling and neutering. However, the Act does allow for increased registration fees to be applied to dogs classified as Dangerous, as well as the muzzling and neutering requirements.

**Note: Dogs must be registered by three months of age.**

1 July 2025 – 30 June 2026	
<b>11.1 Dog registration fees*</b>	
Disability assist dogs	Free
Micro-chip fee per dog <sup>(E)</sup>	\$21.00
<b>Rural dogs**</b>	
Rural (per 1 <sup>st</sup> and 2 <sup>nd</sup> dog)	\$75.00
Rural (per subsequent dog)	\$35.00
Late registration penalty - rural	\$35.00
Menacing dog – rural	\$75.00
Dangerous dog – rural	\$112.00
<b>Urban dogs</b>	
Urban un-neutered dog	\$112.00
Urban de-sexed dog ( <i>urban de-sexed dog fee reductions will only be given at the commencement of the registration year and upon receipt of a veterinarian's certificate</i> )	\$75.00
Responsible dog owners (per dog) – urban only	\$68.00
Late registration penalty - urban	\$52.00
Menacing dog - urban	\$112.00
Dangerous dog – urban	\$169.00
Penalty for late registration of urban de-sexed dogs	\$35.00
Licence to keep three or more dogs (urban)	\$61.00
Renewal of licence to keep three or more dogs	\$31.00
Replacement Tag	\$13.00
<b>11.2 Impounding fees – dogs</b>	
First offence	\$107.00
Second or more offence (per offence)	\$268.00
Microchip fee <sup>(E)</sup>	\$21.00
Daily sustenance fee – charged on impound and every 24 hours thereafter	\$20.00
<b>11.3 Impounding fees – stock</b>	
Stock call-out fee <sup>(E)</sup>	\$154.00
Impounding fee per head (when stock have to be transported to alternative area for impounding)	\$128.00
Daily sustenance fee	At cost

\* Dog owners are advised that the fees set out above become due for payment on 1 July each year.

\*\* Rural fees apply to all dogs that are kept on properties within the Rural A, B & C Zones of the Ashburton District Plan. For all other zones the urban dog registration fee will apply.

(E) When the cost of animal control and enforcement and related processes exceeds the stated fee (minimum charge) the Council may recover all additional costs on a time and cost basis.

## 12.0 Bylaw fees and fines

Bylaw fees and fines are charged under the [Local Government Act 2002](#). When the cost of bylaw monitoring and/or enforcement related processes exceeds the stated fee, (minimum charge), Council may recover all additional costs on a time and cost basis <sup>(F)</sup>.

1 July 2025 – 30 June 2026	
<b>12.1 Fees under the Ashburton District Bylaws</b>	
Licence to keep bees (urban areas)	\$60.00
Licence to keep poultry or stock (urban areas)	\$122.00
Removal of advertising signs <sup>(F)</sup>	\$203.00
Regulatory functions and enforcement <sup>(F)</sup>	\$101.00
<b>12.2 Litter Fines</b> – Maximum permitted under the <a href="#">Litter Act 1979</a> ◇	\$400.00
Clean-up relating to litter and illegal dumping infringements <sup>(F)</sup>	\$68.00
<b>12.3 Noise Equipment Seizure</b> - Return of seized equipment <sup>(F)</sup>	\$146.00

## 13.0 Bylaw breaches

Every person who fails to comply with a bylaw commits an infringement offence and may be served with an infringement notice and be liable to pay an infringement fee. Dependent on the nature of the failure, any breach of a bylaw could also result in charges being laid under the relevant Act(s).

See the [Explanatory Bylaw](#) for further information at [ashburtondc.govt.nz](http://ashburtondc.govt.nz) > Our Council > Policies and Bylaws > Bylaws.

1 July 2025 – 30 June 2026	
<b>13.1 Maximum infringement fees</b>	
Dog Control Bylaw breach ◇	As set by the Dog Control Act or otherwise \$500.00
Transportation and Parking Bylaw breach ◇	As set by the Land Transport Act or otherwise \$500.00
Alcohol Control Bylaw breach ◇	\$250 - As stated in the Local Government Regulations 2013

◇ Fee is set by statute or other documents and cannot be amended or inflated by Council.

## 14.0 Water sampling – private supplies

The fee stated below is a **minimum** fee. When the cost of water testing exceeds the stated fee (minimum charge) the Council may recover all additional costs on a time charge basis (G).

1 July 2025 – 30 June 2026	
<b>14.1</b> Bacteriological water testing - minimum charge <sup>(G)</sup>	\$37.00

## 15.0 Water services

Water service connection fees are charged under the Ashburton District Council [Water Supply and Wastewater Bylaws](#).

1 July 2025 – 30 June 2026	
<b>15.1 Service Connection Application and Inspection Fee (payable on application)</b>	
Single service – for one type of service (i.e. water only or sewer only)	\$416.00
Multiple services – two or more types of service (i.e. water & sewer or sewer & stormwater etc)	\$489.00
Note:	
<ul style="list-style-type: none"> <li>Only Council-approved contractors can undertake service connection or disconnection work.</li> <li>The scope of the work includes all construction from the property boundary up to and including connection to the Council main (or kerb and channel for stormwater connections).</li> <li>The applicant is required to engage an 'Approved Contractor' of their choice and meet the costs of the work directly.</li> <li>Council normally inspects the work during and / or at the completion of construction.</li> <li>Written approval of the physical work will be provided to the applicant and the contractor.</li> </ul>	
<b>15.2 Water Main Tapping Fee (payable on application)</b>	
Connections 50mm diameter and smaller - Ashburton only	\$238.00
Connections 50mm diameter and smaller - Other ADC supplies	\$380.00
Connections greater than 50mm diameter (All supplies) (+ \$1000 deposit)	At cost
Physical work associated with live tapping of water mains shall be undertaken only by Council's maintenance contractor. The cost of this work will be recovered by Council.	
<b>15.3 Reticulation / Facility Cost Recovery Fees</b>	
This fee is in addition to development contributions, service connection application and inspection fee and main tapping fee.	
This fee recovers the cost of providing reticulation to the below areas and is payable at the time of application to connect to the water supply or wastewater reticulation.	
The fee applies to new connections in the following locations:	
NW Ashburton Reticulation Cost Recovery	\$1,912.00
1. Farm Road (Middle Road to Racecourse Road)	
2. Allens Road (Mill Creek to Racecourse Road)	
3. Carters Road (Farm Road to Allens Road)	
4. Racecourse Road (Farm Road to Belt Road)	
5. Charlesworth Drive (including Verona Dr (Pvt))	
6. Primrose Place	
7. Hanrahan Street (Extension)	
8. Douglas Drive	
9. Ayers Green	
Buckleys Terrace Cost Recovery	\$3,881.00
Taits Road Cost Recovery	\$10,597.00
Northpark Road	\$8,934.00
Glassworks Road Cost Recovery	\$8,421.00
Murdochs Road Cost Recovery	\$6,519.00
Wilkins Road Cost Recovery	\$6,680.00
Beach Road East Cost Recovery	\$8,879.00
Hanrahan Street Wastewater Pump Station Recovery	\$1,173.00
<b>15.4 Additional Inspection</b> – payable by contractor should re-inspection be required	\$204.00
<b>15.5 Service Disconnection Fee</b> (Invoiced at completion)	At cost
<b>15.6 Bulk Water Charge (per m<sup>3</sup>)</b> – For water supplied through contractor filling points	\$6.15



**1 July 2025 – 30 June 2026**

<b>15.7 Water Meter Testing Charge</b> (Payable on application) <i>Customers who believe their water meter is not measuring correctly can apply to have the meter tested for accuracy. This fee includes the cost of recovering the meter, testing at an approved facility, and provision of a test report. If the tested meter fails to meet accuracy requirements detailed in the ADC Bylaw, the cost of the testing is refunded.</i>	
Meter smaller than 25mm diameter – Ashburton water supply	\$370.00
Meter smaller than 25mm diameter – Other ADC water supplies	\$495.00
Meter 25mm diameter or larger – All ADC water supplies	At cost
<b>15.8 Stormwater Resource Consent Monitoring</b> – Council reserves the right to recover costs arising from third party non-compliance with resource consent conditions.	At cost + 10% admin fee

**16.0 Roothing and footpaths**

Roothing and footpath fees are charged under the [Local Government Act 1974](#).

**1 July 2025 – 30 June 2026**

<b>16.1 New vehicle crossing</b> Includes application fee and two inspections. Costs to construct are the responsibility of the applicant.	\$191.00
<b>16.2 Temporary fence</b> Includes application fee and two inspections. Costs to construct are the responsibility of the applicant.	\$191.00
<b>16.3 Oil on road</b> Includes application fee and two inspections	\$191.00
<b>16.4 Additional inspections</b>	\$191.00
<b>16.5 Pipe under road</b> Includes application fee and two inspections - costs to construct are the responsibility of the applicant.	\$191.00
<b>16.6 Abandoned vehicle recovery</b>	
Urban area	\$191.00
All other areas	\$381.00
<b>16.7 Abandoned road cone</b>	\$10.00

**17.0 Open spaces**

Open spaces hire fees are charged under the Ashburton District Council [Open Spaces Bylaw](#). Minimum fees are also included in Council's [Use of Sports Field Policy](#). Please note – some exemptions and restrictions apply for the use of open spaces. For more information, see the [Use of Sports Fields Policy](#).

**1 July 2025 – 30 June 2026**

<b>17.1 Casual usage (per day)</b> Hire of picnic ground for casual usage, per day (plus \$25 refundable key bond)	\$39.00
<b>17.2 Ongoing usage (per season)</b>	
Field size - 200m <sup>2</sup> to 5,000m <sup>2</sup>	\$127.00
Field size – 5,000m <sup>2</sup> to 10,000m <sup>2</sup>	\$254.00
Field size – greater than 10,000m <sup>2</sup>	\$394.00
<b>17.3 Commercial usage (per day) – any field size</b>	\$340.00
<b>17.4 Power service charge (per day)</b>	\$59.00
RCD multioutlet transformer (per day) (plus \$150 bond per hire)	\$58.00

## 18.0 Property

Property fees are charged under the [Local Government Act 2002](#).

1 July 2025 – 30 June 2026	
<b>18.1 Leases and Licenses to Occupy</b>	
Prepare deed of lease (registered or unregistered)	\$192.00
Prepare variation, surrender, renewal or assignment of lease (registered or unregistered)	\$192.00
Provide consent to transfer lease (registered or unregistered)	\$192.00
Prepare licence to occupy	\$192.00
Prepare variation, surrender, renewal or assignment of licence to occupy	\$192.00
Prepare temporary licence to occupy	\$174.00
Consents (Council approval as affected party) rate per first hour, then at cost / staff member rate per hour after	\$182.00
<b>18.2 Footpath / Alfresco Dining Rental Fee</b>	
Footpath rental fee – for alfresco dining Zone 1	\$326.00
Footpath rental fee – for alfresco dining Zone 2	\$217.00
Footpath and carpark rental fee for temporary usage per day (i.e. demolition and construction)	\$12.00
<b>18.3 Waste Minimisation Administration Fee</b>	
Administration Reporting Fee (per reporting period)	\$161.00
<b>18.4 Additional administration charges (first hour free, all extra time charged on an hourly basis)</b>	
Property Manager	\$297.00
Property Advisor/ Property Officer/Facilities Management Officer	\$161.00
Administration officer	\$121.00
Legal fee	\$357.00
<b>18.5 Walnut Avenue Pavilion</b>	
Hire per hour	\$27.00
<b>18.6 Domain Oval Pavilion</b>	
Hire per hour	\$27.00

## 19.0 Memorial Halls

Property fees are charged under the [Local Government Act 2002](#).

(H) Fees for hire are set and administered by the respective boards/committees.

1 July 2025 – 30 June 2026	
<b>19.1 Mayfield Memorial Hall <sup>(H)</sup></b>	
<b><i>Not for profit users</i></b>	
Supper Room – half day	\$38.00
Supper Room – full day	\$66.00
Hall – half day	\$66.00
Hall – full day	\$130.00
Kitchen hire (in addition to above charges)	\$33.00
Hall pack-up or down following event (in addition to above charges)	\$54.00
<b><i>Commercial organisation users</i></b>	
Supper Room – half day	\$49.00

## 1 July 2025 – 30 June 2026

	Supper Room – full day	\$76.00
	Hall – half day	\$87.00
	Hall – full day	\$152.00
	Kitchen hire (in addition to above charges)	\$33.00
	Hall pack-up or down following event (in addition to above charges)	\$54.00
<b>19.2</b>	<b>Mount Hutt Memorial Hall <sup>(H)</sup></b>	
	<b><i>Community charges</i></b>	
	Hourly room hire rate (e.g. Tai Chi, Yoga etc)	\$31.00
	ihub lease space (per month)	\$125.00
	Board room hire per half day	\$63.00
	Board room hire per full day	\$125.00
	Theatrette hire per half day	\$97.00
	Theatrette hire per full day	\$160.00
	Function room hire per half day	\$125.00
	Function room hire per full day	\$185.00
	Hall hire per day	\$500.00
	<b><i>Commercial charges</i></b>	
	Downstairs office hire per half day	\$50.00
	Function room hire per half day (without lawn)	\$141.00
	Function room hire per half day (with lawn)	\$196.00
	Function room hire per full day (without lawn)	\$217.00
	Function room hire per full day (with lawn)	\$315.00
	Function room hire per night function	\$125.00
	Kitchen hire	\$82.00
	Theatrette hire per half day	\$125.00
	Theatrette hire per full day	\$217.00
	Hall hire per day	\$853-1,066.00
	Boardroom hire per half day	\$76.00
	Boardroom hire per full day	\$163.00
	Encounter hire full day	\$185.00
	Wedding hire per day (includes Hall, Function Room, Kitchen plus full clean)	\$1,564.00
	Wedding hire – set up day before	\$500.00
	Art Gallery hire full day	\$125.00
	Morning tea or afternoon tea per head	
	<i>Morning tea – coffee/tea/biscuits</i>	\$7-11.50
	<i>Afternoon tea – coffee/tea/scone/muffin (orange juice and fruit extra cost)</i>	
	Lunch per head - <i>Sandwiches/savouries/slice (orange juice and fruit extra cost)</i>	\$16-21.00
	Tablecloths (each)	\$22.00
	Entire clean after function	\$185.00
<b>19.3</b>	<b>Mount Somers War Memorial Hall <sup>(H)</sup></b>	
	Private hire of entire facility per hour	\$22.00
	Commercial hire of entire facility per hour	\$38.00
	Hire of supper room and kitchen together per hour	\$16.00

## 1 July 2025 – 30 June 2026

	Hire of kitchen or supper room only per hour	\$11.00
	Hire per funeral per hour	\$33.00
<b>19.4</b>	<b>Rakaia Memorial Hall <sup>(H)</sup>*</b>	
	Supper Room	\$46.00
	Supper Room (with heating)	\$57.50
	Supper Room & Kitchen	\$115.00
	Classes (per night)	Fee removed
	Whole Hall Hire (per day)	\$230.00
	Additional costs for heating (per hour)	\$23.00
	<i>*Bond to be confirmed on hiring</i>	
<b>19.5</b>	<b>Alford Forest Hall <sup>(H)</sup></b>	
	Hall hire per day	\$109.00
	Hall hire per half day	\$66.00
<b>19.6</b>	<b>Ealing Memorial Hall <sup>(H)</sup></b>	
	Hall hire per day	\$109.00
	Hall hire per night	\$66.00
<b>19.7</b>	<b>Greenstreet Ashburton Forks Hall <sup>(H)</sup></b>	
	Hall hire per day or per night	\$130.00
<b>19.8</b>	<b>Seafield Hall <sup>(H)</sup></b>	
	Hall hire per day	\$82.00
<b>19.9</b>	<b>Lagmhor/Westerfield Hall <sup>(H)</sup></b>	
	Hall hire per day	\$163.00
	Hall hire per half day	\$54.00
<b>19.10</b>	<b>Balmoral Hall</b>	
	Hall hire per hour (maximum total charge up to \$150.00)	\$28.00
<b>19.11</b>	<b>Tinwald Memorial Hall <sup>(H)</sup></b>	
	Meeting Room - per hour	\$21.00
	Meeting Room – half day (up to 4 hours)	\$51.00
	Meeting Room – full day (over 4 hours)	\$103.00
	Presidents Room - per hour	\$21.00
	Presidents Room – half day (up to 4 hours)	\$53.00
	Presidents Room – full day (over 4 hours)	\$103.00
	Hall – half day (up to 4 hours) +\$200 bond	\$154.00
	Hall – full day (over 4 hours) +\$200 bond	\$308.00
	Hall pack-up or down following event (in addition to above charges)	\$54.00



## 20.0 Campgrounds

**Please note,** Council's campgrounds have a check in time of 2pm and a check-out time of 10am.

Further information on Council's campgrounds can be found on Council's website.

**1 July 2025 – 30 June 2026**

<b>20.1</b>	<b>Rangitata site</b>	
	Unpowered – adult (per person per night)	\$12.50
	Unpowered – child (5-17 years, per night)	\$3.00
	Unpowered – child (under 4)	Free
	Powered – adult (per person per night)	\$14.50
	Powered – child (5-17 years, per night)	\$6.00
	Powered – child (under 4)	Free
	Storage per day (unpowered only)	\$3.00
	Seasonal (49 days) – unpowered	\$535.00
	Seasonal (49 days) – powered	\$654.00
	Washing machine (per token)	\$5.00
<b>20.2</b>	<b>Hakatere site</b>	
	Per person per night	\$5.50
<b>20.3</b>	<b>Ashburton Holiday Park</b>	
	Unpowered – adult (per person per night)	\$18.50
	Unpowered – two adults	\$33.00
	Unpowered – per extra adult	\$16.50
	Unpowered – child	\$10.50
	Powered – adult (per person per night)	\$31.00
	Powered – two adults	\$39.00
	Powered - per extra adult	\$18.50
	Powered – child	\$10.50
	Long-term guest – one adult	\$25.00 (\$175p/wk)
	Long-term guest – two adults	\$29.50 (\$207p/wk)

## 21.0 Cemeteries

Cemetery fees are charged under the [Burial and Cremation Act 1964](#) and Ashburton District Council [Cemeteries Bylaw](#). Travel is included in burial fees.

\*Denotes services only available in the Ashburton Cemetery

\*\* Denotes services only available in the Mount Somers Cemetery

▲ The purchase of a cemetery plot provides the exclusive right of permanent burial in a cemetery owned by Ashburton District Council and includes the issue of a Certificate of Purchase.

† The additional fee for the interment of a non-resident/non-ratepayer is payable where the deceased person has not permanently resided within the boundaries of Ashburton District for at least two years prior to the date of death. See Section 13.8 of the Cemeteries Bylaw for further information.

1 July 2025 – 30 June 2026

<b>21.1</b>	<b>Purchase of cemetery plot ▲ (Ashburton, Methven &amp; Rakaia Cemeteries)</b>	
	Grave plot with concrete beam	\$2,015.00
	Grave plot with concrete beam – children's section*	\$1,061.00
	Cremation plot	\$801.00
	Natural burial plot (adult)*	\$2,015.00
	Natural burial plot (child)*	\$503.00
	Muslim burial plot (adult)*	\$2,159.00
	Muslim burial plot (child)*	\$1,078.00
<b>21.2</b>	<b>Purchase of cemetery plot ▲ (rural cemeteries)</b>	
	Grave plot without concrete beam (2.75m by 1.22m)	\$1,035.00
	Cremation plot**	\$801.00
<b>21.3</b>	<b>Interment charges (including private cemeteries)</b>	
	Interment of casket at double depth	\$1,721.00
	Interment of casket at single depth	\$1,549.00
	Re-opening of double depth plot for interment of second casket	\$1,709.00
	Interment of casket for a child under 9 years	\$603.00
	Interment of casket for stillborn child	\$349.00
	Muslim interment for adult, child or stillborn (includes Muslim board)	\$2,409.00
	Interment of ashes	\$343.00
<b>21.4</b>	<b>Additional interment charges</b> <i>(these may apply depending on the circumstances of the interment and are in addition to any other fees payable)</i>	
	Additional fee for less than eight (8) working hours' notice of burial	\$305.00
	Additional fee for burial performed up to 1:00pm on a Saturday (including digging and / or burial where the casket is in the ground and ceremony completed)	\$305.00
	Additional fee for burial performed past 1:00pm on a Saturday, all day Sunday or on a public holiday	\$913.00
	Additional fee for work after 4:30pm (where possible funerals should be finished by 4:00pm to allow the Sexton to close the grave)	\$305.00
	Additional fee for work involved in removing a concrete capped grave for the interment of a casket	\$419.00
	Additional fee for the interment of a non-resident/non-ratepayer †	Additional 30% of plot purchase and interment fee

## 1 July 2025 – 30 June 2026

<b>21.5</b>	<b>Disinterment/Re-interment charges</b>	
	Disinterment	At cost
	Re-interment	At cost
<b>21.6</b>	<b>Administration fees</b>	
	Permit to erect memorials	\$77.00
	Installation of plaque on memorial wall	\$75.00
	Cemetery record print out	\$6.00
	Change of plot	\$72.00
<b>21.7</b>	<b>Memorial wall (Ashburton Seafield Lawn)</b>	
	<i>Fee covers site, administration and maintenance. No pre-sales. Installation left to right, top to bottom. Plaques granite only, 135x95mm.</i>	
	Plaque installation	\$154.00
<b>21.8</b>	<b>Scattering Garden (Ashburton Seafield Lawn)</b>	
	Scattering	\$252

## 22.0 Parking

Parking fees are charged under the Ashburton District Council [Transportation and Parking Management Bylaw](#). Council is also responsible for administering parking infringement fees, charged under the [Land Transport \(Offences and Penalties\) Regulations 1999](#), these can be found on our website: [ashburtondc.govt.nz](http://ashburtondc.govt.nz) > Services > Parking > Parking Fines.

## 1 July 2025 – 30 June 2026

<b>22.1</b>	<b>Cass St car park pay and display meter (per day)</b>	\$3.00
<b>22.2</b>	<b>Parking permit – time restricted parking space</b>	
	Day	\$15.00
	Week	\$64.00
	Month	\$229.00

## 23.0 Refuse and recycling

Refuse and recycling fees and charges are charged under the [Waste Minimisation Act 2008](#).

1 July 2025 – 30 June 2026

<b>23.1</b>	<b>Kerbside refuse collection</b>	
	Prepaid refuse bags – roll of 5 bags	\$15.50
	Individual prepaid refuse bag	\$3.50
	New or additional green recycling crate	\$22.00
	Replacing an old/damaged green crate (in exchange for a new green crate)	Free
	Replacement 240 L recycling wheelie bin (yellow lid) - delivered	\$45.00
	Replacement 120 L rubbish bin - (red lid) delivered	\$41.00
	Replacement 80 L rubbish bin (red lid) - delivered	\$39.00
	<b>Additional refuse collections</b>	
	Additional 80 L rubbish wheelie bin collection service (each/year)	\$201.00
	Additional 120 L rubbish wheelie bin collection service (each/year)	\$253.00
	Additional 240 L rubbish bin wheelie collection service (each/year)	\$409.00
	Additional 80 L rubbish wheelie bin CBD collection service (each/year)	\$404.00
	Additional 120 L rubbish wheelie bin CBD collection service (each/year)	\$507.00
	Additional 240 L rubbish wheelie bin CBD collection service (each/year)	\$818.00
	Additional rubbish bin – upsize swap (administration and re-issue charge)	\$109.00
	<b>Additional recycling collections</b>	
	Additional 240 L recycling bin collection service (each/year)	\$72.00
	Additional 240 L recycling bin CBD collection service (each/year)	\$146.00
	The glass crate collection service is limited to three per household and six per business	Paid for on rates
	Additional recycling bin or crate retrieval	Free
<b>23.2</b>	<b>Ashburton &amp; Rakaia Resource Recovery Park fees</b>	
	Residual waste minimum charge (up to 40 kg)	\$11.00
	Residual waste minimum charge (40 – 80 kg)	\$26.50
	Residual waste minimum charge (80 – 120 kg)	\$45.00
	Residual waste loads over 120 kg (rate per tonne)	\$399.00
	Green Waste – minimum charge (up to 50kg)	\$6.50
	Green Waste – minimum charge (51kg – 100kg)	\$12.50
	Green waste (per tonne)	\$125.00
	Car / light truck / 4x4 (per tyre)	Fee removed
	Heavy truck (per tyre)	Fee removed
	Standard tractor tyre under 150 kg (per tonne)	Fee removed
	Heavy machine tyre under 1500 mm diameter (per tonne)	Fee removed
	Heavy machine tyre over 1500 mm diameter (per tonne)	Fee removed
	Car body (stripped / each)	\$79.00
	Cleanfill and rubble (per tonne)	\$182.00
	Electronic waste – flat screens, CRT monitors, TVs, stereos and computers	Free
	Expanded polystyrene foam/Styrofoam (per tonne)	\$7,635.00
<b>23.3</b>	<b>Methven drop-off site - green waste</b>	
	Minimum charge	\$12.00
	Green waste (per m <sup>3</sup> )	\$36.00



## 24.0 Trade waste disposal

Trade waste fees are charged under Ashburton District Council Bylaws - [Trade Wastes Bylaw](#).

1 July 202 – 30 June 2026

<b>24.1 Trade waste</b>	
Registration form and assessment	Free
Application fee for a trade waste consent (one-off)	\$160.00
Annual charge for a permitted category	\$250.00
Annual charge for conditional consent	\$426.00
Transgression follow up inspections/ investigations	At cost
Trade waste excess volume charges (per m <sup>3</sup> )	\$0.60
Trade waste excess BOD5 charges (per kg)	\$2.40
Septic tank waste (per m <sup>3</sup> )	\$60.00

## 25.0 Ashburton Airport

**Please note:** The landing fees in the table below do not apply to commercial operators or events. Casual landing fees or annual landing fees for commercial operators or events must be agreed directly with Council's Property Manager.

1 July 2025 – 30 June 2026

<b>25.1 Aeronautical charges</b>	
Annual landing fee*	\$205
Fee per landing (to include all landings up to one hour) for casual airport users	\$12.30
<b>Failure to pay aeronautical charge**</b>	
1 <sup>st</sup> offence	\$41.00
2 <sup>nd</sup> offence	\$102.50

\* To obtain an annual landing fee registration, you must send an application to Council. Please contact Council or visit our website for more information on how to apply.

\*\* Failure to pay means the aeronautical charge is unpaid by the due date of the invoice.

## 26.0 Ashburton Art Gallery and Museum

1 July 2025 – 30 June 2026

<b>26.1</b>	Research/retrieval per 30 minutes (first 30 minutes are free)	\$41.00
	Digital or hardcopy scan	\$21.00
	Large digital or hardcopy scan	Research / retrieval fee + cost
	Photocopying	As per Section 1.0 (Administration fees)
	PRA 2005 research/retrieval	No fee allowed

## 27.0 Te Kete Tuhinga | Ashburton Library

Library charges are charged under the [Local Government Act 2002](#). Borrowers that have not returned an item 30 days after the due date will be charged the cost of the item.

1 July 2025 – 30 June 2026

<b>27.1</b>	<b>Rentals and services</b>	
	Reserved books	Fee removed
	Inter-loan requests (minimum fee)	\$7.10
	Replacement card	\$4.40
	Cancelled books	\$1.20
	Non-resident issues – adult surcharge	\$1.20
	Library research fee (per 30 minutes)	\$19.50
	Library bags (reusable)	\$3.00
	Cost recovery for materials used at Makerspace room (minimum charge \$2.00)	Actual costs on charged, depending on materials used
<b>27.2</b>	<b>Meeting Rooms*</b>	
	Dorie, Mt Somers, and Longbeach rooms 4-5 people (per hour)	\$22.00
	Dorie, Mt Somers, and Longbeach rooms 4-5 people (half day)	\$54.00
	Dorie, Mt Somers, and Longbeach rooms 4-5 people (full day)	\$87.00
	Ashburton Room- 8 people (per hour)	\$33.00
	Ashburton Room - 8 people (half day)	\$97.00
	Ashburton Room - 8 people (full day)	\$141.00
	Ashburton Lakes Room (with kitchenette) -12 people (per hour)	\$43.00
	Ashburton Lakes Room (with kitchenette) -12 people (half day)	\$109.00
	Ashburton Lakes Room (with kitchenette) -12 people (full day)	\$163.00
	Banded Dotterel Room - 16 people (per hour)	\$43.00
	Banded Dotterel Room - 16 people (half day)	\$109.00
	Banded Dotterel Room - 16 people (full day)	\$163.00
	Emergency Operation Centre (half day)	\$163.00
	Emergency Operation Centre (full day)	\$250.00
	Security & lockup after closing / additional cleaning	Actual costs on charged

\* Individuals or community group bookings that focus on social wellbeing or providing learning opportunities at no cost or membership fees to participants, may be eligible to pay half price rates or be free, if the meeting is within library hours. Please contact the library via [library@adc.govt.nz](mailto:library@adc.govt.nz) or call us on 03 3087192.

**28.0 EA Networks Centre****EANC - Pool****1 July 2025 – 30 June 2026**

<b>28.1</b>	<b>Casual prices</b>	
	Adult	\$7.70
	Child (5-17 years)	\$5.20
	Child under 5 years	Free
	Senior (≥65 years)	\$5.50
	Senior (> 80 years)	Free
	Student with ID / Community Services Card holder	\$5.50
	Poolsafe family of 2 (1 adult 1 child)*	\$11.20
	Poolsafe family of 3 (1 adult 2 children, or 2 adults 1 child)*	\$14.20
	Poolsafe family of 4 (1 adult 3 children, or 2 adults 2 children)*	\$17.00
	Poolsafe family of 5 (1 adult 4 children, or 2 adults 3 children)*	\$20.00
	<i>* Pool Safe Age ratio requirements must still be satisfied</i>	
	Aquacise class - adult	\$10.50
	Aquacise class - senior (≥65 years) / student	\$8.00
<b>28.2</b>	<b>Concession cards</b>	
	<b>Pool – 10 swims</b>	
	Adult	\$69.30
	Senior/Student/Child	\$49.50
	<b>Aquacise – 10 sessions</b>	
	Adult	\$94.50
	Senior/Student	\$72.00
<b>28.3</b>	<b>Learn to swim – per lesson</b>	
	Waterbabies	\$10.80
	Preschool levels 1 to 3	\$10.80
	School age levels 1 to 6	\$13.40
	Level 7	\$15.00
	Level 8	\$15.00
	<b>Adult swim programme – per lesson</b>	
	Adult beginner	\$13.40
	Adult intermediate	\$15.50
	Adult advanced	\$15.50
	Adult endurance	\$15.50
	<b>Individual lessons</b>	
	30 minutes	\$52.00
	20 minutes	\$42.00
	15 minutes	\$32.00
<b>28.4</b>	<b>Squad levels</b>	
	Endurance (fee per week, 2 sessions)	\$24.80
	Pre-Squad (fee per week, 2+ sessions)	\$24.80
	Bronze* (fee per week, 3+ sessions)	\$31.00
	Silver* (fee per week, 4+ sessions)	\$35.65

**EANC - Pool****1 July 2025 – 30 June 2026**

	Gold* (fee per week, 5+ sessions)	\$38.75
	<i>* Coaches swim meet attendance will be an additional cost to swimmers on a cost recovery basis.</i>	
<b>28.5</b>	<b>Pool hire - per hour</b>	
	Main pool (includes pool entry)	\$226.00
	Main pool timing equipment – third party provided service	POA
	Per lane (plus pool entry)	\$20.00
	Learners' pool (plus pool entry)	\$105.00
	Hydrotherapy pool (plus pool entry)	\$105.00

**EANC - Gym****1 July 2025 – 30 June 2026**

<b>28.6</b>	<b>Gym casual</b>	
	Adult	\$18.50
	Senior/Student/Corporate*	\$14.50
<b>28.7</b>	<b>Concession cards – 10 sessions</b>	
	Gym - Adult	\$166.50
	Gym - Senior/Student/Corporate*	\$130.50
	Group fitness classes – Adult	\$166.50
	Group fitness classes - Senior/Student/ Corporate*	\$130.50
<b>28.8</b>	<b>Personal training charges</b>	
	30-minute session	\$36.00
	45-minute session	\$54.00
	60-minute session	\$72.00
	30-minute session for couples (pricing per couple)	\$72.00
	60-minute group session (per group up to 4 people)	\$144.00

\* Seniors (≥65 years), Students, Corporates, Community Services and Hapai Access Card Holders.

**EANC – Memberships****1 July 2025 – 30 June 2026**

<b>28.9</b>	<b>Dual Membership: Pool &amp; Gym</b> (inclusive of fitness classes)	<b>Per week</b>
	Adult	\$22.00, \$20.35**
	Senior/Student/Corporate*	\$18.70, \$17.30**
<b>28.10</b>	<b>Pool membership</b> (includes pool-based fitness classes (Aquacise))	
	Adult	\$20.00, \$18.50**
	Senior/Student/Corporate*	\$16.90, \$15.70**
<b>28.11</b>	<b>Gym membership</b> (includes gym-based fitness classes (Group Fitness))	
	Adult	\$20.00, \$18.50**
	Senior/Student/Corporate*	\$16.90, \$15.70**
<b>28.12</b>	<b>Memberships – other fees</b>	
	Replacement card	\$5.00

\* Seniors (≥65 years), Students, Corporates, Community Services and Hapai Access Card Holders.

\*\* With the 6 month + membership commitment discount applied.



**EANC – Stadium****1 July 2025 – 30 June 2026****28.13 EANC – stadium****Casual rate**

Adult	\$5.50
Student	\$3.00
Indoor inflatable – adult or child	\$7.00

**Single court indoor (per court per hour)**

Peak time*	\$57.00
Off-peak time**	\$41.00
User group stadium hire – peak time*	\$51.50
User group stadium hire – off-peak time**	\$36.00

**Single court outdoor (per court per hour)**

Single court outdoor without lights	\$19.00
Single court outdoor with lights	Fee removed

**28.14 Meeting rooms**

Meeting/Community room (per hour)	\$33.00
Meeting/Community room - non-profit group (per hour)	\$16.50
Meeting/Community Room (per half day)	\$82.00
Meeting/Community Room – non-profit group (per half day)	\$41.00
Meeting/Community Room (per day)	\$131.00
Meeting/Community Room – non-profit group (per day)	\$65.50

\* Peak time: Monday – Friday after 3pm and weekends.

\*\* Off-peak time: Monday – Friday 6am – 3 pm.



## 29.0 Events

(I) Staff time is chargeable after the first two hours associated with events for less than 500 people and after five hours for over 500 people events.

(J) staff time is chargeable after the first two hours associated with small scale filming operations and after five hours for larger scale operations.

1 July 2025 – 30 June 2026

<b>29.1 Event applications</b>	
<i>Community and not-for-profit events*</i>	
Less than 500 attendees	\$77.00
500 – 2000 attendees	\$154.00
More than 2000 attendees	\$308.00
<i>Commercial &amp; private events**</i>	
Less than 500 attendees	\$513.00
500 – 2000 attendees	\$1025.00
More than 2000 attendees	\$2050.00
Additional administrative support (per hour) <sup>(I)</sup>	\$185.00
<b>29.2 Filming permits</b>	
Small scale operation	\$300.00
Large scale operation	\$1000.00
Location costs - <i>in addition to the filming permit Council may also charge extra for use of Council property. See Property/Open Spaces licence fees.</i>	Dependent on location
Additional administrative support (per hour) <sup>(J)</sup>	\$185.00
<b>29.3 Event posters</b>	
Event posters displayed in Ashburton Domain banner frames (charge per week)	\$42.00

\*Events run for the benefit of the community and any proceeds or profit from the event is used to benefit that community group and the people they serve.

\*\*Events that generate income to benefit the owners or shareholders of the enterprise.











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# Annual Plan

2025/26

Our Place | Our Plan

