

ANNUAL PLAN 2020-21

MAHERE Ā-TAU 2020-21



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OVERVIEW

HE TIROHANGA WHĀNUI



MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE

TE KARERE NĀ TE KOROMATUA ME TE TUMUAKI

E ngā iwi, e ngā mātāwaka o Whakaoriori, tēnā koutou katoa.

We would like to introduce Masterton District Council's Annual Plan that outlines our key projects and activities for the 2020-21 financial year.

We cannot look forward to the year ahead without first looking back to what the first half of 2020 has brought us. COVID-19 came just as we were consulting on what we thought our year ahead looked like, and our plans needed to change.

We needed to understand the possible impact of COVID-19 on our community and adjust our plans to ensure we can support our collective rebound from COVID-19. The most positive contribution we could make was moderating the planned rates increase for the coming year. We've been very careful to adjust our plans, and reduce spending, to cut the planned rates increase from an average of 6 per cent, to now only 2 per cent. It's pleasing to be able to do this without increasing our borrowing.

Our ability to reduce the planned rates increase was positively impacted by our decision around the future of Henley Lake. Our decision not to pursue a consent to take water from the Ruamāhunga River for Henley Lake during times of low flow has removed \$350,000 of expenditure from rates.

In addition to reducing spending, we've also looked for opportunities to support our community in other ways. We want Masterton to be a vibrant, family-friendly place that people want to come and visit, and potentially relocate to, so that our local businesses can thrive.

That's why we've decided to invest in a full revamp of our skatepark. The facility on Dixon Street is well-used, but is tired – it will be exciting to see it given a new lease on life.

Our other big decision for the year ahead was the future of Masterton's Town Hall. We've made the exciting decision to proceed with a multi-purpose facility, encompassing a Town Hall, for Masterton. Over the next year we'll be progressing design plans to start to bring this vision to life.

Much of our focus over the year ahead will be supporting the whole region's recovery from COVID-19. We've set aside funding to support this and continue immediate measures we put in place such as free parking until the end of August.

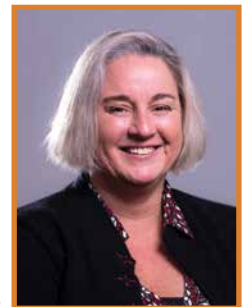
The year ahead will be different to any other, but we are prepared. It's heartening to be able to adapt to changing circumstances and deliver a forward-looking plan that will not only support recovery, but also continue to deliver great services and assets for the Masterton community.

Ngā mihi,

Lyn Patterson,
Mayor



Kath Ross,
Chief Executive



PURPOSE OF THE ANNUAL PLAN

TE HOAKETANGA O TE MAHERE Ā-TAU

Every three years we develop a Long-Term Plan (LTP) in consultation with our community. This sets our vision, direction, budgets and work programme for a ten-year period. The annual plan outlines how we will progress our Long-Term Plan in the coming year.

In 2018, Masterton District Council adopted its 2018-28 Long-Term Plan. The 2020-21 Annual Plan is year three of that 10-year plan.

While the Long-Term Plan provides a blueprint, things can change. To adapt, the council develops an Annual Plan in the two years between each Long-Term Plan. This lets us review our work programme and respond if changes are needed.

The purpose of the Annual Plan is to:

- describe the council's activities for 2020-21 and the associated costs and funding
- demonstrate links between activities planned and the community outcomes of the Masterton district
- provide integrated decision-making and coordination of the council's resources
- provide a basis for accountability of the Council to the community.

Each year we also produce an Annual Report which is our key accountability document. The Annual Report lets you know how well we performed against what was set in the Long-Term and Annual Plans. It outlines key decisions that were made, how we performed financially and against the performance measures that we set in the Long-Term Plan.

Copies of the 2018-28 Long-Term Plan and past Annual Reports are available from our Customer Service Centre on 161 Queen Street, Masterton or on our website: www.mstn.govt.nz



COUNCIL PLANNING AND REPORTING CYCLE



ANNUAL PLAN CONSULTATION

MATAPAKI WHĀNUI MAHERE Ā-TAU

When we reviewed our work programme for 2020-21 against what we had planned for year three in the 2018-28 Long Term Plan, we identified changes that we wanted our community's feedback on. These included decisions relating to:

1. Investment in a shared, multi-purpose facility and demolition of the existing Town Hall building that was identified as earthquake prone in 2016.
2. Water availability for Henley Lake, given the consent for the water take needs to be renewed.
3. Progressing a skatepark revamp that youth helped to design.

The council also consulted on proposed fees and charges for the 2020-21 year.

Our consultation document "Making it Happen" included a proposed average rates increase of 6 per cent. This was primarily a result of increasing costs for delivering the council services such as roads, water, rubbish and recycling.

Consultation on the Plan ran from 16 March – 20 April 2020. With New Zealand moving into Alert Level 4 during this period, the council had to adapt its intended consultation approach. We encouraged online submissions and also received submissions verbally over the phone. We leveraged our digital channels to make people aware of the chance to have their say as we couldn't run our planned face-to-face sessions.

In total, 332 submissions were received – the highest number of submissions on an Annual Plan in recent years. Almost half of the submitters provided written submissions or commentary, and 20 chose to speak to the council about their submissions at the Hearings that were held virtually on 6 May 2020.

Many comments referred to or reflected the emerging situation with COVID-19 and the economy. Key themes overall were:

- concerns regarding affordability and future uncertainty, especially in light of COVID-19 and economic impacts of the pandemic
- a strong call for the council to:
 - review expenditure to freeze, or at least minimise, rates increases
 - reprioritise projects and/or defer major projects/expenditure for now
 - consider the potential implications of COVID-19 and the economic climate when making final decisions regarding the 2020-21 Annual Plan.

All submissions, comments and feedback, as well as staff advice and new information, such as the emerging situation with COVID-19, were taken into consideration when the council made the decisions that have been included in the 2020-21 Annual Plan.

OUR PLAN IN BRIEF

TE WHAKARĀPOPOTOTANGA O TŌ TATO MAHERE

The 2020-21 Annual Plan has been developed in unprecedented times and during a period of uncertainty and change.

Two weeks after the Annual Plan Consultation Document was adopted, New Zealand's COVID-19 situation escalated, and the country moved into Alert Level 4 commonly referred to as lockdown. This move prompted the council to revisit the 2020-21 Annual Plan with a COVID-19 response and recovery lens.

We committed to an initial recovery package that included rates remissions, rent rebates and reduced or subsidised fees and charges across a range of council services, some of which will flow through into the 2020-21 financial year. We also committed to investigating further initiatives and agreed to work with Carterton and South Wairarapa District Councils on a Wairarapa Recovery Plan that is currently in development.

The 2020-21 Annual Plan outlines the council's intentions for the coming year but does not bind the council to act. We will continue to monitor the economic environment and impacts on our community. The Wairarapa Recovery Plan will also provide a framework for action.

Given the unprecedented COVID-19 situation, changes to the Annual Plan following adoption are more likely for 2020-21 than any prior year.

We have been mindful of the emerging economic environment and the community's desire to minimise rates increases for the 2020-21 financial year when finalising the 2020-21 Annual Plan. At the same time some work cannot be deferred and progressing some projects could assist our community's recovery not just economically, but socially, culturally and environmentally too.

We undertook a line-by-line review of the plan and reduced expenditure by \$977,000. This has been achieved by deferring non-essential work, carrying forward funding from the 2019-20 year and drawing on the council reserves to offset the impact of the rates increase. Reserves are not often applied in this way and our decision reflects the unusual circumstances created by the COVID-19 pandemic and the economic impact this has had on our community.

The projects that are included in the 2020-21 Annual Plan are essential works that cannot be deferred, or projects that are expected to assist our community's recovery, economically and/or socially.

KEY 2020-21 ANNUAL PLAN PROJECTS INCLUDE:



INVESTING IN A SHARED, MULTI-PURPOSE FACILITY

Building a multi-purpose facility, incorporating a Town Hall, in Masterton. \$250,000 has been allocated in 2020-21 for this project to get initial planning and design work underway. Further investigation will be undertaken on options for the use of the connected municipal office building and the civil defence building before a decision is made regarding demolition of the Town Hall or adjoining buildings.



HENLEY LAKE – WATER AVAILABILITY

We allocated \$50,000 in 2020-21 to pursue a new resource consent to take water for Henley Lake, only when rivers are above minimum flow. We've also budgeted \$30,000 to automate control structures managing the water take.



SKATEPARK REVAMP

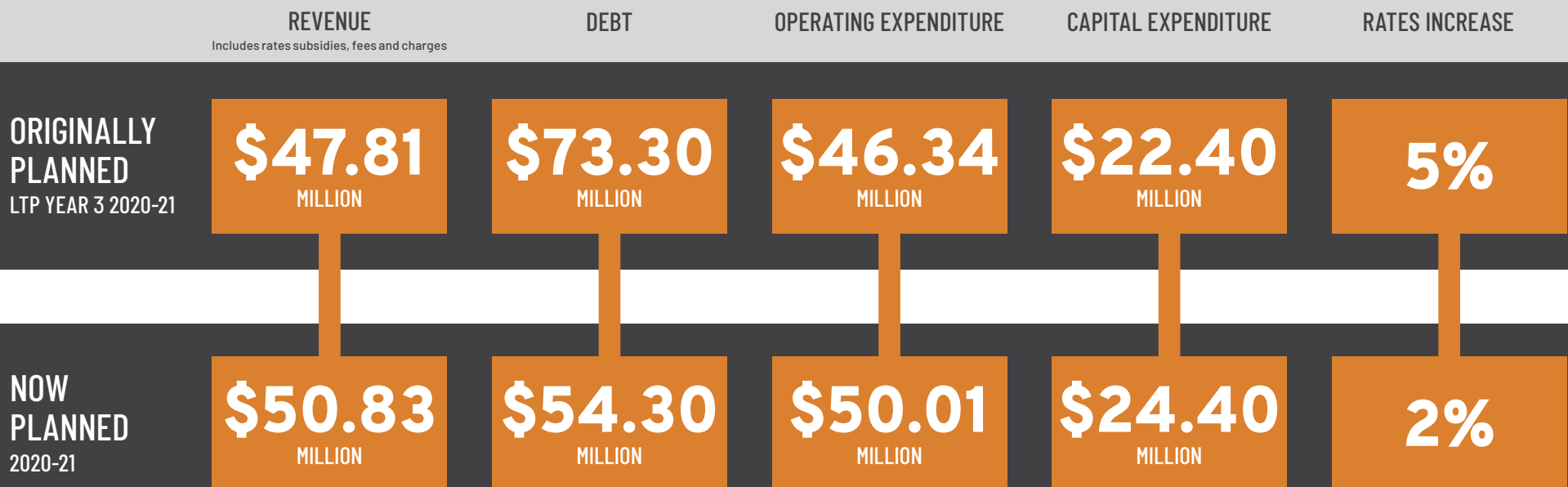
We're committed to supporting our youth and young families by overhauling our skatepark and creating something spectacular. The total cost is estimated at \$1.35 million. We've allocated \$675,000 to pay for half and will seek external funding for the rest. The council's contribution will be funded from reserve contributions and loan funding.

More information about these projects is included in the *What's happening this year* and the *Council activities* sections of the Annual Plan.

The LTP projected we would need to increase rates revenue by 5 per cent for the 2020-21 financial year. The consultation document proposed an average increase of 6 per cent. After incorporating budget changes, and drawing on reserves, we managed to achieve a final rates increase of 2 per cent, after allowing for growth in the rating base of 1.7 per cent. The rates impact will vary across the different property types, with variations between urban and rural properties (an average increase for urban of 1.6 per cent and rural of 3.3 per cent).

This plan does not have a balanced budget (as defined by regulations). The 2 per cent average rates increase has been achieved by drawing on reserve funds to the extent of \$620,000. That draw, along with greater use of carried forward funding from prior years, is the reason why the balanced budget benchmark has not been met.

The council's operating expenditure budget for 2020-21 is \$50.0 million (LTP \$46.34 million) and its capital expenditure budget is \$24.4 million (LTP \$22.4 million).



Listed below are some of the key changes from Year 3 of the LTP that are included in the 2020-21 Annual Plan:

- The council has taken a phased approach to COVID-19 relief and recovery. Phase 1 and 2 have been implemented and include suspending fees and charges for a range of council services and removing rates penalties at a cost of \$95,000 in 2020-21. An additional \$200,000 has been identified as being available from reserves for further COVID-19 response through the year.
- Projected income has been reduced from the level included in the first draft, in alignment with the council’s decision to reduce or remove some fees and charges and hold rents as part of our COVID-19 response. Income has also been adjusted to reflect a lower level of building and development activity than initially anticipated. 2020-21 income is projected at \$50.83 million versus \$47.81 million in the LTP as a number of capital projects have more external income than was anticipated in the LTP.

- We have identified unspent rates funding from the 2019-20 year and it has been built into the 2020-21 budget, and we have drawn on \$620,000 of council financial reserves to further reduce the rates increase given the current economic environment;
- We are anticipating interest expense on term debt will be less than originally expected as interest rates have remained low;
- Some stormwater, wastewater and drinking water pipe renewals that were scheduled for 2019-20 have been carried forward to 2020-21 due to contractor availability to complete this work. Roading renewals budgets of \$1.7 million have also been carried forward.
- A government-funded project of \$800,000 to remove roadside trees has been added to the roading programme, with the associated external funding impacting on the operating surplus.

We have also made adjustments to capital budgets for the timing of some projects including:

WHAT'S CHANGED	LTP BUDGET FOR YEAR 3	2020-21 ANNUAL PLAN BUDGET	WHAT THIS MEANS FOR MASTERTON
Most of the funding from the 2019-20 budget for the Town Centre upgrade has been moved into the 2020-21 budget.	\$500,000 in 2018-19 and \$1,531,500 in 2019-20. Most of this has been moved to 2020-21.	\$1.4m to progress work in lower Queen Street.	Work to improve lower Queen Street is expected to start in the third quarter of 2020-21. External funding options will be explored to progress Park Street improvements.
Scoping and design work for a library upgrade have been put on hold for now while we consider options for the library, including whether it might be part of the new multi-purpose facility.	\$522,000 in 2020-21 for scoping and designing a library upgrade.	\$200,000 has been included for library scoping and design work this year.	We will decide what the next steps are for the library upgrade once we know whether the library will be part of the new multi-purpose facility or not. In the meantime, the library learning centre allows more space for library activities and programmes.

WHAT'S CHANGED	LTP BUDGET FOR YEAR 3	2020-21 ANNUAL PLAN BUDGET	WHAT THIS MEANS FOR MASTERTON
The building of a new animal shelter has been re-scheduled and spread over two years based on the scoped timelines.	\$612,000 in 2019-20. Most of this has been moved to 2020-21.	\$400,000 to get started on the animal shelter project. Work will be completed in 2021-22.	We will have a new animal shelter that meets MPI standards and offers a better level of service to our community.
Earthquake strengthening has been prioritised over changing room upgrades at Memorial Park grandstand.	\$100,000 to upgrade the changing room facilities in 2020-21.	\$500,000 to earthquake strengthen the grandstand and contribute to an upgrade.	The risk of the grandstand failing in an earthquake will be reduced. Changing room upgrades will be incorporated with the work where funding allows.
Transfer station upgrades have been put on hold while we investigate what is best for the future and potential central government funding to support that.	\$350,000 for a roof in 2018-19 and \$204,000 for upgrades in 2019-20: both rescheduled for 2020-21. \$250,000 for a refuse recovery store in 2020-21.	A budget of \$30,000 has been allowed as this council's contribution to investigate options for managing waste at the transfer station. Waste levy funding is expected to be added to that.	By the end of 2020-21 we will have a better idea of what will work best for Masterton and what funding could be available to support us. This could save money in the long term and result in better outcomes for our community.
Improvements at Hood Aerodrome are being actioned, and we are seeking funding from central government (through the Provincial Growth Fund) for further improvements that could attract a passenger service, enable economic development and create jobs.	\$442,000 in 2019-20 for expanding the hangar area, and resealing and remarking the runway. \$1,067,000 in 2021-22 for runway widening and overlay.	\$1.39m to widen the runway and action improvements. This budget includes \$303,000 from 2019-20 and some funding from 2021-22 that has been moved into this year's budget.	We will have an improved aerodrome and know the outcome of the Provincial Growth Fund (PGF) application by the end of 2020-21. The work we are doing now is work that is required regardless of the outcome of our PGF application.

WHAT YOU GET FOR YOUR RATES DOLLAR

KO TE HUA KA PUTA NĀ O REITI

This is what your 2020-21 monthly rates pay for, based on an average-value Masterton property (including GST):



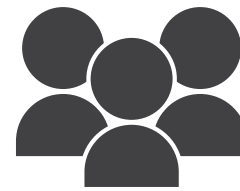
\$52 Urban sewerage



\$27 Water supply



\$24 Roads and footpaths



\$20 Council and community



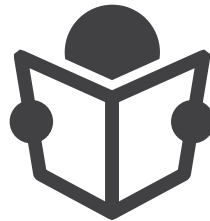
\$21 Parks and sportsfields



\$13 Regulatory services (such as building consents)



\$8 Waste services



\$18 Library and archive



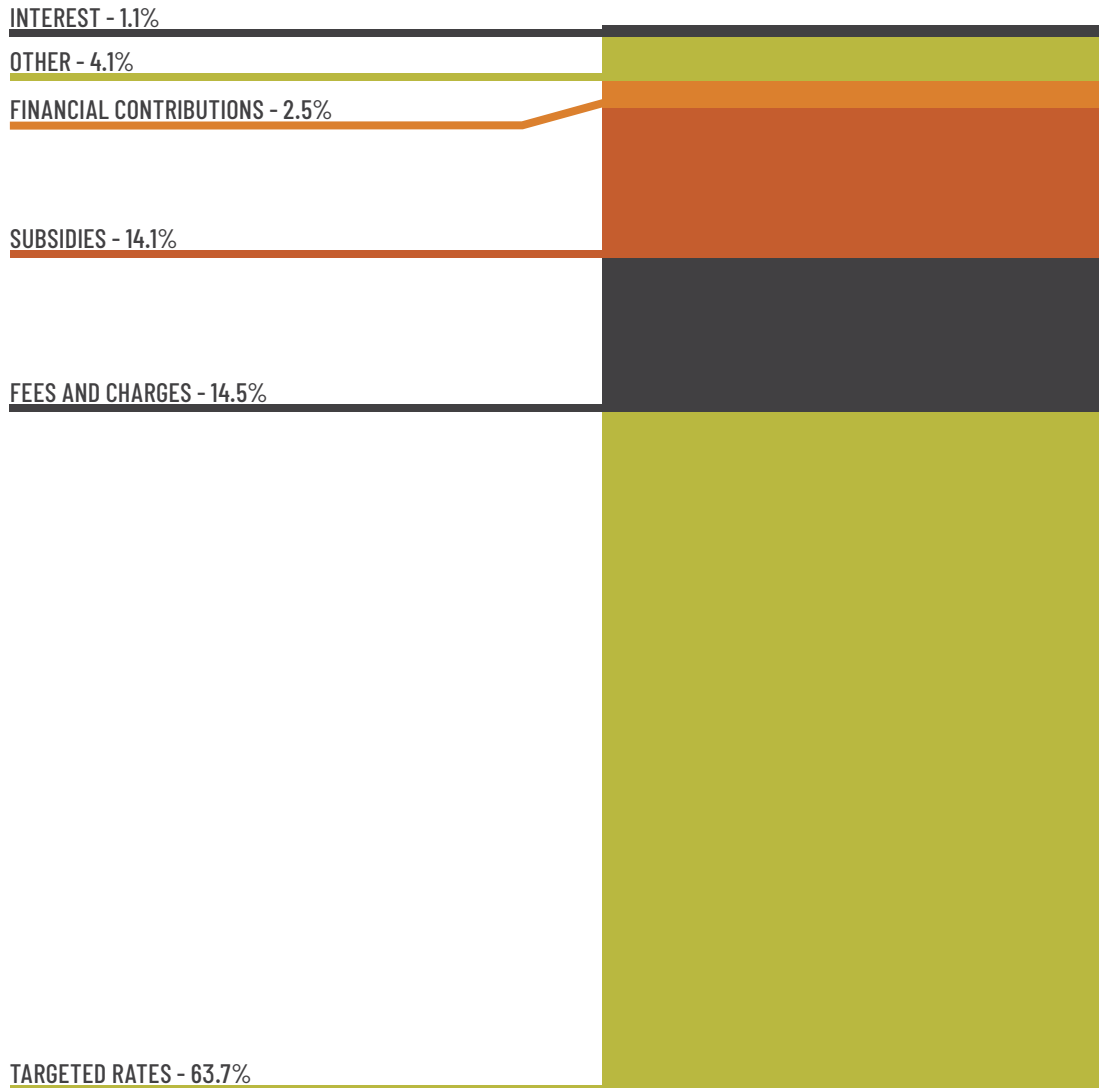
\$9 Recreation centre



\$14 Other facilities (such as public toilets)

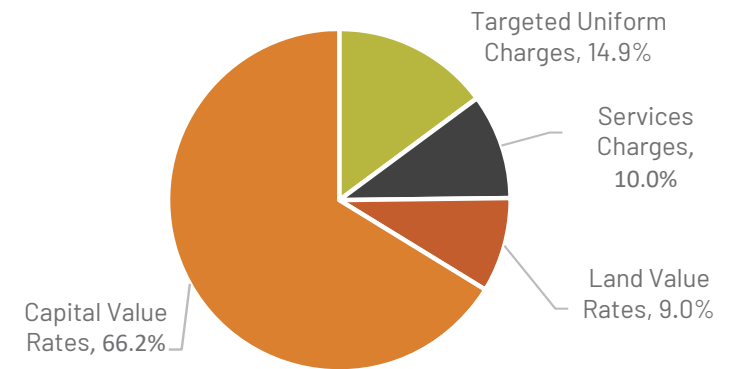
WHERE THE MONEY COMES FROM

TE WHAKAWEHEWENGANGA O TE PŪTEA

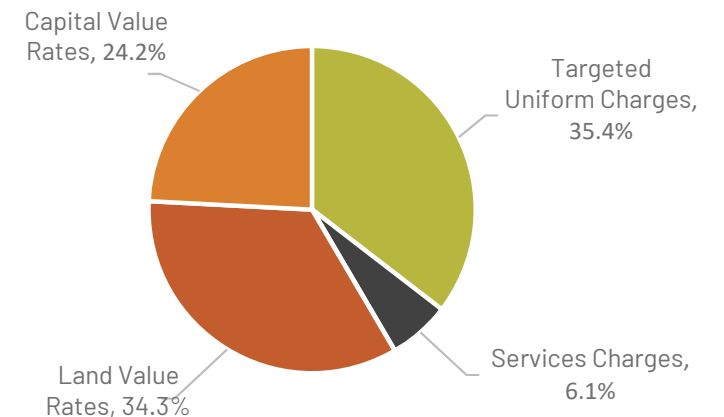


BREAK DOWN OF TARGETED RATES

URBAN RATES \$29.0m (incl GST)



RURAL RATES \$8.5m (incl GST)





WHAT'S HAPPENING THIS YEAR

HE AHA NGĀ MAHI O TE TAU NEI

Here is a summary of what we will be prioritising in 2020-21:

RESPONDING TO COVID-19

TE WHAKAUTU KI COVID-19

We have agreed in principle to target relief to support ratepayers and residents financially impacted by the COVID-19 pandemic and to stimulate economic activity so that the Masterton District recovers well, and local businesses can take advantage of future opportunities. Phases 1 and 2 of Council's Relief Package have been implemented. These phases included having no parking meter charges until 31 August, not charging some rates penalties and suspending some fees and charges. In the 2020-21 year this will cost approximately \$125,000.

Phase 3 will be considered once central government responses are better understood. We have also agreed to work with Carterton and South Wairarapa District Councils to develop a Wairarapa Recovery Plan. Our COVID-19 response will evolve over time as need is identified and options for relief investigated. \$200,000 from reserves has been ringfenced for economic and community wellbeing stimulus through 2020-21, if required.

BUILDING A NEW MULTI-PURPOSE FACILITY

TE HANGA WHARE ARONGANUI HOU

We have committed to building a new multi-purpose facility, including a Town Hall. \$250,000 has been included in the 2020-21 Annual Plan to progress plans for the new build. Demolishing the Town Hall on its own was estimated at approximately 75 per cent of the cost of demolishing all buildings on the existing site. Given that, we will also be investigating potential future uses for the Municipal and Civil Defence buildings before final decisions are made regarding strengthening or demolition of buildings on the existing Town Hall site.

HENLEY LAKE WATER TAKE CONSENT

TE WHAKAAETANGA O TE UNU WAI I HENLEY LAKE

We will be pursuing a resource consent for Henley Lake. If granted, this will enable water to be taken when the river is above low flows. We have also agreed to automate the intake controls. This will enable us to better manage the water take to maximise the amount we can take, while avoiding water that is full of sediment. This will help the council maintain the lake while avoiding adverse effects on the river. \$50,000 has been included in the 2020-21 Annual Plan to pursue the consent and \$30,000 has been allowed to install the automated controls. Users will notice that the lake levels are lower during the summer, but they will be maintained during the rest of the year.

REVAMPING OUR SKATEPARK

TE WHAKAHOU PAPA RETIRETI

We have agreed to a full skatepark revamp. Plans for the revamp were developed by youth who use the skatepark and a specialist in the field who has designed skateparks here in New Zealand and overseas. The skatepark is well utilised by families and skaters of all abilities. The revamp will provide new experiences for our community and will enable our talented skaters to continue to develop their skills. The design is to a standard that would attract competitive

skating events, which could bring visitors to the region and help our economic recovery. The skatepark also offers a positive space where our community can connect which is an important part of our social and cultural wellbeing and recovery. The project is estimated at \$1.35 million. We have allowed \$675,000 of reserve and loan funding in the 2020-21 budget and will seek external support for the balance of funds.

WATER RESILIENCE

TE MANAWAROA O TE WAI

We heard our community's call for a greater focus on water and water resilience through the 2020-21 Annual Plan submission process. A Water Resilience Strategy is being developed under the umbrella of the Wairarapa Economic Development Strategy and that will help to inform decisions about water storage that we will need to make as we develop the 2021-31 Long-Term Plan over the coming year. At a household level, the smart water meters being installed across the urban area will enable our community to better understand their water consumption and help us identify leaks in the system. Around one quarter of the 9000 meters have now been installed, and the remaining meters will be installed in 2020-21. The water charging framework is also being developed and will be discussed with our community before this is confirmed.

LOOKING AFTER OUR ANIMALS

TIAKINA NGĀ KARAREHE

We have been scoping a new animal shelter that will provide a safer and more user friendly facility for both animals and staff. Work on building the facility is scheduled to get underway in 2020-21, with completion the following year. The new facility will offer our community a higher level of service.

DEVELOPING HOOD AERODROME

TE WHAKAWHANAKE I TE TAUNGA RERERANGI O WHAKAORIORI

Work will continue at Hood Aerodrome over the coming year. A scheduled runway expansion and some safety improvements are being implemented and will offer a foundation for future improvements. We have applied for central government funding (through the Provincial Growth Fund) to progress development that could attract a passenger air service and expect to know the outcome of that application this year. If successful, this could have economic benefits for Masterton and the wider Wairarapa, especially if domestic tourism expands given COVID-19 related border restrictions.

RENEWING OUR EXISTING ASSETS

TE WHAKAPAIPAI O NGĀ RAWA

A programme of renewals is planned in this financial year for our key infrastructural assets. Renewals for rural roads have a budget allocation of \$2.6 million while urban road renewals have been allocated \$1.7 million. There is an ongoing programme of footpath upgrades that will be progressed, with a budget of \$670,000; and \$1.55 million allocated towards bridge renewals and minor improvement projects. In terms of the three waters, MDC has an ongoing programme of water main renewals with a budget allocation of \$1.8 million; a \$1.3 million allocation for sewer reticulation renewals; and a \$330,000 provision for stormwater renewals and upgrades.

PLANNING OUR FUTURE

RAUTAKI I NGĀ TAU Ā-MUA

Over the next twelve months we will be developing the 2021-31 Long-Term Plan (LTP). This sets our vision, direction, budgets and work programme for a ten year period. The LTP provides an opportunity to take a longer-term view of the council's activities and services, the level of service we will provide and how we will measure our performance in delivering these services. There will be opportunities for community input into the LTP as we progress this.



INFRASTRUCTURE & FINANCIAL STRATEGY SUMMARIES

The council's Financial and Infrastructure Strategies were adopted alongside the 2018-28 Long-Term Plan. The aim of the Financial Strategy is to maintain service delivery while ensuring financial stability. The Infrastructure Strategy sets out how assets are managed in order to ensure services are efficiently delivered to the district. More information on the Financial and Infrastructure Strategies is available in the 2018-28 Long-Term Plan.

COUNCIL ACTIVITIES

NGĀ MAHI O TE KAUNIHERA



COMMUNITY WELLBEING

TE ORANGA O TE HAPORI

We support Community Wellbeing by initiating and supporting projects and partnerships that foster community capacity, celebrate diversity, protect our natural heritage and grow the local economy.

Our Wellbeing Strategy *He Hiringa Tangata, He Hiringa Whenua* outlines the council's vision for each of the four wellbeings: social, cultural, environmental and economic. Supporting this strategy is a three-year Implementation Plan (2018-21) that outlines the projects we will deliver as we work towards realising our vision for community wellbeing. 2020-21 is year three of our Wellbeing Implementation Plan.

Our Community Wellbeing priorities for 2020-21 include:

- skatepark revamp: This youth-led, council-supported initiative will fully revamp the skatepark to a standard that could attract national skating events, offering new experiences for the whole community and enabling our local skaters to further develop their skating abilities. The council has included funding of \$675,000 of the full \$1.35 million project in the 2020-21 Annual Plan and will be seeking external support to fund the difference.
- progressing the development and implementation of a Climate Change Action Plan
- implementing key actions from the grants funding review, development of a community development framework, and the results from a community development service delivery review
- progressing internally focused projects aimed at integrating tangata whenua values, culture and language into the business of the council
- implementing our Positive Ageing Strategy and Arts, Culture and Heritage Strategy
- progressing the development of a Parks and Open Spaces Strategy
- investing in community-led, council-supported projects and supporting village/ neighbourhood planning across the Masterton District.

The Community Wellbeing non-financial performance measures are available in the 2018-28 Long-Term Plan.



COMMUNITY WELLBEING			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
1,559,103	Community development	1,335,185	1,372,989
554,735	Arts & culture	589,704	502,228
1,055,693	Economic development & promotion	1,279,391	1,081,937
317,324	Environmental Initiatives	317,158	330,111
65,348	Depreciation	29,387	26,769
3,552,203		3,550,826	3,314,034
	Operating Income		
101,000	Government grants	1,000	417
22,347	Creative NZ grants	30,500	22,946
18,700	Events grants & other recoveries	53,300	6,258
66,140	Internal Recoveries	66,296	80,662
208,187		151,096	110,284
	Appropriations		
(524,000)	Transfers from reserves	(706,000)	(4,000)
1,535	Provision for loan repayments	1,595	1,561
-	Reverse depreciation	-	-
\$2,821,551	Rates Requirement	\$2,695,325	\$3,201,311

COMMUNITY WELLBEING			
Annual Plan 2019-20	Rates Requirement Summary	Annual Plan 2020-21	LTP Year 3 2020-21
1,043,836	Community Development	907,723	1,342,145
518,132	Arts and Culture	523,398	483,285
1,041,734	Economic Development and Promotion	1,016,481	1,100,007
217,849	Environmental Initiatives	247,723	275,875
\$2,821,551	Rates Requirement	\$2,695,325	\$3,201,311

COMMUNITY WELLBEING				
Annual Plan 2019-20	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21	LTP Year 3 2020-21
\$			\$	\$
	Economic Development & Promotion			
20,420	CBD Security Cameras	Depn Reserve	50,000	20,880
15,000	Christmas Decorations	Depn Reserve	20,000	20,880
-	Flag Trax	Depn Reserve	40,000	-
32,000	Street History Signage	Reserves	10,000	-
70,000	Solway Showgrounds dump station	Reserves	-	-
137,420	Total Economic Development & Promotion		120,000	41,760
	Capital Funding			
(137,420)	Transfers from reserves		(120,000)	(41,760)
(\$137,420)	Total capital funding		(\$120,000)	(\$41,760)
\$0	Rates requirement		\$0	\$0



ROADS, STREETS, FOOTPATHS AND PARKING AREAS

NGĀ HUARAHI WAKA, ARA-HIKOI, ME NGĀ TŪRANGA WAKA

We provide a safe and efficient local transport network throughout the Masterton district. This involves the construction, management and maintenance of road, street and footpath networks including pavements, bridges, traffic services, on and off street parking and streetlights.

Our roads, streets, footpaths and parking priorities for 2020-21 are:

- town centre revamp: finalising detailed designs for lower Queen Street, with construction expected to start in the third quarter of 2020-21, and exploring external funding options to progress improvements in Park Street
- procuring a contractor to design and build a new eastern bridge over the Waipoua River on Colombo Road, with construction expected to start in the last quarter of 2020-21
- resurfacing and stormwater improvements to the Essex Street carpark
- lighting: LED replacement of under-veranda lighting, and lighting improvements for the Queen Elizabeth Park pathway
- replacing the deck of the swing bridge over the Waipoua River in Queen Elizabeth Park
- roading renewals: rural roads have been allocated \$2.6 million while urban road renewals have been allocated \$1.7 million
- footpath and bridge renewals: ongoing programme of footpath upgrades, with a budget of over \$672,000; and \$115,000 allocated towards bridge renewals.

The roads, streets, footpaths and parking areas non-financial performance measures are available in the 2018-28 Long-Term Plan.

ROADING				
Annual Plan 2019-20	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Capital Projects		\$	\$
	Subsidised Roading			
2,380,000	Roading Renewals - rural	Rates & Subsidy	2,579,160	2,658,375
880,000	Roading renewals - urban	Rates & Subsidy	1,747,429	824,042
100,000	Bridge renewals	Rates & Subsidy	115,000	-
551,000	Footpath upgrading [incl reseals]	Subsidy	672,000	417,600
-	Bridge - Waipoua River, design	Subsidy	285,000	-
814,400	Rural/Urban Minor Improvement projects	Rates & Subsidy	1,264,400	814,400
140,000	Upgrade to LED streetlighting	Depn & Subsidy	-	-
70,000	Cycleways	Rates & Subsidy	70,000	70,000
4,935,400	Total Subsidised Roading		6,732,989	4,784,417
	Non-subsidised Roading			
170,000	Carpark reseal	Depn Reserve	407,206	7,523
-	Under veranda lighting	Depn Reserve	180,000	-
-	Gordon Street upgrade	Subdiv Contrib	400,000	-
-	Urbanisation of Millard Ave - Roading	Subdiv Contrib	50,000	-
280,000	Solway Cres upgrading	Subdiv Contrib	-	-
10,000	CBD Recycling Bins	Reserves	10,000	-
1,825,000	Town Centre upgrade	Loan	1,400,000	-
140,000	Neighbourhood Planning - provision	Rates /Reserves	120,000	104,400
40,840	Carpark Lighting - safety initiative	Subdiv Contrib	60,000	-
2,465,840	Total Non-subsidised Roading		2,627,206	111,923
7,401,240	Total		9,360,195	4,896,340
	Capital Funding			
(2,852,378)	NZ Transport Agency subsidy (roading)		(3,837,804)	(2,727,118)
(1,170,999)	Transfers from reserves		(2,045,146)	(187,091)
(1,552,771)	Loan funds		(1,460,000)	-
(5,576,148)	Total other funding		(7,342,949)	(2,914,209)
\$1,825,092	Rates Requirement (Capital)		2,017,246	\$1,982,131

ROADING			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
5,232,860	Road maintenance - subsidised	6,393,310	4,765,159
1,373,286	Road maintenance - non-subsidised	2,048,883	1,343,590
180,000	Flood damage provision	180,000	525,613
5,013,722	Depreciation	5,601,202	5,410,466
11,799,867		14,223,395	\$ 12,044,828
	Operating Income		
2,670,571	NZ Transport Agency subsidy (on maint)*	3,327,431	2,614,490
212,000	Local authority petrol tax	180,000	203,580
337,308	Other recoveries	1,119,147	189,961
3,219,879		4,626,578	\$ 3,008,031
	Appropriations		
(175,000)	Transfers from reserves	(587,976)	(75,000)
260,000	Tsfs to reserves - roading contributions	250,000	100,000
41,808	Provision for loan repayments	50,894	76,791
(4,383,728)	Reverse depreciation**	(4,843,728)	(4,562,085)
\$ 4,323,068	Rates Requirement	\$ 4,466,007	\$ 4,576,503

* Further subsidy income is shown in the Capital Expenditure Summary

** Most depreciation is reversed to arrive at the rates requirement. Renewals expenditure (shown in the Capital Expenditure Statement) is funded from current revenue.

ROADING			
Annual Plan 2019-20	Rates Requirement Summary	Annual Plan 2020-21	LTP Year 3 2020-21
\$			
4,692,397	Subsidised roading	4,798,210	4,794,621
1,185,158	Non-subsidised roading (urban)	1,370,479	1,327,648
193,205	Non-subsidised roading (rural)	237,163	210,353
77,400	Minor events provision	77,400	226,014
\$6,148,160	Rates Requirement	\$6,483,252	\$6,558,634



WATER SUPPLIES (URBAN AND RURAL)

HOPUA WAI (TĀONE ME TE TAIWHENUA)

Every day an average of 13.5 million litres of water is provided to urban Masterton for safe drinking and sanitation. We're installing water meters which will give our community a better understanding of their water use and help to manage consumption.

Water is provided to the urban area and Waingawa industrial area. In rural areas, we support the provision of non-drinking water and water race supplies, as well as a small number of community owned schemes.

We own and maintain a network of water mains, trunk mains, tanks, reservoirs and water treatment facilities at Kaituna and Tinui.

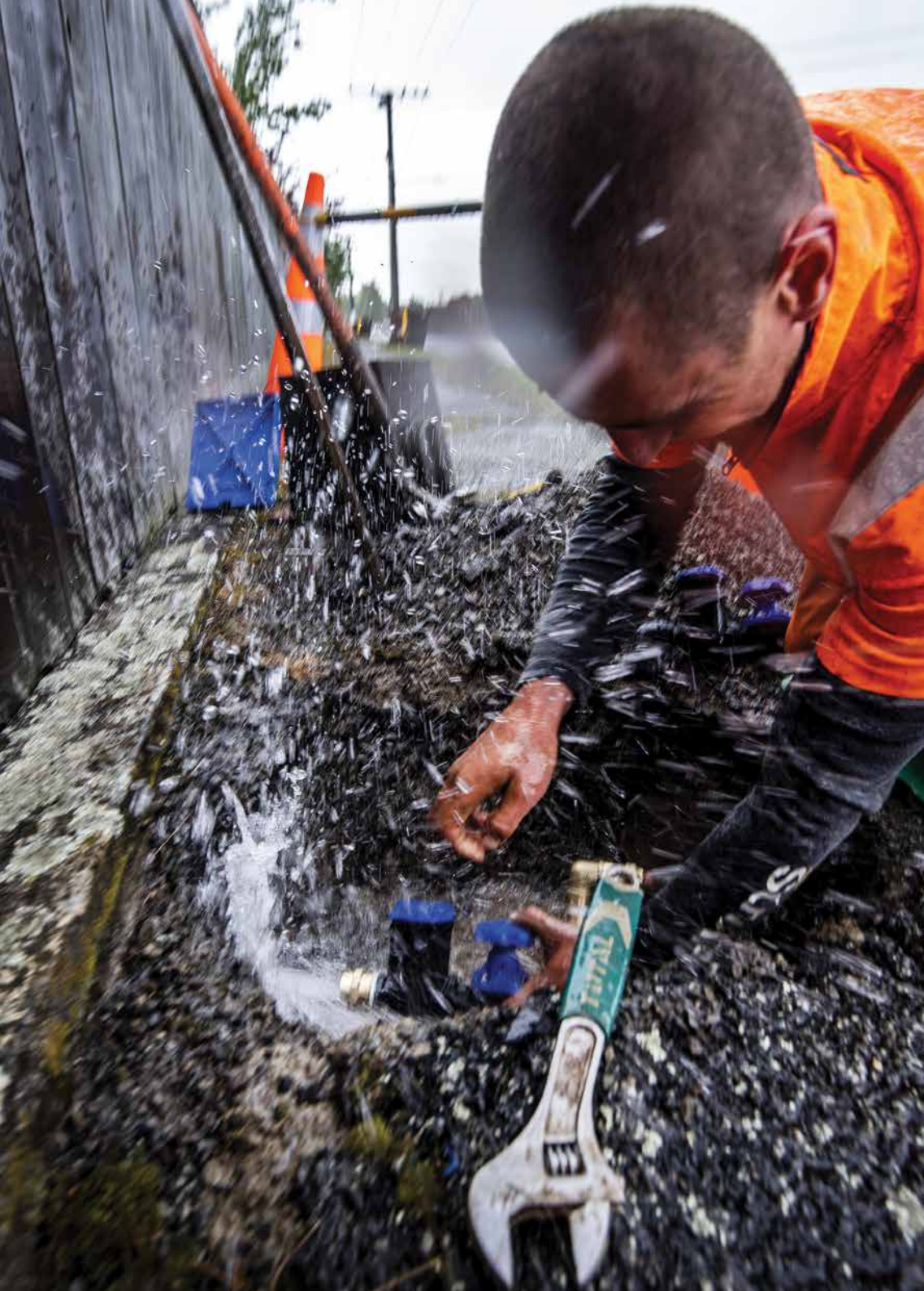
Our water supply priorities for 2020-21 are:

- continuing to supply safe drinking water to the community
- completing the installation of the smart water meters and developing a charging regime
- progressing the ongoing programme of water main renewals with a budget allocation of \$1.8 million
- ongoing support for rural water supplies.

The water supplies non-financial performance measures are available in the 2018-28 Long-Term Plan.

URBAN WATER SUPPLY			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
1,279,415	Water treatment costs	1,338,420	1,244,175
991,377	Water reticulation costs	1,027,111	1,204,128
1,262,393	Depreciation	1,492,098	1,504,577
3,533,185		3,857,629	3,952,880
	Operating Income		
271,140	User charges	313,840	210,000
135,400	Internal Recoveries	100,500	129,228
406,540		414,340	339,228
	Appropriations		
-	Transfer from reserves	(20,000)	-
-	Transfer to reserves	-	-
110,660	Provision for loan repayments	169,389	214,200
(88,500)	Reverse depreciation	(205,000)	(151,100)
\$ 3,148,805	Rates Requirement	3,387,678	\$ 3,676,752

RURAL WATER SUPPLIES			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
244,526	Rural water supplies & races	265,269	225,128
65,343	Depreciation	75,596	88,488
309,869		340,864	313,616
	Operating Income		
244,698	Rural water scheme charges	217,698	205,170
	Appropriations		
(13,620)	Transfer from reserves	-	-
47,000	Transfer to reserves	-	8,629
6,145	Provision for loan repayment	6,246	5,759
(6,622)	Reverse depreciation	(25,868)	(19,149)
\$ 98,074	Rates Requirement	\$ 103,545	\$ 103,685



WATER SUPPLIES				
Annual Plan 2019-20	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21	LTP Year 3 2020-21
\$			\$	\$
	Urban water treatment			
200,000	WTP sludge handling upgrade	Loan/Depn Reserve	200,000	-
101,680	WTP - plant & equipment renewals	Depn Reserve	40,000	42,000
100,000	WTP - building renewals	Depn Reserve	20,000	21,000
30,720	Fluoride Free - water access	Depn Reserve	-	-
432,400	Total Urban water treatment		260,000	63,000
	Urban water reticulation			
1,433,600	Water mains renewals (reticulation)	Loan/Depn Reserve	1,800,000	1,470,000
204,800	Water connections replacements	Depn Reserve	50,000	210,000
2,000,000	Water meters project completion	Loan	1,800,000	2,100,000
-	Millard Ave/Andrews St - main extention	Subdiv contrib	20,000	-
20,480	Reservoir upgrades	Loan/Depn Reserve	20,480	-
3,658,880	Total Urban water reticulation		3,690,480	3,780,000
	Rural water supply			
300,000	Wainuioru water supply renewals	Depn Reserve	50,000	31,500
-	Water - emergency package plant	Loan	100,000	105,000
5,120	Tinui water supply upgrades	Depn Reserve	-	-
15,683	Opaki water race consent renewal	Loan	50,000	-
15,360	Opaki water race telemetry	Depn Reserve	-	-
336,163	Total Rural water supply		200,000	136,500
4,427,443	Total		4,150,480	3,979,500
	Capital Funding			
(2,427,443)	Transfers from reserves		(2,000,480)	(1,144,500)
(2,000,000)	Loan funds		(2,150,000)	(2,835,000)
(\$4,427,443)	Total capital funding		(\$4,150,480)	(\$3,979,500)
\$0	Rates requirement		\$0	\$0

WATER SERVICES			
Annual Plan 2019-20	Rates Requirement Summary	Annual Plan 2020-21	LTP Year 3 2020-21
3,148,805	Masterton urban water supply	3,387,678	3,676,752
35,972	Tinui water supply	36,383	36,859
49,341	Opaki water race	55,025	54,086
12,761	Miscellaneous rural water costs	12,137	12,740
\$3,246,879	Rates Requirement	\$3,491,222	\$3,780,437

WASTEWATER SERVICES

RATONGA WAI PARU

On average, 13 million litres of wastewater flows into our Homebush wastewater treatment plant every day. This facility services approximately 9,218 residential, commercial and industrial properties in the urban area and Waingawa industrial area. Riversdale, Castlepoint and Tinui are serviced through their own wastewater systems.

Wastewater services include maintaining our network of pipes, pump stations, treatment plants, wetland cells and a waste stabilisation pond.

Our Wastewater Services priorities for 2020-21 are:

- continuing sewer reticulation renewals, with a \$1.3 million allocation for the year
- investing in irrigation systems (\$300,000) at the Homebush Treatment Plant.

The Wastewater Services non-financial performance measures are available in the 2018-28 Long-Term Plan.



WASTEWATER SERVICES - URBAN			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
1,323,657	Sewerage reticulation	1,322,301	1,294,312
3,173,928	Wastewater treatment	2,675,215	3,149,551
2,178,633	Depreciation	2,379,011	2,321,134
6,676,217		6,376,526	6,764,997
	Operating Income		
415,940	User Charges & lease income	482,940	377,750
	Appropriations		
(130,000)	Transfers from reserves	(220,000)	(130,000)
30,000	Transfer to reserves	-	30,000
1,905,860	Provision for loan repayments	2,119,580	2,006,680
(1,153,250)	Reverse depreciation	(1,260,000)	(1,105,000)
6,912,887	Rates Requirement	6,533,166	7,188,927

WASTEWATER SERVICES - RURAL			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
66,134	Castlepoint sewerage scheme	85,820	61,859
205,751	Riversdale Beach sewerage scheme	202,927	192,722
13,881	Tinui sewerage scheme	14,654	14,177
286,967	Depreciation	319,498	308,075
572,733		622,901	576,834
	Operating Income		
8,322	User charges & other income	8,322	8,502
100,800	Riversdale Beach capital contributions	123,000	105,800
109,122		131,322	114,302
	Appropriations		
(50,000)	Transfer from reserves	(68,000)	(50,000)
132,663	Provision for loan repayments	167,586	166,175
(221,970)	Reverse depreciation	(255,870)	(257,859)
324,305	Rates Requirement*	335,295	320,848

* Note includes Riversdale Beach Sewerage Scheme capital contributions that are being paid off over 20 years via rates.

WASTEWATER SERVICES				
Annual Plan 2019-20	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21	LTP Year 3 2020-21
\$			\$	\$
	Urban Sewerage system			
51,200	Network investigations	Depn Reserves	50,000	52,500
1,126,400	Sewer reticulation renewals	Depn Reserves	1,300,000	1,155,000
-	Millard Ave/Andrews St - design	Subdiv contrib	20,000	-
258,500	Homebush plant & equipment renewals	Depn Reserve	310,000	115,500
520,480	Homebush irrigation extention	Loan	300,000	21,000
1,956,580	Total Urban Sewerage system		1,980,000	1,344,000
	Rural Sewerage schemes			
5,120	Castlepoint sewerage plant renewals	Reserves	5,000	5,250
10,240	Riversdale Beach scheme renewals	Depn Reserve	70,000	73,500
15,360	Total Rural Sewerage system		75,000	78,750
	Total		2,055,000	1,422,750
	Capital Funding			
(500,000)	Loan funds		(300,000)	-
(1,471,940)	Transfer from reserves		(1,755,000)	(1,422,750)
(\$1,971,940)	Total capital funding		(\$2,055,000)	(\$1,422,750)
\$0	Rates Requirement (Capital)		\$0	\$0

WASTEWATER SERVICES			
Annual Plan 2019-20	Rates Requirement Summary	Annual Plan 2020-21	LTP Year 3 2020-21
\$			
6,912,887	Masterton urban wastewater system	6,533,166	7,188,927
69,599	Castlepoint sewerage scheme	74,496	68,207
180,568	Riversdale Beach sewerage scheme	187,049	181,165
57,019	Riversdale Beach capital contributions	55,590	54,304
17,118	Tinui sewerage scheme	18,160	17,173
\$7,237,192	Rates Requirement	\$6,868,461	\$7,509,775

STORMWATER WAIMARANGAI

We own and maintain a network of pipes, manholes and river stopbanks along the Waipoua and Ruamāhanga Rivers. We also contribute to designated stopbank protection works on the Waipoua, Waingawa and Ruamāhanga Rivers.

Our stormwater priorities for 2020-21 are:

- renewing and upgrading stormwater systems, with a \$330,000 provision
- implementing our stormwater strategy for the district.

The stormwater non-financial performance measures are available in the 2018-28 Long-Term Plan.

STORMWATER				
Annual Plan 2019-20 \$	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21 \$	LTP Year 3 2020-21 \$
	Stormwater			
337,920	Stormwater renewal & upgrades	Depn Reserve	330,000	346,500
-	Projects to Increase LOS	Loan	-	105,000
-	Millard Ave/Andrews St - Stormwater	Subdiv Contrib	20,000	-
102,400	Stormwater consent	Depn Reserve	52,000	-
440,320	Total Stormwater		402,000	451,500
	Capital Funding			
-	Loan funds		-	(105,000)
(440,320)	Transfer from reserves		(402,000)	(346,500)
(\$440,320)	Total capital funding		(\$402,000)	(\$451,500)
\$0	Rates Requirement (Capital)		\$0	\$0

STORMWATER			
Annual Plan 2019-20 \$	Cost of Service Statement	Annual Plan 2020-21 \$	LTP Year 3 2020-21 \$
	Operating Costs		
397,413	Stormwater	404,622	350,882
296,687	Depreciation	324,669	328,574
694,100		729,291	679,455
	Operating Income		
-	User charges & other income	-	-
	Appropriations		
(160,000)	Transfer from reserves	(93,000)	(135,000)
-	Transfer to reserves	-	-
31,614	Provision for loan repayments	35,025	33,428
(65,300)	Reverse depreciation	(110,300)	(52,999)
500,414	Rates Requirement	561,016	524,884

STORMWATER			
Annual Plan 2019-20	Rates Requirement Summary	Annual Plan 2020-21	LTP Year 3 2020-21
500,414	Urban Stormwater	561,016	524,884
\$500,414	Rates Requirement	\$561,016	\$524,884

SOLID WASTE MANAGEMENT

TARI WHAKARITE PARAPARA

The current refuse collection and transfer station operations, gate fee collection, composting, and recycling services at Nursery Road, and in rural areas, are carried out under performance-based contracts let by competitive tender to the private sector.

We own, maintain and manage six closed landfill sites (Nursery Road, Riversdale, Castlepoint, Mauriceville, Hastwell and Tinui) and three transfer stations (Nursery Road, Castlepoint and Riversdale), including associated buildings and the weighbridge at the urban landfill. Our solid waste management priorities for 2020-21 are:

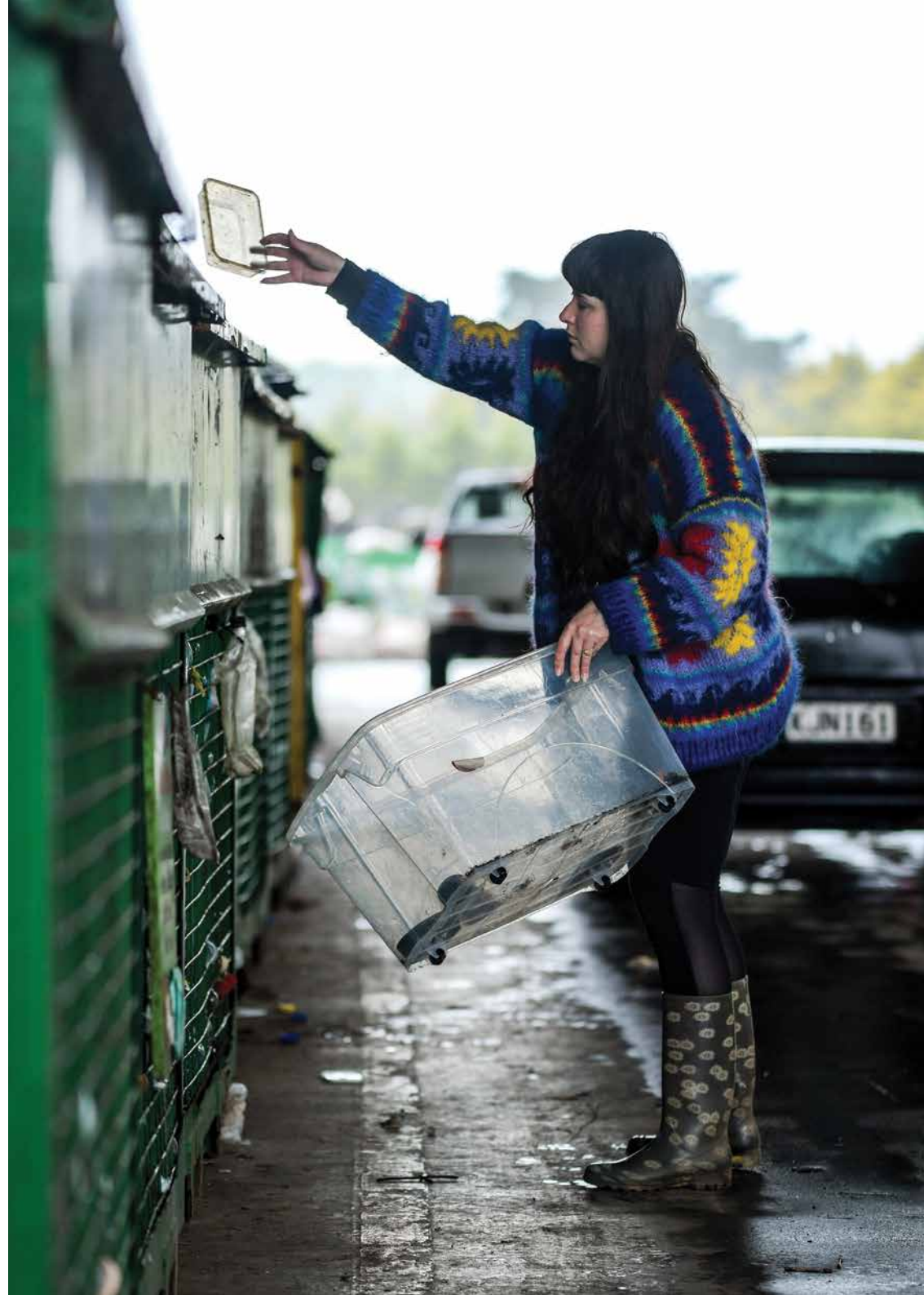
- continued implementation of the kerbside wheelie bin recycling service with a focus on improved recycling and reducing waste to landfill
- undertaking a review of the Nursery Road transfer station to consider the impacts of national/global changes to the solid waste market and associated tariffs. Provision of \$30,000 has been allowed to investigate options for managing waste at the transfer station, with further funding to be sought from the government's waste levy funding.

The solid waste management non-financial performance measures are available in the 2018-28 Long-Term Plan.

SOLID WASTE MANAGEMENT			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$		\$	\$
	Operating Costs		
388,909	Urban refuse collection costs	303,774	445,261
2,548,914	Transfer station operation & refuse disposal	2,198,375	2,341,518
1,298,406	Waste minimisation (incl recyc & composting)	1,398,656	1,585,924
266,715	Rural waste operations	270,970	259,897
4,502,943		4,171,775	4,632,600
	Operating Income		
2,736,425	User charges - external	2,482,400	2,543,256
165,855	User charges - internal	83,125	206,013
100,000	Recoveries - waste levy	100,000	99,085
374,000	Recoveries from bag sales	197,370	388,841
3,376,280		2,862,895	3,237,196
	Appropriations		
(120,000)	Transfers from reserves	(173,600)	(20,000)
121,642	Provision for loan repayments	186,697	177,506
(91,000)	Reverse depreciation	(150,000)	(105,000)
\$ 1,037,305	Rates Requirement	\$ 1,171,977	\$ 1,447,911

SOLID WASTE SERVICES				
Annual Plan 2019-20	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21	LTP Year 3 2020-21
\$			\$	\$
20,420	Nursery Road landfill capping	Depn Reserve	40,420	20,880
204,200	Nursery Road transfer station renewals	Depn Reserve	50,000	-
-	Reuse recovery store - capital	Loan	-	250,560
340,000	Recycling Wheely Bins	Loan	-	-
350,000	Roof over transfer station pad	Loan	-	-
914,820	Total Solid Waste Management		90,420	271,440
Capital Funding				
(690,000)	Loan funds		-	(250,560)
(224,620)	Transfer from reserves		(90,420)	(20,880)
(\$914,820)	Total capital funding		(\$90,420)	(\$271,440)
\$0	Rates Requirement (Capital)		\$0	\$0

SOLID WASTE SERVICES			
Annual Plan 2019-20	Rates Requirement Summary	Annual Plan 2020-21	LTP Year 3 2020-21
575,842	Recycling collection	604,789	820,756
22,197	Refuse transfer station & landfill	65,160	(7,916)
189,373	Waste minimisation	245,422	391,013
249,894	Rural refuse services	256,606	244,057
\$1,037,305	Rates Requirement	\$1,171,977	\$1,447,911



COMMUNITY FACILITIES AND PARKS

NGĀ WHARE O TE HAPORI ME NGĀ PAKA

We provide and support a wide range of facilities and parks throughout the district for use by the community. The facilities we provide include:

- the library and archive
- property (74 senior housing units, 13 public toilets, seven rural halls, rural holding paddocks, small roadside forestry blocks, Mawley Park camping ground and other rental properties)
- 215 hectares of urban and rural parks, reserves and sportsfields
- the Trust House Recreation Centre (including a stadium and a range of indoor and outdoor pools)
- four cemeteries
- the Masterton Airport (Hood Aerodrome).

We are also responsible for the municipal building and Town Hall, although these are currently closed due to risks associated with the buildings' low earthquake rating.

Our community facilities and parks priorities for 2020-21 are:

- progressing plans for a new multi-purpose facility: the council has agreed to build a new facility, incorporating a Town Hall, in Masterton. Provision of \$250,000 has been allowed to enable scoping and design work to get underway in 2020-21. Demolition of the existing Town Hall will be deferred until potential uses for the municipal and civil defence buildings located on the existing site are investigated.
- pursuing a modified consent for Henley Lake: \$80,000 has been allowed to pursue a consent to take water (not at low-flow conditions) and automate the control structures that enable us to take water to ensure we are getting water at the right time and in line with the amounts we are allowed to take.

- Hood Aerodrome: \$1.81 million of capital expenditure has been allowed for redevelopment including widening of the runway, safety improvements and services to allow hangar developments. There remains the potential for Provincial Growth Fund (PGF) funding for further improvements that could attract a passenger service beyond 2020-21.
- sportsfields: investigating water sustainability measures
- sports facilities: upgrading the Douglas Villa Football Clubrooms, renewal work on the all-weather track at the Colin Pugh Sports Bowl and earthquake strengthening Memorial Park grandstand.

The community facilities and parks non-financial performance measures are available in the 2018-28 Long-Term Plan.

COMMUNITY FACILITIES & ACTIVITIES				
Annual Plan 2019-20	Rates Requirement Summary	Annual Plan 2020-21	LTP Year 3 2020-21	
2,971,541	Parks, reserves & sportsfields	3,075,430	2,714,393	
1,060,835	Trust House Recreation Centre	1,168,128	1,026,998	
89,007	Cemeteries	138,961	104,743	
696,733	District building	562,992	1,113,340	
53,098	Housing for the elderly	55,118	50,909	
302,273	Other rental properties	297,902	257,051	
348,421	Public conveniences	404,245	337,124	
106,714	Rural halls	121,037	101,594	
20,332	Forestry	21,397	23,151	
129,891	Mawley Park	167,710	138,027	
210,623	Masterton Airport	326,409	258,355	
1,754,145	Library	1,820,478	1,642,278	
378,568	Archives	430,808	376,997	
\$8,122,182	Rates Requirement	\$8,590,616	\$8,144,961	

LIBRARY & ARCHIVE			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
1,538,913	Operating costs - Library	1,593,453	1,487,408
384,130	Operating costs - Archive	435,602	378,434
190,000	Depreciation - books	180,000	205,675
134,495	Depreciation - bldg, furniture & equip	126,782	118,306
2,247,538		2,335,838	2,189,823
	Operating Income		
31,631	Grants & donations	31,631	28,578
75,460	User charges & other recoveries	58,418	81,980
107,091		90,049	110,558
	Appropriations		
7,766	Provision for loan repayments	13,498	8,010
(15,500)	Reverse depreciation	(8,000)	(68,000)
\$2,132,713	Rates Requirement	\$2,251,287	\$2,019,275

Analysis of Rates Requirement			
1,754,145	Library	1,820,478	1,642,278
378,568	Archive	430,808	376,997
\$2,132,713		\$2,251,287	\$2,019,275

PROPERTY			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
863,868	District Building	825,347	1,120,873
426,760	Housing for the Elderly	536,513	400,326
473,149	Mawley Holiday Park	497,470	465,597
904,303	Other Property	1,016,456	810,269
884,049	Depreciation	703,916	890,794
3,552,129		3,579,703	3,687,859
	Operating Income		
3,420	Rental income - Halls & Dist. Bldg	3,420	3,494
430,494	Rental income - Housing for Elderly	430,404	447,822
267,158	Rental income - Other Property	267,226	264,330
436,084	Mawley Holiday Park	444,084	435,714
0	Forestry harvest proceeds	-	-
50,000	Internal recoveries - forestry	45,000	54,236
429,961	Internal recoveries - offices rental	529,251	409,769
1,617,118		1,719,385	1,615,365
	Appropriations		
(75,000)	Transfers from reserves	(160,000)	(35,000)
-	Transfers to reserves	-	-
254,451	Provision for loan repayments	282,084	413,723
(457,000)	Reverse depreciation	(352,000)	(430,021)
\$1,657,462	Rates Requirement	\$1,630,402	\$2,021,196



PARKS, RESERVES & SPORTSFIELDS			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
2,212,680	Parks & reserves maintenance	2,223,907	1,797,156
451,566	Sportsfields maintenance	505,382	559,594
617,936	Depreciation	628,340	548,134
3,282,182		3,357,628	2,904,884
	Operating Income		
41,146	Miscellaneous parks income	25,161	42,033
38,688	Sportsground rentals	14,712	39,363
79,834		39,873	81,396
	Appropriations		
(156,500)	Transfers from reserves	(183,000)	(155,000)
-	Transfers to reserves	-	-
87,694	Provision for loan repayments	102,675	120,905
(162,000)	Reverse depreciation	(162,000)	(75,000)
\$2,971,541	Rates Requirement	\$3,075,430	\$2,714,393

TRUST HOUSE RECREATION CENTRE			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
740,345	Recreation centre operating costs**	1,017,553	671,318
595,298	Depreciation	558,990	555,549
1,335,643		1,576,543	1,226,867
	Operating Income		
35,735	Grants & recoveries	35,420	36,505
	Appropriations		
25,927	Provision for loan repayments	27,005	26,636
(265,000)	Reverse depreciation	(260,000)	(190,000)
\$1,060,835	Rates Requirement	\$1,168,128	\$1,026,998

** Costs are net of user charge recoveries which go to the facility management contractor.

CEMETERIES			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
169,322	Cemeteries operating and maintenance	253,738	183,775
	Operating Income		
75,316	Burial fees and sale of plots	79,778	74,032
	Appropriations		
(5,000)	Transfer from reserves	(35,000)	(5,000)
\$89,007	Rates Requirement	\$138,961	\$104,743

MASTERTON AIRPORT (HOOD AERODROME)			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
291,340	Airport operation & maintenance	434,073	309,911
80,722	Depreciation	84,079	105,980
372,062		518,152	415,891
	Operating Income		
214,806	Leases and other income	244,101	224,601
	Appropriations		
(10,000)	Transfers from reserves	(20,000)	(10,000)
-	Transfers to reserves	-	-
112,367	Provision for loan repayments	122,358	127,065
(49,000)	Reverse depreciation	(50,000)	(50,000)
\$ 210,623	Rates Requirement	326,409	258,355

COMMUNITY FACILITIES / ACTIVITIES				
Annual Plan 2019-20	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21	LTP Year 3 2020-21
\$			\$	\$
	Parks & Reserves			
		Reserve Contrib / Loan		
415,000	Queen Elizabeth Park rejuvenation		90,250	94,221
237,503	Upgrade Kidz Own Playground	Depn Reserve	-	-
188,399	QE Park structures/facilities renewals	Depn Reserve	275,000	69,517
226,662	Recreation trails network (urban & rural)	Loan/ Depn Reserve	248,662	106,488
17,102	Street trees renewals & new	Reserves	16,750	17,487
10,210	Castlepoint furniture renewals	Depn Reserve	-	-
-	Castlepoint Seawall Handrails	Depn Reserve	30,000	-
2,042	Parks & Open Spaces - Signage	Depn Reserve	4,042	2,088
-	Henley Lake - resource consent	Depn Reserve	80,000	-
354,885	Henley Lake buildings upgrades	Depn Reserve	140,000	109,620
-	QE Park - Irrigation System	Reserves	-	-
-	Percys Reserve up-grade	Reserves	50,000	-
-	Grassing Henley Lake overflow car-park	Reserves	30,000	-
1,451,803	Total Parks, Reserves & Sportsfields		964,704	399,421
	Sportsfields			
335,840	Sportsfield buildings renewals	Depn Reserve /Loan	750,000	50,373
-	Colin Pugh Sports Bowl - track renewal (part)	Depn Reserve /Depn/Reserve	110,000	20,880
-	Skatepark Upgrade	Contrib /External	1,350,000	-
202,100	Sports Facilities	Loan	-	156,600
620,000	Cricket grandstand upgrade	Reserves	-	-
1,157,940	Total Sportsfields		2,210,000	227,853
	Trust House Recreation Centre			
-	Outdoor Pools plant upgrades	Depn Reserve	80,000	-
76,575	Building & Services renewals	Depn Reserve	110,000	26,538
80,000	Other Plant & Equip	Depn Reserve	90,000	41,760
156,575	Total Recreation Centre		280,000	68,298
	Cemeteries			
204,200	Cemetery renovations & extensions	Reserves	268,900	-
	District Building			
10,210	Facilities & equipment renewals	Depn Reserve	20,000	10,440
180,630	Building upgrades	Depn Reserve	55,000	20,880
-	Queen Street bldg leasehold improv.	Depn Reserve	22,000	-
2,000,000	Civic Centre - stage one design	Depn Reserve/Loan	250,000	9,396,000
714,700	Emergency Operations Centre building	Loan	-	-
2,905,540	Total District Building		347,000	9,427,320
	Housing for the Elderly			
241,540	Pensioner housing upgrades & renewals	Depn Reserve	266,050	106,488

COMMUNITY FACILITIES / ACTIVITIES continued				
Annual Plan 2019-20	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21	LTP Year 3 2020-21
\$			\$	\$
	Other Property			
71,351	Public conveniences	Depn Reserve	20,000	9,396
315,000	Castlepoint Toilets upgrade (year 2)	Depn Reserve /External funds	250,000	-
-	Rural halls	Depn Reserve	60,000	15,660
-	Riversdale Beach toilets upgrade	Reserves	-	5,220
210,000	Rental Property upgrades	Depn Reserve	355,000	36,540
-	Upgrade other Council buildings	Depn Reserve	50,000	-
109,443	Mawley Park facility upgrades	Depn Reserve	65,000	15,660
705,794			800,000	82,476
	Airport			
153,150	Runway reseal & remarking	Depn Reserve	160,000	-
80,000	Airport fencing & roading upgrades	Depn Reserve	80,000	-
362,554	Hanger area expansion	Loan	420,000	-
-	Runway widening & development	Loan	1,000,000	-
150,000	Runway lights replacement	Depn Reserve	150,000	-
745,704	Total Airport		1,810,000	-
	Library & Archive			
192,000	Book stock renewals	Depn Reserve	180,000	198,360
45,000	Computer & equipment replacements	Depn Reserve	45,750	47,763
40,000	Renew furniture/fittings	Depn Reserve	15,500	11,484
-	Library upgrade - design	Depn Reserve	200,000	522,000
125,000	Archive extension (incl. shelving)	Reserves/Loan	125,000	-
402,000	Total Library & Archive		566,250	779,607
7,971,095	Total		7,512,904	11,091,463
	Funding			
(5,298,788)	Transfers from reserves		(5,253,704)	(1,611,943)
(2,572,307)	Loan funds		(1,514,200)	(9,479,520)
(100,000)	External funding		(745,000)	-
(\$7,971,095)	Total capital funding		(\$7,512,904)	(\$11,091,463)
\$0	Rates requirement		-	\$0

REGULATORY SERVICES

MANA WHAKARITERITE

Regulatory Services involves delivering on our responsibilities under legislation, including:

- resource management and planning
- building control
- environmental health and alcohol licencing;
- parking control
- animal control
- financial contributions and staffing support for civil defence and emergency management provided by the Wellington Region Emergency Management Office (WREMO).

Our regulatory services priorities for 2020-21 are:

- completing the design phase for a new animal shelter and getting building work underway
- continuing implementation of the Quality Management System that supports the provision of a good quality food verification service
- progressing the review of the Wairarapa Combined District Plan
- progressing the review of the Riversdale Beach Management Plan
- completing the earthquake prone buildings (EQP) assessment of remaining buildings
- continuing with swimming pool inspections (completing inspections in the urban area and commencing rural inspections).

The regulatory services non-financial performance measures are available in the 2018-28 Long-Term Plan.

REGULATORY SERVICES				
Annual Plan 2019-20	Rates Requirement Summary		Annual Plan 2020-21	LTP Year 3 2020-21
847,734	Resource Management and Planning		885,274	740,694
450,286	Building Development		641,044	456,116
465,811	Environmental Services		516,493	405,435
216,997	Emergency Management		246,931	234,933
87,131	Animal Services		86,864	68,415
(40,485)	Parking Control		5,771	(47,095)
\$2,027,474	Rates Requirement		\$2,382,377	\$1,858,498

REGULATORY SERVICES				
Annual Plan 2019-20 \$	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21 \$	LTP Year 3 2020-21 \$
Capital Projects				
8,168	Environmental Health testing equip.	Depn Reserve	8,000	8,352
20,420	Animal Services - equipment	Depn Reserve	20,000	-
100,000	Animal Services - new pound (stage 1)	Loan	400,000	-
10,000	Animal & Bylaws signage	Depn Reserve	10,000	-
-	Building Development - equipment	Depn Reserve	14,000	10,440
58,000	Emergency Mgmt - comms & welfare centres	Depn Reserve	58,000	-
15,000	Hand held parking devices	Depn Reserve	-	-
211,588	Total Regulatory		510,000	18,792
Capital Funding				
(211,588)	Transfers from reserves		(110,000)	(18,792)
-	Loan Funds		(400,000)	-
(\$211,588)	Total capital funding		(\$510,000)	(\$18,792)
\$0	Rates Requirement		\$0	\$0

RESOURCE MANAGEMENT & PLANNING			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
674,070	Resource management & planning	765,267	510,409
260,210	Wairarapa Combined District Plan development (MDC share)	351,000	307,685
152,711	River scheme contributions	152,711	156,002
1,086,991		1,268,978	974,095
	Operating Income		
107,757	User charges - incl consent fees	102,204	101,901
965,000	Reserves & Infrastructure Contributions	875,000	440,000
-	Internal recoveries	-	-
1,072,757		977,204	541,901
	Appropriations		
(251,500)	Transfer from reserves	(401,500)	(251,500)
1,085,000	Transfer to reserves - incl Contributions	995,000	560,000
\$847,734	Rates Requirement	\$885,274	\$740,694

ENVIRONMENTAL SERVICES & LICENSING			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
710,373	Environmental Health other operating costs	725,152	646,751
189,511	Alcohol Act enforcement activities	191,065	184,328
899,884		916,216	831,079
	Operating Income		
63,622	License fees & charges	40,624	68,791
88,500	Alcohol licensing fees & charges	88,500	93,234
256,951	Internal recoveries	260,600	263,619
409,073		389,724	425,644
	Appropriations		
(25,000)	Tsf from reserves	(10,000)	-
\$465,811	Rates Requirement	\$516,493	\$405,435

BUILDING DEVELOPMENT			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
1,658,315	Building development operating costs	1,787,884	1,365,952
10,000	Earthquake building assessments	30,000	20,860
1,668,315		1,817,884	1,386,812
	Operating Income		
1,105,529	Consent fees & charges	1,059,340	930,696
1,105,529		1,059,340	930,696
	Appropriations		
(112,500)	Tsf from reserves	(117,500)	-
\$450,286	Rates Requirement	\$641,044	\$456,116

PARKING CONTROL			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
189,792	Parking control costs	203,016	174,778
17,234	Depreciation - meters	18,266	18,539
207,026		221,282	193,317
	Operating Income		
247,511	Parking meters and fines	215,511	240,412
	Appropriations		
-	Provision for loan repayments	-	-
(40,485)	Rates Requirement	5,771	(47,095)

ANIMAL SERVICES			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
486,162	Animal services & pound costs	512,395	478,826
	Operating Income		
379,030	Dog registration fees & fines	395,530	421,216
	Appropriations		
(20,000)	Tsf from reserves	(30,000)	-
-	Tsf to reserves - project funding	-	10,430
-	Provision for loan repayments	-	14,374
-	Reverse depreciation	-	(14,000)
\$87,131	Rates Requirement	\$86,864	\$68,415

EMERGENCY MANAGEMENT			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
130,987	CD/EM - Wairarapa Costs	160,125	138,671
126,604	WREMO CD/Emergency Mgmt (MDC share)	129,400	131,418
257,591		289,525	270,089
	Operating Income		
25,595	Misc recoveries - CD/EM Wairarapa	25,595	40,156
	Appropriations		
(20,000)	Tsf from reserves - project funding	(20,000)	-
5,000	Tsf to reserves - self insurance	3,000	5,000
\$216,997	Rates Requirement	\$246,931	\$234,933



GOVERNANCE AND CORPORATE SERVICES

MANA WHAKAHAERE ME NGĀ RATONGA ŌKAWA

Governance and corporate services involve the provision of support to elected members by facilitating council and committee meetings, publishing agendas and making them available to the public, liaising with iwi, consulting with the community on key decisions, and running the local body election process every three years.

The corporate activity supports the organisation through various professional services including human resources, communications, finance, IT, policy and strategic planning, corporate planning and reporting, project management, elected member support, general administration and senior leadership.

Our governance and corporate services priorities for 2020-21 are:

- working with Carterton and South Wairarapa District Councils to develop a Wairarapa COVID-19 Recovery Plan
- developing the 2021-31 Long-Term Plan for adoption by 30 June 2021
- establishing a Rural Advisory Group
- working with Iwi entities to progress the development and implementation of an Iwi/Hapū/Marae/Hapori Māori engagement framework
- implementing electronic council meeting agendas
- reviewing and developing internal/community/legislative policies
- continuing our focus on business improvement to enhance systems and processes across the organisation.

The governance and corporate services non-financial performance measures are available in the 2018-28 Long-Term Plan.

GOVERNANCE			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
502,280	Mayor & councillors remuneration	511,800	435,062
47,605	Reporting & consultation	27,500	49,021
130,000	Election costs	25,000	-
732,351	Operating expenses	786,365	633,500
1,412,236		1,350,665	1,117,583
	Operating Income		
520,895	Internal allocation of governance	529,066	457,033
85,000	Miscellaneous Income (per Funding Policy 40% internal)	-	-
605,895		529,066	457,033
	Appropriations		
(25,000)	Transfer (from) reserves	(28,000)	-
0	Transfers to reserves (election costs)	-	25,000
\$781,342	Rates Requirement	\$793,599	\$685,550

ROADING ADVISORY SERVICES			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
769,908	Professional staff & operating costs	830,390	739,759
7,979	Depreciation	12,830	2,132
777,887		843,220	741,891
	Operating Income		
722,753	Prof. services - Roading	833,010	690,515
55,134	External income	10,210	56,376
777,887		843,220	746,891
	Appropriations		
-	Transfer to reserves	-	5,000
\$0	Rates Requirement	\$0	(\$0)

ASSET & PROJECT MANAGEMENT			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
1,570,920	Professional staff & operating costs	1,782,899	1,493,308
	Operating Income		
1,550,440	Internal charges	1,762,419	1,472,308
20,480	External recoveries	20,480	21,000
1,570,920		1,782,899	1,493,308
	Appropriations		
-	Transfer to reserves	-	-
\$0	Rates Requirement	\$0	\$0

CORPORATE SERVICES			
Annual Plan 2019-20	Cost of Service Statement	Annual Plan 2020-21	LTP Year 3 2020-21
\$	Operating Costs	\$	\$
1,591,645	Management & administration	1,501,369	1,333,035
1,475,963	Financial management	1,627,469	1,464,196
664,980	Strategic Planning	1,046,535	583,410
874,757	Information systems	859,841	648,064
650,157	Communications & Promotions	679,412	443,332
548,238	Human Resource	631,216	406,436
220,378	Council Vehicle Fleet Costs	217,973	204,723
6,026,117		6,563,815	5,083,196
	Operating Income		
238,565	Miscellaneous income & recoveries	418,365	224,597
771,000	Interest income (external)	566,000	686,000
370,605	Interest income (on internal loans)	301,599	365,346
4,970,569	Support services allocated internally	5,409,878	4,152,530
220,378	Council Vehicle Fleet Recovery	217,973	204,723
6,571,117		6,913,815	5,633,196
	Appropriations		
(40,000)	Transfer (from) reserves	(35,000)	(40,000)
-	Transfers to reserves	-	-
585,000	Transfer to reserves - interest	385,000	590,000
\$0	Rates Requirement	\$0	\$0

INTERNAL FUNCTIONS				
Annual Plan 2019-20	Capital Expenditure Summary	Source of Funds	Annual Plan 2020-21	LTP Year 3 2020-21
\$			\$	\$
	Corporate Services			
10,210	Document mgmt system	Depn Reserve	-	-
6,000	Phone system	Depn Reserve	-	-
91,890	IT equipment replacement	Depn Reserve	90,000	93,960
-	Website Upgrade	Special funds	-	31,320
25,525	GIS aerial photos & data capture	Depn Reserve	25,525	-
25,000	Asset Management System	Depn Reserve	-	-
170,000	Pool Vehicle replacement	Depn Reserve	100,000	104,400
328,625	Total Corporate Services		215,525	229,680
	Capital Funding			
(328,625)	Transfers from reserves		(215,525)	(229,680)
\$0	Rates Requirement		\$0	\$0

GOVERNANCE & CORPORATE SERVICES			
Annual Plan 2019-20	Rates Requirement Summary	Annual Plan 2020-21	LTP Year 3 2020-21
\$781,342	Governance	\$793,599	\$685,550
\$0	Roading Advisory Services	\$0	(\$0)
\$0	Asset & Project Management	\$0	\$0
\$0	Corporate Services	\$0	(\$0)
\$781,342	Rates Requirement	\$793,599	\$685,549

Note: after internal costs allocated to operating activity areas.

FINANCIAL INFORMATION

NGĀ PĀRONGO PŪTEA



FORECAST FINANCIAL STATEMENTS

TE TIROHANGA WHĀNUI MŌ TE PUTEA

MASTERTON DISTRICT COUNCIL		ANNUAL PLAN 2020-21		
PROSPECTIVE STATEMENT OF FINANCIAL POSITION				
NZ \$	Notes	Forecast to 30 June 2020	2020-21 Annual Plan	2020-21 Year 3 LTP
CURRENT ASSETS				
Cash & Bank Accounts		4,774,410	3,033,130	3,974,222
Financial Assets - Current		4,115,855	3,221,648	4,198,638
Inventories		288,066	290,566	224,746
Debtors & Other Receivables		3,965,053	3,884,005	3,810,275
Total Current Assets		13,143,384	10,429,349	12,207,880
NON-CURRENT ASSETS				
Property, Plant & Equipment		105,237,769	116,781,266	127,016,794
Infrastructural Assets		690,158,494	697,316,672	689,955,762
Intangible Assets		3,418,958	3,223,581	3,047,268
Forestry assets		557,076	577,767	507,065
Investment Property Assets		2,721,564	321,564	2,145,000
Derivative financial instruments		-	-	59,056
Investments in CCO's & other similar entities		197,045	197,045	294,662
Other Non-current financial assets		10,140,665	8,302,856	8,939,546
Total Non-Current Assets		812,431,571	826,720,751	831,965,153
TOTAL ASSETS		825,574,955	837,150,100	844,173,033
CURRENT LIABILITIES				
Creditors & Other Payables		7,291,043	8,041,043	6,015,819
Employee Benefits - Current Portion		908,709	953,709	1,014,875
Provisions - Current Portion		30,000	20,000	11,881
Financial liabilities - current portion	3	7,000,000	8,000,000	3,221,312
Total Current Liabilities		15,229,752	17,014,752	10,263,887
NON-CURRENT LIABILITIES				
Financial liabilities	3	44,099,999	46,333,787	70,048,121
Derivative financial instruments		5,834,192	5,600,000	3,557,208
Employee benefits		8,119	9,920	40,000
Provisions & other liabilities		39,900	29,900	
Total Non-Current Liabilities		49,982,210	51,973,607	73,645,329
NET ASSETS		\$ 760,362,993	\$ 768,161,741	\$ 760,263,817
EQUITY				
Ratepayers' Equity		428,087,742	434,672,916	430,850,704
Asset Revaluation Reserves		304,024,483	311,006,729	308,660,571
Special funds & restricted reserves	4	28,250,768	22,482,096	20,752,542
TOTAL EQUITY		\$ 760,362,993	\$ 768,161,741	\$ 760,263,817

MASTERTON DISTRICT COUNCIL		ANNUAL PLAN 2020-21		
PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE				
OPERATING REVENUE		2019-20	2020-21	2020-21
NZ \$	Notes	Annual Plan	Annual Plan	Year 3 LTP
Rates revenue		31,301,763	32,306,638	33,063,940
Rural sewerage schemes capital contrib.		61,736	60,307	59,021
Financial and development contributions		1,372,800	1,258,000	653,150
NZTA roading subsidies		5,522,949	7,165,235	5,341,608
Fees and charges		7,930,878	7,362,419	7,477,934
Interest and dividends		782,838	577,838	698,377
Other revenue		749,890	2,098,194	519,326
Total Operating Revenue	2	47,722,854	50,828,630	47,813,357
OPERATING EXPENDITURE				
Personnel costs		10,252,995	10,972,239	9,313,748
Finance costs		2,499,138	2,148,779	3,162,334
Depreciation & amortisation		12,061,907	12,901,945	12,837,492
Other Operating costs		22,121,093	23,989,164	21,029,625
Total Operating Expenditure		46,935,133	50,012,127	46,343,199
Net Surplus /(Deficit)*		\$ 787,721	\$ 816,503	\$ 1,470,158
Revaluations		36,321,046	6,982,246	6,710,825
Total Comprehensive Revenue & Expenses		\$ 37,108,767	\$ 7,798,749	\$ 8,180,983
*Note: Income Tax is nil				
Note: rates on Council Properties assumed		559,000	670,900	589,000

MASTERTON DISTRICT COUNCIL		ANNUAL PLAN 2020-21		
PROSPECTIVE STATEMENT OF CASHFLOWS				
NZ \$	Notes	2019-20	2020-21	2020-21
CASH FLOWS FROM OPERATING ACTIVITIES		Annual Plan	Annual Plan	Year 3 LTP
Cash was received from:				
Rates		31,308,686	32,338,055	33,068,439
Grants, subsidies & donations		5,925,230	8,945,765	5,527,784
Petrol tax		212,000	180,000	203,580
Other revenue		9,320,076	8,835,357	8,176,950
Interest on investments		782,838	577,838	698,377
		47,548,830	50,877,016	47,675,130
Cash was applied to:				
Payments to suppliers and employees		31,755,407	34,184,602	30,195,855
Interest paid		2,499,138	2,148,779	3,162,334
		34,254,545	36,333,381	33,358,189
Net cash flow from operating activities		13,294,285	14,543,635	14,316,940
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was received from:				
Sale of fixed assets			20,000	
Term investments, shares & advances		2,324,013	1,837,809	
Forestry/investment property proceeds		2,390,000	2,165,805	
		4,714,013	4,023,614	-
Cash was applied to:				
Purchase of fixed assets		23,804,291	24,416,524	22,403,225
Term investments, shares & advances		2,923	20,000	1,468,845
		23,807,214	24,436,524	23,872,070
Net cash flow from investing activities		(19,093,201)	(20,412,910)	(23,872,070)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash was received from:				
Drawdown of public debt		7,315,078	5,824,200	12,670,080
		7,315,078	5,824,200	12,670,080
Cash was applied to:				
Repayment of public debt (incl Finance Leases)		2,175,872	2,590,412	2,725,765
		2,175,872	2,590,412	2,725,765
Net cash flow from financing activities		5,139,206	3,233,788	9,944,315
NET INCREASE/(DECREASE) IN CASH HELD		(659,710)	(2,635,487)	389,185
Add cash at start of year (1 July)		7,805,795	8,890,265	7,783,674
BALANCE AT END OF YEAR (30 JUNE)		7,146,085	6,254,778	8,172,859
REPRESENTED BY:				
Cash & bank		3,924,437	3,033,130	3,974,222
Short term deposits		3,221,648	3,221,648	4,198,638
BALANCE AT END OF YEAR (30 JUNE)		7,146,085	6,254,778	8,172,859
The closing balance of 2019-20 is the Plan position. An updated forecast position has been used as the opening balance for 2020-21				

MASTERTON DISTRICT COUNCIL		ANNUAL PLAN 2020-21		
PROSPECTIVE STATEMENT OF CHANGES IN EQUITY				
NZ \$	Notes	2019-20	2020-21	2020-21
		Forecast	Annual Plan	Year 3 LTP
Ratepayer's Equity		429,927,779	428,087,742	430,537,488
Special Funds & Reserves		28,202,691	28,250,768	19,595,599
Revaluation Reserves		266,829,958	304,024,483	301,949,746
EQUITY AT START OF YEAR		724,960,428	760,362,993	752,082,834
Comprehensive Revenue & Expenses for the year		35,402,565	7,798,749	8,180,983
Total recognised revenues & expenses for the period		\$ 35,402,565	\$ 7,798,749	\$ 8,180,983
Ratepayer's Equity		428,087,742	434,672,916	430,850,704
Special Funds & Reserves		28,250,768	22,482,096	20,752,542
Revaluation Reserves		304,024,483	311,006,729	308,660,571
EQUITY AT END OF YEAR		760,362,993	768,161,741	760,263,817

TREASURY POLICY CHECK			
Net External Debt	31,872,025	39,579,108	55,862,366
Operating Revenue	47,722,854	50,828,630	47,813,357
Rates Revenue	31,301,763	32,306,638	33,063,940
Net Interest on Net Debt	1,716,300	1,570,941	2,463,957
Net Debt as a % of Operating Revenue (limit = 150%)	66.8%	77.9%	116.8%
Net Interest expense as a % of Operating Revenue (limit = 10%)	3.6%	3.1%	5.2%
Net Interest expense as a % of Rates Revenue (limit = 15%)	5.5%	4.9%	7.5%
Number of rateable properties (estimated)	12,650	12,702	12,570
Average rates per property (excl GST)	\$ 2,519	\$ 2,596	\$ 2,677
Operating Revenue = revenue/earnings from rates, government grants and subsidies, user charges, interest, recoveries, financial contributions and all other revenue.			
Net External Debt = Gross External debt (aggregate borrowings of the Council, including any capitalised finance leases) less any financial assets including cash and both current and term treasury investments held.			
Net Interest Expense = interest paid on any type of debt, including margins, line fees and interest on finance leases less interest earned on financial assets.			

NOTE 1 RATES REQUIREMENT STATEMENT			
Prior Year Plan 2019-20		Annual Plan 2020-21	LTP Year 3 2020-21
\$		\$	\$
4,769,797	Roading		
1,378,363	Subsidised Rooding	4,875,610	5,020,634
	Non-subsidised Rooding	1,607,642	1,538,000
	Water Services		
3,148,805	Urban Water supply	3,387,678	3,676,752
98,074	Rural Water supplies & races	103,545	103,685
	Wastewater Services		
6,912,887	Urban Sewerage system	6,533,166	7,188,927
324,305	Rural Sewerage systems	335,295	320,848
	Stormwater Services		
500,414	Urban Stormwater System	561,016	524,884
	Solid Waste Services		
272,091	Solid Waste Management	321,766	236,142
765,215	Waste Minimisation Services	850,211	1,211,769
	Community Facilities/Activities		
2,971,541	Parks, Reserves & Sportsfields	3,075,430	2,714,393
1,060,835	Trust House Recreation Centre	1,168,128	1,026,998
89,007	Cemeteries	138,961	104,743
2,132,713	Library & Archive	2,251,287	2,019,275
1,527,571	Property	1,462,692	1,883,169
210,623	Airport	326,409	258,355
129,891	Mawley Park	167,710	138,027
	Community Wellbeing		
1,043,836	Community Development	907,723	1,342,145
518,132	Arts and Culture	523,398	483,285
1,041,734	Economic Development	1,016,481	1,100,007
217,849	Environmental Initiatives	247,723	275,875
	Regulatory Services		
847,734	Resource Management & Planning	885,274	740,694
465,811	Environmental Services	516,493	405,435
450,286	Building Development	641,044	456,116
(40,485)	Parking Control	5,771	(47,095)
87,131	Animal Services	86,864	68,415
216,997	Emergency Management	246,931	234,933
	Governance		
781,342	Representation	793,599	685,550
0	Internal Functions (net)	0	(0)
\$ 31,922,499	Total Rates Requirement	\$ 33,037,845	\$ 33,711,961
31,885,499	MDC Rates Revenue*	33,072,845	33,680,442
(61,736)	less rural sewerage capital contributions	(60,307)	(59,021)
31,823,763		33,012,538	33,621,421
6.35%	% Change (pre growth) from prior year	3.7%	6.0%
4.35%	% Change (after growth) from prior year**	2.0%	5.0%
205,000	Penalty Revenue	145,000	210,125
(168,000)	Rates Remissions	(180,000)	(178,606)
\$ 31,860,763	Net Rates Revenue	\$ 32,977,538	\$ 33,652,940

* Rates Revenue includes the rates charged on Council properties.

** Growth in the rating base allows rates to be spread across the larger pool, benefiting all ratepayers.

NOTE 2 PROSPECTIVE SUMMARY OF REVENUE			
OPERATING INCOME	2019-20 Annual Plan \$ 000's	2020-21 Annual Plan \$ 000's	2020-21 LTP Year 3 \$ 000's
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Targeted Rates (including penalties)	31,302	32,307	33,064
Rural sewerage schemes capital contrib.	62	60	59
Financial Contributions	1,373	1,258	653
NZTA Subsidy	5,523	7,165	5,342
Other Government Grants	239	938	139
Other Grants	163	842	47
Other Non Exchange Revenue	637	649	539
REVENUE FROM EXCHANGE TRANSACTIONS			
Interest	777	572	692
Dividends	6	6	6
Fees & User charges	7,612	7,001	7,247
Sale of Forestry		-	
Other Gains/(losses)- Profit on Sale of Assets	30	30	25
TOTAL OPERATING REVENUE	47,723	50,829	47,813
RATES REMISSIONS			
Rates revenue is shown net of rates remissions.			
Rates remissions estimated per year:	(168)	(180)	(179)

NOTE 3 PROSPECTIVE STATEMENT OF PUBLIC DEBT (EXTERNAL)			
	Forecast as at 30-Jun-20 (\$ 000)	Annual Plan 2020-21 (\$ 000)	Year 3 2020-21 (\$ 000)
Opening Balance	50,009	51,100	63,325
Loans raised during the year	3,300	5,824	12,670
Less repayments during the year	(2,209)	(2,590)	(2,726)
Balance as at 30 June	51,100	54,334	73,269
Less current borrowings repayable in 12 months	(2,590)	(2,739)	(3,221)
Closing balance for non-current borrowings	\$ 48,510	\$ 51,594	\$ 70,048
Note: loan repayments shown here differ from the financial stmt which recognises actual loan maturities which are expected to be partially refinanced.			
SCHEDULE OF EXTERNAL LOAN END OF YEAR BALANCES BY GROUPS OF ACTIVITIES			
Roading	403	1,849	1,609
Water Services	4,049	6,041	9,230
Sewerage Services	39,292	37,628	38,044
Stormwater Services	515	480	587
Solid Waste Services	1,841	1,698	2,074
Community Facilities/ Activities	5,000	6,238	21,127
Regulatory Services	0	400	598
	\$ 51,100	\$ 54,334	\$ 73,269

PUBLIC DEBT (INTERNAL)			
	Forecast as at 30-Jun-20 (\$ 000)	Annual Plan 2020-21 (\$ 000)	LTP Year 3 2020-21 (\$ 000's)
Opening Balance	10,423	9,759	9,299
Loans raised during the year	-	-	-
Less repayments during the year	(664)	(694)	(667)
Closing Balance as at 30 June	\$ 9,759	\$ 9,065	\$ 8,632
SCHEDULE OF INTERNAL LOAN END OF YEAR BALANCES BY GROUPS OF ACTIVITIES			
Roading	561	524	529
Water Services	428	410	340
Sewerage Services	3,355	3,032	2,944
Solid Waste Services	378	335	338
Wellbeings	11	9	9
Community Facilities/ Activities	5,026	4,755	4,471
	\$ 9,759	\$ 9,065	\$ 8,632

NOTE 4
PROSPECTIVE STATEMENT OF SPECIAL FUNDS & RESERVES

The Council maintains special funds and reserves as a sub-part of its equity. Schedule 10, Part 2 (21) of the LG Act requires certain information to be included in the Annual Plan relating to these reserves. The following presents a summary of reserve funds movements as projected over the term of the LTP. The management of financial reserves forms an integral part of meeting the obligations of prudent financial management. The Council tracks some 30 separate reserve accounts, but many have similar purposes and have been grouped together for the purposes of this Annual Plan.

Council Created Reserves	Projected Opening Balance 2020	Transfers In 2020-21	Transfers Out 2020-21	Projected Closing Balance 2021
Purpose and application	\$ 000's	\$ 000's	\$ 000's	\$ 000's
General Capital Reserves These funds have been set aside from the sale of assets, the most significant of which was the Wairarapa Electricity shares sold in 1996. They can be utilised for new asset purchases and to fund one-off Council projects and grants.	2,655	2,400	1,870	3,185
Investment Interest Fund These funds are generated by receiving the proceeds of interest earnings on investments. The LTP financial model allocates to this fund, all interest income from operating activities. The funds are applied to offset debt servicing costs on specific projects including the CBD upgrading, Chapel St stormwater line, Castlepoint seawall and rural transfer stations.	489	381	403	467
Reserves & Development Funds These funds represent reserves and development contributions that are generated from the District Plan provisions for financial contributions on development and subdivision. The funds can only be applied to the purpose for which they were taken i.e. development of assets on reserves and general district development.	1,633	355	619	1,369
Plant & Equipment Depreciation Funds These funds are built up from depreciation on plant and equipment and are used to fund replacements	1,581	482	688	1,375
Buildings Depreciation Funds The Council has a series of specific depreciation reserve accounts for assets such as senior housing, the District Building, Trust House Recreation Centre and parks & reserves buildings. Depreciation funds on these assets are accumulated in these funds and used for renewal expenditure as required.	5,885	1,380	3,725	3,539

PROSPECTIVE STATEMENT OF SPECIAL FUNDS & RESERVES (CONTINUED)

Council Created Reserves	Forecast Opening Balance 2020	Transfers In 2020-21	Transfers Out 2020-21	Forecast Closing Balance 2021
Purpose and application	\$ 000's	\$ 000's	\$ 000's	\$ 000's
Roading, Bridges & Flood Damage Funds				
Most roading renewal expenditure is funded from rates and NZTA subsidies, but some funding for Council's share of bridge renewals and street furniture is being built up in this fund. Roothing contributions taken as per the District Plan financial contributions are accumulated in this fund and a separate fund for responding to road flood damage is also part of this group. Use of these funds can be for roading and bridge renewals, upgrades and flood damage.	6,387	1,000	2,025	5,362
Urban Infrastructure Depreciation Funds				
Depreciation on urban infrastructural assets is accumulated in this fund and applied to renewal of those assets. Infrastructure contributions taken as per the District Plan financial contributions are accumulated in this fund and utilised on renewing and upgrading the network assets.	5,950	3,000	3,723	5,227
Miscellaneous Funds				
These funds are made up of surpluses and deficits of various distinct entities under Council's control. Separate balances are maintained for a number of rural water and sewerage supplies and the Animal Services carry forward surpluses. A separate Special Funds account represents a balance of funds carried forward. They are generally rated for specific items, but not spent. The sums are identified at year end and carried forward so they can be applied to the expenditure for which they were raised. The Council has also utilised, or borrowed from these funds to advance projects and repay back to the fund, e.g. Wairarapa Combined District Plan project.	3,556	275	1,988	1,843
Crematorium Fund - ex Mrs Smart bequest				
To manage a bequest made to establish a crematorium.	115	-	-	115
	\$ 28,251	\$ 9,272	\$ 15,041	\$ 22,482

NOTE 5			
PROSPECTIVE CAPITAL SUMMARY STATEMENT			
Prior Year Plan 2019-20		Annual Plan 2020-21	LTP Year 3 2020-21
\$	Roading	\$	\$
4,935,400	Subsidised Roothing	6,732,989	4,784,417
2,465,840	Non-subsidised Roothing	2,627,206	111,923
	Water Services		
4,091,280	Urban Water supply	3,950,480	3,843,000
336,163	Rural Water supplies & races	200,000	136,500
	Sewerage Services		
1,956,580	Urban Sewerage system	1,980,000	1,344,000
15,360	Rural Sewerage systems	75,000	78,750
	Stormwater Services		
440,320	Urban Stormwater System	402,000	451,500
	Solid Waste Services		
914,620	Solid Waste	90,420	271,440
	Community Facilities/Activities		
1,451,803	Parks & Reserves	964,704	399,421
1,157,940	Sportsfields	2,210,000	227,853
156,575	Trust House Recreation Centre	280,000	68,298
204,200	Cemeteries	268,900	-
402,000	Library & Archive	566,250	779,607
3,852,874	Property	1,413,050	9,616,284
745,704	Airport	1,810,000	-
	Community Wellbeing		
137,420	Economic Development & Promotion	120,000	41,760
	Regulatory Services		
8,168	Environmental Services	8,000	8,352
-	Building Development	14,000	10,440
15,000	Parking Control	-	-
130,420	Animal Services	430,000	-
58,000	Emergency Management	58,000	-
	Internal Functions		
328,625	Corporate Services	215,525	229,680
\$ 23,804,291	Total Capital expenditure	\$ 24,416,524	\$ 22,403,225
	Funded by		
(2,852,378)	NZ Transport Agency subsidy (roading)	(3,837,804)	(2,727,118)
(11,711,743)	Transfers from reserves	(11,992,275)	(5,023,896)
(7,315,078)	Loan funds	(5,824,200)	(12,670,080)
(1,825,092)	Rates	(2,017,246)	(1,982,131)
(100,000)	Other (External funding)	(745,000)	-
\$ (23,804,291)		\$ (24,416,524)	\$ (22,403,225)

NOTE 6			
PROSPECTIVE SUMMARY OF REVALUATION RESERVE MOVEMENTS			
	2019-20 Forecast Annual Plan \$ 000's	2020-21 Annual Plan \$ 000's	2020-21 LTP Year 3 \$ 000's
Revaluation Reserve			
Opening balance	266,830	304,024	301,950
Revalue Movements	37,195	6,982	6,711
Closing Balance	304,024	311,007	308,661
	2019-20 Forecast Annual Plan \$ 000's	2020-21 Annual Plan \$ 000's	2020-21 LTP Year 3 \$ 000's
Revaluation Movements by groups			
Infrastructure			
Roading	26,662	-	-
Water Services	3,279	-	-
Sewerage Services	5,460	-	-
Stormwater Services	81	-	-
Solid Waste Services	1,441	-	-
	36923	-	-
Other Asset Revaluation Reserve Movements			
Building	-	3,079	2,846
Land	-	3,903	3,865
Other	272	-	-
	272	6,982	6,711
Total revaluation movements	37,195	6,982	6,711

BENCHMARKS

NGĀ TAUMATA

As per the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Local Government Act sets out a number of disclosure requirements for Councils over and above the generally accepted accounting practice (GAAP) information. Local Government (Financial Reporting and Prudence) Regulations 2014 sets out specific requirements in terms of the information to be reported and the format in which it is to be reported.

ANNUAL PLAN DISCLOSURE STATEMENT FOR THE YEAR ENDING 30 JUNE 2021

Benchmark Planned - 2020-21 Annual Plan (in brackets)

RATES AFFORDABILITY BENCHMARKS	LTP YR3	MET
Quantified limit on rates income (per LTP)	\$33.62m	Yes (\$33.01m)
Quantified limit on rates income (using revised LGCI)	\$34.98m	Yes (\$33.01m)
Quantified limit on rates increase (per LTP)**	5%	Yes (2%)
Quantified limit on rates increase (using revised LGCI)	5.7%	Yes (2%)
DEBT AFFORDABILITY BENCHMARK	LTP YR3	MET
Quantified limit on borrowing (net debt/revenue)	<150%	Yes (77.9%)
Debt servicing benchmark < 10 per cent (net borrowing costs/revenue)	5.2%	Yes (3.2%)
OTHER BENCHMARKS	LTP YR3	MET
Balanced budget benchmark > 100 per cent	103.2%	Yes (101.6%)
Balanced budget benchmark > 100 per cent (excl financial contributions)	101.6%	No (99.0%)
Essential Services benchmark > 100 per cent	108.6%	Yes (157.0%)

*The LG Cost Index for 2020-21 (as forecast by BERL) in the LTP was 2.2 per cent and is confirmed as that figure still, but growth in the rating base has been higher than planned. Planned growth was 1 per cent per annum, but actual growth in 2019-20 was 2 per cent and in 2020-21 is forecast at 1.7 per cent.

**Planned rates increase figures are after allowing for growth in the rating base 1 per cent

FUNDING IMPACT STATEMENT

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FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
COUNCIL	Annual Plan 2019-20 (\$000)	Year 3 LTP 2020-21 (\$000)	Annual Plan 2020-21 (\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	205	210	145
Targeted rates	31,158	32,913	32,222
Subsidies and grants (for operating)	2,973	2,801	4,363
Fees & charges	7,931	7,478	7,362
Interest & dividends	783	698	578
Other receipts (incl petrol tax & fines)	318	308	288
Total operating funding (A)	43,368	44,408	44,958
Applications of Operating Funding			
Payments to staff and suppliers	32,374	30,343	34,961
Finance costs	2,499	3,162	2,149
Other operating funding applications	-	-	-
Total applications of operating funding (B)	34,873	33,506	37,110
Surplus/(Deficit) of operating funding (A-B)	8,494	10,903	7,847
Sources of Capital Funding			
Subsidies & grants for capital expenditure	2,852	2,727	3,838
Development & financial contributions	1,373	653	1,258
Increase/(decrease) in debt	5,139	9,944	3,234
Gross proceeds from sale of assets	2,390	-	2,420
Lump sum contributions	-	-	-
Other dedicated capital funding	100	-	745
Total sources of capital funding (C)	11,854	13,324	11,495
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	370	-	470
- to improve level of service	11,270	13,994	10,605
- to replace existing assets	12,164	8,409	13,341
Increase/(decrease) in reserves	(4,120)	1,157	(5,769)
Increase/(decrease) in investments	664	667	694
Total application of capital funding (D)	20,349	24,227	19,342
Surplus / (deficit) of capital funding (C-D)	(8,494)	(10,903)	(7,847)
Funding balance (A-B)-(C-D)	0	0	0

FUNDING IMPACT STATEMENT	Annual Plan 2019-20 (\$000)	Year 3 LTP 2020-21 (\$000)	Annual Plan 2020-21 (\$000)
Reconciliation			
- between FIS & Financial Statements			
Operating Funding (revenue)- per FIS	43,368	44,408	44,958
Capital Funding (revenue)- per FIS	4,325	3,380	5,841
	47,693	47,789	50,798
Operating Revenue - per Stmt of Comp. Revenue & Expense	47,723	47,813	50,829
Less Other Gains/(losses)- Profit on Sale of Assets	30	25	30
	47,693	47,789	50,798
Operating Expenditure - per FIS	34,873	33,506	37,110
Add depreciation	12,062	12,837	12,902
	46,935	46,343	50,012
Operating Expenditure - per Stmt of Comp. Revenue & Expense	46,935	46,343	50,012
Capital Expenditure - per FIS	23,804	22,403	24,417
Capital Expenditure - per Cost of Service Statements	23,804	22,403	24,417
Transfer to/(from) Reserves - per COSS	(11,613)	(4,600)	(13,408)
Depreciation transferred to reserves - per COSS	5,103	5,757	5,219
Proceeds from sale of assets - Tsf to reserves	2,390	-	2,420
	(4,120)	1,157	(5,769)
Increase/(Decrease) in Reserves - per FIS	(4,120)	1,157	(5,769)

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
ROADING	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	6,148	6,559	6,483
Subsidies and grants (for operating)	2,671	2,614	4,127
Fees & charges	77	90	69
Internal charges & overheads recovered	-	-	-
Interest & dividends	-	-	-
Other receipts (incl petrol tax & fines)	212	204	180
Total operating funding (A)	9,108	9,467	10,860
Applications of Operating Funding			
Payments to staff and suppliers	5,557	5,350	7,323
Finance costs	6	83	17
Internal charges and overheads applied	1,223	1,202	1,282
Other operating funding applications	-	-	-
Total applications of operating funding (B)	6,786	6,634	8,622
Surplus/(Deficit) of operating funding (A-B)	2,322	2,832	2,238
Sources of Capital Funding			
Subsidies & grants for capital expenditure	2,852	2,727	3,838
Development & financial contributions	260	100	250
Increase/(decrease) in debt	1,511	(77)	1,409
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	4,623	2,750	5,497
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	280	-	450
- to improve level of service	3,040	989	3,389
- to replace existing assets	4,081	3,908	5,521
Increase/(decrease) in reserves	(456)	686	(1,626)
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	6,945	5,583	7,735
Surplus / (deficit) of capital funding (C-D)	(2,322)	(2,832)	(2,238)
Funding balance (A-B)-(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
WATER SERVICES	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	3,247	3,780	3,491
Subsidies and grants (for operating)	-	-	-
Fees & charges	459	397	512
Internal charges & overheads recovered	135	129	101
Interest & dividends	10	11	10
Other receipts (incl petrol tax & fines)	-	-	-
Total operating funding (A)	3,851	4,317	4,113
Applications of Operating Funding			
Payments to staff and suppliers	1,558	1,545	1,581
Finance costs	120	329	168
Internal charges and overheads applied	838	799	882
Other operating funding applications	-	-	-
Total applications of operating funding (B)	2,515	2,673	2,631
Surplus/(Deficit) of operating funding (A-B)	1,336	1,644	1,482
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	47	7	10
Increase/(decrease) in debt	1,883	2,615	1,974
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	1,930	2,622	1,984
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	20	-	20
- to improve level of service	2,246	2,205	2,120
- to replace existing assets	2,161	1,775	2,010
Increase/(decrease) in reserves	(1,161)	287	(684)
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	3,266	4,266	3,467
Surplus / (deficit) of capital funding (C-D)	(1,336)	(1,644)	(1,482)
Funding balance (A-B)-(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
WASTEWATER SERVICES	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	7,237	7,510	6,868
Subsidies and grants (for operating)	-	-	-
Fees & charges	416	378	475
Internal charges & overheads recovered	8	8	16
Interest & dividends	-	-	-
Other receipts (incl petrol tax & fines)	-	-	-
Total operating funding (A)	7,661	7,896	7,360
Applications of Operating Funding			
Payments to staff and suppliers	1,401	1,454	1,314.5
Finance costs	2,056	1,997	1,659
Internal charges and overheads applied	1,326	1,262	1,327
Other operating funding applications	-	-	-
Total applications of operating funding (B)	4,783	4,713	4,301
Surplus/(Deficit) of operating funding (A-B)	2,878	3,183	3,059
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	101	106	123
Increase/(decrease) in debt	(1,539)	(2,173)	(1,987)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(1,438)	(2,067)	(1,864)
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve level of service	551	53	370
- to replace existing assets	1,421	1,370	1,685
Increase/(decrease) in reserves	(532)	(306)	(860)
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	1,440	1,116	1,195
Surplus / (deficit) of capital funding (C-D)	(2,878)	(3,183)	(3,059)
Funding balance (A-B)+(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
STORMWATER SERVICES	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	500	525	561
Subsidies and grants (for operating)	-	-	-
Fees & charges	-	-	-
Internal charges & overheads recovered	-	-	-
Interest & dividends	-	-	-
Other receipts (incl petrol tax & fines)	-	-	-
Total operating funding (A)	500	525	561
Applications of Operating Funding			
Payments to staff and suppliers	175	153	172
Finance costs	27	25	21
Internal charges and overheads applied	195	172	211
Other operating funding applications	-	-	-
Total applications of operating funding (B)	397	351	405
Surplus/(Deficit) of operating funding (A-B)	103	174	156
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	-	-	-
Increase/(decrease) in debt	(32)	72	(35)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(32)	72	(35)
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve level of service	102	105	72
- to replace existing assets	338	347	330
Increase/(decrease) in reserves	(369)	(206)	(281)
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	71	246	121
Surplus / (deficit) of capital funding (C-D)	(103)	(174)	(156)
Funding balance (A-B)+(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
SOLID WASTE SERVICES	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	1,037	1,448	1,172
Subsidies and grants (for operating)	100	99	100
Fees & charges	3,110	2,932	2,680
Internal charges & overheads recovered	166	206	83
Interest & dividends	-	-	-
Other receipts (incl petrol tax & fines)	-	-	-
Total operating funding (A)	4,414	4,685	4,035
Applications of Operating Funding			
Payments to staff and suppliers	3,740	3,782	3,387
Finance costs	59	96	76
Internal charges and overheads applied	593	589	533
Other operating funding applications	-	-	-
Total applications of operating funding (B)	4,393	4,467	3,996
Surplus/(Deficit) of operating funding (A-B)	21	218	39
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	-	-	-
Increase /(decrease) in debt	568	73	(187)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	568	73	(187)
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve level of service	710	271	40
- to replace existing assets	204	-	50
Increase/(decrease) in reserves	(326)	19	(238)
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	589	291	(148)
Surplus / (deficit) of capital funding (C-D)	(21)	(218)	(39)
Funding balance (A-B)-(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
COMMUNITY FACILITIES / ACTIVITIES	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	8,122	8,145	8,591
Subsidies and grants (for operating)	61	59	51
Fees & charges	1,571	1,602	1,565
Internal charges & overheads recovered	498	482	593
Interest & dividends	-	-	-
Other receipts (incl petrol tax & fines)	-	-	-
Total operating funding (A)	10,252	10,287	10,799
Applications of Operating Funding			
Payments to staff and suppliers	5,809	5,381	6,512
Finance costs	230	602	207
Internal charges and overheads applied	2,407	2,186	2,609
Other operating funding applications	-	-	-
Total applications of operating funding (B)	8,446	8,168	9,328
Surplus/(Deficit) of operating funding (A-B)	1,806	2,120	1,471
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	-	-	-
Increase /(decrease) in debt	2,084	8,783	967
Gross proceeds from sale of assets	2,390	-	2,420
Lump sum contributions	-	-	-
Other dedicated capital funding	100	-	745
Total sources of capital funding (C)	4,574	8,783	4,132
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	70	-	-
- to improve level of service	4,305	10,319	4,126
- to replace existing assets	3,596	773	3,387
Increase/(decrease) in reserves	(1,591)	(189)	(1,910)
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	6,380	10,903	5,603
Surplus / (deficit) of capital funding (C-D)	(1,806)	(2,120)	(1,471)
Funding balance (A-B)-(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
REGULATORY SERVICES	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	2,027	1,858	2,382
Subsidies and grants (for operating)	-	-	-
Fees & charges	1,910	1,790	1,818
Internal charges & overheads recovered	257	264	261
Interest & dividends	2	2	2
Other receipts (incl petrol tax & fines)	106	105	108
Total operating funding (A)	4,302	4,019	4,570
Applications of Operating Funding			
Payments to staff and suppliers	3,321	2,982	3,587
Finance costs	-	31	-
Internal charges and overheads applied	1,236	1,059	1,393
Other operating funding applications	-	-	-
Total applications of operating funding (B)	4,557	4,072	4,980
Surplus/(Deficit) of operating funding (A-B)	(255)	(53)	(410)
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	965	440	875
Increase/(decrease) in debt	-	(14)	400
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	965	426	1,275
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve level of service	173	-	458
- to replace existing assets	39	19	52
Increase/(decrease) in reserves	498	353	355
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	710	372	865
Surplus / (deficit) of capital funding (C-D)	255	53	410
Funding balance (A-B)+(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
GOVERNANCE	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	781	686	794
Subsidies and grants (for operating)	-	-	-
Fees & charges	85	-	-
Internal charges & overheads recovered	521	457	529
Interest & dividends	-	-	-
Other receipts (incl petrol tax & fines)	-	-	-
Total operating funding (A)	1,387	1,143	1,323
Applications of Operating Funding			
Payments to staff and suppliers	845	650	747
Finance costs	-	-	-
Internal charges and overheads applied	547	454	589
Other operating funding applications	-	-	-
Other dedicated capital funding	-	-	-
Total applications of operating funding (B)	1,392	1,104	1,335
Surplus/(Deficit) of operating funding (A-B)	(4)	38	(13)
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	-	-	-
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve level of service	-	-	-
- to replace existing assets	-	-	-
Increase/(decrease) in reserves	(4)	38	(13)
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	(4)	38	(13)
Surplus / (deficit) of capital funding (C-D)	4	(38)	13
Funding balance (A-B)+(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
COMMUNITY WELLBEING	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	2,822	3,201	2,695
Subsidies and grants (for operating)	141	29	84
Fees & charges	1	1	1
Internal charges & overheads recovered	66	81	66
Interest & dividends	-	-	-
Other receipts (incl petrol tax & fines)	-	-	-
Total operating funding (A)	3,030	3,312	2,846
Applications of Operating Funding			
Payments to staff and suppliers	2,655	2,587	2,529
Finance costs	-	-	-
Internal charges and overheads applied	832	700	993
Other operating funding applications	-	-	-
Total applications of operating funding (B)	3,487	3,287	3,521
Surplus/(Deficit) of operating funding (A-B)	(457)	24	(675)
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	-	-	-
Increase/(decrease) in debt	(2)	(2)	(2)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(2)	(2)	(2)
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve level of service	117	21	30
- to replace existing assets	20	21	90
Increase/(decrease) in reserves	(596)	(19)	(797)
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	(459)	23	(677)
Surplus / (deficit) of capital funding (C-D)	457	(24)	675
Funding balance (A-B)+(C-D)	0	0	0

FUNDING IMPACT STATEMENT			
As required by the Local Government (Financial Reporting) Regulations 2014			
	Annual Plan	Year 3 LTP	Annual Plan
INTERNAL FUNCTIONS	2019-20	2020-21	2020-21
	(\$000)	(\$000)	(\$000)
Sources of Operating Funding			
General rates, uniform charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants (for operating)	-	-	-
Fees & charges	301	288	244
Internal charges & overheads recovered	7,848	6,899	8,730
Interest & dividends	771	686	566
Other receipts (incl petrol tax & fines)	-	-	-
Total operating funding (A)	8,920	7,873	9,540
Applications of Operating Funding			
Payments to staff and suppliers	7,020	6,168	7,766
Finance costs	-	-	-
Internal charges and overheads applied	1,155	983	1,274
Other operating funding applications	-	-	-
Total applications of operating funding (B)	8,175	7,151	9,040
Surplus/(Deficit) of operating funding (A-B)	745	722	499
Sources of Capital Funding			
Subsidies & grants for capital expenditure	-	-	-
Development & financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	-	-	-
Application of Capital Funding			
Capital expenditure:			
- to meet additional demand	-	-	-
- to improve level of service	25	31	-
- to replace existing assets	304	198	216
Increase/(decrease) in reserves	417	493	284
Increase/(decrease) in investments	-	-	-
Total application of capital funding (D)	745	722	499
Surplus / (deficit) of capital funding (C-D)	(745)	(722)	(499)
Funding balance (A-B)+(C-D)	0	0	0

REVENUE AND FINANCING POLICY - SUMMARY STATEMENT

KAUPAPAHERE Ā-PŪTEA

The full Revenue and Financing Policy is included in the 2018-28 Long-Term Plan. The Policy, as applied to the 2020-21 Annual Plan is shown in the following Rating Funding Impact Statement.

Council's Revenue and Financing Policy was revised pursuant to section 101(3) and section 101 of the Local Government Act 2002 as part of the 2018-28 Long-Term Plan. The basis of the policy is now 23 years old and was first adopted (as the Funding Policy) following public consultation in 1997. It has been reviewed and revised by the Council in 2000, 2003, 2006, 2009, 2012 and 2015 under both the old and the new Local Government Acts and the Local Government (Rating) Act. The policy was most recently subject to public consultation as part of the 2018-28 Long-Term Plan (LTP).

Listed below are the population, property and valuation figures forecast to 30 June 2021:

POPULATION

(usually resident - Statistics NZ estimate 2019)

Masterton

• Rural	5,600	20%
• Urban	<u>21,200</u>	80%
Total	26,800	

Area = 229,500 ha Urban area= 1,796 ha

RATEABLE PROPERTIES

• Rural	4,466
• Urban	8,216
• Service networks	<u>20</u>
Total	12,702

SEPARATELY RATEABLE UNITS

• Rural	3,855
• Urban	<u>9,607</u>
Total	13,462

RATEABLE VALUATIONS

(effective valuation date 1 September 2017)

Land Value	Rural \$1,814m	Urban \$1,260m	Total \$3,074 m
Capital Value	Rural \$2,873m	Urban \$3,209m	Total \$6,082 m

RATING MECHANISMS	URBAN	RURAL
Targeted Uniform Charges	14.9%	35.4%
Services Charges	10.0%	6.2%
Land Value Rates	9.0%	34.3%
Capital Value Rates	66.2%	24.2%

RATING FUNDING IMPACT STATEMENT

TAUĀKI Ā-PŪTEA O NGĀ REITI

1. INTRODUCTION

1.1 A Funding Impact Statement must be prepared pursuant to Schedule 10 of the Local Government Act 2002.

1.2 Various sections of the Local Government (Rating) Act 2002 refer to the Funding Impact Statement. Those sections require:

- The basis of setting the general rate, i.e. land or capital value (Section 13).
- Any category or categories that will be used for differentiating the general rate (Section 14).
- The function or functions for which a targeted rate will be set (Section 16).
- Any category or categories of land that will be used to set a targeted rate on a differential basis or determine whether a property will be liable for a targeted rate (Section 17).
- Any factor that will be used to calculate liability for a targeted rate (Section 18).
- An indication that the council wishes to set a charge for water supply by volume of water consumed if the council is intending to do so (Section 19).

1.3 **Important:** Throughout this statement a level of rate or charge is specified. These are indicative figures included to give ratepayers an estimate of what their level of rates is likely to be and are based on the rating requirements of the Annual Plan. These figures are as close an estimate as possible to the actual rates that will be assessed in the coming year. The actual figures will be determined on adoption of the Annual Plan and Rates Resolution prior to 30 June 2020.

1.4 All figures for Rates and Charges as shown are inclusive of GST (unless stated). The revenue raised in each instance is the total revenue required by the council before accounting for GST to central government.

1.5 The net operating expenses (net of user charges, subsidies and other external revenue) of the council for 2020-21 totals \$38.0 million (incl GST) and will be provided by the various rating mechanisms outlined within the Revenue and Financing Policy (adopted as part of the 2018-28 Long-Term Plan).

1.6 The Policy, adopted in June 2018, has been assumed to apply for the ten years of the LTP. The table on the following page illustrates the application of the policy to the funding requirements in year 3 of that plan.

1.7 In addition to operating expenditure, the council has a capital works programme of \$24.4 million (excluding GST) scheduled for 2020-21.

1.8 **Separately used or inhabited part of a rating unit.** The following definition applies to the levying of all targeted rates by the Masterton District Council where the council has determined that the rate shall apply to each separately used or inhabited part of a rating unit:

- A separately used or inhabited part of a rating unit includes any portion inhabited or used by the owner, or person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease or other agreement.
- This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long term basis by someone other than the owner.

RATING FUNDING IMPACT STATEMENT - RATES REVENUE BY RATE TYPE

\$000's

(All figures exclude GST)

(NZ\$ 000's)

		2020-21 Annual Plan			2020-21 LTP Year 3		
		Amount to be Collected by Ward			Amount to be Collected by Ward		
		Urban	Rural	Total	Urban	Rural	Total
Targeted Differential Rates across the District							
Roading Rate	LV rate	2,257	2,694	4,950	2,203	2,781	4,984
Representation & Development Rate	CV rate	2,728	770	3,498	2,992	844	3,836
Regulatory Services Rate	CV rate	1,788	504	2,292	1,431	404	1,835
Sundry Facilities & Services Rate	CV rate	1,998	627	2,625	2,329	707	3,036
Targeted Uniform Charge	Chrg	2,757	1,628	4,385	2,445	1,397	3,843
Targeted Rooding Charge	Chrg	384	1,156	1,540	377	1,191	1,568
		<u>11,912</u>	<u>7,378</u>	<u>19,290</u>	<u>11,778</u>	<u>7,324</u>	<u>19,102</u>
Targeted Rates							
Recycling Collection Charge	Chrg	605	-	605	821	-	821
Civic Amenities Rate	CV rate	2,765	-	2,765	2,398	-	2,398
Urban Water Supply Rate	CV rate	2,543	-	2,543	2,750	-	2,750
Urban Water Supply Charge	Chrg	847	-	847	923	-	923
Urban Sewerage Rate	CV rate	4,879	-	4,879	5,364	-	5,364
Urban Sewerage Charge	Chrg	1,634	-	1,634	1,791	-	1,791
Beach Collections Charge	Chrg	-	87	87	-	131	131
Rural water & sewerage scheme rate:	Chrg	24	336	360	27	319	346
		<u>13,297</u>	<u>423</u>	<u>13,720</u>	<u>14,075</u>	<u>450</u>	<u>14,525</u>
Total Rates**		25,209	7,801	33,010	25,853	7,774	33,627
Percentage Change (after growth)		1.7%	3.3%	2.0%	5.3%	4.2%	5.0%
* Charges (per sec 21(2)(b)) as % of Total Rates not to exceed 30%				19.8%	18.5%		
** Note: figures above exclude Riversdale & Tinui capital contributions							
Riversdale Beach sewerage capital contributions			54	54		59	59
Tinui sewerage capital contributions			-	-		5	5

RATING FUNDING IMPACT STATEMENT SUMMARY - 2020-21
DISTRICT VALUES

(ESTIMATED 18-6-20)	U1	U2	Total Urban	Total Rural	Total District
Differential	1	2.0		-	
District Land Value	1,060,490,000	200,000,000	1,260,490,000	1,813,000,000	3,073,490,000
District Capital Value	2,755,500,000	452,200,000	3,207,700,000	2,873,000,000	6,080,700,000
Targeted Uniform Charges (no.)	8,879	728	9,607	3,852	13,459
Water Charges (no.)	8,882	673	9,555	-	9,555
Sewerage Charges (no.)	8,717	679	9,396		9,396
Recycling Charges (no.)	8,734	672	9,406		9,406

Note: the valuation figures and numbers of charges listed above are an estimate of the values and numbers as at 30 June 2020.

All Rates INCLUDING GST at 15%

	Rating Requirement			UNIFORM CHARGES AND RATES IN \$		
	Urban	Rural	Total	Residential	Non-residential	Rural
TARGETED CHARGES	\$ 28,993,017	\$ 9,040,755	\$ 38,033,772			
Uniform Charge	3,167,678	1,873,579	5,041,256	\$ 330.00	\$ 330.00	\$ 486.00
Roading Charge	441,922	1,328,940	1,770,862	\$ 46.00	\$ 46.00	\$ 345.00
Recycling Collection Charge	696,044	-	696,044	\$ 74.00	\$ 74.00	\$ 0.00
sub total	4,305,644	3,202,519	7,508,162			
	14.85%	35.4%	19.7%			
Water Charge	974,610	-	974,610	\$ 102.00	\$ 102.00	\$ 0.00
Sewerage Charge	1,879,200	-	1,879,200	\$ 200.00	\$ 200.00	\$ 0.00
sub total	2,853,810	-	2,853,810	\$ 752.00	\$ 752.00	\$ 831.00
TARGETED LAND VALUE RATES	10.0%		27.7%			
Roading Rate	2,595,151	3,097,626	5,692,777	0.001777	0.003554	0.001709
	2,595,151	3,097,626	5,692,777	0.001777	0.003554	0.001709
TARGETED CAPITAL VALUE RATES	8.95%	34.3%	15.2%			
Representation & Devlpmt Rate	3,138,062	885,095	4,023,157	0.000857	0.001714	0.000308
Regulatory Services Rate	2,056,074	579,918	2,635,992	0.000582	0.001124	0.000202
Sundry Facilities Rate	2,297,567	721,157	3,018,724	0.000628	0.001256	0.000251
Civic Amenities Rate	3,179,462	-	3,179,462	0.000869	0.001738	-
Water Rate	2,925,347	-	2,925,347	0.000768	0.001536	-
Sewerage Rate	5,610,746	-	5,610,746	0.001467	0.002934	-
sub total	19,207,258	2,186,170	21,393,427	0.005151	0.010302	0.000761
	66.2%	24.2%	57.1%			
OTHER TARGETED RATES	28,961,862	8,486,314	37,448,177			
Beach refuse & recycling collecti	Targeted Chrg	99,840		\$ 208.00	Beach collections	
Opaki water race	Targeted LV rate	63,345		0.001989	per SLV of serviced properties	
Tinui water supply	Targeted Chrg	13,940		\$ 450.00	per connection	
Castlepoint sewerage	Targeted Chrg	83,461		\$ 428.00	per connection	
*RBCSS - connected charge	Targeted Chrg	206,755		\$ 554.00	per property using the system	
RBCSS - service available	Targeted Chrg	10,126		\$ 122.00	per servicable, but not connected property	
RBCSS - Capital TP Yr II of 20	Targeted Chrg	62,449	time payments	\$1,843.40	38.0 paying off capital	
Tinui sewerage - TP stage I	Targeted Chrg	213	time payments	\$ 212.50	1 paying off stage I	
Tinui sewerage - TP stage I & II	Targeted Chrg	5,212	time payments	\$ 744.50	7 paying off stage I & II	
Tinui sewerage - operating	Targeted Chrg	9,100	operating	\$ 455.00	per connection	
Sewerage tmt charge (liquid only)		31,155		\$ 465.00	per equivalent connection	
Total Rates	\$ 28,993,017	\$ 9,040,755	\$ 38,033,772			

TP = time payment

*RBCSS = Riversdale Beach Community Sewerage Scheme

2. DIFFERENTIAL RATES ACROSS THE DISTRICT

2.1 The council proposes to continue its practice of not having one 'General Rate' but instead having a number of targeted rates charged across the district, set on a differential basis (see urban/rural cost allocations by service) and levied on either land value or capital value, as described in the Revenue and Financing Policy.

2.2 The separate targeted rates will be set on a differential basis using rating areas (urban and rural) and land use to determine the categories.

2.3 Rating areas are defined as:

Urban rating area – all rating units within the urban area of Masterton as defined by the District Plan.

Rural rating area – all rating units in the rural area of Masterton District, including beach settlements.

2.4 The differential categories are explained as follows:

Category 1 U1 (Differential 1.0 applied to urban value-based rates)

Urban Residential – all rating units in the urban rating area used primarily for residential purposes, or for public halls, for sporting purposes or are vacant land.

Category 2 U2 (Differential 2.0 applied to urban value-based rates)

Non-residential urban – all rating units in the urban rating area used for purposes other than residential use (as defined above).

Category 3 R1 (Differential 1.0 applied to rural value-based rates)

Rural – all rating units in the rural rating area.

2.5 Properties which have more than one use (or where there is doubt on the relevant primary use) will be split with a rating unit division so that each division allows the rates to be levied according to the relevant use of the property. Note that subject to the rights of objection to the rating information database set out in Section 28 of the Local Government (Rating) Act 2002, the council is the sole determiner of the categories.

2.6 The four targeted rates charged on all rateable properties, with costs allocated between urban and rural wards as per the Revenue and Financing Policy allocation table and charged on a differential basis will be as follows:

Roading Rate – estimated per dollar of Land Value for 2020-21 will be:

U1	0.001777 per dollar of land value raising	\$1,884,000
U2	0.003554 per dollar of land value raising	\$711,000
R1	0.001709 per dollar of land value raising	\$3,098,000
	Total	\$5,693,000

The roading rate will be used to provide the following services:

- Subsidised road maintenance and renewals programme on the district roading network.
- Non-subsidised roading maintenance in the urban area.
- Non-subsidised roading maintenance in the rural area.

Representation and Development Rate – estimated per dollar of capital value for 2020-21 will be:

U1	0.000857 per dollar of capital value raising	\$2,363,000
U2	0.001714 per dollar of capital value raising	\$775,000
R1	0.000308 per dollar of capital value raising	\$885,000
	Total	\$4,023,000

The representation and development rate will be used to provide the following services:

- Governance and representation
- Community development
- Arts and culture
- Economic development and promotion
- District amenities (security cameras, under-verandah lighting)

Regulatory Services Rate – estimated per dollar of capital value for 2020-21 will be:

U1	0.000562 per dollar of capital value raising	\$1,548,000
U2	0.001124 per dollar of capital value raising	\$508,000
R1	0.000202 per dollar of capital value raising	\$580,000
	Total	\$2,636,000

The regulatory services rate will be used to provide the following services:

- Resource management and district planning
- Environmental health, building and general inspection services
- Civil defence and emergency management

Sundry Facilities & Services Rate – estimated per dollar of capital value for 2020-21 will be:

U1	0.000628 per dollar of capital value raising	\$1,730,000
U2	0.001256 per dollar of capital value raising	\$568,000
R1	0.000251 per dollar of capital value raising	\$721,000
	Total	\$3,019,000

The sundry facilities and services rate will be used to provide the following services (see the allocation table in the Revenue and Financing Policy for urban/rural share of each service cost):

- Waste, recycling and composting (excluding specific rural waste services)
- Urban stormwater (urban ward only)
- Public conveniences
- District buildings
- Mawley Park
- Airport
- Rural halls
- Other property costs and other rural services (e.g .water supply testing)

3. DIFFERENTIAL TARGETED CHARGE - TARGETED ANNUAL CHARGE (TAC)

3.1 In addition to the district-wide rates collected on a differential basis, the council proposes to set a targeted annual charge, differentiated between urban and rural wards, and levied on each separately used or inhabited part of a rating unit. The urban/rural differential is based on costs of services allocated per the Revenue and Financing Policy.

3.2 The estimated targeted annual charges for 2020-21 will be:

U1 and U2	\$330.00 per part of rating unit raising	\$3,168,000
R1	\$468.00 per part of rating unit raising	\$1,873,000
	Total	\$5,041,000

3.3 The targeted annual charge will be used to provide the following services:

- Library and archive
- Recreation centre
- Sports fields (rural rating area only)
- Parks and reserves (rural rating area only)
- Forestry
- Cemeteries (rural rating area only)
- Dog control
- Rural refuse and transfer stations (excluding beach collections rate)

4. DIFFERENTIAL TARGETED CHARGE - ROADING CHARGE

4.1 In addition to the roading rate collected on a differential basis, the council proposes to set a differential targeted roading charge on each separately used or inhabited part of a rating unit.

4.2 The estimated roading charge for 2020-21 will be:

U1 and U2	\$46.00 per part of rating unit raising	\$442,000
R1	\$344.00 per part of rating unit raising	\$1,329,000
	Total	\$1,771,000

4.3 The roading charge will be used to fund a portion of the roading costs allocated to each ward – as per the Revenue and Financing Policy.

5. DIFFERENTIAL TARGETED RATES

5.1 Civic amenities (urban only), water, sewerage, urban recycling collection and beach collections.

Differential based on costs allocated to rating area and location of service.

6. CIVIC AMENITIES RATE

Civic amenities rate – estimated per dollar of capital value for 2020-21 will be:

U1	0.000869 per dollar of capital value raising	\$2,394,000
U2	0.001738 per dollar of capital value raising	\$786,000
	Total	\$3,180,000

The civic amenities rate will be used to fund the urban share of the following services:

- Parks and reserves
- Sports fields
- Cemeteries
- Airport

7. SERVICES DIFFERENTIALS

The council proposes to use the following differential categories to assess rates on rating units for water supply, sewerage and the recycling collection rates.

Availability of service for:

Urban Water Supply Rate

The differential categories for the proposed uniform water supply rates are:

Connected – any separately used or inhabited part of a rating unit that is connected to the Masterton urban water supply.

Serviceable – any separately used or inhabited rating unit that is not connected to the Masterton urban water supply but is within 100 metres of such water supply and within the urban rating area and not charged by metered usage.

Urban Sewerage Rate

The differential categories for the proposed sewage disposal rate are:

Connected – any separately used or inhabited part of a rating unit that is connected to the Masterton public sewerage system.

Serviceable – any separately used or inhabited part of a rating unit that is not connected to the Masterton public sewerage system but is within 30 metres of such a service and within the urban rating area.

Urban Recycling Collection Rate

Urban – on every separately used or inhabited part of a rating unit situated within the urban area of Masterton to which the council is prepared to provide the service.

Rural – on every separately used or inhabited part of a rating unit situated in the rural area of Masterton, to which the council is prepared to provide a service.

Beach Refuse and Recycling Collection Rate

Riversdale Beach and Castlepoint – on every separately used or inhabited part of a rating unit situated within the two beach settlements to which the council is prepared to provide the service.

Riversdale Beach Sewerage Rate

Residential Equivalents (REs) were established during the development of the Riversdale Beach Sewerage Scheme in order to allocate the shares of capital contribution. This RE unit will be the basis of charging annual operating rates as per the Local Government (Rating) Act 2002, schedule 3, clause 8.

8. URBAN WATER SUPPLY RATES

Targeted using a uniform basis and a capital value rate, differentiated as per clause 2.4.

8.1 The council proposes to set a targeted capital value rate on a differential basis, plus a uniform charge for water supply. The uniform charge will be assessed on each separately used or inhabited part of a rating unit throughout the serviced area where rating units are connected to the urban water supply scheme. The capital value rate will be levied on properties where a service connection is available (ie they are 'serviceable' per definition in clause 7).

8.2 The charge will be set on a differential basis based on the availability of service (the categories being 'connected' and 'serviceable'). Rating units that are not connected will not be liable for the water supply charge.

8.3 The estimated rates for 2020-21 are:

Urban Water Supply Charge

Connected \$102.00 raising \$975,000

Urban Water Supply Rate charged on connected and serviceable - estimated per dollar of capital value for 2020-21 will be:

U1 and R1	0.000768 per dollar of capital value raising	\$2,152,000
U2	0.001536 per dollar of capital value raising	\$ 773,000
	Total	<u>\$2,925,000</u>

Raising a total of \$3,900,000.

Urban (Metered) Water Supply on metered properties

8.4 The council proposes to set a targeted rate for water supplied to metered rural properties from the urban water supply, based on volumes of water supplied through water meters. The water supply charge will also apply to these properties.

8.5 The estimated rates for 2020-21 are as follows:

Price per cubic metre for between 50 and 100m³ per quarter \$ 1.40

Price per cubic metre for consumption over 100m³ per quarter \$ 1.80

Minimum charge per quarter of \$57.50 for 50m³ per quarter or below

9. URBAN SEWERAGE RATES

Targeted using a uniform basis and a capital value rate differentiated as per clause 2.4.

9.1 The council proposes to set a targeted capital value rate and a uniform charge for urban sewerage. The uniform charge will be levied on each separately used or inhabited part of a rating unit throughout the district where properties are connected to the Masterton urban sewerage scheme. The capital value rate will be levied on properties where connection is available (i.e. they are 'serviceable' as per the definition in clause 7).

9.2 The charge will be set on a differential basis based on the availability of service (the categories are 'connected' and 'serviceable'). Rating units not connected to the scheme will not be liable for the urban sewerage charge.

9.3 The estimated rates for 2020-21 are:

Urban Sewerage Charge

Connected	\$200.00	raising \$1,879,000
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Urban Sewerage Rate charged on connected and serviceable rating units - estimated per dollar of capital value for 2020-21 will be:

U1 and R1	(0.001467 per dollar of capital value) raising	\$4,136,000
U2	(0.002934 per dollar of capital value) raising	\$1,475,000
	Total	<u>\$5,610,000</u>

Raising a total of \$7,489,000.

10. RECYCLING COLLECTION RATE

10.1 The council proposes to set a targeted rate for the urban recycling collection costs on the basis described in clause 7.

10.2 The rate for 2020-21 is proposed as:

Serviced Property \$74.00	raising \$696,000
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11. RURAL TARGETED SERVICES RATES

11.1 The council proposes to set a targeted rate for **Beach Refuse and Recycling Collection** services on the basis of a fixed charge per property at Castlepoint and Riversdale Beach to which the services are available.

The uniform charge per property for 2020-21 is: \$208.00

Raising a total of \$99,800.

11.2 The council proposes to set targeted rates for the **Opaki Water Race** on the basis of land value of the properties serviced.

The land value rate for 2020-21 is \$0.001989

Raising a total of \$63,300.

11.3 The council proposes to set targeted rates for the **Tinui Water Supply** on the basis of connected rating units.

The uniform charge per property for 2020-21 is: \$450.00

Raising a total of \$14,000.

11.4 The council proposes to set targeted rates for the **Castlepoint Sewerage Scheme** on the basis of connected rating units.

The uniform charge per connection for 2020-21 is: \$428.00

Raising a total of \$83,500.

11.5 The council proposes to set two targeted rates for the operation of the **Riversdale Beach Sewerage Scheme**. These are:

- a connected rate based on a rating unit's residential equivalent connections to the scheme (as was assessed through the scheme development phase).
- a serviceable rate (i.e. empty sections yet to have a dwelling built) will be charged on each rating unit which is within 30 metres of the service.

Connected - a uniform charge per residential equivalent connection for 2020-21 will be: \$554.00 raising a total of approximately \$206,800.

Serviceable - a uniform charge per serviceable rating unit for 2020-21 will be: \$122.00 raising a total of approximately \$10,100.

Capital Contributions - as per the Amendment to the LTCCP for 2009-19 and the Capital Project Funding Plan for the Riversdale Beach Sewerage Scheme, the capital costs of the scheme will be charged per residential equivalent (RE). The following payment options remain relevant for Riversdale Beach property owners paying off their capital contributions over time:

Time Payment Yr 11 of 20 - the RE levied as a targeted rate spread over 20 years, with interest applied at 7.5 per cent (equates to \$1,643.40 pa including GST).

11.6 The council proposes to set three targeted rates for the **Tinui Sewerage Scheme** for the 2020-21 year, on the basis of connected properties and their elected capital contributions for stages I and II of the scheme's upgrade. One rate will cover the annual operating costs of the scheme. The other rates will be levied on the connected properties as per their elected capital contribution payment options.

The operating costs rate per connection (including Tinui School as five connections) for 2020-21 is: \$455.00 raising a total of approximately \$9,100.

The Part Capital Contribution Stage I (1 property) for 2020-21 is: \$212.50

The Part Capital Contribution Stage I and II (7 properties) for 2020-21 is: \$744.50

11.7 The council proposes to set a targeted rate called the **Sewage Treatment Charge** on the basis of connected properties in the rural area discharging septic tank outflows (liquid effluent) to the urban sewerage system. One charge per residential equivalent (RE - assumed to be 600 ltrs/day). Properties assessed as having multiple residential equivalents will be charged multiple charges based on assessed volume of discharge (including Rathkeale College).

The uniform charge per RE property for 2020-21 is: \$465.00 raising a total of \$31,200.

12. FUTURE TARGETED RATES – FLAGGED FOR INFORMATION

12.1 Private costs recovered.

The council may set a targeted rate in 2021-22 or future years in order to recover the costs of work the council has had done relating to private property. This work may include undertaking earthquake assessments on commercial buildings or repairing faults in the sewer network on private property. The basis of the rates will be the recovery of costs incurred by the council in order for an owner to comply with the council requirements e.g. supply of information under the council's earthquake building assessment policies, stormwater maintenance or sewer repairs on private property to reduce inflow and infiltration in the sewer network.

13. OUT-OF-DISTRICT WATER AND SEWERAGE CHARGES

13.1 The council proposes to charge for non-metered water supply and sewerage services which are supplied or the service is available to properties outside the Masterton District on the following basis:

Water supply – \$0.001536 per dollar of capital value on serviceable properties, plus a \$102.00 fixed charge per separately identifiable connection. Note: metered connections will be required to pay the water meter charges noted on page 62.

Sewerage – \$0.002934 per dollar of capital value on serviceable properties, plus \$200.00 charge per connected property, plus any charges under the trade waste bylaw regime.

14. DUE DATES FOR PAYMENT OF RATES

All rates will be payable in four instalments in the months of:

1st instalment	20 August 2020
2nd instalment	20 November 2020
3rd instalment	22 February 2021
4th instalment	20 May 2021

15. PENALTY CHARGES

Penalties will be charged as follows:

As part of the council’s response to Covid-19, there will be a 0 per cent penalty charged on the rates arrears as at 30 June 2020 and a 0 per cent penalty applied to unpaid rates for instalment 1 due on 20 August 2020.

Penalties will be applied as follows:

0 per cent charged on the balance of the first instalment of rates remaining unpaid after 20 August 2020.

10 per cent charged on the balance of the second instalment of rates remaining unpaid after 20 November 2020.

10 per cent charged on the balance of the third instalment of rates remaining unpaid after 22 February 2021.

10 per cent charged on the balance of the fourth instalment of rates remaining unpaid after 20 May 2021.

Arrears penalty charges

0 per cent charged on the balance of arrears unpaid as at 30 June 2020.

10 per cent charged on rates unpaid which the penalty on arrears at 30 June 2020 was applied and remain unpaid 6 months later (to be applied 5 January 2021).

Roundings

Rates statements may be subject to roundings. The rates due will be calculated to the nearest cent, but rounded to the nearest 10 cents.

CALCULATE YOUR 2020-21 RATES

The rates below are indicative only. Actual rates-in-the-dollar and charges will be set as part of the adoption of the Annual Plan at the end of June 2020. The result you calculate will not include the Greater Wellington Regional Council rates.

Further assistance in explaining the effects of the policy changes, 2017 revaluation and rates increase on your individual properties can be obtained from the Council's Rates Department.

RURAL PROPERTY

Write in your most recent Land Value(a)
 Write in your most recent Capital Value(b)
 Land Value (LV) Rates 0.001709 X (a) =
 Capital Value (CV) Rates 0.000761 X (b) =
 Targeted Annual Charge (where applicable) 486.00
 Targeted Roothing Charge (where applicable) 345.00
 Beach collections (where applicable) 208.00
 Castlepoint Sewerage (where applicable) 428.00
 Riversdale Sewerage (where applicable) 554.00
 Tinui Sewerage (where applicable) 455.00
 Sewage Charge (liquid waste only) 465.00
 (Note: result excludes Greater Wellington RC rates) \$_____

URBAN (RESIDENTIAL)

Write in your most recent Land Value(a)
 Write in your most recent Capital Value(b)
 Land Value (LV) Rates 0.001777 X (a) =
 Capital Value (CV) Rates 0.005151 X (b) =
 Targeted Annual Charge 330.00
 Targeted Roothing Charge 46.00
 Recycling Collection Charge 74.00
 Water Supply Charge (where applicable) 102.00
 Sewerage Charge (where applicable) 200.00
 (Note: result excludes Greater Wellington RC rates) \$_____

URBAN (NON-RESIDENTIAL)

Use the Urban (residential) figures above, but double the LV & CV Rates (i.e. LV x 2 x (a) and CV x 2 x (b)). Then add the charges where applicable.

RATES EXAMPLES

INCLUDING GST	CAPITAL VALUE (AT SEP 2017)	2019-20 MDC RATES	2020-21 PROPOSED MDC RATES	\$ CHANGE	% CHANGE
Masterton - residential, low value	\$210,000	\$1,946	\$1,978	\$32	1.7%
Masterton - residential, mid value	\$285,000	\$2,419	\$2,464	\$44	1.8%
Masterton - residential, high value	\$620,000	\$4,333	\$4,408	\$75	1.7%
Masterton - central, small area	\$370,000	\$2,908	\$2,960	\$52	1.8%
Riversdale - high land value (LV)	\$500,000	\$2,170	\$2,264	\$94	4.3%
Riversdale - non-beachfront	\$350,000	\$1,988	\$2,075	\$87	4.4%
Castlepoint	\$485,000	\$2,073	\$2,169	\$96	4.6%
Rural - lifestyle, 2ha	\$570,000	\$1,540	\$1,589	\$49	3.2%
Rural - forestry	\$1,750,000	\$4,858	\$4,999	\$141	2.9%
Rural - hill country farm	\$3,850,000	\$9,110	\$9,381	\$271	3.0%
Rural - dairy farm	\$3,350,000	\$8,099	\$8,346	\$246	3.0%
Rural - large farm	\$8,250,000	\$22,169	\$22,819	\$650	2.9%
Commercial - industrial	\$840,000	\$9,923	\$10,045	\$122	1.2%
Commercial - Queen St shop	\$415,000	\$5,568	\$5,667	\$98	1.8%

Note: All rates exclude Wellington Regional Council rates. Percentage changes are subject to roundings.

SCHEDULE OF FEES AND CHARGES 2020-21

NGĀ RĀRANGI UTU ME NGĀ UTU WHAKAHAERE 2020-21

As part of the council's COVID-19 relief package, the council agreed to the following changes to fees and charges for the periods specified:

- Council building consent fees (excluding BRANZ and MBIE fees) will be refunded until 30 November 2020 for anyone wanting to cancel a building consent that had been applied for prior to 24 March 2020 and where no inspection work has been required.
- 100% subsidy for Food Act registration fees until 30 November 2020
- 100% subsidy for annual registration fees for hairdressers, beauticians, nail technicians, tattooists and skin piercers until 30 November 2020
- Parking in the town centre will be free until 31 August 2020
- 100% subsidy for consenting fees for wood burner replacements until 31 December 2020

Beyond the dates specified, the fees and charges specified in this schedule will apply.

BUILDING CONSENT AND PIM FEES

All fees are GST inclusive.

The total fee including PIM (if applicable) and levies are to be paid at lodgement time.

DESCRIPTION	PIM FEE (if applying prior or with building consent application) (Additional to BC fee)	BUILDING CONSENT (BC) ONLY FEE (excluding PIM fee, BRANZ and DBH levies)
MINOR WORK		
Solid fuel heater	\$47.00	\$350.00
Minor plumbing and drainage work e.g. minor alterations	\$47.00	\$395.00
Minor building work (1 inspection)	\$47.00	\$395.00
Drainage work, e.g. new minor subdivision services, and common drains (up to 10 lots)	\$47.00	\$990.00
Drainage work, e.g. new effluent disposal system	\$47.00	\$470.00
Wet area shower	\$47.00	\$486.00
SHEDS / GARAGES / CONSERVATORIES ETC		
Swimming pools > 1,200 mm above ground and spa pool and swimming pool fences	N/A	\$125.00
In-ground swimming pools	\$47.00	\$500.00
Garden sheds/Retaining walls/Carports/Decks/Conservatories & other minor works - 2 inspections	\$47.00	\$585.00
Minor farm buildings (hay sheds, covered yards 1-6 bays etc)	\$94.00	\$675.00
Larger farm buildings (covered yards, wool sheds), no plumbing or drainage	\$94.00	\$1,055.00
Larger farm buildings (covered yards, wool sheds), with plumbing or drainage	\$94.00	\$1,450.00

Proprietary garages standard	\$94.00	\$710.00
Proprietary garages with firewall	\$94.00	\$820.00
Proprietary garages with plumbing and drainage	\$94.00	\$1,050.00
Proprietary garages including sleep-out, no plumbing or drainage	\$94.00	\$830.00
Proprietary garages including sleep-out, with plumbing or drainage	\$94.00	\$1,150.00
Garages, simple custom design, single level	\$94.00	\$890.00
Garages, simple custom design, single level with plumbing or drainage (if sleep-out, use dwelling fee)	\$94.00	\$1,350.00
Residential re-pile	\$47.00	\$585.00
Residential demolition	\$47.00	\$245.00
RESIDENTIAL NEW DWELLINGS		
Single storey	\$94.00	\$3,950.00
Multi storey	\$94.00	\$4,450.00
Transportable dwelling (yard built - to be transported to another district)	\$94.00	\$2,857.00
RESIDENTIAL DWELLING ADDITIONS AND ALTERATIONS		
Alterations (minor) up to 3 inspections plus processing time	\$94.00	\$1,062.00
Alterations (major) up to 8 inspections plus processing time	\$94.00	\$2,478.00
TRANSPORTABLE/RELOCATED RESIDENTIAL DWELLINGS		
Transportable/Relocated residential dwelling - urban (Resource Consent required for relocated dwellings)	\$561.00	\$1,681.00
Transportable/Relocated residential dwelling - rural (Resource Consent required for relocated dwellings)	\$561.00	\$1,979.00
Note: If relocation includes additions or alterations add additions and alterations rate as above.		

COMMERCIAL / INDUSTRIAL		
Commercial demolition	\$47.00	\$585.00
Single storey shop fit outs	\$94.00	\$1,204.00
Multi storey shop fit outs	\$94.00	\$1,503.00
Single storey multi-unit apartments/motels	\$373.00	\$2,203.00 plus \$425.00/unit
Multi storey multi-unit apartments/motels	\$561.00	\$2,576.00 plus \$708.00/unit
Minor commercial work e.g. signs/shop fronts/minor fit outs (no plumbing and drainage)	\$187.00	\$765.00
Use Commercial rate for large subdivision services installations		
Commercial/Industrial <\$50,000	\$301.00	\$2,278.00
Commercial/Industrial \$50,001 - \$100,000	\$449.00	\$3,174.00
Commercial/Industrial \$100,001 - \$150,000	\$598.00	\$4,071.00
Commercial/Industrial \$150,001 - \$250,000	\$747.00	\$4,966.00
Commercial/Industrial \$250,001 - \$350,000	\$896.00	\$5,862.00
Commercial/Industrial \$350,001 - \$500,000	\$1,045.00	\$6,759.00
Commercial/Industrial \$500,001 - \$1,000,000	\$1,045.00	\$7,356.00
Commercial/Industrial/Agricultural >\$1,000,000	\$1,045.00	\$7,356.00 plus \$421.00 per \$1,000,000 value
Note: Development levies may apply to commercial building consents. Check with the council.		
OTHER CHARGES		
BRANZ levy for work of \$20,000 or more	\$1.00 per \$1,000 or part thereof	
MBIE levy – GST inclusive (for work of \$20,444 or more including GST)	\$1.75 per \$1,000 or part thereof	
Administration - Printing Charge for Issued Consents (Voluntary)		\$50.00
Processing hardcopy certificate applications		\$94.50
Swimming pool initial inspection		\$36.00

Swimming pool re-inspection fee	\$151.00
Re-Inspections hourly rate - Charged to nearest hour	\$195.00 per hour
Amendment to Building Consent (Reassessment of amended plans) Charges will also apply if the amendment involves additional inspections.	\$195.00 per hour
Certificate of title	\$25.00
Certificate of Acceptance - Building Consent fee for the applicable building plus actual costs, payable on issue of certificate	\$195.00 per hour
Compliance Schedule application (includes inspection and 12A and BWOFF administration)	\$148.00 per hour
BWOFF Renewal Fee (Annual)	\$104.00
Building Consent exemption fee (Schedule 1 Exempt Building Work Assessment)	\$281.00
Application for Certificate of Public Use (CPU) includes \$94.00 - ½ hour assessment plus \$187.00 per hour over and above the first ½ hour plus additional inspections.	min \$281.00
Application for a modification or waiver to a building consent	\$195.00 per hour
Notice to fix- Inspections and Administration	\$195.00 per hour
Property search fee (Includes download, scanning documents, email, or writing to disc)	\$20.00
Monthly Building consent list	\$10.00
Infrastructure Protection Deposits (Vehicle Crossing Bonds)	Assessed case by case
Road Damage Bond as set by Road Assets	min \$520.00
Photocopying:	
Black A4	\$1.00 each
Black - up to A3	\$2.00 each
Colour - up to A3	\$5.00 each
Black - up to A0	\$20.00 each

LAND INFORMATION MEMORANDUM (LIM)

All fees are GST inclusive

SERVICE	FEE
LIM – Standard - 10 days	\$250.00
LIM – Urgent - 5 days	\$350.00
Certificate of title	\$25.00

RESOURCE CONSENT FEES

GST Inclusive (unless stated)

SERVICE	FEE
LAND USE OR SUBDIVISION CONSENTS	
	INTERIM FEE
Controlled Activity	\$555.00
Restricted Discretionary Activity – Non Notified	\$555.00
Restricted Discretionary Activity – Limited Notified	\$950.00
Discretionary Activity	\$950.00
Non Complying Activity	\$1,500.00
PLAN CHANGE & RESOURCE CONSENTS	
Staff time	\$148.00 per hour
Plan Change	\$5,100.00
DEEMED PERMITTED BOUNDARY/MARGINAL ACTIVITIES	
Permitted Boundary Activity (PBA)	\$306.00
CERTIFICATION	
S223 Certificate	\$255.00
S224 Certificate	\$300.00
S226 – Existing Use Rights	\$350.00
Certificate of Compliance (Permitted activity pursuant to Resource Legislation Amendment Act 2017) and Deemed Permitted Boundary/Marginal Activities	\$350.00

ADDITIONAL CHARGES

Public Notification	\$714.00
Limited Notification	\$357.00
Pre Hearing	\$500.00
Hearing	\$1020.00
External Consultancy	Actual cost
Post Decision – Requested changes	\$350.00
Post Decision – Minor changes	\$150.00

RURAL NUMBERING

All fees are GST inclusive

SERVICE	FEE
Rural Rapid Property numbering – Initial	\$29.00
Rural Rapid Property numbering – Replacement	\$17.00

RESERVE & ROADING CONTRIBUTIONS

Total combined rural reserve and roading contribution is capped at \$7,500+GST

	RURAL	URBAN
Reserve Contributions	2% of land value (plus GST)	3% of land value (plus GST)
Roading Contributions	3% of land value (plus GST)	2% of land value (plus GST)

Note: Land value is treated as GST inclusive.

TRANSFER STATION CHARGES – NURSERY ROAD

Note: All refuse charges include the Waste Minimisation Levy of \$10/tonne (plus GST)

LOAD SIZE	GREEN WASTE TO COMPOSTING	REFUSE TO TRANSFER STATION
DOMESTIC PRICES (including GST unless otherwise stated)		
Official Masterton District Council Bags	N/A	Prepaid (no charge at gate)
Bags – any other bag (up to 30kg)	N/A	\$6.00 per bag
Car or Station wagon (up to 100kg)	\$5.00	\$22.00
Van, Utility, Small trailer (up to 250kg)	\$12.00	\$51.00
Trailer (up to 500kg)	\$16.00	\$66.00
Truck or Large trailer	\$55.00/tonne (plus GST)	\$185.00/tonne (plus GST)
Council Bags – recommended retail price per bag		\$3.20
COMMERCIAL PRICES (including or excluding GST as stated)		
General Refuse (including construction and demolition materials)	\$185.00/tonne plus GST	
Construction/demolition refuse	\$185.00/tonne plus GST	
Bulk volume discount		By negotiation
Green waste to compost – Truck load		\$55.00 plus GST
Tyres (more than 4 tyres)	\$540.00/tonne plus GST	
Tyres (car & 4WD only)	\$3.00 each (incl GST)	
Tyres (car & 4WD, on rims)	\$4.00 each (incl GST)	
Tyres Truck	\$6.20 each (incl GST)	
Grease Trap and Special Waste (for burial)*	\$185.00/tonne plus GST	
Sump Waste	\$50.00 /tonne plus GST	

Sawdust	\$185.00/tonne plus GST
Septic tank waste (to sewer) liquid	\$68.00 /tonne plus GST
Poultry e.g. waste (to sewer)	\$610.00 /tonne plus GST
Cleanfill (weighed)	\$6.00/tonne plus GST
Recycling	No charge

*Subject to prior disposal arrangements with the council

RURAL RECYCLING TRANSFER STATION FACILITIES – CASTLEPOINT AND RIVERSDALE

LOAD SIZE	GREEN WASTE TO COMPOSTING	REFUSE TO TRANSFER STATION
DOMESTIC PRICES (including GST) unless otherwise stated		
Official Masterton District Council Bags	N/A	Prepaid (no charge at gate)
Bags – any other bag (up to 30kg)	N/A	\$6.00 per bag
Car or Station wagon (up to 100kg)	\$5.00	\$22.00
Van, Utility, Small trailer (up to 250kg)	\$12.00	\$51.00
Large trailer or small truck (less than 3 tonne)	\$65.00/tonne	\$213.00/tonne
Large truck (more than 3 tonne)	\$55.00/m ³	\$79.00/m ³

UTILITY SERVICES

All fees are GST exclusive unless otherwise stated.

ACTIVITY	FEE
WATER & SEWER SERVICES CHARGES	
Joint connection 20mm water and 100mm sewer	Contract Price Plus \$165.90 processing and inspection fee for each application
Drainage Sewer connection 100mm Sewer connection over 100mm Keeping sewer connection in repair	
Water Supply 20mm water connection Larger than 20mm connection Renewing 20mm connection	
Renewing larger than 20mm connection	
Keeping service pipe in repair Disconnection of water supply Reconnection of water supply	
Installing water meter Testing water meter Keeping meter in repair Renewing meter	
WATER	
Up to 50,000 litres per 3 months	\$50.00
50,000 to 100,000 litres per 3 months	\$1.22 per 1,000 litres
Over 100,000 litres per 3 months	\$1.57 per 1,000 litres
2,000-20,000 litres in same load (tanker)	\$1.91 per 1,000 litres
BYLAWS	
Corridor Access Request / Work Access Permit	\$39.00
Additional inspections for permits, consultation etc	\$89.00 per hour
No Parking sign hire (per day)	\$15.00 including GST
Administration charge (minimum of 1 hour)	\$25.00 per hour inc GST

ENVIRONMENTAL HEALTH AND LICENSING

All fees are GST inclusive

ACTIVITY	FEE
REGISTRATION OF PREMISES	
New Application for registration of food control plan based upon: <ul style="list-style-type: none"> a template issued by MPI or a new business subject to a national programme 	\$134.00 fixed fee includes up to 2 hours to process registration \$67.00 per hour for every additional hour
Application for registration/renewal or amendment of food control plan based upon: <ul style="list-style-type: none"> a template issued by MPI or a renewal or amendment of business subject to a national programme 	\$67.00 fixed fee includes up to 1 hour to process registration \$67.00 per hour for every additional hour
Application for proposed new registered licensed premises (offensive trade, camping ground, funeral director, hairdresser and beauty therapists, tattooists, skin piercers)	\$142.00
Annual registration beauticians, nail technicians, tattooists and skin piercers fees: <ul style="list-style-type: none"> Secondary business activity (chemists/beauty therapy services in conjunction with another activity) Sole business activity e.g. Beauty Therapy Clinics 	\$56.00 \$156.00
Annual registration - Camp ground	\$180.00
Annual registration - Hairdressers	\$156.00
Annual registration - Offensive trades	\$156.00
Annual registration - Funeral directors	\$120.00
Transfers/change of operator (offensive trade, camping ground, funeral director, hairdresser and beauty therapists, tattooists, skin piercers)	\$150.00
Administration charge (minimum of 1 hour)	\$25.00 per hour

VERIFICATION	
Verification food premises during routine hours including booking of appointments, checking prior history, travel time, actual on-site time, completing reports and recording system entries. Also covers any follow up verification site visits to check remedial action.	\$235.00 fixed fee (up to 3.5 hrs) \$67.00 per hour for every additional hour
Verification food premises outside routine hours including booking of appointments, checking prior history, travel time, actual on-site time, completing reports and recording system entries. Also covers any follow up verification site visits to check remedial action.	\$321.00 fixed fee (up to 3.5 hrs) \$124.00 per hour for every additional hour
COMPLIANCE AND MONITORING	
<ul style="list-style-type: none"> Complaint driven investigation resulting in issue of improvement notice by Environmental Health officer Application for review of issue of improvement notice Monitoring of food safety and suitability Failure to comply with corrective action request within agreed timeframe 	\$134.00 hourly rate for each compliance and monitoring activity (minimum ½ hour charge)
Inspection fee	\$138.00
Hourly rate above programmed work	\$88 an hour
Further notes	
<ul style="list-style-type: none"> Application for refund of an Annual Registration fee must be in writing, 50 per cent of total fee retained for administration/inspection, 50 per cent of total fee refunded on a monthly pro-rata basis. The initial verification fixed fee is based on an initial estimate of time. The actual officer time will be subject to the size, complexity, level of compliance and the readiness of the business. The registration frequency for national programmes (NPs) is every two years. Food registration periods may be extended as per section 51(1)(b) and charged pro-rata for the extended portion. The verification frequency for high performing operators on FCP may extend to every eighteen months, further reducing compliance costs for food operators. Verification for businesses on National Programme may also be extended to twenty four months. Businesses on National Programme one (businesses such as coffee carts) will only need to be verified once if there are no changes to the operation. Any verification activities outside of the Masterton District will be charged at actual cost incurred i.e. no rates contribution. 	

LICENCES	
Application for Gambling Venue consent	\$306.00 plus charges
Hawker's licence and mobile shops (including inspection fee) – per annum	\$108.00
Itinerant trader (including inspection fee) per annum	\$283.00
Duplicate licence	\$25.00
Street stall – licence	\$25.00 per week
Taxicab stand – per annum	\$117.00
Pie cart stand – site licence	\$40.00 per week
Boarding House per annum	\$66.00
Event application processing fee – 5 stalls where food is for sale and the public are attending both on private and public land, excluding charity events	\$89.00
RESOURCES	
Food Act 2014 Resources	Actual cost plus 15%
NOISE CONTROL	
Noise control charges (Return of seizure equipment) – per callout to property	\$73.00
Security/ Fire alarm disconnection	Actual cost plus 10%
BYLAWS	
Grazing permit (3 months)	\$29.00
Removal of refuse	Actual cost plus 10%
RETURN OF SEIZED SKATEBOARD	
First offence	7 day impoundment
Second offence	7 day impoundment plus \$46.00 return fee
Third and subsequent seizures	7 day impoundment plus \$66.00 return fee
ABANDONED VEHICLES	
Removal urban	\$204.00
Additional charges for storage and costs for rural collection	Actual Cost

PARKING

CHARGES	FEE
Parking Meter Charges (GST inclusive)	\$1.00 per hour
PARKING OFFENCE INFRINGEMENTS (NO GST)	
P101 Parked within an intersection	\$60.00
P102 Parked on or within 6 metres of an intersection	\$60.00
P104 Parked on or near a pedestrian crossing	\$60.00
P107 Parked on broken yellow lines	\$60.00
P108 Parked on area reserved for hire or reward	\$60.00
P113 Double parking	\$60.00
P117 Inconsiderate parking	\$60.00
P105 Prohibited area	\$40.00
P109 Parked within 6 metres of bus stop	\$40.00
P110 Parked across a vehicle entrance	\$40.00
P111 Parked near a fire hydrant	\$40.00
P112 Parked between fire hydrant and road marking	\$40.00
P114 Incorrect kerb parking - left side of the road	\$40.00
P115 Parked on footpath	\$40.00
P119 Parked on loading zones or EV charging	\$40.00
P120 Incorrect angle parking	\$40.00
P969 Parked on disabled car parks with permit not displayed	\$150.00
P821 Parked across a line marking a space	\$40.00

METER/ TIME LIMIT INFRINGEMENTS	
P106 Parked over the time limit	
P819 Parked on an expired meter	
Not more than 30 minutes	\$12.00
More than 30 minutes but not more than 1 hour	\$15.00
More than 1 hour but not more than 2 hours	\$21.00
More than 2 hours but not more than 4 hours	\$30.00
More than 4 hours but not more than 6 hours	\$42.00
More than 6 hours	\$57.00

TRADE WASTE CHARGES

These charges are split into three types:

- an application fee
- an annual consent fee and
- fee based on flow and strength if discharges reach the trigger point as defined in Schedule 1 of the Council's Trade Waste Bylaw.

All Trade Waste charges are additional to the sewerage rates paid.

(GST exclusive)

CHARGES	FEE
APPLICATION FEES	
Small discharges	\$188.00
Medium discharges	\$355.00
Large discharges	\$688.00
TRADE WASTE CONSENT FEES	
Small (controlled)	\$235.00
Small (conditional)	\$479.00
Medium (controlled)	\$802.00
Medium (conditional)	\$1,293.00
Large (controlled)	\$1,724.00
Large (conditional)	\$2,440.00
Large (users over Schedule 1 triggers) charged per flow strength and solids as follows:	
Flow (per cubic m)	\$0.74
Biological Oxygen Demand (BOD)(kg)	\$2.19
Suspended Solids (SS)(kg)	\$2.00
Additional inspections	\$102.00
Septage waste (to sewer) per tonne	\$68.00

INFRASTRUCTURE CONTRIBUTIONS

The figures below are payable by property owners who are taking up new connections to the various sewerage and water supply services in the Masterton District.

The contribution is the 'buy in' price for new joiners that connect to the services.

All contributions are payable prior to connection.

All prices are GST exclusive

SERVICE	FEE
New connection to Masterton urban services - Water	\$2,000
New connection to Masterton urban services - Sewer	\$3,000

This contribution is payable by subdividers/developers under the Wairarapa Combined District Plan, as part of issuing resource consents for new lots. The charge is effectively a joining fee to join the existing network services. For all other new connections the contributions are payable by the owner prior to connection.

Developers may be required to pay additional contributions depending on their development's assessed impact on the future network upgrade needs, as detailed below:

The process for remission or waiver of these charges is detailed in Section 23 of the Combined District Plan in accordance with the RMA.

SERVICE	FEE
Lansdowne (water capacity)	\$1,108 per lot
Stormwater Cashmere	\$220 per lot
Sewer Cashmere	\$612 per lot
Solway Crescent	\$591 per lot
Taranaki Street	\$252 per lot
South Belt (Sewer)	\$900 per lot

Upper Plain - water (trickle feed off urban supply)	\$3,150 plus connection costs (restriction valve, backflow valve etc)
Other Rural - (metered) connection to Masterton urban water	\$2,250 plus connection costs (restriction valve, backflow valve etc)
Rural - connection to Masterton urban sewer	\$3,225
Airport - additional cost recovery for Hood Aerodrome water and sewer lines	Water - additional \$3,467 Sewer - additional \$4,655
Tinui sewerage	\$9,308
Tinui water supply	\$3,340
Castlepoint sewerage	\$4,800
Taueru water supply	\$4,264
Riversdale Beach: sewerage - original Scheme Area	\$24,585
sewerage - Riversdale Terraces	\$15,735

DOG CONTROL FEES

(GST inclusive)

DESCRIPTION	FEE
DOG REGISTRATION FEES	
Urban entire	\$136.00
Urban neutered	\$82.00
Responsible Dog Owner (25% discount, urban neutered)	\$61.50
Rural 1st dog, incl working	\$82.00
Rural 2nd & sub incl working	\$22.00
Permit holder	\$82.00
Dangerous neutered	\$126.00
Seeing eye dogs	\$0.00
Application for RDO	\$20.00
OTHER DOG FEES	
Sustenance fee (per day)	\$15.00
Poundage Fee: First impounding	\$70.00
Poundage Fee: Second impounding	\$125.00
Poundage Fee: Third and subsequent impounding (within 12 months)	\$160.00
Surrender a dog for euthanasia (acceptance must be approved prior)	actual cost plus 15%
Micro-chipping of Masterton registered dog	\$20.00
Permit - keep more than two dogs in urban area	\$55.00
Breeder permit holder urban registration per dog	\$82.00
Replacement registration tag	\$5.00
Collars, apparel and worming tablets	actual cost plus 15%
Costs and expenses relating to impounding and securing impounded dog	actual cost plus 15%
Rehoming fee for impounded dog	pro rata registration

STOCK IMPOUNDING FEES

(GST inclusive)

TYPE OF STOCK	POUNDAGE FEE	SUSTENANCE FEE
Poundage fee for every horse, mare, gelding, colt, filly, foal, mule, ass, ox, bull, cow, steer, heifer or calf	\$77.00	\$13.00 per day
For every ram, ewe, wether, lamb or goat	\$51.00	\$8.00 per day
For every boar, sow or pig	\$51.00	\$13.00 per day
For the second and subsequent impounding in one year of the stock of any particular owner, the above poundage fees are increased by 50%.		
FEES FOR GIVING NOTICE OF IMPOUNDING (GST inclusive)		
For writing and delivering of any notice or sending any notice by post		\$26.00
For inserting any notice in one or more newspapers		\$41.00
CHARGE FOR LEADING, DRIVING OR CONVEYING STOCK		
Actual cost incurred, with a minimum charge of \$77.00		

LIBRARY CHARGES

(GST inclusive)

BORROWING CHARGES		
ITEM	RENTAL CHARGE	LATE RETURN
Hot Picks	\$2.00 - 3 week loan	\$1.00 per day
All other books	\$0.00 for 3 week loan 3 week renewals available	\$0.00
Premium magazines	\$0.00 - 1 week loan	\$0.00
Adult DVDs	\$0.00 - 1 week-issue collection \$0.00 - 2 week-issue collection	\$0.00
Junior and Young Adults DVDs	\$0.00 - 1 week loan	\$0.00
OTHER CHARGES		FEE
Books that are lost or not returned		Replacement Cost
Replacement card		\$0.00
Inter-loans		\$10.00 per item
Computer / Internet Access		Free access for 45 minutes per session
Photocopying & Printing	A4 black	\$0.10
	A4 colour	\$1.00
	A3 black	\$0.20
	A3 colour	\$2.00
Fax - New Zealand	First page	\$2.00
	Each additional page	\$1.00
Fax - International	First page	\$3.10
	Each additional page	\$1.00
Scan and email		\$1.00
Laminating	A4	\$1.50
	A3	\$3.00

CONCESSION FEES

(GST inclusive)

ACTIVITY	FEES
AIRPORT EVENTS	
Airport event requiring closure of airfield	\$7,500.00 per event (eg Wings Over Wairarapa)
Airport event restricting airfield use	\$750.00 per event (eg TVA airshow)
Airport events allowing normal use of airfield	\$250.00 per event
OTHER CHARGES	
Bonds - Commercial and non-commercial	\$200 to \$2,000 dependent on level of impact and displacement to other users as assessed by Council or its agents
Concession for use of area/ space reservation in reserve - (Mobile traders/ Hawkers/ Vendors/ Amusements)	\$50 application fee plus \$20/day or part thereof for up to 10sqm area Extended area by negotiation Extended time (Lease/ Licence) by negotiation Open Tender for competing concessionaires
Commercial Filming/ Photography in Reserve (non-exclusive area)	\$250/day or part thereof

CEMETERY CHARGES

(GST inclusive)

SERVICE	FEE
PLOT FEES	
Lawn Cemetery Plots - Child no more than 12 mths old	\$ 192.00
Lawn Cemetery Plots - Child more than 12 mths but less than 10 yrs	\$ 362.00
Lawn Cemetery Plots - All others	\$1,126.00
Cremations Plots - Berms	\$ 276.00

INTERMENT FEES

Lawn Cemetery - Child no more than 12 mths	\$ 189.00
Lawn Cemetery - Child more than 12 mths but less than 10 yrs	\$ 588.00
Lawn Cemetery - All others - Urban cemeteries	\$1,175.00
Lawn Cemetery - All others - Rural cemeteries	\$1,431.00
Cremations Plots - Berms	\$ 383.00
OTHER CHARGES	
Out of District fee - Interment	\$920.00
Out of District fee - Cremation	\$383.00
Breaking/Removing stone work, concrete	Actual costs
Interments on Saturday, Sunday and Statutory holidays (this fee additional to regulation charges)	\$491.00 or actual cost whichever is greater
Interments requiring attendance outside core working hours of normal working week (ie 0730 - 1630 hours). These charges are additional to regulation fees.	Actual costs plus administration fee
Disinterments	Actual costs
Availability of sand for hand filling adult plots	\$368.00
Availability of soil for hand filling adult plots	\$460.00
Purchase of third plot (special conditions apply)	\$1,840.00
Removal of headstones and foundation structures	Actual costs
Construction of concrete floor, covers or renovation	Actual costs
RSA - No charge for Plot or Out of District Fee	Interment fee only

PENSIONER HOUSING

(No GST)

COMPLEX	WEEKLY RENTALS
PANAMA VILLAGE	
25 Bedsitter	\$100.00
15 One Bedroom	\$106.00
4 One Bedroom (double)	\$112.00
LAURENT PLACE	
8 Bedsitter	\$96.00
4 One Bedroom	\$103.00
6 One Bedroom house (double)	\$113.00
BODMIN FLATS	
8 Bedsitter	\$96.00
TRURO FLATS	
4 One Bedroom	\$103.00
4 Garage	\$12.00





PHONE

06 370 6300 - 8AM TO 5PM

06 378 7752 - 5PM TO 8AM (AFTER HOURS)

EMAIL

MDC@MSTN.GOV.T.NZ

CALL INTO

161 QUEEN STREET, MASTERTON - 9AM TO 4PM

WRITE TO

MASTERTON DISTRICT COUNCIL

PO BOX 444, MASTERTON 5840

 FOLLOW US ON FACEBOOK

WWW.MSTN.GOV.T.NZ