

Carterton District Council Annual Plan 2020-21

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TE KAUNIHERA-Ā-ROHE O TARATAHI
CARTERTON
DISTRICT COUNCIL

CARTERTON

A welcoming and vibrant community
where we all enjoy living.

What's an Annual Plan?

Two years ago, we adopted our 2018-2028 Ten-Year Plan. 2020/21 will be Year 3 of the Ten-Year Plan. This Annual Plan describes any significant or material changes from the 2020/21 year of the Ten-Year Plan. The Annual Plan also includes the financial and other information that is required by the Local Government Act.

Because it concentrates on differences from the Ten-Year Plan, the Annual Plan is a smaller document than the Ten-Year Plan. For more details on our activities, please refer to the Ten-Year Plan, which is available on our website.



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Mayor and Councillors

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Message from the Mayor



Kia ora,

As we are finalising this plan, a lot has changed because of Covid-19, but one thing that remains strong is our sense of community and the desire for sensible and responsive leadership from your council.

Our community's response to Covid-19 has been outstanding and you must all be congratulated. Assuming that our efforts to eliminate Covid-19 continue to be successful, the next year and beyond will be all about recovery.

We want this year's Annual Plan to best match the environment we are in without impacting on future generations. It goes without saying it needs to be affordable, encourage growth, follow our Ten-Year Plan and focus on the needs our community have voiced in previous conversations with our council, as well as preparing for our future growth and infrastructure needs. We did not consult on this year's Annual Plan as it does not vary significantly from Year 3 of our 2018-2028 Ten-Year Plan and we won't be adding any new projects. Instead, we will be continuing with business as usual and finishing our existing projects, such as our Wastewater Treatment Plant upgrade.

We've minimised our rates increase as much as possible to respond to changes in our economy, and this means that we have forecast a small deficit for the year. I'm confident that we're acting prudently in this extraordinary situation.

We are a small council which is dealing with both existing and future growth and with this comes challenges. However, one of my focusses for our council in this financial year will be turning some of these challenges into opportunities. Part of maximising our opportunities is ensuring we work together with our other Wairarapa councils for the benefit of our whole region. We have already shown how successful this can be

through our work on the Wairarapa Economic Development Strategy which has helped secure almost \$10 million of central government's Provincial Growth Fund. We have also progressed the Five Town Trails Network Project which has been identified as a regionally significant project that contributes to achieving the region's socio-economic outcomes.

We are committed to continuing to work together to benefit our region and to utilise our Carterton community's vibrancy and spirit to help create a CBD for the future. I have no doubt we will continue to bring more of this success to both our district and the Wairarapa region.

I would also like to acknowledge the hard work of Council staff during Covid-19, and their dedication to delivering high quality services to the community. I am proud of their commitment to our community, and their support of our work to keep rates increases to a minimum.

He waka eke noa

We're all in this together





What's New in 2020/21?

Council has made no significant changes to the activities in the Annual Plan from what was planned in the 2020/21 year of the Ten-Year Plan. Council is committed to and focussed on delivering the projects agreed to in the 2018 Ten-Year Plan.

These projects include our ongoing work on the Wastewater Treatment Plant (WWTP), work on renewing the dog pound (which is being developed as a shared facility), and our continued work on climate change initiatives which is directed by our Climate Change Strategy.

In light of the effects of Covid-19 on our activities and our community, we have also made changes to our forecasts for revenue – taking into account the forecast economic slowdown. We have worked to ensure that we can keep rates increases to a minimum, while still delivering all our core services in the community and remaining financially prudent.

We have reviewed our activities to confirm that we are delivering services in the most cost-effective way possible, and have sought to offset forecast reductions in revenue through reducing some budgets and adjusting our funding model – meaning that we will run a small deficit for the year, but still deliver the levels of service agreed in the Ten-Year Plan. We believe that this one-off response is suitable for this one-off event.

Overall, average rates will increase by 1.72 per cent for the 2020/21 year. This is slightly higher than the increase predicted for Year 3 of the Ten-Year Plan, which was 1.20 per cent. This slight increase is the result of changes consulted on and agreed in our 2019/20 Annual Plan, and changes mandated by legislation over the last two years.

Engagement with our community in relation to the upcoming 2021-31 Ten-Year Plan will be ongoing throughout the year.

Risks

As with all plans there are some risks with the Annual Plan. None of these risks are considered significant. The risks are summarised below.

Effects of Covid-19

Council has revised its forecasted revenues from the levels in the draft Annual Plan to take into account the projected economic effects of Covid-19.

Council has also considered the cashflow effects of an increase in rates non-payment for those experiencing financial hardship.

These forecasts reflect best information as at June 2020, and there is the potential that actual results will differ from that forecast.

Recovery

A Wairarapa-wide Covid-19 recovery plan is in development. In addition, central government is actively supporting regional recovery work, though we do not yet know what form this support will take.

We have provided a modest budget for recovery work, as part our economic development budget, though we may have to invest more in recovery.

If central government provides financial support to local authorities, there may be a requirement to co-fund this work, or we may have cost savings if work is fully funded. If it is the latter, this will work to reduce our small budgeted deficit.

Wastewater treatment plant upgrade

The main construction associated with the WWTP is currently programmed for completion by the end of 2020, but physical construction has 'unknown uncontrollables'.

We are looking at partnering with a third party for a different discharge methodology which would replace the pivot irrigator and continued pastoral use of the land. We have assumed that this partnership will proceed, and so no provision has been made in this plan for the second pivot irrigator.

Changes in drinking water regulations

In December 2019 the Water Services Regulator Bill was introduced to Parliament to establish a new regulatory body – Taumata Arowai – which will be responsible for administering and enforcing a new drinking water regulatory system.

A separate Bill, the Water Services Bill, will contain all the details of the new drinking water regulatory system, and provisions relating to source water protection and Taumata Arowai's wastewater and stormwater functions. This Bill is being developed over a slightly longer timeframe and is expected to be introduced to Parliament later in 2020.

Water races

The reduction of stock access to water races is starting to impact the frequency of water race cleaning as more vegetation is growing in the races, which restricts water flow. This is increasing operational costs. These increases are currently being managed through adopting a more proactive maintenance regime. The Water Race Committee will continue to monitor this issue.

The proposed Natural Resources Plan of the Greater Wellington Regional Council will reduce water take from the Waingawa River and raise minimum water levels of the river, potentially impacting the ability for Carterton District Council to supply water to the water race. The implications of this are unknown.

Stormwater

The proposed Natural Resources Plan's objective is to have "adverse quality and quantity effects of discharges from the networks be improved over time." What that time frame is and what may be required is unknown.

Delivery of three waters

The government has been discussing future options for delivery of the three waters, including the possibility of incentivising local authorities to amalgamate their water delivery services into larger regional delivery models. For the purposes of this plan, we are assuming no changes to our current model though there is a risk that the government could announce legislative changes during the year.

Financial Overview

Capital expenditure

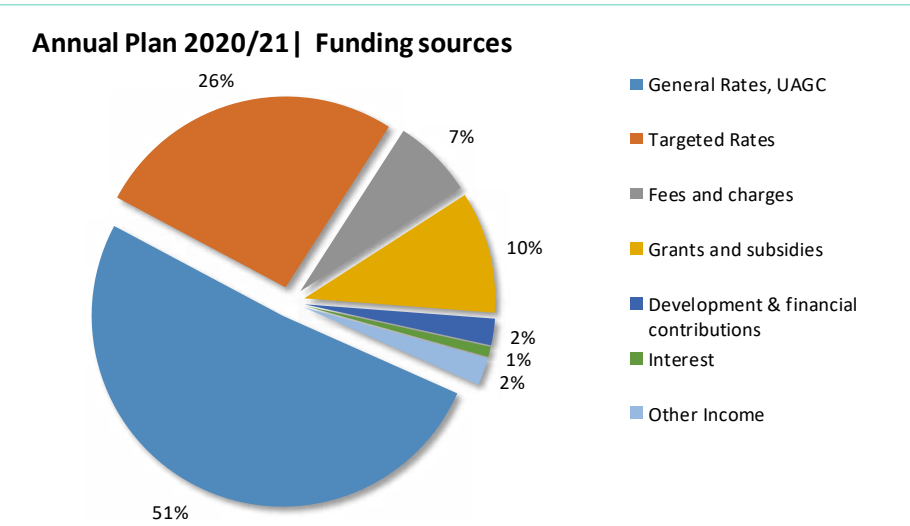
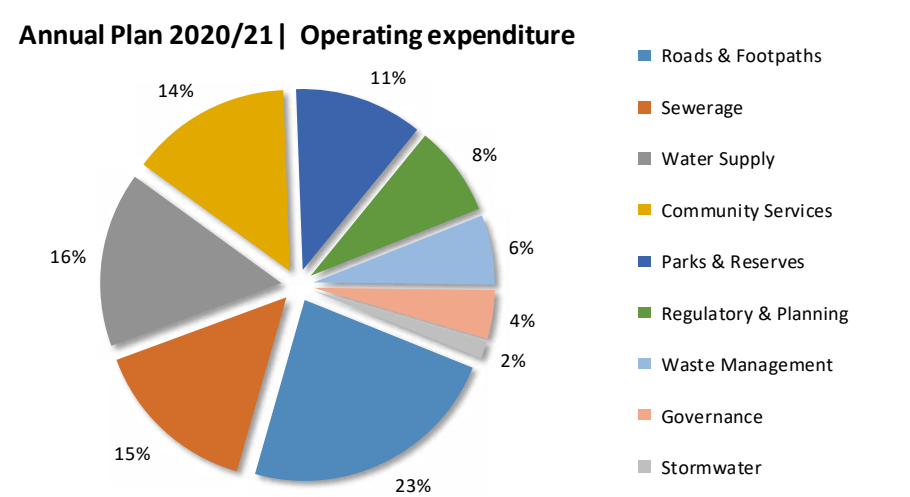
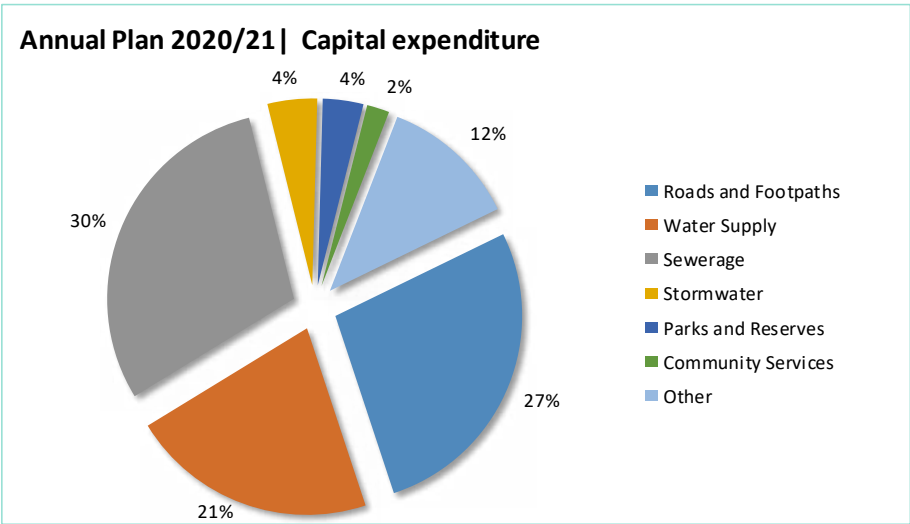
The Council plans to spend \$7.4 million on capital expenditure over the 2020/21 year. Of this, \$2.2 million, or 30 per cent, will be on sewage treatment and disposal, \$1.6 million or 21 per cent on water supply and \$2 million, or 27 per cent, on roads and footpaths.

Operating expenditure

The Council plans to spend \$18.2 million on operating expenditure over the 2020/21 year. Of this, \$4.2 million or 23 per cent will be on roads and a further \$4.7 million on community services (including community amenities, parks and reserves, and community development).

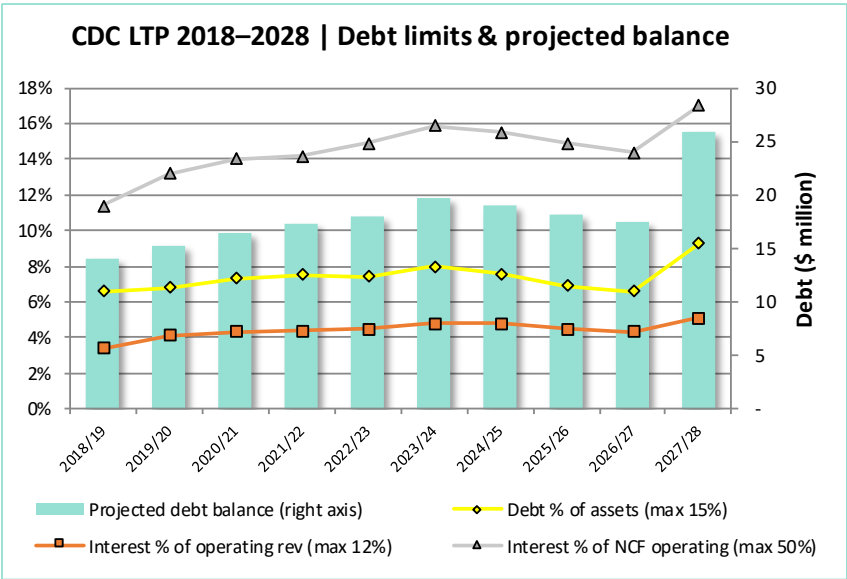
Funding

No changes from the Ten-Year Plan are planned to how the Council will fund its operating and capital expenditure requirements. The chart below shows how the Council will fund the services and projects it will deliver to the community.



Borrowing limits

In the Ten-Year Plan the Council set limits on the level of borrowing, shown in the chart below. Planned interest and debt for 2020/21 are well below the limits and the projected balances.

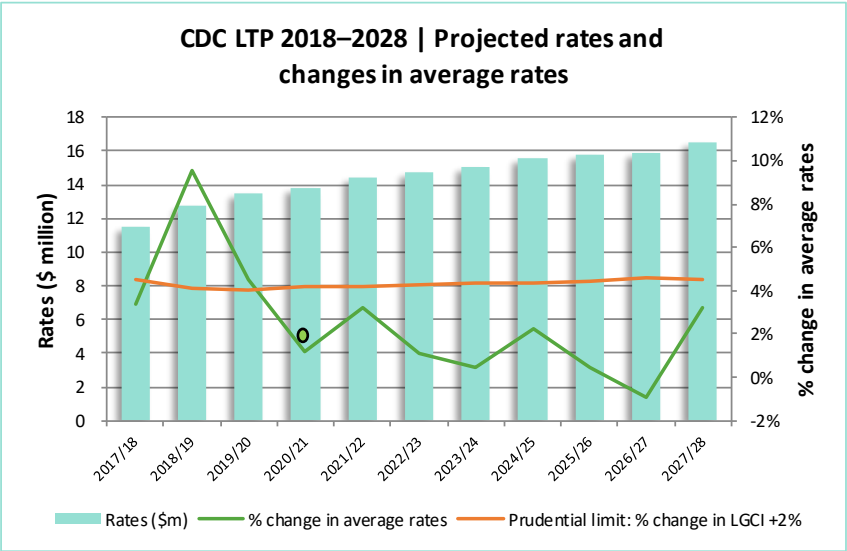


¹ The average rates is the total forecast rates for the year divided by the total number of forecast rateable properties at the beginning of the year.

Rates increase

The Council has agreed to limit the increase in average rates¹ in any one year to the increase in the BERL local government cost index plus 2 percent.

The following chart shows the projected rates from the Ten-Year Plan and the percentage increase compared with the self-imposed limit in rates increases.



The limit for 2020/21 is a 4.20 per cent increase in the average rates. The Ten-Year Plan projection for 2020/21 was 1.20 per cent, which is within that limit. Overall, as noted above, the increase in the average rates proposed within this Annual Plan will be a 1.72 per cent increase, which remains within the limit.

The impact on individual ratepayers will vary depending upon the targeted rates that are applicable, the differential rating category, and the valuation of each property. Indications of the effect on different types of properties can be found at page 42 of this Plan.

Community Outcomes



Vision

A welcoming and vibrant community where we all enjoy living.

Community Outcomes

- A **strong community**, where people:
 - Live in well-connected neighbourhoods
 - Are empowered to participate in Council and community-based decision making
 - Are resilient to change and disruptive events
 - Have access to quality homes, jobs and recreation opportunities
 - Feel safe
 - Are active and healthy.
- A **prosperous economy**, based on:
 - An innovative and ambitious primary sector
 - A growing number of jobs and low unemployment
 - A workforce that is talented, available and skilled to match the jobs
 - A strong creative sector
 - Successful and sustainable businesses that support one another
 - Reliable commuting connections with Wellington and freight connections to ports and airports
 - Quality visitor attractions and events
 - Connections to wider region.
- A **healthy natural and built environment**, where:
 - The health of our waterways is continuously improved
 - Residential streets are attractive and safe
 - Public spaces are inviting and well utilised
 - The central business area is attractive and where vibrant businesses can thrive.

- **Quality, fit-for-purpose infrastructure**, that is:
 - Reliable and resilient, including to the impacts of climate change
 - Safe
 - Environmentally sustainable
 - Cost-effective
 - Well planned to meet future needs
- A **strong and effective Council**, which:
 - Provides leadership within the community
 - Strongly advocates for the interests of the district and wider region
 - Is trusted by the community
 - Is open, accessible and genuinely engages
 - Shares its decision-making through community empowerment
 - Supports community-led activities and development
 - Builds and maintains strong relationships and partnerships, including with Mana Whenua.





Council Activities and Services

Groups of Activities

Information on Council activities and services is provided in the following eight groups:

- Governance
- Community support
- Regulatory and planning
- Roads and footpaths
- Sewerage and the treatment and disposal of sewage
- Stormwater drainage
- Waste management
- Water supply and water races.

In each group of activities, you will find the following information where applicable:

What the group includes

These sections explain what we do and why we do it, and any legislation that is applicable to the group of activities.

Highlights for 2020/21

This section provides details of notable operating activities and capital investment this coming year and identifies any differences to the Ten-Year Plan.

How we will measure what we deliver

Explains how Council will monitor the group of activities to ensure it is delivering the service sought by the community.

Assets and asset valuations

These sections advise what assets are applicable to the group of activities, and their value if available.

A Funding Impact Statement for each activity is included in the Financial Information section.

A capital expenditure schedule for each activity is included with each group of activities.

More information about how each activity is funded, assumptions, uncertainties and risks are provided in the Ten-Year Plan.

Governance

This group of activities includes the following services and programmes:

- Council and Committees and other democratic processes
- Public communication, consultation and information.

Highlights for 2020/21

Following the local authority triennial elections in October 2019, we have been busy inducting the new Council and this will continue into the 2020/21 year. In addition, we will be working on preparing the 2021 Ten-Year Plan (for adoption in June 2021) and engaging with the community about their vision for the future of our district, including our social and economic recovery post Covid-19. We'll also begin to deliver on our Climate Change Strategy alongside South Wairarapa District Council.

No significant changes are proposed to the activities set out in the Ten-Year Plan.

How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Open and transparent conduct of Council business	Agenda is available on website 3 working days before each scheduled Council or Committee meeting	90%	90%	90%	Website log
Representation of residents by elected members	Residents' satisfaction with the Council's overall governance and reputation	≥65% rate 7-10	≥65% rate 7-10	≥65% rate 7-10	Annual survey of residents

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Effective monitoring of the financial and non-financial performance of the Council	The Annual Report is adopted within statutory timeframes, with an unmodified audit opinion	On time and unmodified	On time and unmodified	On time and unmodified	Annual Report
	Net cash flow from operations: actual-planned variance from budgeted	≤10%	≤10%	≤10%	Annual Report
Māori engagement	Council engagement plans include specific actions for engagement with Māori	100%	100%	100%	Assessment of engagement plans
Risk management	Appropriate risk management systems are in place	"Yes"	"Yes"	"Yes"	Assessment by independent chair of Audit and Risk Committee

Assets

Existing assets

- Furniture and office equipment
- ICT equipment.

Community Services

This group of activities includes the following services and programmes:

Community Development

- Providing information, advice and advocacy services to a wide range of people and community groups
- Providing grants to initiatives that support our strategic objectives
- Providing and supporting community facilities, amenities and events
- Supporting initiatives that promote economic development
- Supporting projects that encourage people to develop skills and increase employment opportunities
- Supporting volunteer networks by providing volunteering opportunities.

Parks and Reserves

- Maintenance and development of Carrington, Howard Booth, South End, Bird's, Sparks, and Millennium Parks, Memorial Square, and their facilities
- Acquisition of land for the extension of the parks and reserves network
- Urban street mowing and maintenance of the various civic areas and recreation reserves scattered throughout the urban area
- Maintenance and ongoing development of the district's rural reserves
- Management of the Council's forestry assets at the Kaipaitangata and miscellaneous small roadside blocks.

Community Amenities

- Carterton Events Centre
- Information Centre
- Library
- Clareville Cemetery
- Outdoor swimming complex
- Public toilets
- Carterton Holiday Park, now leased to an independent operator
- A number of Council-owned properties, some of which are leased.

Highlights for 2020/21

In the Events Centre, we'll be focussed on continuing to attract high calibre events to Carterton. We'll also be focussed on planning the Winter Festival and Charles Rooking Carter Awards, both of which were rescheduled from the 2019/20 year due to Covid-19. We expect to be working with our community to support the social wellbeing aspects of recovery.

No significant changes are proposed to the activities set out in the Ten-Year Plan.

How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
A range of amenities of a standard satisfactory to residents	Residents' satisfaction with the swimming pool	≥75% rate 7-10	≥75% rate 7-10	≥75% rate 7-10	Annual survey of residents
	Residents' satisfaction with public toilets	≥75% rate 7-10	≥75% rate 7-10	≥75% rate 7-10	Annual survey of residents
	Residents' satisfaction with services provided at the library	≥75% rate 7-10	≥75% rate 7-10	≥75% rate 7-10	Annual survey of residents
High quality sports fields, parks, reserves and playgrounds	Residents' satisfaction with the provision of open space, amenities and gardens	≥75% rate 7-10	≥75% rate 7-10	≥75% rate 7-10	Annual survey of residents
Events Centre usage	Year-on-year increase in number of bookings	≥10%	≥10%	≥10%	Operational records

Assets

Existing assets

- Library collection
- Carrington Park
- Howard Booth Park
- Memorial Square
- Millennium Park
- South End Park
- Bird's Park
- Other urban and rural reserves
- Clareville Cemetery
- Outdoor Swimming Complex
- Toilets
- Carterton Holiday Park
- Events Centre
- Halls
- Forestry.

Asset valuations

Valuation of the library collection was last undertaken by IAM Consulting Ltd as at 30 June 2020. Valuation of land and buildings will be undertaken at 30 June 2021.

CARTERTON DISTRICT COUNCIL

PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE – COMMUNITY SERVICES

FOR THE YEAR ENDING 30 JUNE 2021

	Annual Plan 30 June 2021 \$
Item	
Library - Collection renewal	74,000
Events Centre - Auditorium	56,036
Event Centre - Facility	15,000
All Parks - Amenities	83,148
Rural Reserves - Amenities	6,929
Cemetery - Amenities	95,940
Carrington Park - investigate and develop frontage	69,290
CBD Security	6,396

Regulatory and Planning

This group of activities includes the following services:

- Administration of the responsibilities imposed on the Council under Section 31 of the Resource Management Act 1991, the primary focus being the management of the effects of activities on the environment according to the rules set out in the District Plan
- Maintenance and development of the Council's Geographic Information System (GIS) which provides a cadastral mapping database that graphically depicts property and road boundaries, and holds valuable data about each property in the District, e.g. location of Council service, planning zones, natural hazard areas, and resource consents
- Environmental health
- Licensing the sale and supply of alcohol
- Civil defence and emergency management
- Animal and dog control
- Building control.

Highlights for 2020/21

Work will be getting underway on the review of the Wairarapa Combined District Plan, which is a joint project with Masterton and South Wairarapa District Councils. Work will also be continuing on the shared dog pound facility.

No significant changes are proposed to the activities set out in the Ten-Year Plan.

How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Timely processing of applications	LIMs (Land Information Memorandum) processed within 10 working days	100%	100%	100%	Operational records

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
	Non-notified and notified resource consents processed within statutory timeframes	100%	100%	100%	Operational records
	PIMs (project Information Memorandum) and building consents processed within statutory timeframes	100%	100%	100%	Operational records
Safe and healthy food premises	Known food premises in the district have food control measures in place	100%	100%	100%	Operational records
Licensed liquor outlets	Known liquor outlets in the district have appropriate licences and certificates	100%	100%	100%	Operational records

Assets

Existing assets

- Wairarapa Combined District Plan
- Geographic Information System (GIS)
- Software and associated equipment
- Animal pound.

CARTERTON DISTRICT COUNCIL

PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE – REGULATORY

FOR THE YEAR ENDING 30 JUNE 2021

Item	Annual Plan 30 June 2021 \$
Combined District Plan review	320,000
Software and equipment	19,188

Roads and Footpaths

This group of activities includes:

The management and operation of a safe and efficient roading and footpath network that serves the needs of the Carterton District. The network comprises roads, bridges, footpaths, street lighting and road signs. The Council also contributes funding for the Wairarapa Road Safety Council.

Highlights for 2020/21

This year sees the continuation of Ruamāhanga Roads, a shared service with South Wairarapa District Council for management of the roading contract and delivery of our roading services.

No significant changes are proposed to the activities set out in the Ten-Year Plan.

How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Safe roads	Change from previous year in number of fatal and serious injury crashes on local road network	Fatal: decrease or ≤1 increase Serious injury: decrease or ≤3 increase	Fatal: decrease or ≤1 increase Serious injury: decrease or ≤3 increase	Fatal: decrease or ≤1 increase Serious injury: decrease or ≤3 increase	NZTA CAS (Crash Analysis System) reports
Up-to date, 'fit for purpose' network and facilities	Compliance with maintenance contract response times	90%	90%	90%	Monthly contract reports

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
	Average quality of ride on the sealed local road network, measured by smooth travel exposure	≥90%	≥90%	≥90%	% VKT (vehicle kilometres travelled) smooth per NZTA report
	Percentage of the sealed local road network that is resurfaced	≥5%	≥5%	≥5%	NZTA annual achievement report
	Percentage of footpaths compliant with condition standards	≥95%	≥95%	≥95%	Footpath survey
	Residents' satisfaction with the district's roads, cycleways, footpaths and walkways	≥55% rate 7-10	≥55% rate 7-10	≥55% rate 7-10	Annual survey of residents
	Easy-to-see and understood traffic signs and markings	≥95%	≥95%	≥95%	Contract reports
	Non-regulatory signs repaired or replaced within 21 days of advice of a fault	≥70%	≥70%	≥70%	Contract reports
	Road signs and markings found missing or not visible	≤5%	≤5%	≤5%	Contract reports (six-monthly safety inspections)

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Response to service requests	Service requests relating to roads and footpaths responded to within 10 days	≥70%	≥70%	≥70%	Operational records
Lighting for safety, navigation and security	Street lighting faults are repaired within 2 weeks	100%	100%	100%	Contract reports (monthly audits)

Assets

Existing assets

Further information can be found in the *Roading Activity Management Plan* – available on our website.

Asset valuations

Valuation of the road infrastructural assets was last undertaken by WSP Opus as at 30 June 2020. The valuation basis is optimised depreciated replacement cost, which is in accordance with generally accepted accounting practices.

CARTERTON DISTRICT COUNCIL

PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE – ROADING

FOR THE YEAR ENDING 30 JUNE 2021

Item	Annual Plan 30 June 2021 \$
Unsealed road metalling	489,300
Sealed road reseals	402,900
Kerb and channel replacement	155,700
Pavement rehabilitation	315,900
Components structures	83,400
Traffic services	76,000
Footpath resurfacing	95,000
Minor improvements	403,300

Sewerage and the Treatment and Disposal of Sewage

This group of activities includes:

The management of the urban reticulated sewerage system, pumping stations, sewage treatment plant, sewage disposal service for the Waingawa Industrial Zone, and the management of the impact of any discharge into the environment.

Highlights for 2020/21

Our main focus for 2020/21 will be completing all of the works associated with the Waste-Water Treatment Plant expansion and bringing it into operation. At the same time, we will be carrying out targeted remediation works following the CCTV inspection of our entire reticulation system last year.

No significant changes are proposed to the activities set out in the Ten-Year Plan.

How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
System and adequacy	Number of dry weather sewerage overflows per 1000 connections	≤5	≤5	≤5	Operational records
Management of environmental impacts (compliance with resource consent conditions)	Number of abatement notices	0	0	0	Operational records
	Number of infringement notices	0	0	0	Operational records
	Number of enforcement orders	0	0	0	Operational records
	Number of convictions	0	0	0	Operational records

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Response to sewerage system faults	Median attendance time	≤1 hour	≤1 hour	≤1 hour	Operational records
	Median resolution time	≤4 hours	≤4 hours	≤4 hours	Operational records
Customer satisfaction	Total number of complaints received per 1000 connections	≤20	≤20	≤20	Operational records
	Residents' satisfaction with the town's sewerage system	≥75% rate 7-10	≥75% rate 7-10	≥75% rate 7-10	Annual survey of residents

Assets

Existing assets

Further information can be found in the *Wastewater Activity Management Plan* – available on our website.

Asset valuations

Valuation of the sewerage and treatment infrastructural assets was undertaken by WSP Opus as at 30 June 2019. The next valuation will occur in June 2022.

CARTERTON DISTRICT COUNCIL

PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE – SEWERAGE

FOR THE YEAR ENDING 30 JUNE 2021

Item	Annual Plan 30 June 2021 \$
Reticulation network	364,572
Treatment of sewage	319,326
Other treatment and disposal works	1,540,959

Stormwater Drainage

This group of activities includes:

Managing the urban stormwater system (including street kerb collection and piped and open drains) and identifying flood prone areas, reviewing known trouble areas, and developing cost-effective solutions.

Highlights for 2020/21

No significant changes are proposed to the activities set out in the Ten-Year Plan.

How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
System and adequacy	Number of flooding events	≤1	≤1	≤1	Operational records
	For each flooding event, the number of habitable floors affected, per 1000 properties connected	≤1	≤1	≤1	Operational records
Management of environmental impacts (compliance with resource consent conditions)	Number of abatement notices	0	0	0	Operational records
	Number of infringement notices	0	0	0	Operational records
	Number of enforcement orders	0	0	0	Operational records
	Number of convictions	0	0	0	Operational records
Response to stormwater system faults	The median response times to attend a flooding event	≤3 hours	≤3 hours	≤3 hours	Operational records

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Customer satisfaction	Total number of complaints received per 1000 properties connected	≤10	≤10	≤10	Operational records
	Residents' satisfaction with the town's stormwater system	≥60% rate 7-10	≥60% rate 7-10	≥60% rate 7-10	Annual survey of residents

Assets

Existing assets

Further information can be found in the *Stormwater Activity Management Plan* – available on our website.

Asset valuations

Valuation of the stormwater infrastructural assets was undertaken by WSP Opus as at 30 June 2019. The next valuation will occur in June 2022.

CARTERTON DISTRICT COUNCIL

PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE – STORMWATER

FOR THE YEAR ENDING 30 JUNE 2021

Item	Annual Plan 30 June 2021 \$
Upgrade existing stormwater facilities	266,500
Resource consent and improvements	53,300

Waste Management

This group of activities includes the following services:

- Management of the Dalefield Road Transfer Station facilities
- Provision of a weekly kerbside refuse and recycling collection
- Daily collection of refuse from street refuse bins in the CBD and other public spaces
- Promotion of waste minimisation and recycling.

Highlights for 2020/21

With the changes to our recycling collection service implemented during the 2019/20 year, the 2020/21 year will be business as usual.

No significant changes are proposed to the activities set out in the Ten-Year Plan.

How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Refuse and recycling services of a satisfactory standard	Residents' satisfaction with waste disposal services	≥75% rate 7-10	≥75% rate 7-10	≥75% rate 7-10	Annual survey of residents
Adverse effects of waste on the environment are minimised	Compliance with resource consent conditions including compliance monitoring	100%	100%	100%	Resource consent

Assets

Existing assets

The Transfer Station site comprises the following:

- Entry kiosk
- Transfer station for the collection and storage of residual waste prior to export
- Green waste and recycling facilities
- Weighbridge.

Water Supply and Water Races

This group of activities includes the following services:

- Management of the district's urban water reticulation and treatment facilities
- Promotion and education of water conservation methods
- Provision of potable water to the Waingawa Industrial Zone
- Management of the Carrington and Taratahi water races for stock use, non-potable domestic and industrial use, rural firefighting and stormwater control.

Highlights for 2020/21

No significant changes are proposed to the activities set out in the Ten-Year Plan. Work continues on the investigation of the security and sustainability of our water supply, and we begin a four-year programme of work to increase our water storage capacity.

How we will measure what we deliver

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
Safety of drinking water	Compliance with part 4 of DW Standards (bacteriological requirements)	Full compliance	Full compliance	Full compliance	National Water Information NZ database
	Compliance with part 5 of DW Standards (protozoal requirements)	Full compliance	Full compliance	Full compliance	National Water Information NZ database
Maintenance of the reticulation network	Real water loss from networked reticulation system	≤45%	≤45%	≤45%	Treatment system and water meter data
Fault response times	Median time to attend urgent call-outs	≤2 hours	≤2 hours	≤2 hours	Operational records

The service broken down into measurable components	Performance measure	Target for year ending June			How it will be measured
		2020 10YP	2021 10YP	2021 Annual Plan	
	Median time to resolve urgent call-outs	≤4 hours	≤4 hours	≤4 hours	Operational records
	Median time to attend non-urgent call-outs	≤12 hours	≤12 hours	≤12 hours	Operational records
	Median time to resolve non-urgent call-outs	≤24 hours	≤24 hours	≤24 hours	Operational records
Customer satisfaction	Number of complaints received per 1000 connections	≤15	≤15	≤15	Operational records
Demand management	Average consumption of drinking water per day per resident within the district	≤400 litres	≤400 litres	≤400 litres	Operational records
Urban water system of a satisfactory standard	Residents' satisfaction with their household water supply	≥75% rate 7-10	≥75% rate 7-10	≥75% rate 7-10	Annual survey of residents
Adverse effects on the environment are minimised	Compliance with water resource consent conditions	100%	100%	100%	Resource consent

Assets

Existing assets

Further information can be found in the *Water Activity Management Plan* – available on our website.

- Kaipaitangata Dam
- Kaipaitangata Water Supply and Treatment Plant

- Kaipaitangata reservoirs
- Frederick Street Water Supply and Treatment Plant
- Lincoln Road reservoirs
- Underground water mains reticulation within Carterton urban area and Waingawa industrial zone.
- Carrington and Taratahi water race intake facilities.

Valuation of the water supply assets was undertaken by WSP Opus as at 30 June 2019. The next valuation will occur in June 2022.

CARTERTON DISTRICT COUNCIL

PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE – WATER SUPPLY

FOR THE YEAR ENDING 30 JUNE 2021

Item	Annual Plan 30 June 2021 \$
Reticulation network	149,773
Investigate security and sustainability of water supply	266,500
Increase water storage capacity	852,800
Rural Water Supply - Carrington Intake upgrade	319,800



CARTERTON DISTRICT COUNCIL

Prospective Statement Of Financial Performance For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Revenue			
Rates	13,581,362	14,069,756	13,841,308
Rates penalties	69,900	-	69,900
Finance revenue	143,689	157,500	156,793
Fees and charges	1,672,450	1,235,700	1,739,678
NZTA subsidy	1,851,876	1,850,000	1,848,866
Petrol tax	62,500	77,000	66,563
Grants, subsidies and donations	25,600	23,900	25,500
Rental revenue	191,060	96,994	152,785
Miscellaneous revenue	37,000	28,800	43,453
Development and financial contributions	584,801	409,359	584,800
Commissions	48,000	51,050	51,120
Recoveries	110,000	172,644	117,150
Assets vesting in council	-	-	-
Profit on sale of assets	-	-	-
Total revenue	18,378,238	18,172,703	18,697,916
Expenditure			
Governance	751,477	754,283	837,516
Roads and footpaths	4,120,245	4,240,303	3,872,926
Water supply	2,468,836	2,845,004	2,474,809
Sewerage	2,512,099	2,720,569	2,976,483
Stormwater	251,824	281,272	277,544
Waste management	1,056,050	1,133,551	1,018,403
Community support	4,162,405	4,706,469	4,218,612
Regulatory and planning	1,798,046	1,470,112	1,882,506
Bad debts	40,000	40,000	40,000
Total expenditure	17,160,981	18,191,564	17,598,799
Operating surplus/(deficit)	1,217,257	(18,861)	1,099,117
Revaluation movement	-	-	-
Fair value gains/(losses)	-	-	-
Total surplus/(deficit) before tax	1,217,257	(18,861)	1,099,117
Income tax expense	-	-	-
Total surplus/(deficit) after tax	1,217,257	(18,861)	1,099,117
Note: Operating costs include the following expenses			
Depreciation and amortisation	4,422,962	4,683,427	4,614,494
Finance costs	624,852	659,282	802,257
Personnel costs	4,223,309	4,550,137	4,165,757

CARTERTON DISTRICT COUNCIL

Prospective Statement Of Other Comprehensive Revenue And Expense For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Total surplus/(deficit) after tax	1,217,257	(18,861)	1,099,117
Increase/(decrease) in restricted reserves	-	-	-
Gain on property, plant & equipment revaluation	8,967,575	1,331,430	1,331,430
Financial assets at fair value through other comprehensive revenue and expense	-	-	-
Total other comprehensive revenue and expense	8,967,575	1,331,430	1,331,430
Total comprehensive revenue and expense	10,184,832	1,312,569	2,430,547

CARTERTON DISTRICT COUNCIL

Prospective Reconciliation of Net Surplus to Council Funding Impact Statement For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Total surplus/(deficit) after tax per Statement of Financial Performance	1,217,257	(18,861)	1,099,117
Surplus/deficit before vested assets and internal interest	1,217,257	(18,861)	1,099,117
Less Capital grants, subsidies and grants	(946,997)	(946,997)	(1,035,679)
Less Development and financial contributions	(584,801)	(409,359)	(584,800)
Add depreciation not included in the FIS dedicated capital funding	4,422,962	4,683,427	4,614,494
Surplus/(deficit) of operating funding	4,108,422	3,308,210	4,093,133
Balance as per Council FIS surplus/(deficit) of funding	4,108,422	3,308,210	4,093,133

CARTERTON DISTRICT COUNCIL

Prospective Statement Of Changes In Equity For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Equity at start of year	201,062,457	223,515,862	206,225,271
Total comprehensive revenue and expense	10,184,832	1,312,569	2,430,547
Equity at end of year	211,247,290	224,828,431	208,655,818
Components of equity			
Retained earnings at start of year	115,095,800	125,541,146	115,333,946
Surplus/(deficit) after tax	1,217,257	(18,861)	1,099,117
Transfers (to)/from restricted/council created reserves	(679,701)	(1,472,543)	(967,173)
Transfers (to)/from revaluation reserves	-	-	-
Retained earnings at end of year	115,633,356	124,049,743	115,465,890
Revaluation reserves at start of year	76,197,707	90,559,553	82,416,185
Revaluation gains (losses)	8,967,575	1,331,430	1,331,430
Financial asset revaluation gains	-	-	-
Transfers to/(from) equity	-	-	-
Revaluation reserves at end of year	85,165,282	91,890,983	83,747,615
Restricted reserves at start of year	3,963,354	3,612,678	3,337,943
Transfers (to)/from reserves	679,701	1,206,043	315,033
Restricted/council created reserves at end of year	4,643,055	4,818,721	3,652,976
Other (council created) reserves at start of year	5,805,596	3,802,485	5,137,197
Transfers (to)/from reserves	-	266,500	652,140
Restricted/council created reserves at end of year	5,805,596	4,068,985	5,789,337
Equity at end of year	211,247,290	224,828,431	208,655,818

CARTERTON DISTRICT COUNCIL

Prospective Statement Of Financial Position As at 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Assets			
Current assets			
Cash and cash equivalents	7,298,725	1,071,088	4,892,608
Debtors and other receivables	1,737,008	5,171,104	1,324,061
Investments	3,187,052	4,818,722	5,226,445
Total current assets	12,222,785	11,060,914	11,443,114
Non-current assets			
Property, plant & equipment	215,234,751	231,857,946	214,104,693
Forestry assets	732,726	973,000	536,852
Intangible assets	808,436	993,570	1,156,632
Investment in CCOs and section 6(4) entities	36,172	19,793	36,172
Investment in other entities	12,910	1,003	15,036
Total non-current assets	216,824,995	233,845,312	215,849,385
Total assets	229,047,780	244,906,226	227,292,499
Liabilities			
Current liabilities			
Creditors and other payables	1,352,549	2,886,158	1,711,205
Employee entitlements	431,990	432,827	356,021
Borrowings	499,810	-	859,646
Total current liabilities	2,284,349	3,318,986	2,926,872
Non-current liabilities			
Employee entitlements	60,307	61,447	67,917
Borrowings	15,455,834	16,697,362	15,641,891
Total non-current liabilities	15,516,141	16,758,809	15,709,808
Equity			
Public equity	115,633,356	124,049,743	115,465,890
Restricted reserves	4,643,055	4,818,721	3,652,976
Revaluation reserves	85,165,282	91,890,983	83,747,615
Other reserves	5,805,596	4,068,985	5,789,337
Total equity	211,247,290	224,828,431	208,655,819
Total liabilities and equity	229,047,780	244,906,226	227,292,499

CARTERTON DISTRICT COUNCIL

Prospective Statement Of Cashflows For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Cash flows from operating activities			
Cash was received from:			
Receipts from rates revenue	13,647,327	11,638,166	13,826,422
Grants, subsidies and donations	1,877,476	1,873,900	1,874,366
Petrol tax	62,500	77,000	66,563
Receipts from other revenue	2,637,499	1,994,547	2,707,621
Finance revenue	143,689	157,500	156,793
	18,368,491	15,741,113	18,631,765
Cash was applied to:			
Payments to suppliers and employees	12,032,733	13,213,592	12,107,733
Finance expenditure	624,852	659,282	802,257
	12,657,586	13,872,875	12,909,990
Net cash flow from operating activities	5,710,905	1,868,238	5,721,775
Cash flows from investing activities			
Cash was received from:			
Sale of property, plant and equipment	1	-	-
Term investments, shares and advances	3,187,052	8,297,654	4,911,412
Forestry investment	-	-	-
	3,187,053	8,297,654	4,911,412
Cash was applied to:			
Purchase of property, plant and equipment	8,217,311	9,125,543	6,011,936
Term investments, shares and advances	3,187,052	4,818,722	5,226,446
Forestry capital expenditure	-	-	-
	11,404,363	13,944,265	11,238,382
Net cash flow from investing activities	(8,217,310)	(5,646,611)	(6,326,970)
Cash flows from financing activities			
Cash was received from:			
Proceeds from borrowings	3,183,401	2,225,117	2,059,434
	3,183,401	2,225,117	2,059,434
Cash was applied to:			
Repayment of borrowings	1,061,490	(663,293)	792,935
	1,061,490	(663,293)	792,935
Net cash flow from financing activities	2,121,911	2,888,410	1,266,499
Net increase/(decrease) in cash held	(384,494)	(889,963)	661,305
Add cash at start of year (1 July)	7,683,219	1,961,052	4,231,303
Balance at end of year (30 June)	7,298,725	1,071,088	4,892,608
Represented by:			
Cash, cash equivalents and bank overdrafts	7,298,725	1,071,088	4,892,608
	7,298,725	1,071,088	4,892,608

CARTERTON DISTRICT COUNCIL

Prospective Whole of Council Funding Impact Statement For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	9,050,812	9,292,215	8,594,737
Targeted rates	4,600,450	4,777,541	5,316,471
Subsidies and grants for operational purposes	930,479	926,903	838,689
Fees and charges	1,895,510	1,363,494	2,031,234
Local Authorities fuel tax, fines, infringement fees and other	369,189	456,194	296,308
Total operating funding	16,846,441	16,816,347	17,077,439
Applications of operating funding			
Payments to staff and suppliers	11,788,816	12,487,905	11,909,799
Finance costs	624,852	659,282	802,257
Other operating funding applications	324,350	360,950	272,250
Total applications of operating funding	12,738,019	13,508,137	12,984,306
Surplus / (deficit) of operating funding	4,108,422	3,308,210	4,093,133
Sources of capital funding			
Subsidies and grants for capital expenditure	946,997	946,997	1,035,677
Development and financial contributions	584,801	409,359	584,800
Increase (decrease) in debt	1,497,056	2,888,410	1,266,499
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	3,028,854	4,244,766	2,886,976
Applications of capital funding			
Capital expenditure - meet additional demand	417,200	287,820	426,400
Capital expenditure - improve level of service	2,837,085	3,336,922	2,168,073
Capital expenditure - replace existing assets	4,493,929	4,172,602	3,417,463
Increase (decrease) in reserves	(610,938)	(244,368)	968,173
Increase (decrease) of investments	-	-	-
Total application of capital funding	7,137,276	7,552,976	6,980,109
Surplus / (deficit) of capital funding	(4,108,422)	(3,308,210)	(4,093,133)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Prospective Funding Impact Statement For Governance For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	750,477	724,203	774,451
Fees and charges	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	1,000	13,205	2,130
Total operating funding	751,477	737,408	776,581
Applications of operating funding			
Payments to staff and suppliers	622,295	674,055	606,230
Finance costs	-	1,243	1,386
Internal charges and overheads applied	106,377	76,474	226,568
Other operating funding applications	20,000	-	-
Total applications of operating funding	748,672	751,772	834,184
Surplus / (deficit) of operating funding	2,805	(14,363)	(57,604)
Sources of capital funding			
Increase / (decrease) in debt	-	-	(2,436)
Total sources of capital funding	-	-	(2,436)
Applications of capital funding			
Capital expenditure - meet additional demand	-	21,320	21,320
Capital expenditure - improve level of service	-	-	-
Capital expenditure - replace existing assets	-	-	15,990
Increase / (decrease) in reserves	2,805	(35,683)	(97,350)
Total application of capital funding	2,805	(14,363)	(60,040)
Surplus / (deficit) of capital funding	(2,805)	14,363	57,604
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Prospective Funding Impact Statement for Community Services For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	3,931,957	4,401,224	3,881,937
Targeted rates	-	-	-
Subsidies and grants for operational purposes	25,600	23,900	25,500
Fees and charges	197,700	144,192	338,566
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	28,000	72,439	10,650
Total operating funding	4,183,257	4,641,755	4,256,653
Applications of operating funding			
Payments to staff and suppliers	1,757,812	2,050,775	2,183,882
Finance costs	24,557	136,637	163,046
Internal charges and overheads applied	1,518,331	1,578,515	996,099
Other operating funding applications	282,850	284,850	232,250
Total applications of operating funding	3,583,551	4,050,777	3,575,277
Surplus / (deficit) of operating funding	599,706	590,978	681,376
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	188,645	132,051	188,645
Increase / (decrease) in debt	(164,580)	(252,805)	(116,545)
Total sources of capital funding	24,065	(120,754)	72,100
Applications of capital funding			
Capital expenditure - meet additional demand	20,860	-	-
Capital expenditure - improve level of service	128,225	98,072	98,072
Capital expenditure - replace existing assets	322,922	308,667	316,176
Increase / (decrease) in reserves	151,764	63,486	339,228
Total application of capital funding	623,771	470,225	753,476
Surplus / (deficit) of capital funding	(599,706)	(590,978)	(681,376)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Prospective Funding Impact Statement for Regulatory and Planning For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	708,322	515,610	628,595
Targeted rates	252,274	220,459	540,893
Subsidies and grants for operational purposes	-	-	-
Fees and charges	828,950	587,950	700,770
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	8,500	8,050	12,248
Total operating funding	1,798,046	1,332,069	1,882,506
Applications of operating funding			
Payments to staff and suppliers	899,702	984,120	1,242,279
Finance costs	8,503	7,875	4,211
Internal charges and overheads applied	804,169	436,743	584,910
Total applications of operating funding	1,712,373	1,428,738	1,831,400
Surplus / (deficit) of operating funding	85,673	(96,669)	51,106
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	(8,503)	347,424	(2,599)
Total sources of capital funding	(8,503)	347,424	(2,599)
Applications of capital funding			
Capital expenditure - meet additional demand	-	-	-
Capital expenditure - improve level of service	350,000	350,000	-
Capital expenditure - replace existing assets	114,257	339,188	19,188
Increase / (decrease) in reserves	(387,087)	(438,433)	29,319
Total application of capital funding	77,170	250,755	48,507
Surplus / (deficit) of capital funding	(85,673)	96,669	(51,106)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Prospective Funding Impact Statement for Roads and Footpaths For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	2,339,815	2,133,835	2,182,969
Subsidies and grants for operational purposes	904,879	903,003	813,189
Fees and charges	32,000	23,800	34,080
Local Authorities fuel tax, fines, infringement fees and other	62,500	77,000	66,563
Total operating funding	3,339,194	3,137,638	3,096,801
Applications of operating funding			
Payments to staff and suppliers	1,846,860	2,131,443	1,934,402
Finance costs	67,249	33,184	71,560
Internal charges and overheads applied	512,376	339,938	279,942
Total applications of operating funding	2,426,485	2,504,565	2,285,904
Surplus / (deficit) of operating funding	912,709	633,073	810,897
Sources of capital funding			
Subsidies and grants for capital expenditure	946,997	946,997	1,035,677
Development and financial contributions	188,645	132,051	188,645
Increase / (decrease) in debt	(108,015)	(101,883)	208,808
Total sources of capital funding	1,027,627	977,165	1,433,130
Applications of capital funding			
Capital expenditure - meet additional demand	-	-	-
Capital expenditure - improve level of service	338,975	-	421,070
Capital expenditure - replace existing assets	1,599,046	2,021,500	1,634,308
Increase / (decrease) in reserves	2,314	(411,263)	188,649
Total application of capital funding	1,940,336	1,610,237	2,244,027
Surplus / (deficit) of capital funding	(912,709)	(633,073)	(810,897)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Prospective Funding Impact Statement for Sewerage For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	217,605	227,185	244,626
Targeted rates	2,084,836	2,044,664	2,201,636
Fees and charges	506,860	427,852	530,221
Local Authorities fuel tax, fines, infringement fees and other	-	-	-
Total operating funding	2,809,301	2,699,701	2,976,483
Applications of operating funding			
Payments to staff and suppliers	879,679	886,578	1,077,290
Finance costs	406,635	406,399	467,904
Internal charges and overheads applied	481,922	551,988	509,622
Total applications of operating funding	1,768,235	1,844,965	2,054,816
Surplus / (deficit) of operating funding	1,041,066	854,736	921,667
Sources of capital funding			
Development and financial contributions	94,323	66,026	94,323
Increase / (decrease) in debt	1,938,479	2,152,424	360,764
Total sources of capital funding	2,032,802	2,218,450	455,086
Applications of capital funding			
Capital expenditure - meet additional demand	-	-	-
Capital expenditure - improve level of service	1,467,095	1,849,625	742,831
Capital expenditure - replace existing assets	465,689	375,232	375,232
Increase / (decrease) in reserves	1,141,084	848,329	258,690
Total application of capital funding	3,073,867	3,073,186	1,376,753
Surplus / (deficit) of capital funding	(1,041,066)	(854,736)	(921,667)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Prospective Funding Impact Statement for Stormwater For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	25,659	25,945	29,023
Targeted rates	230,932	233,504	261,210
Total operating funding	256,591	259,449	290,233
Applications of operating funding			
Payments to staff and suppliers	67,366	75,237	73,265
Finance costs	12,272	18,472	17,041
Internal charges and overheads applied	79,381	66,379	54,449
Total applications of operating funding	159,019	160,088	144,755
Surplus / (deficit) of operating funding	97,572	99,361	145,478
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	18,865	13,205	18,865
Increase / (decrease) in debt	(17,040)	(42,799)	31,969
Total sources of capital funding	1,825	(29,594)	50,833
Applications of capital funding			
Capital expenditure - meet additional demand	135,590	-	138,580
Capital expenditure - improve level of service	10,430	186,425	53,300
Capital expenditure - replace existing assets	125,160	133,375	127,920
Increase / (decrease) in reserves	(171,783)	(250,033)	(123,489)
Total application of capital funding	99,397	69,767	196,311
Surplus / (deficit) of capital funding	(97,572)	(99,361)	(145,478)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Prospective Funding Impact Statement for Waste Management For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	443,789	509,233	559,184
Targeted rates	251,260	299,025	109,899
Fees and charges	283,000	154,500	379,140
Local Authorities fuel tax, fines, infringement fees and other	78,000	78,000	-
Total operating funding	1,056,050	1,040,758	1,048,223
Applications of operating funding			
Payments to staff and suppliers	940,661	911,634	954,581
Internal charges and overheads applied	67,465	148,291	37,083
Total applications of operating funding	1,029,626	1,098,239	991,664
Surplus / (deficit) of operating funding	26,423	(57,481)	56,558
Sources of capital funding			
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure - replace existing assets	-	21,320	21,320
Increase / (decrease) in reserves	26,423	(78,801)	35,238
Total application of capital funding	26,423	(57,481)	56,558
Surplus / (deficit) of capital funding	(26,423)	57,481	(56,558)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Water Supply Funding Impact Statement For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	640,688	763,398	224,051
Targeted rates	1,781,148	1,979,889	2,202,833
Fees and charges	47,000	25,200	47,925
Internal charges and overheads recovered	-	-	-
Local Authorities fuel tax, fines, infringement fees and other	-	-	-
Total operating funding	2,468,836	2,768,487	2,474,809
Applications of operating funding			
Payments to staff and suppliers	1,212,752	1,481,953	1,203,237
Finance costs	-	52,312	76,390
Internal charges and overheads applied	595,738	642,308	544,653
Total applications of operating funding	1,808,490	2,176,573	1,824,280
Surplus / (deficit) of operating funding	660,346	591,914	650,529
Sources of capital funding			
Development and financial contributions	94,323	66,026	94,323
Increase / (decrease) in debt	(11,121)	805,448	786,538
Total sources of capital funding	83,202	871,474	880,861
Applications of capital funding			
Capital expenditure - meet additional demand	260,750	266,500	266,500
Capital expenditure - improve level of service	542,360	852,800	852,800
Capital expenditure - replace existing assets	1,267,647	469,573	469,573
Increase / (decrease) in reserves	(1,327,209)	(125,485)	(57,483)
Total application of capital funding	743,548	1,463,388	1,531,390
Surplus / (deficit) of capital funding	(660,346)	(591,914)	(650,529)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

Prospective Funding Impact Statement for Administration and Support For The Year Ended 30 June 2021

	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Sources of operating funding			
General rates, UAGC, rates penalties	(7,500)	(8,417)	69,900
Fees and charges	-	-	533
Internal charges and overheads recovered	4,165,758	3,840,635	3,233,326
Local Authorities fuel tax, fines, infringement fees and other	191,189	207,500	204,718
Total operating funding	4,349,447	4,039,718	3,508,477
Applications of operating funding			
Payments to staff and suppliers	3,561,690	3,292,110	2,634,633
Finance costs	105,636	947	719
Other operating funding applications	-	40,000	40,000
Total applications of operating funding	3,667,326	3,333,057	2,675,352
Surplus / (deficit) of operating funding	682,122	706,662	833,125
Sources of capital funding			
Increase / (decrease) in debt	(132,164)	(19,399)	-
Gross proceeds from sale of assets	-	-	-
Total sources of capital funding	(132,164)	(19,399)	-
Applications of capital funding			
Capital expenditure - improve level of service	-	-	-
Capital expenditure - replace existing assets	599,208	503,747	437,756
Increase / (decrease) in reserves	(49,250)	183,515	395,369
Total application of capital funding	549,958	687,263	833,125
Surplus / (deficit) of capital funding	(682,122)	(706,662)	(833,125)
Funding balance	-	-	-

CARTERTON DISTRICT COUNCIL

PROSPECTIVE STATEMENT OF CAPITAL EXPENDITURE—ADMINISTRATION FOR THE YEAR ENDING 30 JUNE 2021

Item	Annual Plan 30 June 2021 \$
IT and telephony	299,629
Vehicles and plant	188,128
Property	15,990

Statement of Special Funds Reserves

The Council maintains special funds reserves as a sub-part of its equity. Schedule 10, clause 21 of the Local Government Act 2002 requires certain information to be included in the Annual Plan about these reserves. The Act defines reserve funds as 'money set aside by a local authority for a specific purpose'. Reserves are part of equity, which may or may not be physically backed by cash/investments. Reserves are often used to separate a funding surplus of an activity.

The Council has a number of specific cash investments that represent monies put aside for a particular purpose as follows:

WWII Memorial Trust—Joint Council and Carterton RSA initiative. Grants from interest earned on investment distributed to Carterton district residents undertaking tertiary education.

Clareville Grave Maintenance Trust—Funds left in trust for the Council to maintain a grave at the Clareville Cemetery.

Equipment Purchase and Renewal Fund—Funds predominantly used for the purchase of plant, equipment, vehicles, and IT equipment.

Roading Emergency Fund—Contingency fund to be used for emergency roading works, e.g. damage caused by flooding. A contribution of 0.5 percent of general rates to be made to the fund annually.

Water Race Intake Reserve—Contingency fund to be used to upgrade or replace the water race intakes. An annual contribution of \$5,000.00 is to be made to the fund from the water race targeted rates.

Major Projects Fund—The funds to be used for projects that benefit the community as a whole as determined by the Council of the day.

Recreation and Reserve Account—Funds from Recreation Reserve levies as provided for in the District Plan. Funds to be used for the purchase of Esplanade Reserves and Strips as required under the Resource Management Act or for the purchase or development of new or existing recreation reserves.

Roading Contributions Fund—Monies from Roothing Contribution levies as provided for in the District Plan. Funds to be used for upgrading and expanding the district's roading network.

Infrastructure Contributions Fund—Monies from Infrastructure Contribution levies as provided for in the District Plan. Funds to be used for upgrading and expanding public water supplies, and the disposal of sewage and stormwater.

Waingawa Infrastructure Contributions Fund—Monies from Waingawa Infrastructure Contribution levies as provided for in the District Plan. Funds to be used for upgrading and expanding water supply and the disposal of sewage for the Waingawa industrial area.

Longbush Domain, Belvedere Hall, and West Taratahi Hall—Monies held by the respective community organisations for activities in association with the community halls and property in their communities owned by the Council.

Waste Disposal Fund—Under the Waste Minimisation Act, a waste levy is charged on all waste disposed of in a landfill. Half the levy money goes to territorial authorities, on a population basis, so that they can improve waste minimisation in their areas.

Creative New Zealand Fund—Monies received from Creative New Zealand for the Council to distribute as grants for community arts.

Sport New Zealand Rural Travel Fund—Monies received from Sport New Zealand for the Council to distribute as travel subsidy grants to assist young people in rural school and club sports teams to participate in local sporting competitions.

Keep Carterton Beautiful Fund—Monies managed by the Keep Carterton Beautiful committee. Funds to be used for beautifying the town centre.

Water Race Resource Consent Fund—Monies set aside each year to build funds for expenditure related to renewing resource consents for the district's water races.

Memorial Square Fund—Established under the Carterton and District Memorial Square Act 1932 to obtain land and erect a memorial (now Memorial Square) and the ongoing maintenance and upkeep of the memorial and associated public park or recreation ground.

Election Contingency Fund—Monies set aside by Council in non-election years to assist with the costs of elections.

Workshop Depot Upgrade Fund—Monies set aside by Council for the upgrade of the garage workshop in the Council Operations Depot.

PROSPECTIVE STATEMENT OF SPECIAL FUNDS RESERVES FOR THE YEAR ENDING 30 JUNE 2021			
	Annual Plan 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Plant Purchase & Renewal Fund			
Opening Balance	1,648	1,757	1,810
Deposits	-	-	100
Withdrawals	-	-	-
Closing Balance	1,648	1,757	1,910
Recreation Reserve Levy Fund			
Opening Balance	651,519	883,544	877,304
Deposits	200,145	132,051	220,645
Withdrawals	-	-	(2)
Closing Balance	851,664	1,015,595	1,097,947
Roading Emergency Works Fund			
Opening Balance	411,878	435,496	266,177
Deposits	9,500	-	8,000
Withdrawals	-	-	-
Closing Balance	421,378	435,496	274,177
Rural Water Contingency Fund			
Opening Balance	61,825	63,462	63,927
Deposits	1,750	-	1,900
Withdrawals	-	-	-
Closing Balance	63,575	63,462	65,827
Waste Disposal Fund			
Opening Balance	121,700	155,250	153,316
Deposits	30,000	28,000	35,320
Withdrawals	(5,000)	(33,100)	-
Closing Balance	146,700	150,150	188,636
Creative NZ Fund			
Opening Balance	1,154	1,218	-
Deposits	-	11,500	-
Withdrawals	-	(11,500)	-
Closing Balance	1,154	1,218	-
Sport New Zealand Rural Travel Fund			
Opening Balance	-	-	-
Deposits	-	9,500	-
Withdrawals	-	(9,500)	-
Closing Balance	-	-	-
Keep Carterton Beautiful Fund			
Opening Balance	-	-	5,778
Deposits	-	-	200
Withdrawals	-	-	-
Closing Balance	-	-	5,978

CARTERTON DISTRICT COUNCIL
PROSPECTIVE STATEMENT OF SPECIAL FUNDS RESERVES
FOR THE YEAR ENDING 30 JUNE 2021

	LTP 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Water Race Resource Consent Fund			
Opening Balance	-	-	13,149
Deposits	-	-	400
Withdrawals	-	-	-
Closing Balance	-	-	13,549
Clareville Grave Maintenance Fund			
Opening Balance	2,445	2,447	2,698
Deposits	-	-	100
Withdrawals	-	-	-
Closing Balance	2,445	2,447	2,798
Memorial Square Trust Fund			
Opening Balance	7,691	8,198	8,220
Deposits	-	-	200
Withdrawals	-	-	-
Closing Balance	7,691	8,198	8,420
WWII Memorial Trust Fund			
Opening Balance	68,186	77,143	68,141
Deposits	2,250	1,500	3,000
Withdrawals	(2,100)	(2,600)	(2,000)
Closing Balance	68,336	76,043	69,141
Longbush Domain Board Fund			
Opening Balance	4,614	4,340	3,400
Deposits	-	-	100
Withdrawals	-	-	-
Closing Balance	4,614	4,340	3,500
West Taratahi Hall Board			
Opening Balance	18,335	24,583	32,889
Deposits	-	-	1,000
Withdrawals	-	-	-
Closing Balance	18,335	24,583	33,889
Election Contingency Fund			
Opening Balance	38,031	40,144	39,594
Deposits	1,000	-	1,200
Withdrawals	-	-	-
Closing Balance	39,031	40,144	40,794
Workshop Depot Upgrade Fund			
Opening Balance	23,805	25,374	25,423
Deposits	1,000	-	800
Withdrawals	-	-	-
Closing Balance	24,805	25,374	26,223

CARTERTON DISTRICT COUNCIL
PROSPECTIVE STATEMENT OF SPECIAL FUNDS RESERVES
FOR THE YEAR ENDING 30 JUNE 2021

	LTP 30 June 2020 \$	Annual Plan 30 June 2021 \$	LTP 30 June 2021 \$
Combined District Plan Fund			
Opening Balance	77,411	81,712	-
Deposits	-	-	-
Withdrawals	-	-	-
Closing Balance	77,411	81,712	-
Roading Contribution Fund			
Opening Balance	1,001,118	1,175,729	866,215
Deposits	210,145	132,051	220,245
Withdrawals	-	-	(3)
Closing Balance	1,211,263	1,307,780	1,086,457
Infrastructure Contributions Reserve Fund			
Opening Balance	1,282,530	1,495,192	708,453
Deposits	225,011	145,257	222,810
Withdrawals	-	(266,500)	(405,081)
Closing Balance	1,507,541	1,373,949	526,182
Waingawa Infrastructure Contributions Reserve Fund			
Opening Balance	149,129	163,913	158,624
Deposits	4,750	-	4,800
Withdrawals	-	-	-
Closing Balance	153,879	163,913	163,424
Belvedere Hall Fund			
Opening Balance	1,998	2,093	1,992
Deposits	-	-	100
Withdrawals	-	-	-
Closing Balance	1,998	2,093	2,092
Waingawa Industrial Zone Services Deficit Fund			
Opening Balance	38,337	40,466	40,832
Deposits	1,250	-	1,200
Withdrawals	-	-	-
Closing Balance	39,587	40,466	42,032
Special Funds Reserves - Summary			
Opening Balance	3,963,354	4,682,062	3,337,943
Deposits	686,801	437,259	722,120
Withdrawals	(7,100)	(300,600)	(407,087)
Closing Balance	4,643,055	4,818,721	3,652,976

Funding Impact Statement

Clause 20 of Schedule 10 of the Local Government Act 2002 requires a funding impact statement for the year to which the Annual Plan relates.

All Funding Impact Statements for individual Council activity groups, together with the Whole-of-Council Funding Impact Statement, are presented from page 30 above. They identify:

- The sources of funding to be used by the Council
- The amount of funds expected to be produced from each source
- How the funds are to be applied.

If the sources of funding include a general rate, the funding impact statement must:

- Include particulars of the valuation system on which the general rate is to be assessed, e.g. land, annual, or capital value
- State whether a uniform annual general charge is to be included and, if so, how the charge is to be calculated and the Council's definition of a separately used or inhabited part of a rating unit if the charge is to be calculated on that basis
- State whether the general rate is to be set differentially and, if so, state the category or categories that will be used for differentiating the general rate within the meaning of Section 14 of the Local Government (Rating) Act 2002 and the objectives of the differential rate in terms of the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land in each category.

If the sources of funding include a targeted rate, the funding impact statement must:

- Specify the activity or groups of activities for which a targeted rate will be set
- Specify any category or categories of rateable 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
- State any factor or factors that will be used to calculate liability for a targeted rate
- State the Council's definition of a separately used or inhabited part of a rating unit if the rate is to be calculated on that basis

- State the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land in each category if the targeted rate is to be set differentially
- State whether lump sum contributions will be invited in respect of the targeted rate
- State the basis for setting charges for water supply if it is to be by volume of water consumed, e.g. as a fixed charge per unit of water consumed or supplied or according to a scale of charges.

The revenue and financing mechanisms to be used to cover the estimated expenses of the Council are covered in the Revenue and Financing Policy.

The method and impact of both general and targeted rates is covered in the 'Rating System' section that follows.

Rating System

The rating system comprises either general or targeted rates, or specific charges such as a uniform annual charge or excess water meterage charges. Rates are set each year through the annual planning process.

The principles by which rates are imposed and their variation in nature are a consequence to rating reviews that are conducted from time-to-time. When a rating review is conducted is determined by Council.

General rates

The Council proposes to set a general rate based on the capital value of each rating unit in the District.

The general rate will be set on a differential basis over three rating categories as follows:

General rates – differential factor	
Residential	1.0
Commercial	2.0
Rural	0.8

Where –

- Residential means:
 - all rating units used primarily for residential purposes within the residential zone of the Carterton District as depicted in the District Plan
 - all rating units located in the commercial and industrial zones of Carterton District, as depicted in the District Plan, that are used primarily for residential purposes
 - all rating units associated with utility services (water, telecommunications, etc.) that are located in the urban area.
- Commercial means:
 - all rating units in the commercial zone of Carterton District, including the Carterton Character Area, as depicted in the District Plan, and all rating units outside the said commercial zone that have existing use rights or resource consent to undertake commercial land use activities under the Resource Management Act 2001
 - all rating units in the industrial zone of Carterton District, as depicted in the District Plan, and all rating units outside the said industrial zone that have existing use rights or resource consent to carry out industrial land use activities under the Resource Management Act 1991.
- Rural means:
 - all rating units within the rural zone of Carterton District, as depicted in the District Plan, but excluding those rating units that hold and are exercising existing use rights or resource consent to carry out commercial or industrial land use activities under the Resource Management Act 1991
 - all rating units associated with utility services (water, telecommunications, etc) that are located in the rural area.

Uniform Annual General Charge

The Council proposes to set a Uniform Annual General Charge on each rating unit in the District to fully fund Governance activities and to fund Community Support activities up to the maximum possible under section 21 of the Local Government (Rating) Act 2002.

The Uniform Annual General Charge is calculated as one fixed amount per rating unit.

Targeted rates

Regulatory and planning service rate

The Council proposes to set a regulatory and planning service rate for regulatory, resource management, and district planning services on every rating unit in the District, calculated on capital value.

Urban sewerage rate

The Council proposes to set a differential targeted rate for the Council's urban sewerage and treatment and disposal of sewage services of a fixed amount per separately used or inhabited part of a rating unit in relation to all land in the district to which the Council's urban sewerage service is provided or available.

The rate applied is as follows:

- A charge per separately used or inhabited part of a rating unit that is able to be connected
- A charge per separately used or inhabited part of a rating unit connected

The Council also proposes to set a rate (pan charge) per water closet or urinal within each separately used or inhabited part of a rating unit after the first one for rating units with more than one water closet or urinal.

For the purposes of this rate:

- 'Connected' means the rating unit is connected to the Council's urban sewerage service
- 'Able to be connected' means the rating unit is not connected to the Council's urban sewerage drain but is within 30 metres of such a drain
- A separately used or inhabited part of a rating unit used primarily as a residence for one household is treated as not having more than one water closet or urinal.

Waingawa sewerage rate

The Council proposes to charge a targeted rate of a fixed amount on every separately used or inhabited part of a rating unit that is connected to the Waingawa sewerage service.

Additionally, the Council proposes to set a differential targeted rate based on capital value on all properties connected or able to be connected to the Waingawa sewerage service. The rate will be set on a differential basis over two rating categories:

- All rating units located in the Waingawa industrial zone of Carterton District, as depicted in the District Plan, that are used primarily for residential purposes
- All other rating units in the Waingawa industrial zone of Carterton District.

For the purposes of this rate:

- 'Connected' means a rating unit that is connected to the reticulated sewerage service
- 'Able to be connected' means a rating unit that can be connected to the sewerage service, but it not, and is a property situated within 30 metres of such a drain.

The purpose of this rate is to fund the operation and maintenance of the Waingawa sewerage service.

Stormwater rate

The Council proposes to set a stormwater rate on all rating units within the urban area and is calculated on land value. For the purposes of this rate the 'urban area' includes rating units:

- Within the residential zone of the Carterton District as depicted in the District Plan
- Adjacent to the residential zone where stormwater from the property drains to the Council's urban stormwater system.

Refuse collection and kerbside recycling rate

The Council proposes to set a refuse collection and kerbside recycling rate for kerbside refuse and recycling collection on every separately used or inhabited part of a rating unit to which the Council's collection service is provided or available.

Urban water rate

The Council proposes to charge a targeted urban water rate of a fixed amount on every separately used or inhabited part of a rating unit that has been fitted with a water meter or meters and is connected to the Council's urban water supply system.

Additionally, the Council proposes to charge a targeted metered water rate per cubic metre of water supplied, as measured by meter, for water consumed over 225 cubic metres per year. This rate will be invoiced separately from land rates.

The Council proposes to charge a targeted urban water rate of a fixed amount per separately used or inhabited part of a rating unit for rating units that are not yet connected but are able to be connected to the urban water supply.

For the purposes of this rate:

- 'Connected' means a rating unit to which water is supplied
- 'Able to be connected' means a rating unit to which water can be, but is not, supplied being a property situated within 100 metres of the water supply.

The purpose of this rate is to fund the operation and maintenance of the urban water supply.

Rural water race rate

Carterton Water Race Systems

The Council proposes to charge a single targeted rate on a differential basis, calculated on land area, on rating units within both the Carrington and Taratahi water race system classified areas as follows:

Class A land area 200 metres either side of the centreline of the water race

Class B land area from 200 to 500 metres either side of the centreline of the water race

Class C land area able to be irrigated from water drawn from natural watercourses fed from the Water Race System, calculated from conditions of the applicable resource consent.

Additionally, the Council proposes to set a rural water services rate on every rating unit situated in both the Carrington and Taratahi Water Race Classified Areas for provision of the service. The amount is a rate per rating unit. For the purposes of this rate 'provision of the service' means the provision of water for stock or domestic use, including where:

- The water race channel passes over the ratepayer's property
- The water race is piped through the ratepayer's property
- Water is extracted from the water race on a neighbouring property.

Waingawa water rate

The Council proposes to charge a targeted rate of a fixed amount on every separately used or inhabited part of a rating unit that has been fitted with a water meter or meters and is connected to the Waingawa Water Supply service.

Additionally, the Council proposes to charge a targeted rate per cubic meter of water supplied, as measured by meter. This rate will be invoiced separately from other rates.

For the purposes of this rate:

- 'Connected' means a rating unit to which water is supplied.

The purpose of this rate is to fund the operation and maintenance of the Waingawa Water Supply service.

Definition of 'separately used or inhabited part of a rating unit'

Any part of a rating unit separately used or inhabited by the owner or any other who has the right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.

Examples

Some examples are provided below of the general and targeted rates for a range of rateable land types and property values.

Example properties		capital value \$	land value \$	water over allowance cubic metres	rates total \$	rates % increase	rates \$ increase
rating category	features						
Residential	low value	238,000	102,000	-	\$3,234.86	1.7%	\$ 53.57
Residential	medium value	388,000	150,000	15	\$3,651.29	1.5%	\$ 53.09
Residential	high value	478,000	163,000	50	\$3,931.90	1.4%	\$ 53.04
Commercial	2 toilets	471,000	261,000	100	\$5,888.85	0.6%	\$ 33.14
Commercial - rural	water and sewerage connected	179,000	na	na	\$4,029.55	0.3%	\$ 13.69
Rural 1	no water race	4,018,000	na	na	\$8,574.33	-0.1%	-\$ 7.10
Rural 2	no water race	1,674,000	na	na	\$4,155.76	-0.1%	-\$ 3.14
Rural - single water race	8 hectares serviced by Carrington water race	700,000	na	na	\$2,872.53	3.9%	\$ 108.98
Rural - single water race	17 hectares serviced by Taratahi water race	1,116,000	na	na	\$3,927.85	4.0%	\$ 151.55

		multiplier	GST inclusive
Residential			
General-residential	Capital value	238,000 x 0.0022430 =	533.83
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	238,000 x 0.0000907 =	21.58
Urban sewerage			748.36
Stormwater	Land value	102,000 x 0.0008518 =	86.88
Refuse collection and kerbside recycling			130.60
Urban water-connection			713.42
Metered water	Cubic metres over 225	- x \$1.70 =	-
Total			3,234.86

		multiplier	GST inclusive
Residential			
General-residential	Capital value	388,000 x 0.0022430 =	870.29
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	388,000 x 0.0000907 =	35.17
Urban sewerage			748.36
Stormwater	Land value	150,000 x 0.0008518 =	127.77
Refuse collection and kerbside recycling			130.60
Urban water-connection			713.42
Metered water	Cubic metres over 225	15 x \$1.70 =	25.50
Total			3,651.29

		multiplier	GST inclusive
Residential			
General-residential	Capital value	478,000 x 0.0022430 =	1,072.16
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	478,000 x 0.0000907 =	43.33
Urban sewerage			748.36
Stormwater	Land value	163,000 x 0.0008518 =	138.84
Refuse collection and kerbside recycling			130.60
Urban water-connection			713.42
Metered water	Cubic metres over 225	50 x \$1.70 =	85.00
Total			3,931.90

		multiplier	GST inclusive
Commercial			
General-commercial	Capital value	471,000 x 0.0044860 =	2,112.91
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	471,000 x 0.0000907 =	42.70
Urban sewerage	No. pans	2 x \$748.36 =	1,496.72
Stormwater	Land value	261,000 x 0.0008518 =	222.32
Refuse collection and kerbside recycling			130.60
Urban water-connection			713.42
Metered water	Cubic metres over 225	100 x \$1.70 =	170.00
Total			5,888.85

Commercial - rural			
General-commercial	Capital value	179,000 x 0.0044860 =	803.00
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	179,000 x 0.0000907 =	16.23
Urban sewerage	No. pans	2 x \$748.36 =	1,496.72
Stormwater	Land value	N/A rural x 0.0008518 =	-
Refuse collection and kerbside recycling			N/A rural
Urban water-connection			713.42
Metered water	Cubic metres over 225	- x \$1.70 =	-
Total			4,029.55

Rural 1			
General-rural	Capital value	4,018,000 x 0.0017944 =	7,209.91
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	4,018,000 x 0.0000907 =	364.24
Total			8,574.33

Rural 2			
General-rural	Capital value	1,674,000 x 0.0017944 =	3,003.83
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	1,674,000 x 0.0000907 =	151.75
Total			4,155.76

Rural - Taratahi			
General-rural	Capital value	1,116,000 x 0.0017944 =	2,002.55
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	1,116,000 x 0.0000907 =	101.17
Single water race			
Class A	Hectares	1 x \$314.63 =	314.63
Class B	Hectares	15.0000 x \$32.95814 =	494.37
Class C	Hectares	2.0000 x \$7.47388 =	14.95
Class C	Hectares	- x \$222.53747 =	-
Total			3,927.85

Rural - Carrington			
General-rural	Capital value	700,000 x 0.0017944 =	1,256.08
Uniform Annual General Charge			1,000.18
Regulatory and planning services	Capital value	700,000 x 0.0000907 =	63.46
Single water race			
Class A	Hectares	1 x \$314.63 =	314.63
Class B	Hectares	7.0000 x \$32.95814 =	230.71
Class C	Hectares	1.0000 x \$7.47388 =	7.47
Class C	Hectares	- x \$222.53747 =	-
Total			2,872.53

Rating Summary 2020/21

The following rates and charges should be read in conjunction with the funding impact statement above.

	GST inclusive	Rates required
	2020/21	\$ incl GST
General rates—differential factor		
Residential	1.0	
Commercial	2.0	
Rural	0.8	
General rates—capital value		
Residential	0.2243 cents in the \$	\$2,014,167
Commercial	0.4486 cents in the \$	\$451,120
Rural	0.17944 cents in the \$	\$3,213,457
Uniform Annual General Charge	\$1,000.18	\$4,412,808
Regulatory and planning services—capital value	0.00907 cents in the \$	\$253,528
Urban sewerage		
Connected	\$748.36	\$2,069,969
Able to be connected (half charge)	\$374.18	\$58,746
Pan charge	\$748.36	\$102,526
Waingawa sewerage—capital value		
Connected	\$278.46	\$3,063
Connected or able to be connected commercial properties in the Waingawa industrial zone	0.48178 cents in the \$	\$117,059

Connected or able to be connected residential properties in the Waingawa industrial zone	0.24089 cents in the \$	-
Stormwater—land value	0.08518 cents in the \$	\$268,530
Refuse collection and kerbside recycling	\$130.60	\$343,879
Urban water		
Connected	\$713.42	\$1,998,282
Able to be connected	\$356.71	\$54,933
Metered water in excess of 225 cubic metres	\$ 1.70/cubic metre	\$70,449
Rural water race		
Rural water services rate	\$314.63	\$159,830
Class A	\$ 32.95814 per ha	\$253,942
Class B	\$ 7.47388 per ha	\$25,480
Class C	\$ 222.53747 per ha	\$88,792
Waingawa water		
Connected	\$394.94	\$18,957
Metered water	\$ 2.73/cubic metre	\$135,027

Financial Prudence Disclosure Statement

What is the purpose of this statement?

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

The Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations).

Refer to the Regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Measure	Ten-Year Plan (LTP) for 2020/21	This Plan
<i>Rates affordability benchmark</i>			
• Income	Percentage increase limits are applied cumulatively to the 2019/20 Annual Plan rates income and adjusted for the change in the number of forecast rating units.	13.8	14.1
• Increases	Percentage change in average rates must not exceed the increase in the BERL local government cost index plus 2 per cent.	1.2	1.7
<i>Debt affordability benchmark</i>	Total debt as a percentage of total assets must not exceed 15 per cent.	7.3	6.9
<i>Balanced budget benchmark</i>	100%	102.9	97.6
<i>Essential services benchmark</i>	100%	154	181
<i>Debt servicing benchmark</i>	15%	4.4	3.7

Notes

1. Rates affordability benchmark

- 1) For this benchmark, —
 - a) the council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the council's long-term plan; and
 - b) the council's planned rates increase for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council's long-term plan.
- 2) The council meets the rates affordability benchmark if—
 - a) its planned rates income for the year equals or is less than each quantified limit on rates; and
 - b) its planned rates increase for the year equal or are less than each quantified limit on rates increases.

2. Debt affordability benchmark

- 1) For this benchmark, the Council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy included in the Council's Ten-Year Plan.
- 2) The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3. Balanced budget benchmark

- 1) For this benchmark, the Council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluation of property, plant or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment).
- 2) The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4. Essential services benchmark

- 1) For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
- 2) The Council meets the essential services benchmark if its planned capital expenditure on network services equal or is greater than the expected depreciation on network services.

5. *Debt servicing benchmark*

- 1) For this benchmark, the Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plan or equipment).
- 2) Because Statistics New Zealand projects that the Council's population will grow faster than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue.

Accounting Policies

Reporting entity

Carterton District Council (Council) is a territorial local body governed by the Local Government Act 2002 (LGA 2002) and Local Government (Rating) Act 2002 and is domiciled in New Zealand.

The Council is a separate legal entity and does not have any subsidiaries. The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return.

The Council has designated itself as a public benefit entity (PBE) for the purposes of complying with generally accepted accounting practice.

The financial forecasts of the Council comply with PBE standards.

The financial forecasts of the Council are for the ten financial years from 1 July 2018 to 30 June 2028. The financial forecasts were authorised for issue by Council on 27 June 2018. The Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

Basis of preparation

The prospective financial statements of the Carterton District Council have been prepared in accordance with the requirements of the Local Government Act 2002, section 93 and Part 1 of Schedule 10, and the information may not be appropriate for other purposes.

These prospective financial statements have been prepared in accordance with PBE standards for a Tier 2 entity as the Council does not have public accountability and is not large.

Statement of prospective financial information

The financial information contained in this document is a forecast for the purposes of PBE Financial Reporting Standard (FRS) 42. It has been prepared on the basis of assumptions as to future events that the Council reasonably expects to occur, associated with the actions it

reasonably expects to take, as at the date the forecasts were prepared. The purpose for which it has been prepared is to enable the public to participate in the decision-making process as to the services to be provided by the Council to the community.

Council does not intend to update the prospective financial statements subsequent to the final presentation of the Annual Plan. It will however update the prospective financial statements relating to the financial year being considered within each subsequent Annual Plan to this Annual Plan.

The Annual Plan is in full compliance with PBE FRS 42.

The actual results achieved are likely to vary from the information presented. The variation may be material and will be dependent upon circumstances which arise during the forecast period.

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements.

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructure assets, forestry assets and certain financial instruments. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources.

The prospective financial statements are presented in New Zealand dollars and all values are rounded to the nearest dollar. The functional currency of the Council is New Zealand dollars.

Changes in accounting policies

There have been no changes in accounting policies in the financial forecasts for this Annual Plan from those used in the 2018-28 10YP.

Significant accounting policies

Revenue

Revenue is estimated at the fair value of consideration received or receivable.

Revenue may be derived from either exchange or non-exchange transactions.

Revenue from exchange and non-exchange transactions

Revenue from exchange transactions arises where the Council provides goods or services to another entity and directly receives approximately equal value (primarily in the form of cash in exchange).

Revenue from non-exchange transactions arises from transactions that are not exchange transactions. Revenue from non-exchange transaction arises when the Council receives value from another party without giving approximately equal value directly in exchange for the value received.

Approximately equal value is considered to reflect a fair or market value, which is normally commensurate with an arm's length commercial transaction between a willing buyer and willing seller. Many of the services that the Council provides for a fee are charged at below market value as they are subsidised by rates. Other services operate on a cost recovery or breakeven basis and are not considered to reflect a market return. Most of the Council's revenue is therefore categorised as non-exchange.

Specific accounting policies for major categories of revenue are outlined below. The Council undertakes various activities as part of its normal operations, some of which generate revenue, but generally at below market rates. The following categories (except where noted) are classified as transfers, which are non-exchange transactions other than taxes.

Rates revenue

General rates, targeted rates (excluding water rates by meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due.

The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.

Rates are a tax as they are payable under the Local Government Ratings Act 2002 and are therefore defined as non-exchange.

Rates collected on behalf of the Greater Wellington Regional Council (GWRC) are not recognised in the financial statements as the Council is acting as an agent for the GWRC.

Revenue from water rates by meter is recognised on an accrual basis and are taxes that use a specific charging mechanism to collect the rate and are non-exchange revenue. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Other revenue

Government Grants

Government grants are received from the New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Various grants are also received from relevant Crown entities for a range of purposes, such as employment subsidies, maintenance of lawn cemeteries for service personnel, assistance with community activities, and grant money for distribution to the community. The grants are recognised as revenue when they become receivable.

Other grants and bequests – with or without conditions – are recognised as revenue when they become receivable.

Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Vested assets

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in the Council are recognised as revenue when control over the asset is obtained. The fair value of vested assets is usually determined by reference to the cost of constructing the asset. Vested asset revenue is recognised as non-exchange revenue when the maintenance period (where the developer is responsible for addressing maintenance items) ends and the asset is at the required standard to be taken over by Council.

Sale of goods

The sale of goods is classified as exchange revenue. Sale of goods is recognised when products are sold to the customer and all risks and rewards of ownership have transferred to the customer.

Agency arrangements

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Interest and dividends

Interest income is exchange revenue and is recognised using the effective interest method. Dividends are recognised when the right to receive payment has been established and are classified as exchange revenue. Dividends are recorded net of imputation credits.

Fines and penalties

Revenue from fines and penalties (e.g. traffic and parking infringements, library overdue book fines, rates penalties) is recognised when infringement notices are issued or when the fines/penalties are otherwise imposed.

Other gains and losses

Gains include additional earnings on the disposal of property, plant and equipment and movements in the fair value of financial assets and liabilities.

Development and financial contributions

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

Development contributions are classified as part of “development and financial contributions”.

Borrowing costs

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

Grant expenditure

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

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

Income tax

Income tax expense includes current tax and deferred tax.

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

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences and differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus.

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

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

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

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

Leases

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

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

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

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

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

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

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

Debtors and other receivables

Short-term debtors and other receivables are recorded at their face value, less any provision for impairment.

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

Derivative financial instruments and hedge accounting

The Council does not engage in the use of derivative financial instruments and hedging activities.

Other financial assets

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

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

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

- Fair value through surplus or deficit
- Loans and receivables
- Held to maturity investments
- Fair value through other comprehensive revenue and expenses

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

Loans and receivables

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

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

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

Council's loans and receivables comprise debtors and other receivables, community and related party loans. Loans and receivables are classified as "debtors and other receivables" in the prospective statement of financial position.

Impairment of financial assets

Financial assets are assessed for objective evidence of impairment at each balance date.

Impairment losses are recognised in the surplus or deficit.

Loans and other receivables

Impairment is established when there is objective evidence that the Council will not be able to collect amounts due according to the original terms of the debt. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other

receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in

term deposits, local authority stock, government stock, and community loans, are recognised directly against the instruments carrying amount.

Property, plant, and equipment

Property, plant and equipment consists of:

Operational assets—land, buildings, fixtures and fittings, office equipment, library collections, motor vehicles, plant and equipment, landfill post closure and water races.

Infrastructure assets—fixed utility systems owned by the Council. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

Heritage assets—assets owned by the Council that are of cultural or historical significance to the community and cannot be replaced due to the nature of the assets. Buildings recorded under the Historical Places Act 1993 have been recorded as heritage assets.

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

Revaluation

Land and buildings (operational and restricted), library books, and infrastructure assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. All other assets are carried at depreciated historical cost.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant, and equipment are accounted for on a class of asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expenses and are accumulated to an asset revaluation reserve in equity for that class of asset.

Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expenses but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expenses.

Additions

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

Work in progress is recognised at cost less impairment and is not depreciated.

Property, plant, and equipment is recognised at cost. Where an asset is acquired at no cost, or for nominal cost, it is recognised at fair value as at the date of acquisition.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

Disposals

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

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land (which also includes the landfill and water races), at rates which will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The

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

Buildings	3 to 100 years	1.00-35.00%
Plant and equipment	10 to 50 years	2.00-10.00%
Motor vehicles	10 years	10.00%
Fixtures and fittings	10 to 50 years	2.00-10.00%
Office equipment	5 to 10 years	10.00-20.00%
Library collection	5 to 6 years	18.90%
Roads, bridges & footpaths*	8 to 65 years	1.60-12.00%
Water systems*	4 to 80 years	1.60-23.00%
Stormwater systems*	20 to 100 years	1.00-5.00%
Sewerage systems*	10 to 80 years	1.5-10.00%
Heritage assets	20 to 50 years	2.00-5.00%

In relation to infrastructure assets marked * (above), depreciation has been calculated at a componentry level based on the estimated remaining useful lives as assessed by Council's engineers and independent registered valuers. A summary of these lives is detailed above.

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

Intangible assets

Software acquisition

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

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised in the surplus or deficit when incurred.

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

Easements

Easements are recognised at cost, being the costs directly attributable in bringing the asset to its intended use. Easements have an indefinite life and are not amortised but are instead tested for impairment annually.

Resource consents

Costs incurred in obtaining resource consents are capitalised and classified as intangible assets. Costs are amortised on a straight-line basis over the term granted by the resource consent, which ranges from 3–10 years, and are stated at cost less accumulated amortisation and impairment losses.

Carbon credits

Purchased carbon credits are recognised at cost on acquisition. Free carbon credits received from the Crown are recognised at fair value on receipt. They are not amortised but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

Amortisation

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

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

Computer software	5 years	20.00%
Resource consents	3–35 years	2.00–33.33%

Impairment of property, plant and equipment and intangible assets

Intangible assets that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicators of impairment at each balance date. When there is an indicator of impairment the asset’s recoverable amount is estimated. An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset’s fair value less costs to sell and value in use.

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

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

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

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

Forestry assets

Standing forestry assets are independently revalued annually at fair value less estimated cost to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated costs to sell and from a change in fair value less estimated costs to sell are recognised in the surplus or deficit.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

Creditors and other payables

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

Borrowings

Borrowings are initially recognised at their fair value net of transactions costs incurred. After initial recognition, all borrowings are measured at amortised cost using the effective interest method. Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date or if the borrowings are expected to be settled within 12 months of balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date, long service leave entitlements expected to be settled within twelve months, and sick leave.

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

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

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

A discount rate of 4.63% and an inflation factor of 3.00% were used. The discount rate is based on the weighted average of Government interest rates for stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees.

Presentation of employee entitlements

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

Superannuation schemes

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

Financial guarantee contracts

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value, even if a payment under the guarantee is not considered probable. If a financial guarantee contract was issued in a standalone arm's-length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, a liability is recognised based on the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the initial recognition amount less any amortisation. However, if it is probable that expenditure will be required to settle a guarantee,

then the provision for the guarantee is measured at the present value for the future expenditure.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components.

- Public equity – accumulated funds
- Restricted reserves
- Other reserves – trust funds
- Asset revaluation reserves
- Fair value through other comprehensive revenue and expense reserves

Restricted reserves

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

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

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

Council's objectives, policies, and processes for managing capital are described in note 21 of the 2019 Annual Report.

Asset revaluation reserves

This reserve relates to the revaluation of property, plant, and equipment to fair value.

Fair value through other comprehensive revenue and expense reserves

This reserve comprises the cumulative net change in the fair value of fair value through other comprehensive revenue and expenses instruments.

Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Cost allocation

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs which cannot be identified in an economically feasible manner with a significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers, and floor area.

Prospective statement of cash flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which Council invests as part of its day-to-day cash management. GST is disclosed net as disclosing gross amounts does not provide any further meaningful information.

Operating activities include cash received from all income sources and cash payments made for the supply of goods and services. Agency transactions (the collection of Regional Council rates) are recognised as receipts and payments in the prospective statement of cash flows because they flow through the Council's main bank account.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise the change in equity and debt structure of the Council.

Critical accounting estimates and assumptions

In preparing these prospective financial statements, the Council has made estimates and assumptions concerning the future. These are disclosed in the significant forecasting assumptions section on page 57.

Critical judgments in applying Council's accounting policies

There are no notable critical judgements exercised by management in applying the Council's accounting policies for the ten financial years ending 30 June 2019 to 30 June 2028.

Prospective total surplus/(deficit)

Council is projecting a surplus for the ten financial years ending 30 June 2019 to 30 June 2028.

Significant Forecasting Assumptions

(As taken from and applied within the Ten-Year Plan 2018-2028)

General forecasting assumptions

External factors

There will be no unexpected changes to legislation or other external factors that alter the nature of services provided by the Council. It would be extraordinary for unexpected changes to legislation to be made. Most changes to legislation are known about well in advance.

Levels of service

Unless otherwise stated in the individual group of activity sections, service levels are generally assumed to remain the same as at present.

District population trends

A district population growth assumption of a constant 0.75 per cent per annum from the June 2017 Estimated Resident Population (9,050) has been used, consistent with the assumption used in the Ten-Year Plan.

Statistics NZ prepares projections with low, medium and high growth, and considers the medium projection to be the most suitable for assessing future population change. The low and high projections allow users to assess the impact on population size and structure resulting from lower growth and higher growth scenarios, respectively, based on different fertility, mortality and net migration scenarios. They advise that the projections should be used as an indication of the overall trend, rather than as exact forecasts.

Their medium series projects an average increase of 0.5 per cent per annum or 5.1 per cent over the 2018-2028 period of the Ten-Year Plan. Their high series projects an average increase of 1.0 per cent per annum or 10.8 per cent over the same period.

The Council uses .id consultants to provide more detailed forecasts of the most likely population and housing outcome based on current information on supply and demand. The forecasts by .id show an average 1.1 per cent per annum for the period 2018-2023 and 0.8 per cent per annum for 2023-2028, an overall increase of 9.8 percent over the 2018-2028 period of the Ten-Year Plan.

Statistics NZ projects most of the increase will continue to be in the 65+ age group. This is most marked in their high series, increasing from 22 per cent of the population to 31 per cent in 2028. The forecasts by .id corroborate this trend.

Risk

Population growth across the District is at a significantly different rate (much faster or much slower) than assumed. The projections are highly sensitive to migration in and out of the District, and responses to external factors such as the neighbouring housing market and international migration, all of which is difficult to forecast.

The age distribution of the population is significantly different from that assumed, e.g. if there were a lesser increase in the younger age groups and an even greater increase in the older age groups (and vice versa).

Level of uncertainty

Medium (short-term) and High (long-term).

Reasons and financial effect of uncertainty

The population growth assumption is based on a fairly low population growth. If population growth is higher than predicted then demand for service and facilities would increase and could mean that they might need to be replaced or introduced earlier than planned, and expenditure will be higher than forecast.

Different age distributions place different demands on the kinds of services, and their quality and location. This is unlikely to be significant and would be managed by the Council reprioritising their spending.

Number of rateable properties

The growth in rateable properties has slowed somewhat but continues to be positive. The number of rateable properties is assumed to reach about 5,500 by 2028, which is a growth of 12.7 per cent over the 2018-2028 period of the Ten-Year Plan

Projected number of rateable properties as at 30 June										
2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
4,809	4,898	4,957	5,016	5,077	5,137	5,199	5,261	5,325	5,389	5,453

Risk

Growth does not meet this assumption.

Level of uncertainty

Medium

Reasons and financial effect of uncertainty

The growth estimate reflects recent changes in rateable properties and takes into account ongoing development in the District. Should such growth not continue as forecast then some projects responding to demand will be deferred or not go ahead, and expenditure will be lower than forecast. If growth is greater than predicted, then some projects will go ahead earlier than forecast, and expenditure will be higher than forecast.

Climate change

Human-induced climate change is real and occurring now. It is the biggest environmental challenge we face.

Action to reduce climate change and its effects is required now, within the timeframe of this plan, even though the more severe effects of climate change may not become apparent until a later period.

The International Panel on Climate Change (IPCC), the United Nations, and other international bodies (of which New Zealand is a member) warn that the world may be approaching a tipping point in terms of our ability to halt runaway climate change.

Changes required are reducing energy use (particularly that which creates carbon emissions), reforestation, and a return to localised, more traditional farming practices. This could be achieved partly through technology but more likely through fundamental changes to societal and economic structures. The behavioural shift will need education, support and leadership.

Central government has said that it is responsible for the 'mitigation' of climate change (slowing down and reversing climate change), using an emissions trading scheme to encourage reduced carbon emissions. It plans to have a Zero Carbon Act in place by 2019, with zero net carbon emissions by 2050, and an independent Climate Change Commission. It requires local government to provide for 'adaptation' (dealing with the effects of climate change), such as managing the effect of weather extremes. The Greater Wellington Regional Council has adopted a Climate Change Strategy for mitigation and adaptation in Wellington and Wairarapa.

Risk

The effect of climate change occurs more rapidly than anticipated.

Level of uncertainty

Medium

Reasons and financial effect of uncertainty

There is uncertainty about how quickly the effects will be felt and where. Predictions are that weather extremes will be more common and of a greater scale. In Wairarapa that will include hotter temperatures, more severe drought, wind, and storm events, and changing weather patterns. Rising sea levels and associated storm surges are less likely to directly affect Carterton District than its neighbours. Internationally, successive IPCC reports have underestimated the rate and severity of change.

The impacts of climate change have been considered in each of the infrastructure Asset Management Plans and in the Infrastructure Strategy. The Council will keep this subject under review as it will continue to be relevant for future Annual Plans. It plans to assess its risk and capability to deal with significant adverse weather events.

Asset condition

Asset management plans have been prepared for major infrastructural assets and include renewal and capital programmes. These plans include assessments of asset condition, lifecycle, and demand management. The Council considers that this planning information is reasonable and supportable. There are no unstated asset disposals that will impact significantly on the plan. There are no unstated asset acquisitions that will impact significantly on the plan.

Risk

Asset management plans are materially incomplete. Assumptions about condition and lifecycle are materially incorrect.

Level of uncertainty

Low to moderate.

Reasons and financial effect of uncertainty

Asset management plans are updated regularly following 'best practice' as prescribed by the New Zealand Infrastructure Asset Management Manual. The asset inventories and condition ratings for roading infrastructure, which are the Council's most significant assets by a considerable margin, are stored and maintained in the RAMM (Roading Asset and Maintenance Management) database. It was audited by NZTA in 2016 and found to be adequately maintained.

NZTA subsidies

Subsidies from the NZTA have been assumed to continue at the approved rate of 53 per cent.

Risk

Changes in subsidy rate, total subsidy dollars, and variation in criteria for inclusion in subsidised works programmes. The total subsidy dollars may not increase as assumed.

Level of uncertainty

Low. The next review point by government is in three years' time, before the next Ten-Year Plan is prepared.

Reasons and financial effect of uncertainty

In 2015, the Agency reviewed the subsidy and funding policies, and has not indicated any further changes to the subsidy rate. If the rate or dollar level of subsidy decrease, roading projects may be reprioritised, or scaled down, or they may be funded through a different source such as increased borrowing or rates.

Resource consents

The Council operates its infrastructure under a number of resource consents. It has been assumed that applications for renewal of those expiring over the 2018-28 period of the 10YP will be approved:

- The Council's resource consent to take water from the Kaipaitangata Stream for the urban water supply expired in 2013. An application has been lodged to renew the consent. The consent for the supplementary bores expires in 2034.
- The consent for the discharge to air, land, and water in relation to the sewage treatment plant expires in 2053.
- Consents to take water for the water race network and to discharge back into a range of natural water courses expire in 2023.
- The district-wide comprehensive consent for discharges from the stormwater system expired in 2016.

Risk

GWRC will not approve the Council's application for new or renewed consents. Alternatively, it may place more restrictions on the activity sought, or require substantial monitoring or mitigation work. Consent conditions may also be affected by the current review of the GWRC's Natural Resources Plan.

Level of uncertainty

Low. The Council has worked closely with the GWRC to concurrently seek the renewal of resource consent and plan the development work at the sewage treatment facility and its associated irrigation. This has led to a strong, respectful relationship between the two councils. As a result, there is unlikely to be any significant surprises.

Reasons and financial effect of uncertainty

Some increased costs for monitoring have already been included in the Plan, but these may be insufficient.

The future consent will likely restrict water take from the Kaipaitangata Stream during low flow/high demand periods, placing increased demand on bore water source and storage. During this Ten-Year Plan, storage capacity will be increased at the main water treatment plant and at the supplementary facility. Council is also planning to locate and construct an alternative water source before the end of the ten year period.

Insurance

Insurance costs have varied significantly over recent years. The Council's broker has advised that the underlying adjustment by reinsurers to risk has levelled off, and increases are likely to continue through the ten years of the Ten-Year Plan in line with asset price level adjustments. Currently the Council has full cover for above ground assets, while infrastructural assets have limited cover provided by the Local Authority Protection Programme Disaster Fund (LAPP).

Risk

Reinsurance costs escalate beyond forecast budgets. Cover may not be available for certain assets or risks. LAPP may not be able to secure cover for the 40% balance not assured by central government. The central government has been considering removing the 40% it now covers.

Level of uncertainty

Low

Reasons and financial effect of uncertainty

Any further significant earthquake events in New Zealand in the next ten years would impact on renewal costs. The cost of insurance may be greater than forecast leading to unbudgeted expenditure. The cost of reinstating LAPP cover would be significant, funded by additional rates. The Council will need to consider the trade-off between self-insurance or paying higher insurance premiums, funded by additional rates.

Financial forecasting assumptions

Interest rates

The range of interest rates on term debt is assumed to be 5.2 percent, in line with existing loan facilities and current long-term rates on offer and allowing a slight increase in long-term interest rates. To allow for anticipated timing of capital expenditure, only half a year’s interest expenditure is provided for on new loans.

The interest rate on investments is calculated at 3.0 percent.

Risk

Interest rates differ from those used in the calculations.

Level of uncertainty

Medium

Reasons and financial effect of uncertainty

Higher interest rates than anticipated would increase the cost of borrowing and therefore the cost of loan-funded projects. This may make those capital projects and services less affordable. Overall, if the interest rates were 1% more than assumed this would add about \$60,000 to total expenditure in year 1 of the Plan through to \$200,000 in year 10.

Borrowing limits (expressed in terms of debt-to-assets and gross interest costs) are set out in the Liability Management Policy.

Revaluation of non-current assets

Revaluation assumptions have been included in the Annual Plan. These have been done following the Business and Economic Research Limited (BERL) forecasts of price level change adjusters.

Revaluation movements will be shown in the prospective financial statements in accordance with the revaluation policies of the ‘Property, plant, and equipment’, ‘Revaluation’, and ‘Impairment’ sections of the accounting policies.

Risk

Actual revaluation results differ from those in the forecast.

Level of uncertainty

Low.

Reasons and financial effect of uncertainty

Where the actual inflation rate is different from that forecast, the actual revaluation will be different from that forecast.

Each subsequent year of the Ten-Year Plan is reviewed by way of the annual plan round and a new Ten-Year Plan is produced every three years.

Depreciation

Depreciation has been calculated on asset values at their latest revaluation date, and on additions at cost thereafter. The rates applied are listed in the 'Depreciation' section of the accounting policies. It is assumed that:

- Existing depreciation will continue
- Replacement assets (renewals) affect depreciation as follows:
 - asset renewal will equal that of the assets being replaced
 - new assets' depreciation will be the result of their estimated lives and values
 - depreciation on new and renewal programmes will impact in the year following the capital programme.

Risk

That more detailed analysis of planned capital works once complete may alter the depreciation expense. That asset lives may alter due to new technology improving asset lives.

Level of uncertainty

Low.

Reasons and financial effect of uncertainty

The Council has asset management planning and upgrade programmes in place. Asset capacity and condition is monitored with replacement works being planned in accordance with standard asset management and professional practices. Depreciation is calculated in accordance with normal accounting and asset management practices.

Development and financial contributions

The Council assesses financial contributions under the Resource Management Act 1991. These contributions are used to help fund new capital infrastructure, particularly in response to growth. The legislation has changed, and financial contributions will cease in April 2021.

This Annual Plan assumes that financial contributions will be replaced by development contributions under the Local Government Act, at a similar level of revenue.

Risk

The Council will not receive the same level of development contributions as it was able to under financial contributions.

Level of uncertainty

Low

Reasons and financial effect of uncertainty

Although development contributions are conceptually similar to financial contributions, the legislative changes also made the purposes for which they could be collected and applied more restrictive than they were previously. It is possible, therefore, that we may not be able to assess similar levels of contributions that that assumed in the Plan. It will become clearer as other councils adopt new contribution policies and are tested in court. Lower revenue from development contributions could mean funding growth-related capital expenditure by borrowing more, with associated increase in debt, financing expenses, and rates, or alternatively a reduction in levels of service.

Asset lives

Useful lives of assets are based on professional advice and experience captured in the asset management system. These are summarised in the depreciation note within the accounting policies.

Risk

Assets wear out earlier than estimated.

Level of uncertainty

Low.

Reasons and financial effect of uncertainty

Asset life is based on estimates of engineers, valuers and asset managers. Capital projects can be brought forward in event of early expiration of assets (this would affect depreciation and interest, of which the amounts are unknown). Conversely, other assets may not need to be replaced until after the estimated useful life.

Sources of funds for future replacement of assets.

This is detailed above in the section on Council groups of activities. The funding of the replacement of future assets is based on the following assumptions:

- In accordance with its revenue and financing policy and its financial strategy, the Council has, over the term of the Annual Plan, set revenue levels sufficient to fully fund depreciation of its assets and loan repayments, with the exception of roading (where approximately 47 percent of depreciation is funded) and where assets are loan-funded.
- The funding for the replacement of any individual asset will be funded from the following sources:
 - from prior year credit depreciation reserve balances
 - from the current year's cash arising from revenue funding of depreciation
 - infrastructure contributions under the development contributions or financial contributions policy
 - loan funding with a loan being the shorter of either a 20-year loan term or the life of the asset
 - special funds set aside for specific purposes identified by the Council.

Existing loan facilities are based on 20-year terms and mature every five years. It is assumed that these loans will be rolled by the bank on maturity for a further five years.

Risk

A planned funding source is unavailable.

Level of uncertainty

Low.

Reason and financial effect of uncertainty

As the Council operates a central treasury function, should one source of funding be unavailable for asset replacement, a further option would be available. Local authorities have the power to rate, and that makes them attractive borrowers to private bankers and investors. The Council has the further ability to indirectly borrow through the Local Government Funding Agency. It is likely that the cost of alternative sources of borrowing than that planned would be at a similar interest rate.

Inflation

Expenditure for 2018/19 has been based on the 2017/18 estimated out-turn; personnel costs were increased by 2% and other operating costs (excluding interest, depreciation, and some other minor costs) were adjusted by the BERL forecasts of price level change adjusters.

Beyond this inflation was factored into the Ten-Year Plan using the BERL forecast changes as follows:

Year	Operating excluding Personnel	Capital	Personnel
2018/19	2.1%	2.1%	1.7%
2019/20	2.1%	2.2%	1.5%
2020/21	2.2%	2.2%	1.7%
2021/22	2.2%	2.2%	1.8%
2022/23	2.3%	2.4%	1.9%
2023/24	2.3%	2.3%	1.8%
2024/25	2.4%	2.5%	2.0%
2025/26	2.4%	2.4%	1.9%
2026/27	2.6%	2.7%	2.0%
2027/28	2.5%	2.7%	2.0%

Revenue has been estimated using the BERL adjuster for operating costs where an inflationary effect is anticipated. This excludes development and financial contributions (see separate assumptions above), grants received for distribution, interest and rates penalties.

Capital expenditure has been estimated using the BERL adjuster for capital costs.

Risk

That actual inflation differs to that predicted, on which decisions are made.

Level of uncertainty

Medium.

Reasons and financial effect of uncertainty

Where the actual inflation rate is different from that forecast, the cost of projects and expenditure will be different from that forecast. Higher than forecast inflation would likely mean higher operating and capital costs and higher revenue; higher capital expenditure could mean greater borrowing; and there would be pressure on rates to increase to cover these costs.

Each subsequent year of the Ten-Year Plan is reviewed by way of the annual plan round and a new Ten-Year Plan is produced every three years.

Investments and return on investments

The Council's Special Funds Reserves will be retained in their present form throughout the term of the Plan. Additions and withdrawals from the Funds have been accounted for each year through the Plan where identified and required. A return on the Special Funds Reserves investment of 3.0 per cent has been assumed.

Risk

That the actual return on investment differs to that budgeted.

Level of uncertainty

Medium.

Reasons and financial effect of uncertainty

Movement in the investment fund is difficult to predict but best efforts have been used, using past result. The financial effect is unknown but unlikely to be significant.

Appendix A – Schedule of Fees and Charges 2020/21

Schedule of Fees and Charges 2020/21

User fees and charges are used to recognise that there is a private benefit from the operation of the variety of services provided by the Council to the community. User fees revenue reduces the rates revenue required to be collected from ratepayers.

This year, Council has worked to better align its fees and charges with the other Wairarapa councils.

The following schedules of fees and charges are for the 2020/21 year.

2019/20 fees including GST		2020/21 fees including GST
Environmental Health Fees		
\$351.00 fixed fee plus \$78.00 per hour for every additional hour of verification activity	Verification of Food Control Plans. (Includes two follow-up visits – additional visits to be charged on an hourly rate).	\$351.00 fixed fee plus \$78.00 per hour for every additional hour of verification activity.
\$200.00	Motels/Boarding Houses	\$200.00
\$252.00	Itinerant trader – annual registration including inspection	\$252.00
\$110.00	Hawkers licence	\$110.00
\$120.00	Renewal of registration for food premises	\$120.00
\$139.50	Hairdressers, beauticians, tattooists, skin piercers	\$139.50
\$20.00 per week	Street stall licence	\$20.00 per week
	Health inspection for events where food will be sold, or inspection on request	\$120.00
\$139.50	Offensive trade, sale yards	\$139.50
	Noise control – recover all reasonable costs associated with second and subsequent noise complaints investigated from the same property	
	Noise/health-related complaints under the RMA and Health Act 1956 – recover all reasonable costs associated with investigating/resolving the matter	
\$100.00	Gambling venue applications	\$100.00
\$175.00	Funeral directors	\$175.00

2019/20 fees including GST		2020/21 fees including GST
\$11.50 for 1 device plus \$2.30 for each additional device	Amusement devices in accordance with Amusement Regulations 1978	\$11.50 for 1 device plus \$2.30 for each additional device
\$180.00	Camping ground/Motor Home Park (annual charge)	\$180.00
	Removal of abandoned vehicles	Actual cost
Compliance and Monitoring (Health Act 1956)		
\$120.00 per hour	Complaint-driven investigation resulting in issue of improvement notice by Environmental Health Officer	\$120.00 per hour
\$120.00 per hour	Application for review of issue of improvement notice	\$120.00 per hour
	Failure to comply with an improvement notice	\$120.00 per hour
Resource Consent Fees (deposit only)		
\$600.00	Controlled activity (other than minor land use)	\$555.00
\$600.00	Restricted Discretionary – non-notified	\$555.00
\$1,000.00	Restricted Discretionary – limited notification	\$950.00
\$1,000.00	Discretionary activity	\$950.00
\$150.00	Permitted boundary activity	\$306.00
\$1,500.00	Non-complying	\$1,500.00
Free	Heritage items	Free
Additional Charges		
\$700.00	Public notification	\$714.00
\$350.00	Limited notification (excluding restricted discretionary)	\$450.00
\$500.00	Pre-hearing	\$500.00
\$350.00	Post decision – requested changes	\$350.00
\$150.00	Post decision – minor changes	\$150.00
\$90.00 per hour	Additional processing time above 5 hours	\$120.00 per hour
\$350.00	Certificate of Compliance and any other certificates e.g. Section 226 RMA	\$350.00
\$200.00	Section 223 RMA certificates	\$255.00
\$300.00	Section 224 RMA certificates	\$300.00
\$1,000.00	Monitoring compliance with resource consents – cost, with maximum of:	\$1,000.00

2019/20 fees including GST		2020/21 fees including GST
\$5,100.00	District Plan changes – deposit only (applicants are required to meet the full cost of processing applications)	\$5,100.00
\$85.00	Copy of District Plan	\$85.00
\$250.00	Land Information Memorandum (LIM)	\$250.00
\$450.00	Land Information Memorandum (LIM) – urgent service	\$450.00
Actual cost	Other external reports, e.g. engineers, commissioners, solicitors, special advisors (indicative charges between \$150-\$300 per hour)	Actual cost
\$5,750.0	Infrastructure Contribution	\$5,750.00
\$7,475.00	Infrastructure Contribution – Waingawa Industrial Zone	\$7,475.00
2% of land value + GST	Roading Contribution – Residential, Commercial and Industrial Zones	2% of land value + GST
3% of land value + GST	Roading Contribution – Rural Zone	3% of land value + GST
3% of land value + GST	Reserve Contribution - Residential, Commercial and Industrial Zones	3% of land value + GST
2% of land value + GST	Reserve Contribution – Rural Zone	2% of land value + GST
\$10.00	Monthly building consent lists	\$10.00
\$90.00 per hour	Officer consultation (first half hour free)	\$90.00 per hour
Service Fees		
Actual cost	Water connection	Actual cost
Actual cost	Sewer connection	Actual cost
\$51.00	Administration fee	\$51.00
Actual cost	Combined sewer and water connection	Actual cost
Actual cost	Standard vehicle crossing	Actual cost
\$57.50	Applications for water race draw off	\$57.50
\$57.50 plus expenses	Applications for piping or relocating water race	\$57.50 plus expenses
Actual cost	Clearing sewers (property owner boundary to main)	Actual cost
Actual cost	Damage to road reserve	Actual cost
Transfer Station Entry Fees		
General refuse		
\$17.00	Car boot	\$17.00

2019/20 fees including GST		2020/21 fees including GST
\$36.00	Small trailer or ute up to 1.8m x 1.2m x 0.4m high (sorted)	\$36.00
\$62.00	Other trailer up to 500kg	\$62.00
\$200.00 per tonne	Any load after this weight (minimum \$36.00)	\$200.00 per tonne
Green waste		
\$5.00	Car boot	\$5.00
\$10.00	Small trailer or ute	\$10.00
\$20.00	Large trailer/medium truck less than 2 tonne	\$20.00
\$42.00	Large truck up to 6 tonne	\$42.00
	Any larger loads as charged by Council	
Tyres		
\$510.00	Tyres (per tonne)	\$510.00
\$3.50 each	Car and 4WD tyres – up to 4 tyres on rims	\$3.50 each
\$5.50 each	Truck tyres – up to 4 tyres	\$5.50 each
\$510.00 per tonne	Tractor or earthmover tyres, more than 4 tyres/load (any type) or mixed load containing tyres	\$510.00 per tonne
Dog Registration Fees (before 1 August)		
	From 1 August – 50% of the fee will be added as penalty. For certified seeing eye or hearing dogs, a fee of 50% of those stated below.	
\$95.00	Urban – entire dogs	\$95.00
\$70.00	Urban – spayed/neutered dogs	\$70.00
\$70.00 per dog	Rural – non-neutered and neutered dogs – first 2 dogs	\$70.00 per dog
\$36.00 per dog	Rural – non-neutered and neutered dogs – all remaining dogs	\$36.00 per dog
\$142.50	Dog classified as dangerous	\$142.50
\$60.00	Urban – application for permit to keep more than 2 dogs	\$60.00
Impounding Fees		
\$60.00	Dogs, sheep, goats	\$60.00
\$120.00	Second time impounding (dogs)	\$120.00
\$180.00	Third and subsequent impounding (dogs)	\$180.00
\$75.00	Cattle, deer, horses and all other animals	\$75.00

2019/20 fees including GST		2020/21 fees including GST
Actual cost	Droving charge – calculated on actual cost including labour and plant hire	Actual cost
\$12.00 per day	Sustenance fee – all animals	\$12.00 per day
Outdoor Swimming Complex		
Free	Entry fee adult/child – per person	Free
Free	School groups – per child per season (schools are responsible for lifeguard arrangements and associated costs)	Free
Cemetery		
\$25.00	Headstone permit	\$25.00
	Plots	
\$1,100.00	• Lawn	\$1,100.00
\$160.00	• Child under 1 year old	\$160.00
\$320.00	• Child over 1 year old and below 10 years old	\$320.00
\$215.00	• Cremation	\$215.00
\$300.00	Extra depth charge	\$300.00
	Interment	
\$750.00	• Lawn	\$750.00
\$170.00	• Cremation	\$170.00
\$130.00	• Child under 1 year old	\$130.00
\$320.00	• Child over 1 year old and below 10 years old	\$320.00
\$615.00	• Servicemen	\$615.00
\$900.00	Out-of-town burial fee	\$900.00
\$1200.00	Saturday burials	\$1,200.00
\$1,450.00	Saturday burials – out-of-town	\$1,450.00
Actual cost	Disinterment	Actual cost
	No burials on Public Holidays	
	Natural Burial	
\$2,200.00	Plot (2x standard fee)	\$2,200.00
\$750.00	Interment (as above)	\$750.00
	Costs:	
\$300.00	• Compost (cost includes topping-up within first 3 years)	\$300.00

2019/20 fees including GST		2020/21 fees including GST
\$150.00	• Tree (cost includes planting)	\$150.00
\$200.00	• Natural burial fee (at cost)	\$200.00
	Private burial service	
\$60.00	Chapel	\$60.00
Park Fees		
\$572.00	Association Football – per ground	\$572.00
\$100.00	Cricket Association	\$100.00
\$572.00	Athletic Club	\$572.00
	<i>Additional charges may be levied for additional services, including pitch preparation and repairs</i>	
Community Notice Board Fees		
Free	Use of the Community Notice Board – community groups	Free
\$10.00 per day	Use of the Community Notice Board – commercial and private	\$10.00 per day
Library Fees		
	Rentals (per issue)	
Free	• Fiction books (including re-issues)	Free
Free	• Magazines	Free
Free	• DVDs	Free
	Fines	
Nil	• Adult book – first week	Nil
Nil	• Per week thereafter	Nil
Nil	• Children's books – first week	Nil
Nil	• Per week thereafter	Nil
Nil	Reserves	Nil
	Inter-loans	
Nil	• Per book, article or subject request	Nil
Actual cost	• Charges from other libraries	Actual cost
\$2.00	Replacement cards	\$2.00
Replacement cost	Lost library book	Replacement cost

2019/20 fees including GST		2020/21 fees including GST
Administration Fees		
	<i>Photocopying – per page</i>	
\$0.40	• A3 black and white	\$0.40
\$0.20	• A4 black and white	\$0.20
	• Double-sided black and white – add 10 cents per page	
\$0.10	School homework	\$0.10
	20 or more copies – Librarian's discretion	
\$0.80	• A3 colour	\$0.80
\$0.40	• A4 colour	\$0.40
	• Double-sided colour – add 20 cents per page	
	<i>Laminating per page</i>	
\$3.00	• A3	\$3.00
\$2.00	• A4	\$2.00
\$2.80	Rubbish bags	\$2.80
\$11.50	Replacement/additional recycling bins	\$11.50
	Replacement yellow-lid recycling wheelie bin	\$65.00
\$15.00	Rating information schedule	\$15.00

Schedule of Fees and Charges – Building consent and PIM fees (all amounts include GST)

PIM only fee 2019/20	When included with other work (excl. BRANZ and DHB levies) 2019/20	Total stand-alone fee (excl. BRANZ and DHB levies) 2019/20	Classification	PIM only fee 2020/21	When included with other work (excl. BRANZ and DHB levies) 2020/21	Total stand-alone fee (excl. BRANZ and DHB levies) 2020/21
Minor Work						
\$45.50	\$117.00	\$305.00	Solid fuel heater	\$45.50	\$117.00	\$350.00
\$45.50	\$117.00	\$395.00	Minor plumbing and drainage work, e.g. fittings, drain alteration	\$45.50	\$117.00	\$395.00
\$45.50		\$305.00	Minor building work	\$45.50		\$395.00
\$45.50		\$973.00	Drainage work, e.g. new minor subdivision services, and common drains	\$45.50		\$990.00
\$45.50	\$334.00	\$470.00	Drainage work, e.g. new effluent disposal system	\$45.50	\$334.00	\$470.00
\$45.50	\$226.00	\$451.00	Wet area shower (tile floor)	\$45.50	\$226.00	\$486.00
\$45.50		\$160.00	Private marquee >100m ² – professional assembly only (no inspection)	\$45.50		\$160.00
\$45.50		\$160.00	Public marquee > 100m ² and <50 people – professional assembly (no inspection)	\$45.50		\$160.00
\$45.50		\$305.00	Public marquee >100m ² and >50 people (with inspection)	\$45.50		\$305.00
\$45.50		\$305.00	Private marquee >100m ² (with inspection)	\$45.50		\$305.00
Sheds / Garages / Conservatories etc.						
NA		\$125.00	Spa/swimming pool 1200mm above ground and pool fencing	NA		\$125.00
\$45.50		\$595.00	In-ground swimming pools (includes fence)	\$45.50		\$500.00
\$45.50		\$585.00	Garden sheds/retaining walls/carports/conservatories/other minor works	\$45.50		\$585.00
\$90.50		\$675.00	Minor farm buildings (hayshed covered yards 1-6 bays, etc.)	\$90.50		\$675.00
\$90.50		\$964.00	Larger farm buildings (covered yards, wool sheds) – no plumbing or drainage	\$90.50		\$1,055.00
			Larger farm buildings (covered yards, wool sheds) – with plumbing or drainage			\$1,450.00
\$90.50		\$675.00	Proprietary garages standard	\$90.50		\$710.00
\$90.50		\$819.00	Proprietary garages with fire wall	\$90.50		\$820.00
			Proprietary garages with plumbing and drainage	\$90.50		\$1,050.00
\$90.50		\$819.00	Proprietary garages including sleepout no plumbing or drainage	\$90.50		\$830.00
\$90.50		\$1,370.00	Proprietary garages including sleepout with plumbing or drainage	\$90.50		\$1,370.00

PIM only fee 2019/20	When included with other work (excl. BRANZ and DHB levies) 2019/20	Total stand-alone fee (excl. BRANZ and DHB levies) 2019/20	Classification	PIM only fee 2020/21	When included with other work (excl. BRANZ and DHB levies) 2020/21	Total stand-alone fee (excl. BRANZ and DHB levies) 2020/21
\$90.50	\$212.00	\$1,563.00	Garages custom design including plumbing and drainage	\$90.50	\$212.00	\$1,563.00
\$90.50		\$865.00	Garages, simple custom design, single level	\$90.50		\$890.00
\$45.50		\$585.00	Residential re-pile	\$45.50		\$585.00
\$45.50		\$233.00	Residential demolition	\$45.50		\$245.00
Residential Dwellings – New (note: double units charged at single unit rate + 50%)						
\$361.00		\$3,950.00	Single storey	\$361.00		\$3,950.00
\$542.00		\$4,260.00	Multi-storey	\$542.00		\$4,450.00
\$90.50		\$2,787.00	Transportable dwelling (yard built)	\$90.50		\$2,857.00
\$451.50		\$1,694.00	Relocated residential dwelling (if applicable, add alteration fee)	\$451.50		\$1,694.00
Residential Dwellings—Additions and Alterations						
\$45.50		\$1,062.00	Alterations (minor) up to 3 inspections plus processing time	\$45.50		\$1,062.00
\$90.50		\$2,478.00	Alterations (major) up to 6 inspections plus processing time	\$90.50		\$2,478.00
	\$212.00	\$1,108.00	Plumbing and drainage		\$212.00	\$1,108.00
Commercial / Industrial						
\$45.50		\$585.00	Commercial demolition	\$45.50		\$585.00
\$90.50		\$1,189.00	Single storey shop fitouts	\$90.50		\$1,204.00
\$90.50		\$1,478.00	Multi-storey shop fitouts	\$90.50		\$1,503.00
\$587.00		\$2,113.00 plus \$425.00 per unit	Single storey, multi-unit apartments/motels	\$587.00		\$2,203.00 plus \$425.00 per unit
\$813.00		\$2,467.00 plus \$708.00 per unit	Multi-storey, multi-unit apartments/motels	\$813.00		\$2,576.00 plus \$708.00 per unit
\$248.50		\$765.00	Minor commercial work e.g. signs/shop fronts/minor fitouts (no plumbing or drainage)	\$248.50		\$765.00
\$478.50		\$2,228.00	Commercial/industrial ≤\$50,000.00	\$478.50		\$2,278.00
\$659.00		\$3,094.00	Commercial/industrial \$50,000.01–\$100,000.00	\$659.00		\$3,174.00
\$839.50		\$3,961.00	Commercial/industrial \$100,000.01–\$150,000.00	\$839.50		\$4,071.00
\$1,020.50		\$4,827.00	Commercial/industrial \$150,000.01–\$250,000.00	\$1,020.50		\$4,966.00
\$1,200.50		\$5,694.00	Commercial/industrial \$250,000.01–\$350,000.00	\$1,200.50		\$5,862.00
\$1,381.50		\$6,561.00	Commercial/industrial \$350,000.01–\$500,000.00	\$1,381.50		\$6,759.00
\$1,381.50		\$7,138.00	Commercial/industrial \$500,000.01–\$1,000,000.00	\$1,381.50		\$7,356.00

PIM only fee 2019/20	When included with other work (excl. BRANZ and DHB levies) 2019/20	Total stand-alone fee (excl. BRANZ and DHB levies) 2019/20	Classification	PIM only fee 2020/21	When included with other work (excl. BRANZ and DHB levies) 2020/21	Total stand-alone fee (excl. BRANZ and DHB levies) 2020/21
\$1,381.50		\$6,999.00 plus \$423.00 per \$100,000 value	Commercial/industrial/agricultural >\$1,000,000.00	\$1,381.50		\$7,356.00 plus \$421.00 per \$100,000 value
Other Charges						
		\$50.00	Processing hardcopy certificate applications			\$94.50
		Free	Pool inspections—initial inspection			Free
		\$86.00	Pool inspections—re-inspection			\$151.00
		\$1.00 per \$1,000	BRANZ levy for work \$20,000 or more			\$1.00 per \$1,000
		\$2.01 per \$1,000 (for work \$20,000 or more)	MBIE levy			\$1.75 per \$1,000 (for work \$20,444 or more)
		cost plus 10 per cent	Structural engineering or fire engineering assessment/peer review (the building consent fee does not include the cost of any structural or fire engineers' assessments that may be required)			cost plus 10 per cent
		\$195.00 plus \$195.00 per hour where applicable	Compliance schedule application (includes inspection and 12A and BWoF administration)			\$148.00 per hour
		\$177.00 per hour	Inspection hourly rate			\$195.00 per hour
		\$225.00 per hour for inspections plus applicable building consent fees	Certificate of acceptance—building consent fee for the applicable building plus actual costs, payable on issue of certificate			\$195.00 per hour for inspections plus applicable building consent fees
		\$195.00	Reassessment fee (amended plans or specifications)			\$195.00 per hour
		\$25.00	Certificate of title			\$25.00
		\$500.00	Vehicle crossing bonds will be assessed for each application where required			\$500.00
		\$1,500.00	Street, crossing, footpath, and berm damage bond for buildings moved to/from site			\$1,500.00
		\$25.00 per file	Property search fee (includes download, scanning documents, email, or writing to disc)			\$25.00 per file

Schedule of Fees and Charges – Trade waste (all amounts exclude GST) Under Wairarapa Consolidated Bylaw 2019 – Part 9

2019/20 charges	Category	Description	2020/21 charges
At cost	Connection fee	Payable on application for connection to discharge	At cost
At cost	Compliance monitoring	The cost of sampling and analysis of trade waste discharge	At cost
At cost	Disconnection fee	Payable following a request for disconnection from sewage system	At cost
Small business (1-5 staff) \$152.00 Medium business (6-15 staff) \$288.00 Large business (16+ staff) \$560.00	Trade waste application fee	Payable on application for a trade waste discharge	Small business (1-5 staff) \$152.00 Medium business (6-15 staff) \$288.00 Large business (16+ staff) \$560.00
\$85.00 per hour	Re-inspection fee	Payable for each re-inspection visit by the Waste Water Authority where a notice served under the bylaw has not been complied with by the trade waste discharger	\$85.00 per hour
Small Permitted \$190.00 per annum Conditional \$390.00 per annum Medium Permitted \$650.00 per annum Conditional \$1,050.00 per annum Large Permitted \$1,400.00 per annum Conditional \$2,000.00 per annum	Annual trade waste charges	An annual management fee for a trade waste discharge to cover the Waste Water Authority's costs associated with for example: a) Administration b) General compliance monitoring c) General inspection of trade waste premises d) Use of the sewerage system The charge may vary depending on the trade waste sector or category of the discharger	Small Permitted \$190.00 per annum Conditional \$390.00 per annum Medium Permitted \$650.00 per annum Conditional \$1,050.00 per annum Large Permitted \$1,400.00 per annum Conditional \$2,000.00 per annum
Discretion of Council As calculated by Council	Rebates for trade premises within the District	Reduction in fees provided for in Section 150(2) of the Local Government Act. Section 150(4) states that the fees prescribed by the Council to recover more than the reasonable cost incurred by the Council for the matter for which the fee is charged. In no event shall the resultant charge be less than the Council's sewerage charge for the equivalent period	Discretion of Council As calculated by Council
As per charges outlined below	New or additional trade premises	Pay the annual fees and a pro rata proportion of the various trade waste charges relative to flows and loads	As per charges outlined below
\$0.60 per cubic metre	B1 Volume	Payment based on the volume discharged	\$0.60 per cubic metre
\$0.60 per kilogram	B3 Suspended solids	Payment based on the mass of suspended solids \$/kg	\$0.60 per kilogram
\$0.92 per kilogram	B4 Organic loading	Biochemical oxygen demand or chemical oxygen demand \$/kg	\$0.92 per kilogram
\$10.00 per kilogram	B5 Nitrogen	Payment based on the defined form(s) of nitrogen \$/kg	\$10.00 per kilogram
\$15.00 per kilogram	B6 Phosphorus	Payment based on the defined form(s) of phosphorus \$/kg	\$15.00 per kilogram
\$67.00 per cubic metre	C1 Tankered waste	Set as a fee(s) per tanker load, or as a fee(s) per cubic metre, dependent on trade waste category	\$67.00 per cubic metre

Schedule of Fees and Charges – Events Centre (all amounts include GST)

Charges per day unless otherwise stated	Hurunui o Rangi meeting room	Maungaraki meeting room	Taratahi Auditorium	Te Mahau Foyer	Civic Plaza	Ron Wakelin Plunket Rooms	Diva rooms	Rangatahi Hub	Library
Commercial 8.30am-5.00pm									
Per day	\$240.00	\$240.00	\$500.00	\$160.00	\$160.00	\$160.00	\$160.00	\$240.00	\$160.00
Per hour	\$30.00	\$30.00	\$60.00	\$20.00	\$20.00	\$20.00	\$20.00	\$30.00	\$20.00
Community 8.30am-5.00pm									
Per day	\$120.00	\$120.00	\$250.00	\$80.00	\$80.00	\$80.00	\$80.00	\$120.00	\$80.00
Per hour	\$15.00	\$15.00	\$30.00	\$10.00	\$10.00	\$10.00	\$10.00	\$15.00	\$10.00
Commercial 5.00pm-midnight*									
Per day	\$240.00	\$240.00	\$500.00	\$160.00	\$160.00	\$160.00	\$160.00	\$240.00	\$160.00
Per hour	\$30.00	\$30.00	\$60.00	\$20.00	\$20.00	\$20.00	\$20.00	\$30.00	\$20.00
Community 5.00pm-midnight*									
Per day	\$120.00	\$120.00	\$250.00	\$80.00	\$80.00	\$80.00	\$80.00	\$120.00	\$80.00
Per hour	\$15.00	\$15.00	\$30.00	\$10.00	\$10.00	\$10.00	\$10.00	\$15.00	\$10.00
*Based on shared kitchen. If the kitchen is required to be used exclusively additional fee applies.									
Social event bond (commercial/community)	\$120.00	\$120.00	\$250.00	\$130.00				\$120.00	
After-hours functions – per staff member	\$20.00 per hour								
Pack in or assistance to set up – per staff member	\$20.00 per hour								
Commercial Rates - Equipment									
Exclusive use of kitchen	\$100.00								
Pack in/rehearsal			\$100.00						
Tea and coffee facilities	\$2.50 per person								
Use of AV	Pricing confirmed upon application								
Wifi	\$10.00	\$10.00	\$10.00	\$10.00		\$10.00	\$10.00	\$10.00	
Lighting	Pricing confirmed upon application								
Sound system	Pricing confirmed upon application								
Staging set up – per hour			\$30.00						
Seating block – to erect and dismantle			\$1,500.00						
Electronic white board	No charge								
Flip chart	\$10.00								
Piano	No charge								
Easy lift scaffold			\$20.00						

Charges per day unless otherwise stated	Hurunui o Rangi meeting room	Maungaraki meeting room	Taratahi Auditorium	Te Mahau Foyer	Civic Plaza	Ron Wakelin Plunket Rooms	Diva rooms	Rangatahi Hub	Library
Round tables (seats 10 people) – per table			\$20.00						
Round tablecloths – each			\$10.00						
Social functions cleaning fee			\$250.00						
Community Rates - Equipment									
Exclusive use of kitchen	\$50.00								
Pack in/rehearsal			\$50.00						
Use of AV	Pricing confirmed upon application								
Wifi	\$10.00	\$10.00	\$10.00	\$10.00		\$10.00	\$10.00	\$10.00	
Lighting	Pricing confirmed upon application								
Sound system	Pricing confirmed upon application								
Staging set up – per hour				\$30.00					
Seating block – to erect and dismantle				\$1,100.00					
Electronic white board	No charge								
Flip chart	\$10.00								
Piano	No charge								
Easy lift scaffold	\$10.00								
*Chairs, trestle tables, and use of shared kitchen, and kitchen contents included in room hire fees.									

Executive Leadership Team

Chief Executive

Jane Davis

Corporate Services Manager

Phoebe Chamberlain

Infrastructure Services and Planning and Regulatory Manager

David Gittings

Community Services Manager

Carrie McKenzie

People and Wellbeing Manager

Gerry Brooking

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Auditors

John Whittall

Audit New Zealand (On behalf of the Auditor-General)

Solicitors

Mark Hinton

WCM Legal

Bankers

Johan Otto

Bank of New Zealand



TE KAUNIHERA-Ā-ROHE O TARATAHI
CARTERTON
DISTRICT COUNCIL