Rates Models

Masterton District Council

REVENUE & FINANCING POLICY - SUB-ACTIVITY FUNDING ANALYSIS SUMMARY

2026/27 (draft without Waters)

*TUC = Targeted Uniform Charge, TSC = Targeted Services Charge

Activity	Operational Funding Analysis Public	Private	Comment re External Revenue	RATES REQ. GST Incl. ($)	Ward Allocation Urban %	Rate Type	Rural %	Rate Type	Basis of urban/rural
Representation	100%	0%	40% internally allocated as overheads	1,529,191	78.3%	CV	21.7%	CV	Population
Community Development	85%	15%	Grants	1,780,041	78.3%	CV	21.7%	CV	Population
Arts & Culture	100%	0%		603,909	78.3%	CV	21.7%	CV	Population
Economic Development	100%	0%		1,748,029	78.3%	CV	21.7%	CV	Population
Parks, Reserves & Sportsfields	95%	5%	Low level of user charges	4,622,642	78.3%	CV	21.7%	CV	Population
Recreation Centre	80%	7%	External revenue to facility manager	2,264,915	78.3%	TUC	21.7%	TUC	Population
Cemeteries	35%	65%	Burial fees & sale of plots	312,763	78.3%	CV	21.7%	CV	Population
District Buildings	35%	65%	Hall hire & internal rents	681,439	78.3%	CV	21.7%	CV	Population
Housing for the Elderly	10%	63%	Rentals set below market	232,695	78.3%	CV	21.7%	CV	Population
Other Property	35%	65%	Rentals	578,954	78.3%	CV	21.7%	CV	Population
Public Conveniences	100%	0%		694,144	78.3%	CV	21.7%	CV	Population
Rural Halls	99%	1%	Hall hire & internal rents	252,905	5%	CV	95%	CV	Location of service
Mawley Park	20%	80%		457,063	78.3%	CV	21.7%	CV	Population
Library	95%	5%	Recoveries	2,699,507	78.3%	TUC	21.7%	TUC	Population
Archives	95%	5%	Recoveries	870,661	78.3%	TUC	21.7%	TUC	Population
Forestry	40%	60%	Internal charge to roading	92,549	78.3%	TUC	21.7%	TUC	Population
Airport	40%	60%		1,223,337	78.3%	CV	21.7%	CV	Population
Resource Mgmt & Planning	70%	30%	Consent fees income	1,869,255	78.3%	CV	21.7%	CV	Population
Environmental Health	50%	50%	Largely internal recoveries	1,600,425	78.3%	CV	21.7%	CV	Population
Building Inspection	20%	80%	Consent fees income	1,566,730	78.3%	CV	21.7%	CV	Population
Animal Control	30%	70%	Dog fees & infringements	438,074	90.0%	TUC	10.0%	TUC	Location of service
Parking Control	0%	100%	Meters & fines, offsets Econ Dev	(12,173)	78.3%	TUC	21.7%	TUC	Population
Emergency Mgmt/CD	72%	28%	Recoveries from CDC & SWDC	607,579	78.3%	CV	21.7%	CV	Population
Other rural water services	85%	15%	Testing rural supplies, Ōpaki Water Race	128,934			100%	CV	Location of service
Transfer Station & solid waste services	0%	100%	User charges (gate fees, bag sales)	248,640	78.3%	CV	21.7%	CV	Population
Recycling kerbside collection	100%	0%	Targeted charge (serviced rating units)	1,019,902	100%	TUC	0%		Location of service
Recycling & composting	35%	65%	Composting & other gate charges	162,828	78.3%	CV	21.7%	CV	Population
Rural refuse	85%	15%	Rural Transfer Station gate fees	435,161	10%	CV	90%	TUC /Targeted beach charge	Location of service
Subsidised Roading	44%	56%	NZTA subsidy 55%, TUC & LV rate	11,934,324	30%	30% TUC/70% LV	70%	30% TUC/70% LV	Location of service
Non-subsidised roading urban	100%	0%	Roading LV rate	2,810,257	100%	100% LV	0%		Location of service
Non-subsidised roading rural	100%	0%	Roading TUC & LV rate	653,260	0%		100%	30% TUC/70% LV	Location of service
Storm/Flood funding	24%	76%	Assumed higher NZTA subsidy	573,259	78.3%	30% TUC/70% LV	21.7%	30% TUC/70% LV	Population
Total				**$ 44,681,202**					

= changed allocation from previous policy

Masterton District Council

REVENUE & FINANCING POLICY - Allocation Table

C Targeted uniform charge (TUC)
CV Capital value rate LV Land value rate

The table below is a summary of how the 2026/27 Rates Requirement is allocated based on the 2026 proposed revisions to the Revenue & Financing Policy and are after removing Waters from Council activities.

2026/27 Draft Allocation (w/o Waters)					URBAN RATES				RURAL RATES			TOTAL
Urban	Rural	Urban	Rural	Notes	Type	Rate Name	Amount		Type	Rate Name	Amount	
78.3%	21.7%	$ 1,197,357	$ 331,834	Representation	CV	Representation & Development	$ 1,197,357		CV	Representation & Development	$ 331,834	$ 1,529,191
78.3%	21.7%	$ 1,393,772	$ 386,269	Community Development 4	CV	Representation & Development	$ 1,393,772		CV	Representation & Development	$ 386,269	$ 1,780,041
78.3%	21.7%	$ 472,861	$ 131,048	Arts & Culture	CV	Representation & Development	$ 472,861		CV	Representation & Development	$ 131,048	$ 603,909
78.3%	21.7%	$ 1,359,176	$ 376,681	Economic Development & Promotion	CV	Representation & Development	$ 1,359,176		CV	Representation & Development	$ 376,681	$ 1,735,857
78.3%	21.7%	$ 3,619,529	$ 1,003,113	Park, Reserves & Sportsfields	CV	Civic Amenities rate	$ 3,619,529		C	TUC	$ 1,003,113	$ 4,622,642
78.3%	21.7%	$ 1,773,429	$ 491,487	Recreation Centre	C	TUC	$ 1,773,429		C	TUC	$ 491,487	$ 2,264,915
78.3%	21.7%	$ 244,894	$ 67,870	Cemeteries	C	Civic Amenities rate	$ 244,894		C	TUC	$ 67,870	$ 312,763
78.3%	21.7%	$ 533,566	$ 147,872	District Buildings	CV	Sundry facilities rate	$ 533,566		CV	Sundry facilities rate	$ 147,872	$ 681,439
78.3%	21.7%	$ 453,321	$ 125,633	Other Property	CV	Sundry facilities rate	$ 453,321		CV	Sundry facilities rate	$ 125,633	$ 578,954
78.3%	21.7%	$ 543,515	$ 150,629	Public Conveniences	CV	Sundry facilities rate	$ 543,515		CV	Sundry facilities rate	$ 150,629	$ 694,144
5.0%	95.0%	$ 12,645	$ 240,259	Rural Halls 5	CV	Sundry facilities rate	$ 12,645		CV	Sundry facilities rate	$ 240,259	$ 252,905
78.3%	21.7%	$ 182,200	$ 50,495	Housing for elderly	CV	Sundry facilities rate	$ 182,200		CV	Sundry facilities rate	$ 50,495	$ 232,695
78.3%	21.7%	$ 357,880	$ 99,183	Mawley Park	CV	Sundry facilities rate	$ 357,880		CV	Sundry facilities rate	$ 99,183	$ 457,063
78.3%	21.7%	$ 2,113,714	$ 585,793	Library	C	TUC	$ 2,113,714		C	TUC	$ 585,793	$ 2,699,507
78.3%	21.7%	$ 681,728	$ 188,933	Archive	C	TUC	$ 681,728		C	TUC	$ 188,933	$ 870,661
78.3%	21.7%	$ 957,873	$ 265,464	Airport	CV	Civic Amenities rate	$ 957,873		CV	Sundry facilities rate	$ 265,464	$ 1,223,337
78.3%	21.7%	$ 1,463,627	$ 405,628	Resource Mgmt. & Planning	CV	Regulatory services rate	$ 1,463,627		CV	Regulatory services rate	$ 405,628	$ 1,869,255
78.3%	21.7%	$ 2,479,882	$ 687,273	Regulatory Services	CV	Regulatory services rate	$ 2,479,882		CV	Regulatory services rate	$ 687,273	$ 3,167,155
90.0%	10.0%	$ 394,267	$ 43,807	Dog Control 7	C	TUC	$ 394,267		C	TUC	$ 43,807	$ 438,074
78.3%	21.7%	$ 475,734	$ 131,845	Civil Defence	CV	Regulatory services rate	$ 475,734		CV	Regulatory services rate	$ 131,845	$ 607,579
0.0%	100.0%	$ -	$ 128,934	Other rural services			$ -		CV	Sundry facilities rate	$ 128,934	$ 128,934
100.0%	0.0%	$ 1,019,902	$ -	Urban kerbside recycling	C	Kerbside recycling charge	$ 1,019,902			Kerbside recycling charge	$ -	$ 1,019,902
78.3%	21.7%	$ 322,180	$ 89,289	Transfer Station & solid waste services	CV	Sundry facilities rate	$ 322,180		CV	Sundry facilities rate	$ 89,289	$ 411,468
10.0%	90.0%	$ 43,516	$ 391,645	Rural Solid Waste 7	CV	Sundry facilities rate	$ 43,516		C	TUC	$ 391,645	$ 435,161
30.0%	70.0%	$ 4,029,159	$ 8,478,424	Roading - Subsidised programme 6	LV/C	Roading rate and Charge	$ 4,029,159		LV/C	Roading rate and Charge	$ 8,478,424	$ 12,507,583
100.0%	0.0%	$ 2,810,257	$ -	Roading - Non Subsidised urban	LV	Roading rate	$ 2,810,257				$ -	$ 2,810,257
0.0%	100.0%	$ -	$ 653,260	Roading - Non Subsidised rural			$ -		LV/C	Roading rate and Charge	$ 653,260	$ 653,260
		$ 29,008,450	$ 15,672,752	Total	**2026/27 Policy Changes, w/o Waters**		**$ 29,008,450**		**2026/27 Policy Changes, w/o Waters**		**$ 15,672,752**	**$ 44,681,202**
					2026/27 Annual Plan (with Waters)		$ 45,158,891		2026/27 Annual Plan (with Waters)		$ 15,704,420	$ 60,863,311
										Rural sewerage changes	$ -	$ -
						Other increases/(decreases)*	$ (16,150,441)			*	$ (31,668)	$ (16,182,109)
						Net Increase (before growth)	$ (16,150,441)			Net Increase (before growth)	$ (31,668)	$ (16,182,109)
												$ -
						% Change (after growth)	***-35.8%***			*% Change (after growth)*	***-0.2%***	***-26.6%***

Notes

1. The above rates include GST at 15% and allowance for rates penalty income and rates remissions.
2. Specific water & sewer scheme rates have been removed, but stranded overheads have been allocated
3. Land and capital value rates in the Urban Rating Area are subject to the differential (see the funding policy).
4. Urban/Rural population split is 78.3/21.7 (as per Stats NZ data).
5. Rural halls charge of 95% to rural area, to charge ward where largest portion of benefit arises.
6. Subsidised roading urban/rural split is based on expected spend in each rating area and includes Storm/Flood funding provision
7. Animal Control & Rural Solid Waste costs charged largely in the area they are incurred.

*Note: reduction is due to removal of rates for water, wastewater and stormwater services. The removal of these rates will take effect from the 2027/28 year, which is when the Revenue & Financing Policy changes will also come into effect. Rural decreases are isolated to beach properties, while reallocated overheads result in some rural rates increasing.