

WHERE'S IT RANGITĪKEI



Annual Plan 2025/26



RANGITĪKEI
DISTRICT COUNCIL

Look to the future - Tirohanga Whakamua

MIHI

E ngā mana, e ngā reo, e ngā rau rangatira mā o te rohe o Rangitīkei, tēnā koutou katoa.

Mihi mahana tēnei o te Kaunihera o Rangitīkei kia tātou katoa e noho ana ki roto i te rohe nei, nau mai, whakatau mai ra.

**Whakataka te hau ki te uru,
Whakataka te hau ki te tonga,
Kia mākinakina ki uta,
Kia mātaratara ki tai,
E hī ake ana te atakura,
He tio, he huka, he hau hū,
Tīhei Mauriora!**

The Rangitīkei District Council acknowledges all those who live within our District.

We send a warm welcome to you all.

Cease the winds from the west

Cease the winds from the south

Let the breeze blow over the land

Let the breeze blow over the ocean

*Let the red-tipped dawn come with
a sharpened air*

A touch of frost, a promise of a glorious day!

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Section One
Wāhanga Tuatahi

INTRODUCTION

Tirohanga Whakamua - Look to the future

MESSAGE FROM HIS WORSHIP THE MAYOR

I want to start by acknowledging those who took the time to provide feedback on this Annual Plan. It is incredibly important Council remains receptive and responsive to community feedback as our decisions have tangible impacts on the day-to-day lives of Rangitikei residents, and our ratepayers. Your voice and fresh perspectives are welcomed and always considered at the decision-making table, so thank you.

Annual Plan 2025/26 is about balance. We are currently in a period of considerable infrastructure development, with a number of high-value capital projects in progress. Balancing this work alongside Government direction, legislative change, and the fantastic community initiatives that bring vibrancy and spirit to Rangitikei continues to be a challenge. Elected members make big decisions as part of the Annual Plan process about how council will prioritise its time and revenue - decisions that we do not make lightly.

Local Water Done Well, Regional Deals, and changes to the Resource Management Act are just a few of the Government directives threatening to take focus away from the local priorities of Rangitikei. Through deliberating feedback to this Annual Plan, Council have had to make some careful decisions about how and which projects are prioritised in the 2025/26 financial year.

When Council adopted the Long-term Plan 2024-34 last year, we anticipated that the proposed average rates rise for this year (year 2) would be 9.9% percent. At the point of consultation, this number was reduced to 9.1% percent. I am very pleased to report that thanks to the tremendous work of staff and the continued advocacy of your elected members, we have found efficiencies and savings which means the average rates rise is confirmed at 7.9% percent.

This is an incredible achievement in the face of rising costs and such an expansive planned programme of work. As household costs rise, so too do council costs. Again – it's about balance: The work we need to do to keep Rangitikei running; delivering to the needs and desires of our community; positioning Rangitikei for economic growth and development; and maintaining affordability for ratepayers.

Engaging with Council's work – what we do, and why and how we do it – is vital. Your voice helps us achieve the best balance between affordability and progress.

Looking at the year ahead, Council will be working at pace to deliver this Annual Plan.

Repairing and enhancing the Marton Swim Centre roof, completing the switch to Marton's new drinking water supply and treatment process, progressing the District Plan review, establishing good working relationships with our Local Water Done Well partner councils, and breaking ground on the Taihape Town Hall and Library redevelopment are just a few of the highlights detailed in this document. I encourage you to read and digest the Annual Plan 2025/26 as it contains a pathway forward for Rangitikei that is exciting.

My thanks go to my fellow Councillors and Council staff. The sheer speed and volume of change and headwind facing local government continues to put immense pressure on our progress. I appreciate all the effort that has gone into this document, and into ensuring Rangitikei is well positioned to confidently face challenges with optimism.



Ngā mihi,

Andy Watson, Mayor of Rangitikei.

THE ANNUAL PLAN PROCESS

WHAT IS AN ANNUAL PLAN?

The Annual Plan is Council's plan for the up-coming financial year. Council produces an Annual Plan in the years in which a Long Term Plan is not produced. The Annual Plan is prepared according to section 95 of the Local Government Act 2002. Its purpose is to:

- Contain the proposed annual budget and funding impact statement for the year to which the Annual plan relates; and
- Identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year; and
- Provide integrated decision making and co-ordination of the resources of the local authority; and
- Contribute to the accountability of the local authority to the community.

SETTING THE RATES

After the Council has adopted the Annual Plan, it then goes on to set the rates. The Annual Plan sets the amount of money to be raised for each activity, but the way in which money is raised is determined by the Council's Revenue and Financing Policy. This means that the Revenue and Financing Policy effectively sets out who pays for each activity.

The Revenue and Financing Policy is on pages 119 – 127 of the Long Term Plan 2024-34 which can be found on our website www.rangitikei.govt.nz

VARIATIONS FROM THE LONG TERM PLAN

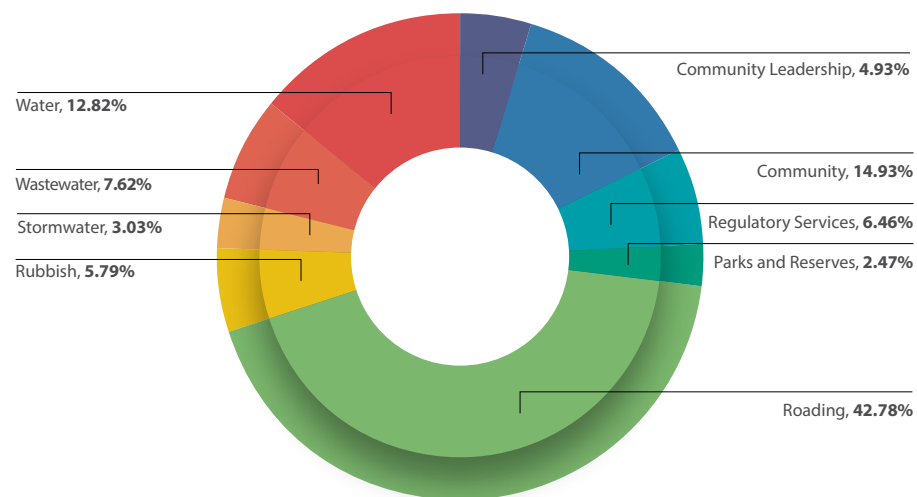
Section 95(5)(b) of the Local Government Act 2002 requires that Council '...identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year [covered by the Annual Plan]'.

The variations from the Long Term Plan have been identified by activity in this Annual Plan 2025/26.

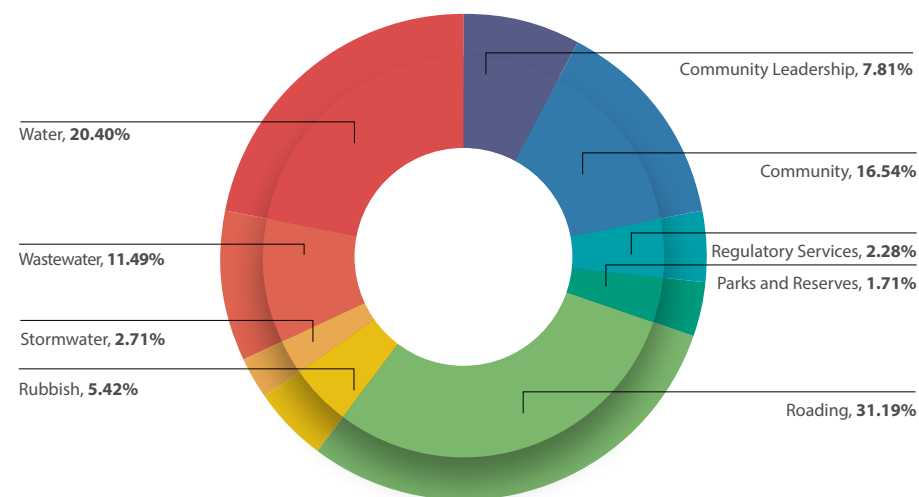
OVERVIEW - COUNCIL EXPENDITURE AND APPLICATION OF RATES

These charts show the percentage of funding for each group of activity provided by Council. The first chart shows the percentage of Council's projected total operating expenditure in 2025/26. The second chart shows the percentage of expenditure funded by rates. These highlight the contribution from other sources of revenue – fees and charges and government subsidies, so operating expenditure is significantly larger than the total rates received.

Operating Expenditure by Activity 2025/26



Rates by Activity 2025/26



WHAT WE'VE ACHIEVED BEEN WORKING ON SINCE OUR LONG TERM PLAN WAS ADOPTED

Check out some of the projects we have been working on over the past 12 months since our Long Term Plan 2024-34 was adopted:

1. Hautapu River Parks

The Hautapu River Parks officially opened in December 2024. This project was a collaborative effort between the Friends of Taihape Charitable Society, Ngāti Tamakōpiri, the Rangitikei Environment Group, and the Rangitikei District Council. This project restored the area between Papakai and Taihape Memorial parks, and improved the accessibility of this open space for the Taihape community and visitors to the area.

2. Hunterville Community library

The New Hunterville Community library opened in January 2025.

3. Bulls Open Spaces Master Plan

The Bulls Open Spaces Master Plan is being developed. This plan will provide a blueprint for the development and useability of open spaces in Bulls.

4. Marton Youth Headquarters #YHQ

The Marton Youth Headquarters #YHQ has recently celebrated its one year anniversary.

5. Battery Heavens

Within the first year of the Battery Heaven scheme more than 1000kgs of batteries have been collected and recycled.

6. Sir James Wilson Park Flying Fox

A new flying fox was opened at Sir James Wilson Park in Marton, in March 2025 in collaboration with Marton Development Group.

7. Community Uniform Alteration Service

A Uniform Alteration Service is being run in collaboration in Marton with the Marton Uniform Exchange. Due to the success of this service, investigations are underway to expand this service to other parts of the Rangitikei community.

NEW





HOW COMMUNITY FEEDBACK HELPED FRAME 2025/26

Feedback on the draft Annual Plan 2025/26 was sought from the community during the formal consultation period held from April to May 2025. Consultation provided a range of opportunities for Rangitikei residents to let us know what they thought about the Draft Annual Plan; either by formally submitting, dropping into public meetings held across the district, or engaging in a conversation across our social media channels. A summary document was created to help residents understand what we were consulting on and facilitate conversations between elected members and their communities. Where appropriate, supporting information was also made available to the public to enable residents to provide informed and actionable feedback.

KEY CHOICES AND FEEDBACK SOUGHT DURING CONSULTATION

As Council did not propose any significant or material changes from what was outlined in year 2 of the Long Term Plan 2024-34, our Annual Plan 2025/26 consultation question was framed generally to gauge community sentiment and feedback on our planned projects. Simultaneous to the Draft Annual Plan 2025/26, Council also consulted on its Draft Waste Management and Minimisation Plan; Draft Dangerous, Affected, and Insanitary Buildings Policy; and Draft Schedule of Fees and Charges during the same consultation period.

14 submissions were received on the Annual Plan, and 3 submitters spoke at the Council hearing held 15 May 2025.

ANALYSIS OF SUBMISSIONS AND COUNCIL DELIBERATION DECISIONS

Staff analysed and prepared responses to all matters raised in the submissions. At the deliberations meeting held 5 June 2025, Council considered all submissions and staff responses to these submissions to form their decisions. You can find all submissions and responses to matters raised on our website – www.rangitikei.govt.nz

During the meeting Council decided to support the following submitter request:

- Council will apply to the Director of Land Transport to extend the 50km/h zone on Wellington Road to Hawkestone Road.

Section Two
Wāhanga Tuarua

COUNCIL ACTIVITIES

Tirohanga Whakamua - Look to the future

INTRODUCTION

This section outlines the activities that Council will undertake over the coming 10 years. These are presented as groups of activities:



Community Leadership



Parks and Reserves



Roothing



Community



Water Supply



Rubbish and Recycling



Wastewater and Sewage Disposal



Regulatory Services



Stormwater Drainage

EACH SECTION FOLLOWS THE SAME STRUCTURE:

1 Overview of the group of activity

An overview of the strategic direction, rationale for the activity, identification of any negative effect of the activity and a description of the activities that make up that group of activities.

2 Major programmes

An overview of the major programmes in that group of activity, for the 2025/26 year.

3 Variations from the Long Term Plan

Identifies any changes from what was proposed in the LTP for the 2025/26 year.

4 Statement of Service Provision

The Statement of Service Provision for the intended levels of service is then provided
The Statement includes performance measures for each group of activity.

5 Funding Impact Statement

The funding impact statement identifies the sources and applications of operating funding for the activity.

COMMUNITY LEADERSHIP GROUP OF ACTIVITIES¹

To ensure a Council that is more engaged with and connected to its communities, that represents, and is representative of, its residents.

Rationale	This group of activities provides strategic direction to Council activities and supports opportunities for the community to participate in civic life and to have an impact over decisions that affect them.
Significant negative effects on the local community	No significant negative effects have been identified for this group of activities.
Contribution to community outcomes	<ul style="list-style-type: none"> • A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Social Wellbeing – A district where people thrive. • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. Completion of Annual Plan actions. 2. Completion of capital programme. 3. Māori responsiveness framework. 4. Customer views of their experience with Council.

The Community Leadership group of activities includes – strategic and district planning, elections, Council, communications and engagement, community boards and committees, engagement and commitment to iwi/ mana whenua.

¹ Community Leadership now includes the sub function of District Planning, previously part of Environmental and Regulatory function. As this is an internal transfer there is no impact on rates or revenue.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/2026)	<p>Strategic and District Planning</p> <ul style="list-style-type: none"> • Annual Plan 2026/27 • Delivery of programme of policy reviews and review of the Water Related Services Bylaw and Control of Dogs Bylaw • Continue District Plan review – with the initial focus being a plan change focused on urban growth. • Implementation of actions from the Climate Change Strategy - Develop a baseline council carbon footprint for emissions from Council operations • Implementation of actions from the Economic Strategy • Implement town centre revitalisation initiatives – grants, projects (including Year 3 of the Better Off funded project specifically the completion wayfinding and placemaking initiatives in Bulls, Taihape and Marton) <p>Elections</p> <ul style="list-style-type: none"> • Conduct of 2025 local election. <p>Council</p> <ul style="list-style-type: none"> • Induction of Council, Community Boards/Committees for the 2025-28 triennium • Preparation of Local Governance Statement and update Elected Members Handbook • Preparation of order papers that ensure compliant decision-making. <p>Strengthening relationships with iwi / mana whenua</p> <ul style="list-style-type: none"> • Māori Responsiveness Framework – review and implement actions • Confirmation of Te Rōpū Ahi Kā membership for the 2025-28 triennium.

VARIATIONS FROM THE LONG-TERM PLAN

There are no significant variations in the planned work programme.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	<i>Make decisions that are robust, fair, timely, legally compliant and address critical issues, and that are communicated to the community.</i>
Performance measure	On-time completion of, or substantially undertaken annual plan actions
How we will measure	Record through Council's quarterly Statement of Service Performance 2023/24 Results: <ul style="list-style-type: none"> Annual plan actions – 66.68%
Years 2	90% - Annual plan actions.
Performance measure	Completion of capital programme
How we will measure	Record through Council's quarterly Statement of Service Performance 2023/24 result: <ul style="list-style-type: none"> Achievement of planned capital programme – 59.5%
Years 2	85% - planned capital programme.
Performance measure	Māori responsiveness framework
How we will measure	Satisfaction ratings from each member of Te Roopuu Ahi Kaa about the effectiveness of each framework outcome area. <ul style="list-style-type: none"> Governance and relationships. Culture and identity. Prosperity and well-being. Resources and infrastructure. 2023/24 results: <ul style="list-style-type: none"> Governance and relationships – 50%. Culture and identity – 75%. Prosperity and well-being – 50%. Resources and infrastructure – 50%.
Years 2	80% or more overall satisfaction.

Level of Service	Measurements and Targets
<i>Councils Intended Level of Service is to:</i>	<i>Provide a high customer experience that satisfies the needs of the community.</i>
Performance measure (new)	Customer views of their experience (both the customer service and service provided) with Council.
How we will measure	HappyOrNot Customer Surveys. 2023/24 result: <ul style="list-style-type: none"> • 4,905 responses • 0% point change
Years 2	Number of responses: 4,000 or above. Customer Satisfaction Index (provided via the HappyOrNot system): <ul style="list-style-type: none"> • Improvement on the previous year.

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - COMMUNITY LEADERSHIP

	2025/26 Long-term plan (\$'000)	2025/26 Annual Plan (\$'000)	Variance (\$'000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,418	2,768	349
Targeted rates	114	68	(47)
Subsidies and grants for operating purposes	-	-	-
Fees and charges	32	32	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0
Total operating funding (A)	2,565	2,867	302
Applications of operating funding			
Payment to staff and suppliers	1,104	1,224	120
Finance costs	-	-	-
Other operating funding applications	-	-	-
Internal charges and overheads applied	1,433	1,645	212
Total applications of operating funding (B)	2,537	2,869	332
Surplus (deficit) of operating funding (A - B)	28	(2)	(30)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(28)	-	28
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(28)	-	28
Application of capital funding			
Capital expenditure	-	-	-
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	(2)	(2)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	-	(2)	(2)
Surplus (deficit) of capital funding (C - D)	(28)	2	30
Funding balance ((A - B) + (C - D))	(0)	0	0
<i>Depreciation</i>	-	-	-

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014

ROADING GROUP OF ACTIVITIES

The maintenance of the current roading network as close to the current standard as possible within budget constraints

Rationale	The roading group of activities provide a safe, convenient and orderly network for road users (including pedestrians, cyclists and mobility scooter users) to travel throughout the towns and wider District. This contributes to economic vitality of the District and to public safety.
Significant negative effects on the local community	Significant negative effects identified for this group of activities are road deaths, emissions to air from road transport and associated health impacts and traffic noise and vibration. These negative effects will be mitigated by undertaking crash reduction studies and undertaking safety improvements to the roading network, promotion alternative modes of transport such as walking and surface treatments to minimise noise.
Contribution to community outcomes	<ul style="list-style-type: none"> • A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Social Wellbeing – A district where people thrive. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. The average quality of ride on a sealed local road network measured by smooth travel exposure. 2. The percentage of the sealed road network that is resurfaced. 3. The volume of metal placed on the unsealed road network during the year. 4. The percentage of footpaths within the District that fall within the level of service or service standard for the condition of footpaths. 5. The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network expressed as a number. 6. The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the Long Term Plan.

The Roding group of activities consists of seven activities that contribute towards the community outcomes – pavements, drainage, structures, street lighting, traffic services, footpaths, environmental management.

Key issues for the roading group of activities are – maintenance, low resilience of the network, forestry harvest and safety. These issues will be addressed by:

- Delivering optimised maintenance programmes to improve the reliability and cost effectiveness of the road network.
- Improving resilience of the road network by identifying risks and implementing action plans to reduce the magnitude and impact of natural hazard events.
- Developing a strategy for road maintenance and rehabilitation to minimise the impact of forestry harvest on the roading network.
- Improving the safety of the road network through installing, upgrading or amending signage, removing roadside hazards, improving sightlines, traffic calming in schools, intersection upgrades, seal widening and safety barriers.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/26)	<p>Footpath Installations</p> <ul style="list-style-type: none"> • Calico Line <p>Non-Subsidised</p> <ul style="list-style-type: none"> • Various non-subsidies projects • Further projects for the year will be confirmed once funding has been obtained.

VARIATIONS FROM THE LONG-TERM PLAN

Budgeted CAPEX spend on the Marton Rail Hub was tied to the Infrastructure Reference Group funding. This funding was terminated in January 2025 and because of this, both the grant revenue and the associated CAPEX spend has been removed from the budget.

Unfortunately our 2024-27 Improvement projects were not endorsed by NZTA. The three-year value of the declined projects is \$12.2M. This was a nation-wide issue and affected most Local Authorities.

The Government has made some funds available under separate Low Cost Low Risk funding streams which target the strategic priorities on the 2024 Government Position Statement (GPS). The timing of the release of these funding streams does not align with our preparation of the National Land Transport Programme or Local Authority Annual Plan Budgeting, however, due to the fact that our planned programme was declined the budget facility is still in place so we are in a position to apply for these funds.

Funding is available for projects with high alignment to the following GPS priorities,

- resilience improvements
- economic growth and productivity
- reducing whole-of-life costs.

Crown Resilience Fund.

In late 2024 we applied for and received funding for drainage/resilience improvements at Taihape Napier Road, Brandon Hall Road, Toe Toe Road, Waka Road and Watershed Road. Total Cost Estimate \$836,990. Year 2 Cost Estimate \$270,990.

Low Cost Low Risk Targeted Fund

This funding stream includes provision to install variable speed signs around schools which the 2024 Setting of Speed Limits Rule requires to be completed by 2026. NZTA have approved this funding request, this project will cost \$189,000, of which Council will contribute \$64,000.

We have also applied for GPS funding for a number of aligned projects. NZTA approved the Waiaruhe Road, Murimotu Road, and Mokai Road projects to a total value of \$790,00, of which Council will contribute \$290,600.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
<i>Council's intended Level of Service is to:</i>	<i>Provide a sustainable roading network that is maintained in accordance with each road's significance for local communications and the local economy, taking into account the One Roding Network Classification and funding subsidies.</i>
Performance measure (*mandatory)	*Road condition The average quality of ride on a sealed local road network measured by smooth travel exposure.
How we will measure	The process defined in the Council's agreement with Waka Kotahi (NAASRA roughness counts) 2023/24 result: • 94%
Years 2	90% or more The One Network Road Classification may impact on this measure because of a smaller co-investment from the New Zealand Transport Agency because of the low volume of traffic compared with urban environments.
Performance measure (* mandatory)	*Road maintenance The percentage of the sealed road network that is resurfaced.
How we will measure	Council and contractor records 2023/24 result: 3.4% The network has 801.05km of sealed roads.
Years 2	6% or more.
Performance measure	The volume of metal placed on the unsealed road network during the year
How we will measure	Council and contractor records At least 12,000m ³ of metal placed on the unsealed network each year. 2023/24 result: 11,463m ³
Years 2	12,000m ³ or more.

Level of Service	Measurements and Targets
Performance measure (* mandatory)	* Footpaths The percentage of footpaths within the District that fall within the level of service or service standard for the condition of footpaths that is set out in the Council's relevant document (such as its Annual Plan, Activity Management Plan, Asset Management Plan, Annual Works Programme or Long Term Plan).
How we will measure	A five point grading system to rate footpath condition¹ based on visual inspections: <ol style="list-style-type: none"> 1. Excellent. 2. Good. 3. Fair. 4. Poor. 5. Very Poor. Footpaths will be assessed in approximately 100 metre lengths. 2023/24 results: <ul style="list-style-type: none"> • 94% Grade 1 and 2 condition rating
Years 2	90% of footpaths make up category 1 or 2.
Performance measure (* mandatory)	*Road safety The change from the previous financial year in the number of fatalities and serious injury² crashes on the local road network expressed as a number.
How we will measure	Police records of crashes on the Council's roading network 2023/24 results: <ol style="list-style-type: none"> a. Fatal crashes on Council roading network – 0 b. Serious injury crashes on Council roading network – 7 more than year prior
Years 2	<ol style="list-style-type: none"> a. A reduction of 1 fatal crash per year until zero. b. One less serious injury crash than the previous year until there is 10 or less serious injury crashes on the Council roading network.

¹ Such as that developed by Opus International Consultants.

² "Serious injury" is not defined in the Rules or associated guidance from the Department of Internal Affairs. At a minimum it is likely to cover all injuries requiring admission to hospital for treatment.

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	<i>Be responsive to community expectations over the roading network and requests for service.</i>
Performance measure (* mandatory)	<p>*Response to service requests.</p> <p>The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the Long Term Plan. Results will be presented as the median.</p> <p>Note: Council measures resolution as well as initial attendance in response to such requests.</p>
How we will measure	<p>Contractor and Council records of requests for service.</p> <p>Specified standard:</p> <ul style="list-style-type: none"> a. After-hours callouts - 95% responded to within 12 hours. b. Working hours callouts - 95% responded to within 6 hours. c. Resolution - 85% of all callouts resolved (i.e. completed) within one month of the request. d. Resolution – potholes 85% of all callouts resolved (i.e. completed) within one month of the request. <p>2024/25 Results</p> <ul style="list-style-type: none"> a. After hours callouts - 84% b. Working hours callouts - 68% c. Resolution - 69% d. Potholes resolution - 79%
Years 2	<ul style="list-style-type: none"> a. After-hours callouts – achieve the specified standard b. Working hours callouts – achieve the specified standard c. Resolution – achieve the specified standard d. Requests concerning potholes – achieve the specified standard

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - ROADING

	2025/26 Long-term plan (\$'000)	2025/26 Annual Plan (\$'000)	Variance (\$'000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	10,793	10,613	(180)
Subsidies and grants for operating purposes	5,490	5,273	(217)
Fees and charges	20	20	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	159	159	(0)
Total operating funding (A)	16,462	16,065	(397)
Applications of operating funding			
Payment to staff and suppliers	8,887	8,764	(123)
Finance costs	636	559	(76)
Other operating funding applications			
Internal Charges and Overheads Applied	4,383	4,854	470
Total applications of operating funding (B)	13,905	14,176	271
Surplus (deficit) of operating funding (A - B)	2,557	1,889	(668)
Sources of capital funding			
Subsidies and grants for capital expenditure	9,218	4,743	(4,475)
Development and financial contributions			
Increase (decrease) in debt	1,849	668	(1,181)
Gross proceeds from sale of assets		-	-
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	11,067	5,411	(5,656)
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,516	408	(1,108)
- to improve the level of service		260	260
- to replace existing assets	12,108	7,187	(4,921)
Increase (decrease) in reserves	-	(555)	(555)
Increase (decrease) in investments			-
Total applications of capital funding (D)	13,624	7,300	(6,324)
Surplus (deficit) of capital funding (C - D)	(2,557)	(1,889)	668
Funding balance ((A - B) + (C - D))	(0)	(0)	(0)
Depreciation	11,597	12,027	430

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014

WATER SUPPLY GROUP OF ACTIVITIES

Improving public health through the provision of water that meets New Zealand Drinking Water Standards; and fostering development in the District by meeting the requirements for commercial premises or major industries

Rationale	The Urban Water Supply activity ensures public health and safety through the provision of water that meets the New Zealand Drinking Water Quality Assurance Rules as described in the Water Services Act 2021. The Urban Water Supply activity can also support economic development in the District by enabling increased economic activity where supply is available. The Rural Water Supply activity supports economic development in the District by enabling increased economic activity where supply is available.
Significant negative effects on the local community	This activity can result in the following potential significant effects on the local community: <ul style="list-style-type: none"> • Human health effects as a result of the malfunction of utility installations, such as water treatment plants, insufficient flow or pressure, poor water quality to the extent that health issues arise from consumption.
Contribution to community outcomes	<ul style="list-style-type: none"> • A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Social Wellbeing – A district where people thrive. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. Safety of drinking water. 2. Maintenance of the reticulation network. 3. Demand management. 4. Fault response times. 5. Customer satisfaction. 6. Rural water supplies unplanned interruption.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/26)	<ul style="list-style-type: none"> • Water Supply Reticulation Renewals . • Treatment Plant upgrades to comply with the new Quality Assurance Rules. • Upgrades to the Bulls Water Treatment Plant

VARIATIONS FROM THE LONG-TERM PLAN

Rephrasing of part of the spend for the Marton Water Strategy has resulted in \$5.5M being transferred from 2024/25 to 2025/26.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	Provide a safe and compliant supply of drinking water.
Performance measure (*mandatory)	*Safety of drinking water¹ The extent to which the Council's drinking water supply complies with - Water supplied is compliant with the DWQA Rules in the Distribution System (Bacteria compliance). g. Water supplied is compliant with the DWQA Rules in the Treatment System (Protozoal compliance).
How we will measure	Routine sampling and testing² Water Outlook 2023/24 result: a. 5/6 compliant b. 2/6 compliant
Years 2	a. No incidents of non-compliance with bacteria compliance criteria for each water supply. b. No incidents of non-compliance with protozoa compliance criteria for each water supply.
Council's intended Level of Service is to:	Provide reliable and efficient urban water supplies.
Performance measure (* mandatory)	*Maintenance of the reticulation network. The percentage of real water loss from the Council's networked urban reticulation system³ .
How we will measure	A sampling approach will be used. Water Outlook enables SCADA 3 information to be interrogated in-house. 2023/24 results: • 56%
Years 2	Less than 40%.

¹ Council is required to report against the Drinking Water Standards for New Zealand (2018). From January 2023 Council is required to comply with the DWQAR (2022) Drinking Water Quality Assurance Rules, but the reporting requirement remains

² This is currently done on a weekly basis by Environmental Laboratory Services in Gracefield.

³ A description of the methodology used to calculate this must be included as part of the report

Level of Service	Measurements and Targets
Performance measure (* mandatory)	<p>*Demand management.</p> <p>The average consumption of drinking water per day per resident within the District.</p>
How we will measure	<p>Water Outlook 2023/24 result:</p> <ul style="list-style-type: none"> • 543 litres
Years 2	600 litres per person per day.
<i>Council's intended Level of Service is to:</i>	<i>Be responsive to reported faults and complaints.</i>
Performance measure (* mandatory)	<p>*Fault response time.</p> <p>Where the Council attends a call out in response to a fault or unplanned interruption to its networked reticulation system, the following median times are measured.</p> <ol style="list-style-type: none"> attendance for urgent call outs: from the time that the Council receives notification to the time that service personnel reach the site, and resolution of urgent call outs from the time that the Council receives notification to the time that service personnel confirm resolution of the fault of interruption. attendance for non-urgent call outs: from the time that the Council receives notification to the time that service personnel reach the site, and resolution of non-urgent call outs from the time that the Council receives notification to the time that service personnel confirm resolution of the fault of interruption.
How we will measure	<p>Request for service system Specified standard</p> <ol style="list-style-type: none"> 0.5 hour (attendance - urgent). 24 hours (resolution - urgent). 24 hours (attendance - non-urgent). 96 hours (resolution - non-urgent). <p>2023/24 results:</p> <ol style="list-style-type: none"> Attendance urgent - 1.5 hours Resolution urgent - 0.7 hours Attendance non-urgent - 0.98 hours Resolution non-urgent - 4.41 hours
Years 2	<ol style="list-style-type: none"> Attendance urgent - achieve the specified standard. Resolution urgent - achieve the specified standard. Attendance non-urgent - achieve the specified standard Resolution non-urgent - achieve the specified standard.

Level of Service	Measurements and Targets
Performance measure (* mandatory)	<p>*Customer satisfaction</p> <p>The total number of complaints (expressed per 1000 connections to the reticulated networks) received by the Council about</p> <ul style="list-style-type: none"> a. drinking water clarity. b. drinking water taste. c. drinking water odour. d. drinking water pressure or flow. e. continuity of supply, and f. The Council's response to any of these issues.
How we will measure	<p>Request for service system</p> <p>2023/24 results:</p> <ul style="list-style-type: none"> • 58.48 /1000 connections.
Years 2	No more than 20 complaints per 1,000 connections.
Council's intended Level of Service is to:	Maintain compliant, reliable and efficient rural water supplies.
Performance measure (* mandatory)	<p>Where the Council attends a call out in response to a fault or unplanned interruption to its water supply for rural water schemes, the following median times are measured.</p> <ul style="list-style-type: none"> a. attendance time: from the time that the Council receives notification to the time that service personnel reach the site, and b. resolution time: from the time that the Council receives notification to the time that service personnel confirm resolution of the fault of interruption.
How we will measure	<p>Request for service system</p> <p>Specified standard</p> <ul style="list-style-type: none"> a. 48 hours. b. 96 hours. <p>2023/24 result:</p> <ul style="list-style-type: none"> a. 1.25 hours b. 3.07 hours
Years 2	<ul style="list-style-type: none"> a. Attendance time – achieve the specified standard b. Resolution time: – achieve the specified standard

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - WATER SUPPLY

	2025/26 Long-term plan (\$'000)	2025/26 Annual Plan (\$'000)	Variance (\$'000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2	2	-
Targeted rates	8,044	7,741	(303)
Subsidies and grants for operating purposes	-	-	-
Fees and charges	44	44	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	8,090	7,787	(303)
Applications of operating funding			
Payment to staff and suppliers	3,466	3,713	247
Finance costs	1,170	839	(331)
Other operating funding applications			
Internal Charges and Overheads Applied	1,727	1,463	(264)
Total applications of operating funding (B)	6,363	6,015	(348)
Surplus (deficit) of operating funding (A - B)	1,726	1,772	45
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions			
Increase (decrease) in debt	2,575	8,072	5,497
Gross proceeds from sale of assets		-	-
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	2,575	8,072	5,497
Application of capital funding			
Capital expenditure			
- to meet additional demand		8,072	8,072
- to improve the level of service	2,710	-	(2,710)
- to replace existing assets	1,592	1,780	188
Increase (decrease) in reserves	-	(7)	(7)
Increase (decrease) in investments		-	-
Total applications of capital funding (D)	4,302	9,844	5,542
Surplus (deficit) of capital funding (C - D)	(1,726)	(1,772)	(46)
Funding balance ((A - B) + (C - D))	-	0	(1)
<i>Depreciation</i>	2,637	2,488	(149)

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014.

WASTEWATER AND SEWAGE DISPOSAL GROUP OF ACTIVITIES

To provide and manage wastewater systems to protect public health and the environment

Rationale	This activity contributes to the personal and public health and safety and to sustaining the natural environment.
Significant negative effects on the local community	No significant negative effects have been identified for this group of activities, provided that discharges are in accordance with resource consents.
Contribution to community outcomes	<ul style="list-style-type: none"> • A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. Discharge compliance. 2. System and adequacy. 3. Fault response time. 4. Customer satisfaction.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/26)	<ul style="list-style-type: none"> • Wastewater Reticulation Renewals • Taihape small pump station upgrade • Resource consent work for Marton, Bulls and Taihape • Treatment plant upgrades for Marton • Treatment plant upgrades for Hunterville.

VARIATIONS FROM THE LONG-TERM PLAN

An increase of \$4.8M has been added to the Wastewater and Sewerage Disposal 2025/26 budget due to the rephasing of the Marton upgrade, Taihape Wastewater treatment plant and Marton to Bulls Centralisation projects.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
<i>Council's intended Level of Service is to:</i>	<i>Provide a reliable, reticulated disposal system that does not cause harm or create pollution within existing urban areas.</i>
Performance measure (* mandatory)	<p>*Discharge compliance.</p> <p>Compliance with the Council's resource consents for discharge from its sewerage system measured by the number of</p> <ul style="list-style-type: none"> a. abatement notices. b. infringement notices. c. enforcement orders, and d. convictions. <p>received by the Council in relation to those resource consents.</p>
How we will measure	<p>Council Records</p> <p>2023/24 results:</p> <ul style="list-style-type: none"> a. 3 b. 10 c. 0 d. 0
Years 2	<ul style="list-style-type: none"> a. no abatement notices b. no infringement notices c. no enforcement orders d. no convictions
Performance measure (* mandatory)	<p>*System and adequacy.</p> <p>The number of dry weather sewerage overflows from the Council's sewerage system, expressed per 1000 sewerage connections to that sewerage system.</p>
How we will measure	<p>Request for service system</p> <p>2023/24 results:</p> <ul style="list-style-type: none"> • 0.92/1000 connections
Years 2	Fewer overflows than 3 per 1000 connections

Level of Service	Measurements and Targets
<i>Council's intended Level of Service is to:</i>	<i>Be responsive to reported faults and complaints.</i>
Performance measure (* mandatory)	<p>* Fault response time</p> <p>Where the Council attends to sewage overflows resulting from a blockage or other fault in the Council's sewerage system, the following median times are measured</p> <ul style="list-style-type: none"> a. attendance time: from the time that the Council receives notification to the time that service personnel reach the site, and b. resolution time: from the time that the Council receives notification to the time that service personnel confirm resolution of the fault or interruption
How we will measure	<p>Request for service system.</p> <p>Specified standard:</p> <p>Attendance</p> <ul style="list-style-type: none"> a. 0.5 hour - urgent. b. 24 hours – non-urgent. <p>Resolution</p> <ul style="list-style-type: none"> a. 24 hours - urgent. b. 96 hours – non-urgent. <p>2023/24 result:</p> <p>Attendance</p> <ul style="list-style-type: none"> a. 0.35 hours b. 0.83 hours <p>Resolution</p> <ul style="list-style-type: none"> a. 2.02 hours b. 1.76 hours
Years 2	<ul style="list-style-type: none"> a. Attendance - achieve the specified standard b. Resolution – achieve the specified standard

Level of Service	Measurements and Targets
Performance measure (* mandatory)	<p>*Customer satisfaction.</p> <p>The total number of complaints received by the Council about any of the following:</p> <ul style="list-style-type: none"> a. sewage odour. b. sewerage system faults. c. sewerage system blockages, and d. the Council's response to issues with its sewerage systems. <p>expressed per 1000 connections to the Councils sewerage system.</p>
How we will measure	<p>Request for service system</p> <p>2024/25 results:</p> <ul style="list-style-type: none"> • 18.22 per 1000 connections
Years 2	Fewer requests than 6 per 1000 connections.

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - WASTEWATER AND SEWAGE DISPOSAL

	2025/26 Long-term plan (\$'000)	2025/26 Annual Plan (\$'000)	Variance (\$'000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	3,619	3,617	(2)
Subsidies and grants for operating purposes	-	-	-
Fees and charges	8	8	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	3,627	3,625	(2)
Applications of operating funding			
Payment to staff and suppliers	1,058	1,095	37
Finance costs	628	1,277	649
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	554	508	(46)
Total applications of operating funding (B)	2,240	2,880	640
Surplus (deficit) of operating funding (A - B)	1,387	744	(643)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	492	5,231	4,739
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	492	5,231	4,739
Application of capital funding			
Capital expenditure	-	-	-
- to meet additional demand	255	5,090	4,835
- to improve the level of service	641	-	-
- to replace existing assets	982	121	(862)
Increase (decrease) in reserves	-	765	765
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	1,878	5,975	4,097
Surplus (deficit) of capital funding (C - D)	(1,387)	(744)	642
Funding balance ((A - B) + (C - D))	0	0	(0)
Depreciation	1,770	1,404	(366)

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014.

STORMWATER DRAINAGE GROUP OF ACTIVITIES

To manage the stormwater network to enable the efficient and effective disposal of stormwater in an affordable manner

Rationale	The activity primarily protects people and property from damages caused by flooding.
Significant negative effects on the local community	Significant negative effects as a result of this activity have the potential to occur as follows: <ul style="list-style-type: none"> • Flooding of properties. There will be times when rainfall exceeds the design of the stormwater system resulting in flooding. Ongoing improvements of the stormwater network are planned to address this issue. Council will manage stormwater throughout urban areas once stormwater reaches a Council-owned asset. This will ensure cohesive maintenance programme and reduce risks of stormwater flooding.
Contribution to community outcomes	<ul style="list-style-type: none"> • A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. Discharge compliance. 2. System adequacy. 3. Customer satisfaction. 4. Response time.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/26)	Stormwater Network Renewals. Marton Skerman St Upgrade. Huntermville stormwater Upgrade.

Variations from the Long-Term Plan

Capital expenditure has increased by \$1M for the 2025/26 year as the George St Stormwater, Brendin's Line and Scott's Ferry Pump projects have been rephased. These projects were originally planned to be completed in the 2024/25 year.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
<i>Council's intended Level of Service is to:</i>	<i>Provide a reliable collection and disposal system to each property during normal rainfall.</i>
Performance measure (* mandatory)	<p>*Discharge compliance</p> <p>Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of:</p> <ul style="list-style-type: none"> a. abatement notices. b. infringement notices. c. enforcement orders, and d. convictions. <p>Received by the Council in relation to those resource consents.</p>
How we will measure	<p>Comply with resource consents.</p> <p>No consents from previous years</p> <p>2023/24 result:</p> <ul style="list-style-type: none"> a. Not measured b. Not measured c. Not measured d. Not measured
Years 2	<ul style="list-style-type: none"> a. no abatement notices b. no infringement notices c. no enforcement orders d. no convictions

Level of Service	Measurements and Targets
Performance measure (* mandatory)	<p>*System adequacy.</p> <p>The number of flooding events¹ that occurred in the District.</p> <p>For each flooding event, the number of habitable floors affected (expressed per 1000 properties connected to the Council's stormwater system).</p> <p>Note: This is a District-wide assessment.</p>
How we will measure	<p>Request for service system</p> <p>2023/24 results:</p> <ul style="list-style-type: none"> • 0 per 1000
Years 2	Fewer requests than 5 per 1000 connected properties.
<i>Council's intended Level of Service is to:</i>	<i>Be responsive to reported faults and complaints.</i>
Performance measure (* mandatory)	<p>*Customer satisfaction.</p> <p>The number of complaints received by the Council about the performance of its stormwater system, expressed per 1000 properties connected to the Council's stormwater system.</p>
How we will measure	<p>Request for service system</p> <p>2023/24 result:</p> <ul style="list-style-type: none"> • 4.97 per 1000 connections
Years 2	Fewer requests than 5 per 1000 connected properties.
Performance measure (* mandatory)	<p>*Response time.</p> <p>The median response time to attend a flooding event, measured from the time that the Council receives notification to the time that service personnel reach the site.</p>
How we will measure	<p>Request for service system</p> <p>2023/24 result:</p> <ul style="list-style-type: none"> • Not measured
Years 2	Two hours or less.

¹ The rules for the mandatory measures define a 'flooding event' as an overflow from a territorial authority's stormwater system that enters a habitable floor

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - STORMWATER DRAINAGE

	2025/26 Long-term plan (\$'000)	2025/26 Annual Plan (\$'000)	Variance (\$'000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	929	976	46
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6	6	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	936	982	46
Applications of operating funding			
Payment to staff and suppliers	183	739	556
Finance costs	114	76	(38)
Other operating funding applications			
Internal Charges and Overheads Applied	263	390	127
Total applications of operating funding (B)	560	1,204	644
Surplus (deficit) of operating funding (A - B)	375	(222)	(598)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions			
Increase (decrease) in debt	1,318	2,342	1,024
Gross proceeds from sale of assets		-	-
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	1,318	2,342	1,024
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,431	799	(632)
- to improve the level of service	112	1,543	1,431
- to replace existing assets	150	422	272
Increase (decrease) in reserves	-	(644)	(644)
Increase (decrease) in investments			-
Total applications of capital funding (D)	1,693	2,119	426
Surplus (deficit) of capital funding (C - D)	(375)	222	598
Funding balance ((A - B) + (C - D))	(0)	(0)	(0)
<i>Depreciation</i>	771	682	(89)

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014.

PARKS AND RESERVES GROUP OF ACTIVITIES

Providing community facilities that cater for our communities social, recreational and cultural needs.

Rationale	This group of activities provides spaces and infrastructure for recreational, leisure and cultural pursuits.
Significant negative effects on the local community	No significant negative effects have been identified for this group of activities.
Contribution to community outcomes	<ul style="list-style-type: none"> • A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Social Wellbeing – A district where people thrive. • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. Playground compliance with NZ Standards. 2. Customer ratings of parks and sports fields.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/26)	<p>Parks</p> <ul style="list-style-type: none"> • Replace old maintenance equipment and mowers • Invest in parks, open spaces, and playparks in alignment with the Parks, Open spaces, and sporting facilities strategy <p>Cemeteries</p> <ul style="list-style-type: none"> • Installation of cremation walls.

VARIATIONS FROM THE LONG-TERM PLAN

Internal overheads have increased within the Parks and Reserves activity due to a realignment of costs across Council.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
<i>Council's intended Level of Service is to:</i>	<i>Compliance with relevant standards.</i>
Performance Measure	Playground compliance with NZ Standards.
How we will measure	Internal Audits 2023/24 result: 95%
Years 2	Maintain accreditation
<i>Council's intended Level of Service is to:</i>	<i>Provide parks and sports fields that are fit for purpose.</i>
Performance Measure (new)	Customer ratings of parks and sports fields.
How we will measure	Kōrero Mai – Have Your Say feedback 2023/24 result: Not measured (new measure)
Years 2	Level of satisfaction with experience: <ul style="list-style-type: none"> 90% Happy or Somewhat Happy.

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - PARKS AND RESERVES

	2025/26 Long-term plan (\$'000)	2025/26 Annual Plan (\$'000)	Variance (\$'000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	616	1,319	703
Targeted rates	-	-	-
Subsidies and grants for operating purposes	3	3	-
Fees and charges	95	95	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	(0)
Total operating funding (A)	714	1,417	703
Applications of operating funding			
Payment to staff and suppliers	367	425	58
Finance costs	-	14	14
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	241	622	380
Total applications of operating funding (B)	608	1,060	452
Surplus (deficit) of operating funding (A - B)	106	357	251
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	92	50	(42)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	92	50	(42)
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	50	50	-
- to replace existing assets	148	168	20
Increase (decrease) in reserves	-	189	189
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	198	407	209
Surplus (deficit) of capital funding (C - D)	(106)	(357)	(251)
Funding balance ((A - B) + (C - D))	(0)	0	0
<i>Depreciation</i>	31	539	508

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014

COMMUNITY GROUP OF ACTIVITIES

To deliver improvements to community wellbeing through partnerships and the provision of community facilities and services.

Rationale	This group of activities is focused on building partnerships and delivering community facilities and services that support social wellbeing and participation, culture, learning and support.
Significant negative effects on the local community	No significant negative effects have been identified for this group of activities.
Contribution to community outcomes	<ul style="list-style-type: none"> • A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Social Wellbeing – A district where people thrive. • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. All swimming pools have PoolSafe accreditation 2. Council complies with criteria in rental warrant of fitness programme for community housing. 3. New public toilet buildings are well designed. 4. Customer rating of library facilities. 5. The number of library outreach activities and events are delivered. 6. Timing of self-assessment when Emergency Operations Centre (EOC) is activated and continued Civil Defence training exercises.

The Community Group of Activities supports community wellbeing across the district in the following ways.

- Providing and looking after community places that are welcoming, safe, and fit for purpose, and where people feel valued, and have a sense of belonging.
- Delivering and facilitating wellbeing services, programmes, and events to inform, educate, support, and grow people and businesses as well as ensuring community resilience through preparedness for response to, and recovery from civil defence emergencies.
- Working with community partners to encourage, and support a connected, progressive, resilient, and inclusive community – essentially partnering for better outcomes.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/26)	<p>Community places</p> <ul style="list-style-type: none"> • Implement renovation, and improvements as per the Property Review and Maintenance Schedule 2023 (and the Better Off Housing Business Case). • Marton Offices and Community Hub project. • Taihape Hall and Library project. <p>Wellbeing Services, Programmes and Events</p> <ul style="list-style-type: none"> • Management and promotion of www.visitrangitikei.nz. • Implementation of the Destination Management Plan. • Deliver Marton Market Day and Marton Harvest Festival. • Identify opportunities that support moving from transactional relationships to those that support inclusive, resilient, and thriving communities. • Support wellbeing by providing or administering funding for organisations, events, and individuals. • Continue to celebrate and develop our cultural identity, heritage, and history by promoting and showcasing the District's history and culture. • Implement the Youth Strategic Framework. • Continue to build the capacity and capability of emergency management response teams and volunteers. <p>Partnering for better outcomes</p> <ul style="list-style-type: none"> • Create, facilitate and contribute to collaborative and community led partnerships with local groups, and to create opportunities and add value to community wellbeing.

VARIATIONS FROM THE LONG-TERM PLAN

The \$2million of funding for the Marton streetscape upgrade was deferred to the 2026/27 financial year to allow consultation on the draft Streetscape Plan and community appetite for funding upgrades to occur during the 2025/26 financial year.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	Compliance with relevant standards.
Performance measure	All swimming pools have PoolSafe accreditation.
How we will measure	Outcome of PoolSafe Accreditation. 2023/24 result: 100%
Years 2	Maintain accreditation.
Performance Measure	Council complies with criteria in rental warrant of fitness programme for community housing
How we will measure	Self-assessment based on the warrant of fitness programme 2023/24 result: 98.6%
Years 2	All units achieve at least 95% Compliance.
Performance measure (new)	New public toilet buildings are well designed, safe and visible and Compliance with SNZ4241:1999 and CPTED (safer design guidelines) for new or refurbished toilets.
How we will measure	Percent compliance 2023/24 result: 100% Compliance
Years 2	100% Compliance.
Council's intended Level of Service is to:	Library services are welcoming and provide a space for social interaction and learning.
Performance measure	Customer rating of library facilitates.
How we will measure	HappyOrNot Customer Surveys 2023/24 result: 90.66%
Years 2	Customer Satisfaction Index (provided via the HappyOrNot system): <ul style="list-style-type: none"> 90% accreditation.

Level of Service	Measurements and Targets
Performance measure	The number of library outreach activities and events delivered
How we will measure	<p>Number of activities and events delivered. 2023/24 result:</p> <ul style="list-style-type: none"> • Marton – 20 per month • Te Matapihi – 16 per month • Taihape 8 per month • School holiday programmes Marton – 60 • School holiday programmes Te Matapihi – 40 • School holiday programmes Taihape – 20
Years 2	5 per year for each library.
<i>Council's intended Level of Service is to:</i>	<i>Ensure competency in discharging Civil Defence responsibilities.</i>
Performance measure	Timing of self-assessment when the Emergency Operations Centre is activated and of continued civil defence training exercises.
How we will measure	<p>a. Self-assessment of responsiveness and recovery following activation of the Emergency Operations Centre. b. Number of civil defence exercises undertaken. 2023/24 result: Not measured – no EOC Activations</p>
Years 2	<p>a. Self-assessment undertaken and responded to within four months of Emergency Operations Centre activation. b. At least one exercise undertaken each year.</p>

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - COMMUNITY

	2025/26 Long-term plan (\$000)	2025/26 Annual Plan (\$000)	Variance (\$000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	6,932	5,061	(1,870)
Targeted rates	-	-	-
Subsidies and grants for operating purposes	103	1,060	957
Fees and charges	55	53	(2)
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	786	838	52
Total operating funding (A)	7,875	7,012	(863)
Applications of operating funding			
Payment to staff and suppliers	3,614	3,197	(417)
Finance costs	1,473	698	(775)
Other operating funding applications			
Internal Charges and Overheads Applied	2,102	2,018	(84)
Total applications of operating funding (B)	7,189	5,913	(1,277)
Surplus (deficit) of operating funding (A - B)	686	1,099	413
Sources of capital funding			
Subsidies and grants for capital expenditure	1,033	2,400	1,367
Development and financial contributions			
Increase (decrease) in debt	14,688	8,390	(6,299)
Gross proceeds from sale of assets		-	-
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	15,721	10,790	(4,932)
Application of capital funding			
Capital expenditure			
- to meet additional demand		175	175
- to improve the level of service	14,020	10,615	(3,405)
- to replace existing assets	2,387	511	(1,876)
Increase (decrease) in reserves	-	588	588
Increase (decrease) in investments		-	-
Total applications of capital funding (D)	16,407	11,889	(4,518)
Surplus (deficit) of capital funding (C - D)	(686)	(1,099)	(414)
Funding balance ((A - B) + (C - D))	0	(0)	(0)
Depreciation	2,661	2,013	(648)

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014

RUBBISH AND RECYCLING GROUP OF ACTIVITIES

To provide sustainable waste management practices that protect public health and the environment for present and future generations.

Rationale	Well-managed disposal of waste protects the environment from harm and sustains the natural environment.
Significant negative effects on the local community	There are potentially significant negative effects to community well-being as a result of this activity: <ul style="list-style-type: none"> • People on fixed incomes may find it difficult to meet rising disposal costs. This could result in an increase in fly-tipping.
Contribution to community outcomes	<ul style="list-style-type: none"> • Social Wellbeing – A district where people thrive. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. Waste to landfill (tonnage). 2. Recycling available at Waste Transfer Stations throughout the District. 3. Percent of waste diverted from the landfill (includes paper, plastics, metals, glass, tyres, e-waste, greenwaste).

The rubbish and recycling group of activities is focused on the appropriate disposal of refuse in the District. Under the Waste Minimisation Act 2008, Council has a Waste Management and Minimisation Plan, which encourages effective and efficient waste management and minimisation.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/2026)	Community consultation on kerbside food waste collection and recycling

VARIATIONS FROM THE LONG-TERM PLAN

The \$500,000 CAPEX for the purchase of kerbside bins has been deferred to the 2026/27 year to allow the opportunity for community consultation about the introduction of kerbside recycling as the rules have changed and providing such a service is no longer mandatory.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	<p><i>Make recycling facilities available at waste transfer stations for glass, paper, metal, plastics, textiles and green waste. Special occasions for electronics (e-waste).</i></p> <p><i>Council intends to continue the operation (under contract) of existing urban waste transfer stations – Rātana, Bulls, Marton, Hunterville, Mangaweka, and Taihape.</i></p>
Performance measure	Waste to landfill (tonnage).
How we will measure	<p>Calibrated records maintained at Bonny Glen landfill</p> <p>2023/24 result: 5,862.80 tonnes</p>
Years 2	Less 5500 tonnes to landfill.
Performance measure	Recycling available at Waste Transfer Stations throughout the District.
How we will measure	<p>The continued delivery of recycling services at the Waste Transfer Stations.</p> <p>2023/24 result: Outcome met</p>
Years 2	<p>Bulls, Marton, Taihape, Hunterville, Rātana all provide facilities for recycling of;</p> <ul style="list-style-type: none"> • glass. • metal. • paper. • plastics (1-5). • cans/tins.
Performance measure (new)	Percent of waste diverted from the landfill (includes paper, plastics, metals, glass, tyres, e-waste, greenwaste)
How we will measure	<p>Waste tonnage data</p> <p>2023/24 result: New measure for 2024/25</p>
Years 2	Increased percent diverted from the previous year.

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - RUBBISH AND RECYCLING

	2025/26 Long-term plan (\$'000)	2025/26 Annual Plan (\$'000)	Variance (\$'000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	154	199	45
Targeted rates	1,366	1,421	55
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,602	1,680	77
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	3,123	3,299	177
Applications of operating funding			
Payment to staff and suppliers	2,548	2,421	(127)
Finance costs	44	2	(42)
Other operating funding applications			
Internal Charges and Overheads Applied	533	861	328
Total applications of operating funding (B)	3,125	3,285	160
Surplus (deficit) of operating funding (A - B)	(2)	14	17
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions			
Increase (decrease) in debt	512	10	(502)
Gross proceeds from sale of assets		-	-
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	512	10	(502)
Application of capital funding			
Capital expenditure			
- to meet additional demand		10	10
- to improve the level of service	510	-	(510)
- to replace existing assets	-	15	15
Increase (decrease) in reserves	-	(1)	(1)
Increase (decrease) in investments		-	-
Total applications of capital funding (D)	510	24	(486)
Surplus (deficit) of capital funding (C - D)	2	(14)	(16)
Funding balance ((A - B) + (C - D))	-	0	1
Depreciation	31	81	50

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014

REGULATORY SERVICES GROUP OF ACTIVITIES

The provision of a legally compliant service as part of Council's role in protecting public health and safety throughout the District.

Rationale	Regulatory services are often statutory driven and contribute to both personal and public health and safety. Council seeks to deliver an efficient service.
Significant negative effects on the local community	Constant changes in legislation is creating pressure on staff and resources which effect the cost of compliance and may be deemed excessive by service users. Evaluation of fees and charges are undertaken yearly to balance affordability and level of service.
Contribution to community outcomes	<ul style="list-style-type: none"> • Economic Wellbeing – A district where people want to live and do business. • Social Wellbeing – A district where people thrive. • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	<ol style="list-style-type: none"> 1. Timeliness of processing building consents, resource consents. 2. Timeliness of response to requests for service - animal control. 3. Timeliness of response to requests for service - environmental health.

The Regulatory Group of Activities is concerned with the regulatory functions of Council. It comprises the following separate activities – animal control, building control, consent planning, environmental health and other regulatory functions.

This group of activities operates mostly in a reactive environment. This means that the workload is unpredictable and yet it is one that needs to be able to respond quickly to requests for services. There are often statutory deadlines to meet and much of the work is prescribed by legislation.

Rangitikei has taken a minimalistic approach to regulatory matters – to have a complaint-based enforcement strategy focused on issue resolution. There are a small number of exceptions where it is most cost effective to move straight to enforcement and not waste resources attempting reconciliation or accommodation.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 2 (2025/2026)	Building Accreditation Reassessment. Implementation of the Building (earthquake-prone buildings) Amendment Act.

VARIATIONS FROM THE LONG-TERM PLAN

There are no significant variations in the planned work programme for this activity.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	Provide a legally compliant service
Performance measure	Timeliness of processing building consents and resource consents
How we will measure	Percentage processed within statutory timeframes. 2023/24 result: a. 99.15% b. Land use consents – 96.67% Subdivision consents – 97.56%
Years 2	a. Building consents – 100% b. Resource consents – 100%

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	Provide regulatory compliance officers to address enforcement call outs.
Performance measure	Animal Control - Timeliness of response (i.e the Request for Service has been acknowledged) and completion (i.e the Request for Service has been signed off by officers). Results will be presented as the median. <ul style="list-style-type: none"> • Priority 1's = Any Dog Attack / Found Dog / Rushing Dog / Wandering Stock. • Priority 2's = Animal Welfare Concern / Barking Dog / Property Inspection / General Enquiry / Lost Animal / Microchip Dog / Multi-dog Inspection / Roaming Dog / Animal Control Bylaw Matter.
How we will measure	Council's request for service system 2023/24 result: Responded in time <ul style="list-style-type: none"> a. 99% b. 88% Completed in time <ul style="list-style-type: none"> a. 97% b. 93%
Years 2	Responded in time – 90% <ul style="list-style-type: none"> a. Priority 1's – 0.5 hours b. Priority 2's – 24 hours Completed in time – 90% <ul style="list-style-type: none"> a. Priority 1's – 20 working days b. Priority 2's – 20 working days
Performance measure	Environmental health - Timeliness of response (i.e the site has been attended) and completion (i.e the Request for Service has been signed off by officers). Results will be presented as the median.
How we will measure	Council's request for service system 2023/24 result: Responded in time <ul style="list-style-type: none"> a. 93% b. 89% Completed in time <ul style="list-style-type: none"> a. 91% b. 78%
Years 2	Responded in time – 90% <ul style="list-style-type: none"> a. Noise control – 1.5 hours b. Food premises – 24 hours Completed in time – 90% <ul style="list-style-type: none"> a. Noise control – 2 hours b. Food premises – 72 hours

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2026 - REGULATORY SERVICES

	2025/26 Long-term plan (\$'000)	2025/26 Annual Plan (\$'000)	Variance (\$'000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	1,101	1,625	524
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,863	1,856	(7)
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	490	490	-
Total operating funding (A)	3,454	3,971	517
Applications of operating funding			
Payment to staff and suppliers	2,305	2,296	(10)
Finance costs	-	-	-
Other operating funding applications			
Internal Charges and Overheads Applied	1,399	1,596	197
Total applications of operating funding (B)	3,704	3,892	188
Surplus (deficit) of operating funding (A - B)	(251)	79	330
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions			
Increase (decrease) in debt	251		(251)
Gross proceeds from sale of assets		-	-
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	251	-	(251)
Application of capital funding			
Capital expenditure			
- to meet additional demand			-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves		79	79
Increase (decrease) in investments		-	-
Total applications of capital funding (D)	-	79	79
Surplus (deficit) of capital funding (C - D)	251	(79)	(330)
Funding balance ((A - B) + (C - D))	(0)	0	0
Depreciation	-	71	71

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014

Section Three
Wāhanga Tuatoru

POLICIES AND FINANCIAL STATEMENTS

Tirohanga Whakamua - Look to the future

POLICIES AVAILABLE IN THE LONG TERM PLAN 2024-34

REVENUE AND FINANCING POLICY

The Local Government Act 2002 requires Council to adopt a Revenue and Financing Policy (S102) that must:

- State Council's policies in respect of finding both operating expenses and capital expenditure from the sources available to it (S102(1)); and
- Show that Council has determined its overall funding needs by identifying the most appropriate source(s) of funds to be used for each activity (S101(3)).

The Revenue and financing policy can be found on pages 119 - 127 of the Long Term Plan 2024-34 and is available on our website.

There has been no change in the policy adopted as part of the Long term Plan 2024-34.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A Summary of Significant Accounting policies referred to in the preparation of this plan can be found on page 117 of the Long Term Plan 2024-34 .

The Significant Accounting policies can be found on pages 142 - 150 of the Long Term Plan 2024-34 and is available on our website.

There has been no change in the policies adopted as part of the Long term Plan 2024-34.

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the years ending 30 June 2026

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Annual Plan \$000's
Revenue			
Rates	32,943	36,253	35,573
Subsidies and Grants	16,282	15,846	13,479
Other revenue	5,051	5,175	5,295
Finance revenue	459	459	459
Vested and discovered assets			
Gains on Disposal of Assets	156	53	53
Total operating revenue	54,891	57,786	54,859
Expenditure			
Depreciation and amortisation expense	18,474	19,943	20,048
Personnel costs	9,270	9,979	12,727
Finance costs	2,864	4,064	3,100
Other expenses	25,808	26,666	24,436
Total operating expenditure	56,416	60,652	60,311
Operating surplus (deficit) before tax	(1,525)	(2,866)	(5,453)
Income tax expense	-	-	-
Operating surplus (deficit) after tax	(1,525)	(2,866)	(5,453)
Other comprehensive revenue and expense			
<i>Items that could be reclassified to surplus(deficit)</i>			
Financial assets at fair value through other comprehensive revenue and expense			
<i>Items that will not be reclassified to surplus(deficit)</i>			
Gain on revaluation of infrastructure assets	84,953		
Gain on revaluation of property, plant and equipment		6,920	6,920
Total other comprehensive revenue and expense	84,953	6,920	6,920
Total comprehensive revenue and expense	83,428	4,054	1,467

PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY

For the years ending 30 June 2026

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Annual Plan \$000's
Balance as at 1 July	758,098	841,526	751,550
Total comprehensive revenue and expense for the year	83,428	4,054	1,467
Movement in Reserves	0	0	0
Balance as at 30 June	841,526	845,580	753,017

Explanations of major variances against budget are provided in Note 27.

The accompanying notes form part of these financial statements.

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

For the years ending 30 June 2026

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Annual Plan \$000's
Assets			
Current Assets			
Cash and cash equivalents	11,000	11,000	15,750
Debtors and Other Receivables	3,193	3,393	5,349
Prepayments	252	252	252
Other financial assets	-	-	-
Total current assets	14,445	14,645	21,351
Non-current assets			
Plant, property and equipment	904,516	931,133	815,857
Intangible assets	666	666	717
Forestry assets	61	61	61
Other financial assets	-	-	-
Corporate bonds	1,378	1,957	1,131
Investment in CCOs and other similar entities	51	51	51
Total non-current assets	906,672	933,868	817,817
Total assets	921,117	948,513	839,168
Liabilities			
Current Liabilities			
Creditors and other payables	4,220	4,231	3,008
Employee entitlements	856	912	912
Income in advance	1,286	1,413	1,413
Borrowings	16	16	16
Other Financial Liabilities	-	-	-
Total current liabilities	6,378	6,572	5,349
Non-current liabilities			
Employee entitlements	9	10	10
Provisions	153	157	160
Borrowings	73,052	96,195	80,632
Total non-current liabilities	73,214	96,362	80,802
Total liabilities	79,592	102,934	86,151
Net Assets	841,525	845,579	753,017
Accumulated funds	459,545	456,679	450,052
Special and restricted reserves	4,588	4,588	5,621
Other reserves	377,393	384,313	297,344
Total equity	841,525	845,579	753,017

Explanations of major variances against budget are provided in Note 27.

The accompanying notes form part of these financial statements

PROSPECTIVE STATEMENT OF CASHFLOWS

For the years ending 30 June 2026

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Annual Plan \$000's
Cashflow from operating activities			
Receipts from rates revenue	34,364	36,180	33,617
Receipts from other revenue	21,333	21,021	18,774
Interest received	459	459	459
Payment to suppliers and employees	-36,500	-36,571	-35,208
Interest paid	-2,864	-4,064	-3,100
Net cash inflow (outflow) from operating activities	16,792	17,024	14,542
Cash flows from Investing activities			
Receipts from sale of property plant and equipment	356	253	253
Purchase of property, plant and equipment	-36,700	-39,840	-39,556
Purchase of Investments	-500	-581	0
Net cash inflow (outflow) from investing activities	-36,844	-40,168	-39,303
Cash flows from financing activities			
Proceeds from borrowing	23,052	23,143	26,600
Repayment of borrowing	0	0	0
Net cash inflow (outflow) from financing activities	23,052	23,143	26,600
Net Increase (decrease) in cash and cash equivalents	3,000	0	1,838
Cash and cash equivalents at the beginning of the year	8,000	11,000	13,912
Cash and cash equivalents at end of the year	11,000	11,000	15,750

NOTES - RESERVES

<i>Special and restricted reserves (* denotes restricted reserves)</i>			Balance 2025 (\$000)	Deposits (\$000)	Withdrawals (\$000)	Balance 2026 (\$000)
Name of reserve and (activity)	Associated activity					
			-	-	-	-
Aquatic	Swimming pools	Capital works	161	-	-	161
Bulls courthouse	Property	Maintenance of courthouse building	166	19	-	185
Flood damage	Roading	Road maintenance due to flooding	309	-	-	309
General purpose	Capital works	Capital works	2,403	928	-	3,331
Haylock park	Parks and reserves	Additional reserve area at park	35	1	-	36
Huntermville rural water	Water	Future loop line	227	6	-	233
Keep Taihape beautiful	Property	Enhancement of Taihape	21	1	-	22
Marton land subdivision	Parks and reserves	Improvement to reserves land	516	14	-	530
Marton marae	Property	Marton marae project	4	-	-	4
McIntyre recreation	Parks and reserves	Maintenance or upgrades of park	28	5	-	33
Putorino rural water	Water	Maintenance of scheme dam	26	1	-	27
Rātana sewer	Sewerage	Capital works	31	1	-	32
Revoked reserve land	Parks and reserves	Offset costs of other revoked land	238	-	-	238
Rural housing loan	Property	No longer required	150	-	-	150
Rural land subdivision	Parks and reserves	Improvement to reserves land	229	6	-	235
Santoft domain	Parks and reserves	Maintenance or upgrades of park	96	6	7	95
Total special and restricted reserves			4,640	988	7	5,621
<i>Asset revaluation reserves</i>			Balance 2025 (\$000)	Revaluations (\$000)		Balance 2026 (\$000)
Waste Transfer			-	-		-
Land			26,252	3,386		29,638
Buildings			17,697	3,534		21,231
Sewage Systems			19,871			19,871
Water Supplies			33,899			33,899
Stormwater Network			13,140			13,140
Roading Network			179,434			179,434
			290,293	6,920		297,213
Fair value through Equity			131	-		131
Total special and restricted reserves			290,424	6,920		297,344

RECONCILIATION OF FUNDING IMPACT STATEMENT TO COMPREHENSIVE REVENUE AND EXPENSE

For the years ending 30 June 2026

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Annual Plan \$000's
Revenue			
Prospective statement of comprehensive income	54,891	57,786	54,859
Summary Funding Impact Statement			
Total operating funding	43,823	47,482	47,662
Sources of capital funding	10,911	10,251	7,143
Gain on Disposal of Assets	156	53	53
Total revenue	54,891	57,786	54,859
Expenditure			
Prospective statement of comprehensive operating expenditure	56,416	60,652	60,311
Summary Funding Impact Statement			
Total application of operating funding	37,943	40,709	40,263
Depreciation and amortisation expense	18,474	19,943	20,048
Total expenditure	56,416	60,652	60,311

FUNDING IMPACT STATEMENT - WHOLE OF COUNCIL

For the years ending 30 June 2026

	2024/25 LTP \$000's	2025/26 LTP \$000's	2025/26 Annual Plan \$000's
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	10,315	11,387	11,138
Targeted rates	22,627	24,866	24,435
Subsidies and grants for operating purposes	5,370	5,595	6,335
Fees and charges	3,652	3,724	3,793
Interest and dividends from investments	459	459	459
Local authorities fuel tax, fines, infringement fees, and other receipts	1,399	1,450	1,502
Total operating funding (A)	43,823	47,482	47,662
Applications of operating funding			
Payment to staff and suppliers	35,078	36,645	37,163
Finance costs	2,864	4,064	3,100
Other operating funding applications			
Total applications of operating funding (B)	37,942	40,709	40,263
Surplus (deficit) of operating funding (A - B)	5,881	6,773	7,399
Sources of capital funding			
Subsidies and grants for capital expenditure	10,911	10,251	7,143
Development and financial contributions			
Increase (decrease) in debt	23,052	23,143	26,600
Gross proceeds from sale of assets	356	253	253
Lump sum contributions			
Other dedicated capital funding			
Total sources of capital funding (C)	34,319	33,648	33,996
Application of capital funding			
Capital expenditure			
- to meet additional demand	4,098	3,202	16,390
- to improve the level of service	13,750	18,610	12,469
- to replace existing assets	18,851	18,028	10,698
Increase (decrease) in reserves	-	-	1,838
Increase (decrease) in Cash and Investments	3,500	581	
Total applications of capital funding (D)	40,200	40,421	41,395
Surplus (deficit) of capital funding (C - D)	(5,881)	(6,773)	(7,399)
Funding balance ((A - B) + (C - D))	(0)	(0)	-
<i>Depreciation</i>	18,474	19,943	20,048

This statement complies with the Local Government (Financial Reporting and Prudence) Regulations 2014

RATE TYPES

For the year ending 30 June 2025

Source of Funding	Categories of Land	Calculation Base	Rate or Charge (inc GST)	Funding Required (inc GST)
		NOTE: SUIP = separately used or inhabited part of a rating unit		
General Rate <i>(funds Community Leadership, Civil Defence, Community Awards, District Promotions, Information Centres, Cemeteries, Community Housing, Domains, Forestry, Halls, Public Toilets, Real Estate, Swim Centres, Building, District Planning, Health, Resource Consents, and Non-Subsidised Rooding).</i>	General	Capital value	\$0.000883	\$6,324,071
	General Commercial	Capital value	\$0.001060	\$137,697
	General Industrial	Capital value	\$0.001060	\$118,394
	General Utilities	Capital value	\$0.001325	\$271,214
	Defence land	Capital value*	\$0.001161	\$27,699
Uniform Annual General Charge <i>(funds Community Leadership, Cemeteries, Community Housing, Domains, Forestry, Halls, Libraries, Public Toilets, Real Estate, Swim Centres, Dog & Stock Control, and Refuse Collection).</i>	All rating units	Fixed amount per SUIP	\$719.67	\$5,738,684
Targeted Rates				
Community Services <i>(funds Taihape and Rātana Community Boards).</i>	All rating units in Taihape Community Board area	Fixed amount per rating unit	\$34.69	\$58,660
	All rating units in Rātana Community Board area	Fixed amount per rating unit	\$177.70	\$19,191
Solid Waste Disposal <i>(funds Closed Landfills, Waste Minimisation, and Waste Transfer Stations).</i>	All rating units	Fixed amount per SUIP	\$204.96	\$1,634,151
Rooding <i>(funds Subsidised and Non-Subsidised Rooding).</i>	All rating units (excl Defence land)	Capital value	\$0.001566	\$11,761,568
	Defence land	Capital value*	\$0.001879	\$44,841
	Forestry Differential	Capital value	\$0.004228	\$398,541

Source of Funding	Categories of Land	Calculation Base	Rate or Charge (inc GST)	Funding Required (inc GST)
Wastewater public good <i>(funds Sewerage).</i>	All rating units	Fixed amount per SUIP	\$133.09	\$1,061,392
Wastewater connected <i>(funds Sewerage).</i>	Rating units connected to wastewater schemes within the district	Fixed amount per number of water closets and urinals in the rating unit	\$641.61	\$3,540,420
Water public good <i>(funds Water - District).</i>	All rating units	Fixed amount per SUIP	\$188.26	\$1,501,374
Water connected <i>(funds Water- District).</i>	Rating units connected to Marton, Bulls, Taihape, Mangaweka, Rātana schemes: Residential	Fixed amount per SUIP	\$1,085.23	\$5,067,466
	Rating units connected to Marton, Bulls, Taihape, Mangaweka, Rātana schemes: Non-residential	Fixed amount per rating unit	\$1,085.23	
Water by volume <i>(funds Water - District).</i>	Marton, Bulls, Taihape, Mangaweka, Rātana schemes. (excl ANZCO Bulls)	Fixed amount per cu metre in excess of 250m ³ per annum	\$2.53	\$698,761
	ANZCO Bulls	Fixed amount per cu metre in excess of 250m ³ per annum	\$1.88	\$306,911
Huntermville urban <i>(funds Water Huntermville Urban).</i>	Connected rating units	Fixed amount per cu metre	\$6.11	\$187,818
Huntermville rural <i>(funds Water Huntermville Rural).</i>	Connected rating units	Fixed amount per unit or part unit**	\$350.03	\$612,350

Source of Funding	Categories of Land	Calculation Base	Rate or Charge (inc GST)	Funding Required (inc GST)
Huntermville rural- urban <i>(funds Water Huntermville Rural).</i>	Connected rating units	Fixed amount per unit or part unit**	\$351.12	\$129,915
Erewhon rural <i>(funds Water Supply Erewhon).</i>	Connected rating units	Fixed amount per unit or part unit**	\$242.02	\$373,046
Omatāne rural <i>(funds Water Supply Omatāne).</i>	Connected rating units	Fixed amount per unit or part unit**	\$101.26	\$9,246
Pūtōrino rural <i>(funds Water Supply Pūtōrino).</i>	Connected rating units	Land value	\$0.001192	\$12,505
Stormwater public good <i>(funds Stormwater).</i>	All rating units	Fixed amount per SUIP	\$31.22	\$248,979
Stormwater urban <i>(funds Stormwater).</i>	Marton, Bulls, Taihape, Mangaweka, Rātana, Huntermville (as identified on rating maps available to view on Council's website)	Fixed amount per rating unit	\$198.38	\$872,885
Total Rates Required	(Inclusive of GST)			\$41,160,546

Council proposes to introduce a new targeted rate in 2026/27 for Kerbside Rubbish Collection. The new targeted rate is not included in the above table as the above relates only to 2024/25.

* In accordance with S22 Local Government (Rating) Act 2002, the amount on which Defence Land is assessed is capped at its Land Value.

** Fixed amount per unit or part unit. A unit of water is equivalent to 365m³.

SEPARATELY USED OR INHABITED PART (SUIP)

A separately used or inhabited part (SUIP) of a rating unit includes any part of a rating unit that can be used separately or inhabited by either the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement. As a minimum, the premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or separate use.

- For a residential rating unit, a SUIP is able to be used as an independent residence, with cooking and sanitary facilities.
- For a commercial rating unit, a SUIP is a building or part that is able to be separately tenanted, leased, or subleased for commercial purposes.

For more information on how Council determines the number of SUIPs within a rating unit, please see our website.

RESIDENTIAL RATING UNITS

Any rating unit primarily used for residential purposes and those parts of a rating unit that are used as residences. It includes all non-rateable properties that are liable for water, wastewater and refuse collection charges under section 9 of the Local Government (Rating) Act 2002 which, if rateable, would be primarily used for residential purposes or have parts of a rating unit that are used as residences.

NON-RESIDENTIAL RATING UNITS

Any rating unit that is not included in the residential category. It includes all non-rateable properties that are liable for water, wastewater and refuse collection charges under section 9 of the Local Government (Rating) Act 2002 which, if rateable, would not be included in the residential differential.

LUMP SUM RATES

The Council does not accept lump sum contributions in respect of any targeted rate.

DEFENCE LAND

In accordance with S22 Local Government (Rating) Act 2002, the amount on which Defence Land is assessed is capped at its Land Value.

EXAMPLES OF IMPACT OF RATING PROPOSALS

For years ending 30 June 2026

Location		Land Value	Capital Value	Forecast 2025/26	Actual 2023/24	Difference	%
KOITIATA							
Koitiata	Rapaki Street	\$270,000	\$430,000	\$2,330	\$2,168	\$162	6.968%
Koitiata	Omanu Street	\$250,000	\$370,000	\$2,183	\$2,032	\$152	6.953%
Koitiata	Wainui Street	\$250,000	\$320,000	\$2,061	\$1,918	\$143	6.933%
Koitiata	Wainui Street	\$260,000	\$650,000	\$2,869	\$2,668	\$201	7.011%
Koitiata	Rapaki Street	\$270,000	\$510,000	\$2,526	\$2,350	\$176	6.986%
TAIHAPE COMMERCIAL							
Taihape	Hautapu Street	\$96,000	\$96,000	\$3,489	\$3,247	\$242	6.945%
Taihape	Hautapu Street	\$96,000	\$220,000	\$3,815	\$3,549	\$266	6.964%
Taihape	Huia Street	\$205,000	\$330,000	\$4,424	\$4,101	\$323	7.301%
Taihape	Hautapu Street	\$108,000	\$435,000	\$4,700	\$4,357	\$343	7.294%
Taihape	Huia Street	\$220,000	\$540,000	\$4,655	\$4,329	\$326	7.001%
Taihape	Tui Street	\$175,000	\$720,000	\$7,496	\$6,941	\$556	7.412%
Taihape	Mataroa Road	\$470,000	\$1,730,000	\$7,780	\$7,230	\$550	7.069%
TAIHAPE NON COMMERCIAL							
Taihape	Aldridge Terrace	\$45,000	\$105,000	\$3,296	\$3,086	\$210	6.376%
Taihape	Lark Street	\$130,000	\$133,000	\$1,801	\$1,659	\$143	7.920%
Taihape	Achilles Drive	\$70,000	\$225,000	\$3,788	\$3,524	\$264	6.966%
Taihape	Kakapo Place	\$50,000	\$320,000	\$4,021	\$3,740	\$281	6.980%
Taihape	Titi Street	\$100,000	\$510,000	\$4,486	\$4,172	\$314	7.002%
Taihape	Kiwi Road	\$160,000	\$610,000	\$4,731	\$4,399	\$332	7.012%
Taihape	Kokako Street	\$190,000	\$730,000	\$5,025	\$4,672	\$353	7.023%
Taihape	Hospital Road	\$130,000	\$960,000	\$5,588	\$5,195	\$393	7.040%
Taihape	Kokako Street	\$250,000	\$1,090,000	\$5,907	\$5,490	\$416	7.048%
HUNTERVILLE COMMERCIAL							
Hunterville	Bruce Street	\$80,000	\$130,000	\$2,459	\$2,242	\$217	8.828%
Hunterville	Milne Street	\$215,000	\$260,000	\$2,800	\$2,558	\$242	8.626%
Hunterville	Milne Street	\$250,000	\$360,000	\$3,063	\$2,802	\$260	8.501%

Location		Land Value	Capital Value	Forecast 2025/26	Actual 2023/24	Difference	%
HUNTERVILLE NON COMMERCIAL							
Hunterville	Kotukutuku Road	\$56,000	\$230,000	\$1,840	\$1,713	\$127	6.908%
Hunterville	Wilson Road	\$88,000	\$330,000	\$2,925	\$2,675	\$251	8.570%
Hunterville	Paraekaretu Street	\$102,000	\$425,000	\$3,158	\$2,891	\$267	8.469%
Hunterville	Paraekaretu Street	\$205,000	\$600,000	\$3,587	\$3,288	\$298	8.317%
MARTON COMMERCIAL							
Marion	Hair Street	\$190,000	\$325,000	\$4,056	\$3,753	\$303	7.469%
Marion	Wellington Road	\$120,000	\$455,000	\$4,397	\$4,070	\$327	7.446%
Marion	Wellington Road	\$420,000	\$540,000	\$4,620	\$4,277	\$343	7.432%
Marion	Morris Street	\$155,000	\$680,000	\$4,988	\$4,618	\$370	7.413%
Marion	High Street	\$410,000	\$800,000	\$6,266	\$5,763	\$502	8.018%
MARTON INDUSTRIAL							
Marion	Wellington Road	\$200,000	\$230,000	\$3,806	\$3,521	\$285	7.489%
Marion	Wellington Road	\$390,000	\$680,000	\$4,988	\$4,618	\$370	7.413%
Marion	Broadway	\$320,000	\$800,000	\$5,624	\$5,195	\$429	7.629%
MARTON NON COMMERCIAL							
Marion	Kereru Court	\$160,000	\$160,000	\$1,867	\$1,720	\$147	7.894%
Marion	Alexandra Street	\$140,000	\$265,000	\$3,851	\$3,563	\$288	7.489%
Marion	French Street	\$150,000	\$365,000	\$4,096	\$3,790	\$306	7.471%
Marion	Oxford Street	\$230,000	\$465,000	\$4,341	\$4,018	\$324	7.456%
Marion	Pukepapa Road	\$145,000	\$565,000	\$4,586	\$4,245	\$341	7.442%
Marion	Kereru Court	\$160,000	\$665,000	\$4,831	\$4,472	\$359	7.429%
BULLS COMMERCIAL							
Bulls	High Street	\$165,000	\$240,000	\$3,833	\$3,546	\$287	7.486%
Bulls	Bridge Street	\$155,000	\$355,000	\$4,135	\$3,826	\$309	7.463%
Bulls	Bridge Street	\$220,000	\$460,000	\$4,410	\$4,082	\$328	7.445%
Bulls	Bridge Street	\$290,000	\$780,000	\$5,572	\$5,146	\$425	7.633%
Bulls	Bridge Street	\$265,000	\$1,690,000	\$7,961	\$7,365	\$597	7.494%
BULLS NON COMMERCIAL							
Bulls	Criterion Street	\$95,000	\$285,000	\$3,900	\$3,608	\$292	7.485%
Bulls	Taumaihi Street	\$160,000	\$385,000	\$4,145	\$3,836	\$310	7.468%
Bulls	Watson Street	\$185,000	\$480,000	\$4,378	\$4,052	\$326	7.454%

Location		Land Value	Capital Value	Forecast 2025/26	Actual 2023/24	Difference	%
Bulls	Bridge Street	\$285,000	\$590,000	\$4,647	\$4,302	\$346	7.439%
Bulls	Bridge Street	\$135,000	\$680,000	\$4,868	\$4,506	\$362	7.428%
Bulls	George Street	\$200,000	\$770,000	\$5,088	\$4,711	\$377	7.418%
Bulls	Daniell Street	\$990,000	\$1,420,000	\$6,680	\$6,188	\$492	7.364%
TURAKINA							
Turakina	State Highway 3	\$95,000	\$265,000	\$1,926	\$1,793	\$133	6.920%
Turakina	State Highway 3	\$90,000	\$360,000	\$2,159	\$2,009	\$150	6.950%
Turakina	Rātana Road	\$200,000	\$460,000	\$2,404	\$2,236	\$168	6.975%
Turakina	Haunui Road	\$100,000	\$550,000	\$2,624	\$2,441	\$184	6.993%
RĀTANA							
Rātana	Seamer Street	\$84,000	\$140,000	\$3,723	\$3,570	\$153	4.107%
Rātana	Tamariki Lane	\$71,000	\$238,000	\$3,963	\$3,793	\$170	4.294%
Rātana	Ihipera-Koria Street	\$84,000	\$365,000	\$4,274	\$4,081	\$193	4.505%
RURAL NORTH							
Rural North	Moawhango Valley Road	\$200,000	\$525,000	\$2,598	\$2,436	\$162	6.222%
Rural North	Manui Road	\$1,180,000	\$1,430,000	\$4,814	\$4,493	\$321	6.670%
Rural North	State Highway 1	\$1,350,000	\$1,630,000	\$5,304	\$4,947	\$356	6.718%
Rural North	Pukenaua Road	\$1,630,000	\$1,710,000	\$5,500	\$5,129	\$370	6.735%
Rural North	Otaihape Valley Road	\$1,920,000	\$2,100,000	\$6,455	\$6,016	\$439	6.803%
Rural North	Tuhoe Road	\$1,840,000	\$2,300,000	\$6,945	\$6,470	\$474	6.831%
Rural North	Ridge Road South	\$2,130,000	\$2,475,000	\$7,373	\$6,868	\$505	6.852%
Rural North	Spooners Hill Road	\$2,364,000	\$2,700,000	\$7,924	\$7,379	\$545	6.876%
Rural North	State Highway 1	\$2,500,000	\$2,930,000	\$8,487	\$7,902	\$585	6.897%
Rural North	Kakariki Road	\$2,390,000	\$3,020,000	\$8,708	\$8,107	\$601	6.905%
Rural North	Koeke Road	\$2,800,000	\$3,420,000	\$9,687	\$9,016	\$672	6.934%
Rural North	State Highway 1	\$2,770,000	\$3,520,000	\$9,932	\$9,243	\$689	6.940%
Rural North	Taihape-Napier Road	\$3,750,000	\$3,880,000	\$10,779	\$10,009	\$770	7.146%
MANGAWEKA							
Mangaweka	Broadway	\$78,000	\$175,000	\$1,939	\$1,806	\$133	6.837%
Mangaweka	Te Kapua Road	\$64,000	\$215,000	\$2,924	\$2,767	\$156	5.342%
Mangaweka	State Highway 1	\$78,000	\$285,000	\$3,935	\$3,661	\$274	6.975%
Mangaweka	Kawakawa Street	\$64,000	\$340,000	\$4,070	\$3,786	\$284	6.982%
Mangaweka	State Highway 1	\$56,000	\$340,000	\$3,230	\$3,052	\$178	5.518%

Location		Land Value	Capital Value	Forecast 2025/26	Actual 2023/24	Difference	%
RURAL SOUTH							
Rural South	Colemans Road	\$490,000	\$900,000	\$3,481	\$3,236	\$245	7.043%
Rural South	Mchardie Road	\$400,000	\$900,000	\$3,481	\$3,236	\$245	7.043%
Rural South	Somersal Lane	\$540,000	\$1,210,000	\$4,240	\$3,941	\$300	7.070%
Rural South	Makirikiri Road	\$610,000	\$1,500,000	\$4,951	\$4,600	\$351	7.088%
Rural South	Santoft Road	\$1,270,000	\$1,500,000	\$4,951	\$4,600	\$351	7.088%
Rural South	Milne Street	\$1,330,000	\$1,530,000	\$6,109	\$5,704	\$405	6.635%
Rural South	Kakariki Road	\$600,000	\$1,750,000	\$5,563	\$5,168	\$395	7.100%
Rural South	Parewanui Road	\$1,350,000	\$1,750,000	\$5,563	\$5,168	\$395	7.100%
Rural South	Makirikiri Road	\$1,180,000	\$1,860,000	\$5,832	\$5,418	\$414	7.104%
Rural South	Fern Flats Road	\$1,740,000	\$2,070,000	\$6,347	\$5,895	\$451	7.112%
Rural South	Jeffersons Line	\$1,900,000	\$2,300,000	\$6,910	\$6,418	\$492	7.118%
Rural South	Makirikiri Road	\$1,870,000	\$2,400,000	\$7,155	\$6,645	\$509	7.121%
Rural South	Whales Line	\$2,240,000	\$2,620,000	\$7,694	\$7,145	\$548	7.126%
Rural South	Wanganui Road	\$2,580,000	\$2,701,000	\$7,892	\$7,329	\$563	7.128%
Rural South	Mt Curl Road	\$2,550,000	\$2,720,000	\$7,938	\$7,373	\$566	7.128%
Rural South	State Highway 1	\$2,530,000	\$3,220,000	\$9,163	\$8,509	\$654	7.137%
RURAL LARGE DAIRY/PASTORAL							
Rural North	State Highway 1	\$9,470,000	\$10,700,000	\$28,793	\$26,752	\$2,041	7.089%
Rural North	Te Moehau Road	\$18,300,000	\$19,900,000	\$52,601	\$48,853	\$3,749	7.127%
Rural North	Taihape-Napier Road	\$36,200,000	\$40,000,000	\$108,212	\$100,489	\$7,723	7.137%
Rural North	Taihape-Napier Road	\$41,950,000	\$46,070,000	\$117,969	\$109,522	\$8,447	7.160%
Rural North	Taihape-Napier Road	\$45,486,000	\$52,034,000	\$132,575	\$123,077	\$9,497	7.164%
RURAL SOUTH INDUSTRIAL							
Rural South	Wanganui Road	\$65,000	\$80,000	\$1,487	\$1,386	\$102	6.836%
Rural South	Calico Line	\$325,000	\$370,000	\$3,334	\$3,129	\$205	6.162%
Rural South	Tutaenui Road	\$430,000	\$560,000	\$4,673	\$4,326	\$347	7.430%
Rural South	Bridge Street	\$370,000	\$670,000	\$4,763	\$4,428	\$335	7.039%
Rural South	Bridge Street	\$900,000	\$1,100,000	\$5,893	\$5,476	\$416	7.064%

ANNUAL PLAN DISCLOSURE STATEMENT

FOR THE YEAR ENDING 30 JUNE 2026

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 - Rates affordability			Limit	Planned	Met
rates income - quantified limit					
	Capped at 12.5%	excluding newly introduced rates	\$37.31m	\$26.20m	Yes
		including newly introduced rates	\$37.31m	\$26.20m	Yes
rates increase - quantified limit					
	Capped at 12.5%	excluding newly introduced rates	12.50%	7.90%	Yes
		including newly introduced rates	12.50%	7.90%	Yes
Council introduced a new rate for 2022/23 that was not considered when setting the Rates Limits for 2022/23 and considers it appropriate to 'set this new rate aside' when assessing this benchmark (the benchmark did not include it either).					
Benchmark - Debt affordability			Limit	Planned	Met
Interest payments to total revenue			20% max	6%	Yes
Interest payments to rates revenue			25% max	9%	Yes
Net debt to total revenue			175% max	118%	Yes
Liquidity			110% min	120%	Yes
Balanced budget benchmark			100% min	91%	No
Essential services benchmark			100% min	157%	Yes
Debt servicing benchmark			10% max	6%	Yes

NOTES

Rates affordability benchmark

For this benchmark, -

- The Council's planned rates income for the year is compared with the quantified limit on rates contained in the financial strategy included in the Council's long-term plan; and
- The Council's planned rates increase for the year is compared with the quantified limit on rates increases for the year contained in the financial strategy included in the Council's long-term plan.

The Council meets the rates affordability benchmark if -

- Its planned rates income for the year equals or is less than the quantified limit on rates; and
- The Council's planned rates increase for the year equals or is less than the quantified limit on rates increases.

Debt affordability benchmark

For this benchmark -

- The Council's planned interest expenses as a proportion of annual rates income is compared with the quantifies limit contained in the financial strategy included in the Council's long-term plan.
- The Council's planned net external debt as a proportion of annual rates income is compared with the quantifies limit contained in the financial strategy included in the Council's long-term plan.
- The Council's planned debt per capita of population is compared with the quantifies limit contained in the financial strategy included in the Council's long-term plan.

The Council meets the debt affordability benchmark if -

- The Council's interest expense equals or is less than the quantifies limit on interest.
- The Council's external debt equals or is less than the quantifies limit on debt.
- The Council's debt per capita equals or is less than the quantifies limit on debt.

Balanced budget benchmark

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

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

Essential services benchmark

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

The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

Debt servicing benchmark

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

Because Statistics New Zealand projects that the Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

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Section Four
Wāhanga Tuawhā

GLOSSARY OF TERMS

Tirohanga Whakamua - Look to the future

GLOSSARY OF TERMS

AMP	Asset Management Plan	Exacerbator Pays Principle	Reflects the costs to all ratepayers of the actions or inactions of others. It has been used to develop funding systems in the past for flood and river control schemes where properties situated on the uplands have been assessed for flood and river control schemes because water-run off from these properties contributes to flooding in low lying areas downstream. The exacerbator pays principle is an instance of the user pays principle
AS	Australian Standards	FAR	Funding Assistance Rate - the central government support for local roading programmes
BERL	Business and Economic Research Limited (www.berl.co.nz)	FIS	Funding Impact Statement
CAPEX	Capital expenditure	GDP	Gross Domestic Product - The total market value of all final goods and services produced in a country in a given year, equal to total consumer, investment and Government spending, plus the value of exports, minus the value of imports.
CBD	Central Business District	GPS	Global Positioning System (GPS) – A space-based satellite navigation system that provides location and time information in all weather conditions, anywhere on or near the earth where there is an unobstructed line of sight to four or more GPS satellites
CCO	Council controlled organisation	I/I	Inflow and infiltration. This refers to stormwater entering wastewater systems
CCTV	Closed circuit television	Intergenerational Equity	To spread the costs of assets that have a long life over current and future ratepayers
CE	Chief Executive	ISO	International Organisation for Standardisation - An international standard-setting body composed of representatives from various national standards organisations
Community Board Members	Elected representatives of either the Taihape or Rātana Community Board	LASS	Local Authorities Shared Services. MW LASS is the Horizons (Manawatū- Whanganui) LASS and a CCO
Community Outcomes	Community outcomes means the outcomes that a local authority aims to achieve in meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions. Rangitikei District Council has six community outcomes	Level of Service	The quality of service that Council proposes to provide
Council Services	Services that Council provides e.g. wastewater, roading, libraries	LGA 2002	Local Government Act 2002
CPI	Consumer Price Index	LGCI	Local Government Cost Index
DISP	Decline in Service Potential (depreciation)	LIMS	Land Information Memorandum
DP	District Plan		
E. Coli	A common type of bacteria that can cause human sickness		
Elected Representative	People that have been elected to represent the district, ward or township these include the Mayor, Councillors and Community Board members. Elected Members are all paid to represent their community		
EOC	Emergency Operations Centre - a centre for response locally to national or local emergencies		
ETS	Emissions Trading Scheme - the introduction of a price on greenhouse gases to provide an incentive for New Zealanders to reduce emissions and plant more trees		

LTP	Long Term Plan - 10 year plan that Council reviews every three years. The LTP specifies all of Council's services and the quality of each services Council intends to provide throughout the 10 years. It also outlines the proposed rate take for each of the 10 years to cover the services provided. The draft LTP goes out for public consultation before being altered and adopted by Council	Submission	The written document that details a person's opinion of the draft plan. Only during the consultation period will submissions be accepted. The submission form also asks whether a submitter wishes to speak at an oral hearing. A written submission must be presented for a person to speak at an oral hearing
MOU	Memorandum of Understanding	Submitter	A person who makes a submission
NZS	New Zealand Standards	SUIP	Separately used or inhabited part
NZTA	Waka Kotahi NZ (New Zealand Transport Agency)	Tangata Whenua	A Māori term that literally means "people of the land". It can refer to either a specific group of people with historical claims to a district, or more broadly the Māori people as a whole
OECD	Organisation for Economic Co-operation and Development (OECD) provides a forum in which governments can work together to share experiences and seek solutions to common problems	UAGC	Uniform Annual General Charge
ONRC	The One Network Road Classification (ONRC) involves categorising roads based on the functions they perform as part of an integrated national network. The classification will help local government and the Transport Agency to plan, invest in, maintain and operate the road network in a more strategic, consistent and affordable way throughout the country	UV	Ultraviolet
OPEX	Operational expenditure	WTP	Water treatment plant
Oral Hearing	A specific time when a submitter can speak to Council on topics raised in their submission. Submitters are given 10 minutes each to speak to Councillors. It is common for submitters to split this into five minutes to speak and five minutes to answer question from Councillors	WTS	Waste transfer station
Protozoa	Any of a large group of single-celled, usually microscopic, organisms, such as amoebas	WMMP	Waste management and minimisation plan
QA	Quality Assured	WWTP	Wastewater treatment plant
RAMM	Road Assessment and Maintenance Management (software)		
Ratepayer	A person who owns property in the district and pays rates to the Council		
Rates	A tax on property owners. The amount of rates paid is based on the value of the property together with uniform or targeted charges for Council services provided. Rates are where most of Council's money comes from		
RMA	Resource Management Act 1991		



WHERE'S IT @ RANGITIKEI

Look to the future
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