WHERE'S IT @ RANGITĪKEI

LONG TERM PLAN 2024-34

Annual Plan 2026/27



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 the ongoing patience and resilience of Rangitīkei ratepayers as Council continues to navigate a challenging and ever-changing period for the local government sector.

Decisions made through the Annual Plan process have real impacts on the day-to-day lives of our residents, our businesses, and those who own property in our district. That responsibility is something Councillors and I take incredibly seriously. I understand rates increases are difficult to absorb, but I want to assure you that Council continues to strive for the best possible balance between affordability, delivering essential services, and the long-term needs of Rangitīkei.

Annual Plan 2026/27 is about stability. Council is continuing to manage a large programme of necessary infrastructure work, while responding to Government reform, rising costs, and the changing needs of our communities. Balancing this work alongside affordability for ratepayers remains one of the most important challenges in front of us.

Over the past two years, I have spoken openly about the environment local government is operating in - one shaped by reform, increasing expectations, and ongoing uncertainty. When Council adopted the Long Term Plan 2024-34, much of the challenge was understanding what the newly elected Government's reform plans might mean for Rangitīkei, and how quickly change would occur.

We now have clearer visibility on some of that reform. Local Water Done Well, the Government's "Back to Basics" direction, Resource Management Act Reform, and proposed changes to the very nature of local government in New Zealand with amalgamation and the creation of unitary authorities are all shaping the environment Council is working in. The work required to respond to these changes is significant and is placing additional pressure on Council and staff in the short term, before any long-term efficiencies may be realised.

I am certain collaboration across councils will continue to increase. We are already seeing this through the work to establish Central Districts Water alongside Palmerston North City and Horowhenua District Councils, and through shared services arrangements across areas such as animal control, environmental health, civil defence and resource consenting.



Looking at the year ahead, Council will continue working at pace to deliver this Annual Plan. Progressing Marton Water Strategy, continuing work on the Marton Swim Centre, carrying out critical repairs to Taihape-Napier Road, and moving forward with other important district projects are just some of the workstreams outlined in this document.

These are not short-term decisions, and they do not have short-term solutions. They are long-term investments that will shape the resilience and growth of Rangitīkei for decades to come. While project delays can be frustrating, Council's role is not simply to complete projects. It is to deliver them well, and in a way that reduces long-term risk and cost for Rangitīkei.

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



Ngā mihi,

Andy Watson, Mayor of Rangitīkei.

THE ANNUAL PLAN PROCESS

WHAT IS AN ANNUAL PLAN?

The Annual Plan is Council's plan for the upcoming 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.
- Identify any variation from the financial statements and funding impact statement included in Council's Long Term Plan in respect of the year.
- Provide integrated decision making and co-ordination of the resources of the local authority.
- 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 who pays for each activity.

Council made minor amendments to its Revenue and Financing Policy in 2026. This Policy can be viewed 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'.

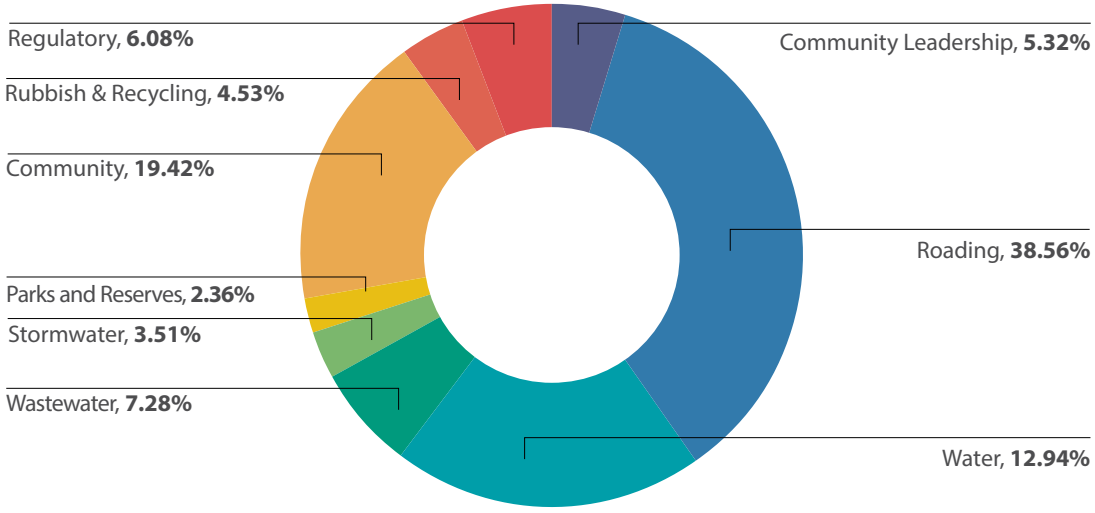
The variations from the Long Term Plan have been identified by activity in this Annual Plan 2026/27, in summary the most significant of these include:

- An increase in the planned capex expenditure for 2026/27 resulting from a catch up in project activity, originally planned to occur earlier in the current long term plan cycle.
- Insourcing of Manawatū District Council shared services (Roading and 3 Waters) not planned as part of the Long Term Plan 2024-34.
- The cumulative impact of rates increases being lower than planned in the Long Term Plan 2024-34.

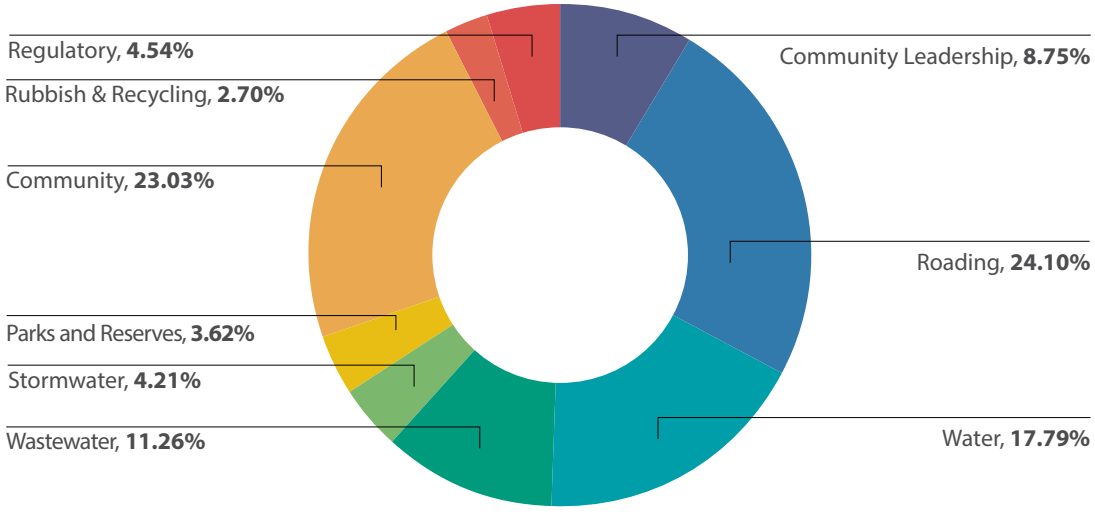
OVERVIEW - COUNCIL EXPENDITURE AND APPLICATION OF RATES

The charts below show the percentage of funding for each group of activities provided by Council. The first chart shows the percentage of Council's projected total operating expenditure in 2026/27. 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 2026/27



Rates by Activity 2026/27



WHAT WE'VE BEEN WORKING ON OVER THE PAST YEAR

Most of the services we provide happen quietly and consistently throughout the year, but there are some key milestones and targets that we think you might be interested in knowing about.



Event recycling trailer

IMPROVING ESSENTIAL SERVICES

- Implemented a new roading maintenance contract with Downer NZ, designed to deliver greater efficiency, consistency, and value for ratepayers across the district's extensive roading network.
- Agreed on a new direction for Marton's water supply, adopting a practical treatment approach that will improve water quality in the short to medium term while continuing work towards a long-term solution.
- Diverted 1,200 tonnes of waste away from the landfill, supporting more sustainable waste management across Rangitīkei.
- Introduced a community mobile recycling trailer available for community events to reduce pressure on our landfill.
- Construction began on the new Marton Swim Centre refurbishment, marking a major milestone in restoring the facility, which is expected to reopen in February 2027.
- Completed approximately $2 million of water renewals across the district, including a year-long upgrade of Taihape's water network that replaced ageing pipes, reduced water loss, and improved long-term resilience.
- Completed critical repairs to the Napier–Taihape Road, ensuring this vital transport link for residents, businesses and freight remains accessible.

SUPPORTING COMMUNITY VIBRANCY AND PARTICIPATION

- Awarded $77k in funding to local community events and creative initiatives in 2025.
- Introduced a streetlight flag system in all main towns, improving local identity and town centre vibrancy for commuters on SH1.
- Rangitīkei Aotearoa (Council's place-based tourism brand) delivered another year of successful district-wide events such as Market Day and Harvest Festival, helping attract visitors and boost the local economy.
- Relocated the #YHQ Youth Hub to Marton Memorial Hall to meet growing demand, make better use of an existing Council facility, and support youth development.
- Introduced a new online booking system for Te Matapihi - the Bulls Community Hub, making it faster and easier for community groups to access this premium location for events and meetings.
- A clean, on-time independent audit of the 2025 Annual Report, providing assurance that council funds are being managed responsibly.

ENABLING GROWTH AND DEVELOPMENT

- Finalised Rangitīkei Tomorrow, Council's Economic Development Strategy. Implementation of this will focus on three key priorities; establishing Rangitīkei as a diverse economy, ensuring the district is economically vibrant, supporting our local businesses to be healthy and sustainable.
- Successfully received a plan stop exemption from the Government for us to progress a plan change focused on urban growth.



First set of streetlight flags to be on show - Armistice Day Flags.

STRONG GOVERNANCE AND CUSTOMER SERVICE

- Delivered a successful Local Government Election, achieving a 49.6% voter turnout – the highest in at least the last three elections.
- Our fantastic customer experience team responded to a total of 12,930 calls, averaging 1,175 inbound calls per month.
- Coordinated the district's emergency response and recovery following the February Valentine's Weekend weather event, supporting and ensuring communities remained informed, restoring essential services, reopening roads, and helping residents recover from widespread storm damage.
- Facilitated Rangitīkei voice in the Government's local government reform programme, advocating for the district's interests and ensuring our community had opportunities to help shape the future of local government.
- Continued working alongside Horowhenua District Council and Palmerston North City Council to establish Central Districts Water, including creating the governance arrangements, shareholder committee, board, and organisational foundations ahead of operations commencing on 1 July 2027.

RANGITĪKEI RATEPAYERS HELP PAY FOR THINGS MOST OF US DON'T THINK ABOUT UNTIL THEY'RE NOT THERE

1,224km
network of roads



93km
of footpaths



3
Community hubs/Libraries



6,210
Road signs

1,971
streetlights



250 bridges



700
Million litres of drinking water per year

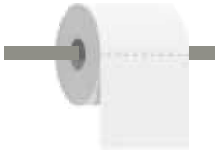


8
CEMETERIES



Over **100** parks, reserves and green spaces; equating to 73 hectares of land maintained for public use

Management of
7 wastewater treatment plants





Emergency readiness for the district's 18 towns and remote rural settlements

72

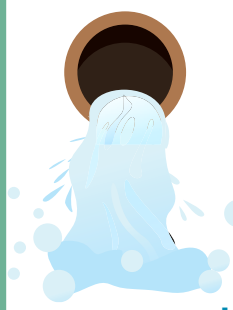


Community houses





4
Campgrounds



70km
of stormwater pipes and 85km of open drains



8
Rural Community Halls

6
Waste transfer stations





20
Public toilets

1 Community-managed pool

2 Swim centres



TOGETHER, THESE SERVICES KEEP OUR DISTRICT SAFE, CONNECTED, AND FUNCTIONING EVERY DAY.

HOW COMMUNITY FEEDBACK HELPED FRAME 2026/27

Feedback on the draft Annual Plan 2026/27 was sought from the community during the formal consultation period held from 16 March until 17 April 2026. Consultation provided the opportunity for Rangitīkei residents to let us know what they thought about the draft Annual Plan; either by formally submitting 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 to facilitate conversations between Councillors and their communities. Where appropriate, supporting information was also made available to the public to enable residents to provide informed and actionable feedback.

CONSULTATION OVERVIEW

As Council did not propose any significant or material changes from what was outlined in Year 3 of the Long Term Plan 2024-34, so our Annual Plan 2026/27 consultation questions were framed generally to gauge community sentiment and feedback on what Council has planned for the year. Simultaneous to the draft Annual Plan 2026/27, Council also consulted on an Amended Revenue and Finance Policy, Draft Rates Remission Policy and Draft Schedule of Fees and Charges during the consultation period.

A total of 48 submissions were received on the Annual Plan 2026/27, and 13 submitters spoke at the Council hearing held on 6 May 2026.

Staff analysed and prepared responses to all matters raised in the submissions. At the deliberations meeting held 21 May 2026, 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

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**
- **Roading**
- **Water Supply**
- **Wastewater and Sewage Disposal**
- **Stormwater Drainage**
- **Parks and Reserves**
- **Community**
- **Rubbish and Recycling**
- **Regulatory Services**

EACH SECTION FOLLOWS THE SAME STRUCTURE:

1. Overview of the group of activities

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 activities, for the 2026/27 year.

3. Variations from the Long Term Plan (LTP)

Identifies any changes from what was proposed in the LTP 20214-34 for the 2026/27 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 and targets for each group of activities.

5. Funding Impact Statement

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

COMMUNITY LEADERSHIP GROUP OF ACTIVITIES

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 on the 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	• 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	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

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 3 **(2026/2027)**	**Strategic and District Planning** • Development of the Long Term Plan 2027-2037. • Delivery of programme of policy and bylaw reviews including the review of the Dog Control Bylaw and Dog Control and Owner Responsibility Policy. • Continue progressing Plan Change 3 – Urban Growth. • Implementation of actions from the Climate Change Strategy. • Implementation of actions from the Rangitīkei Tomorrow - Economic Strategy and Action Plan. **Council** • Preparation of order papers that ensure compliant decision-making. • Strengthening relationships with iwi / mana whenua. • Commence representation review.

VARIATIONS FROM THE LONG-TERM PLAN

There are no significant variations from the Long Term Plan. Some changes have been made to the allocation of overheads, which has increased costs for this group of activities. .

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Make decisions that are robust, fair, timely, legally compliant and address critical issues, and that are communicated to the community.***
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** 2024/25 results: • Annual Plan actions – 62%
Year 3	90% - Annual Plan actions
Performance measure	**Completion of capital programme**
How we will measure	**Record through Council's quarterly Statement of Service Performance** 2024/25 result: • Achievement of planned capital programme – 38.9%
Year 3	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.** • Governance and relationships. • Culture and identity. • Prosperity and well-being. • Resources and infrastructure. 2024/25 results: • Governance and relationships – 75% • Culture and identity – 50% • Prosperity and well-being – 25% • Resources and infrastructure – 50%
Year 3	80% or more overall satisfaction.
Councils Intended Level of Service is to:	***Provide a high customer experience that satisfies the needs of the community.***
Performance measure	**Customer views of their experience (both the customer service and service provided) with Council**
How we will measure	**HappyOrNot Customer Surveys.** 2024/25 result: • 3,462 responses • 90% satisfaction
Year 3	**Number of responses:** • 4,000 or above **Customer Satisfaction Index (provided via the HappyOrNot system):** • Improvement on the previous year

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - COMMUNITY LEADERSHIP

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,768	2,524	3,261
Targeted rates	68	126	51
Subsidies and grants for operating purposes	-	-	-
Fees and charges	32	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**2,867**	**2,650**	**3,312**
Applications of operating funding			
Payment to staff and suppliers	1,224	1,129	1,199
Finance costs	-	-	-
Other operating funding applications	-	-	-
Internal charges and overheads applied	1,645	1,508	2,113
Total applications of operating funding (B)	**2,869**	**2,638**	**3,312**
Surplus (deficit) of operating funding (A - B)	**(2)**	**12**	**-**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	(12)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)		**(12)**	**-**
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)	-	-
Increase (decrease) in Cash and Investments	-	-	-
Total applications of capital funding (D)	**(2)**	**-**	**-**
Surplus (deficit) of capital funding (C - D)	**2**	**(12)**	**-**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	-	-	-

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 our 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 safety improvements to the roading network and promoting alternative modes of transport such as walking and surface treatments to minimise noise.
Contribution to community outcomes	• 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	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 Roading group of activities consists of seven (7) activities that contribute towards the community outcomes being: pavements, drainage, structures, street lighting, traffic services, footpaths and 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 near schools, intersection upgrades, seal widening and safety barriers.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 3 **(2026/27)**	**Pavements** • Business as usual maintenance and renewals of pavements. **Bridges** • Strengthening: • Various bridges for assessment. • Various bridges for multi-plate and light weight culvert invert repair.

VARIATIONS FROM THE LONG-TERM PLAN

Following completion of the Long Term Plan, Waka Kotahi NZTA significantly reduced their approved budgets for the three (3) years from 2024/25 to 2026/27, significantly impacting the level of capital expenditure Council could therefore plan to undertake.

Comparatively, the 2026/27 Financial Year also includes additional operational expenditure driven by extra funding Waka Kotahi NZTA has only recently released enabling a 'catch up' in maintenance work deferred in 2025/26 to accommodate urgent restoration works on the "Gentle Annie" Taihape-Napier Road.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***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 Roading Network Classification and funding subsidies***
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)** 2024/25 results: • 93%
Year 3	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** 2024/25 results: • 4% The network has 801.05km of sealed roads
Year 3	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 2024/25 results: • 9,113 m^3
Year 3	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 condition[1] based on visual inspections:** 1. Excellent. 2. Good. 3. Fair. 4. Poor. 5. Very Poor. Footpaths will be assessed in approximately 100 metre lengths. 2023/24 results: • 94% Grade 1 and 2 condition rating
Year 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 injury[2] crashes on the local road network expressed as a number.**
How we will measure	**Police records of crashes on the Council's roading network** 2024/25 results: a. Fatal crashes: 0 b. Serious injury crashes: 8
Year 3	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.
Council's intended Level of Service is to:	***Be responsive to community expectations over the roading network and requests for service.***
Performance measure (* mandatory)	***Response to service requests.** **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.** **Note: Council measures resolution as well as initial attendance in response to such requests.**
How we will measure	**Contractor and Council records of requests for service.** Specified standards: 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. 2024/25 results: a. After-hours callouts – 68% b. Working hours callouts – 71% c. Resolution – 59% d. Requests concerning potholes – 81%
Year 3	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

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.*

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - ROADING

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	10,613	11,866	9,117
Subsidies and grants for operating purposes	5,273	5,686	6,155
Fees and charges	20	20	20
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	159	162	164
Total operating funding (A)	**16,065**	**17,734**	**15,456**
Applications of operating funding			
Payment to staff and suppliers	8,764	9,215	10,485
Finance costs	559	817	559
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	4,854	4,704	1,534
Total applications of operating funding (B)	**14,176**	**14,736**	**12,580**
Surplus (deficit) of operating funding (A - B)	**1,889**	**2,998**	**2,876**
Sources of capital funding			
Subsidies and grants for capital expenditure	4,743	10,103	6,722
Development and financial contributions	-	-	-
Increase (decrease) in debt	668	1,860	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**5,411**	**11,963**	**6,722**
Application of capital funding			
Capital expenditure			
- to meet additional demand	408	1,516	103
- to improve the level of service	260	-	166
- to replace existing assets	7,187	13,445	10,612
Increase (decrease) in reserves	(555)	-	(957)
Increase (decrease) in Cash and Investments	-	-	(325)
Total applications of capital funding (D)	**7,300**	**14,961**	**9,598**
Surplus (deficit) of capital funding (C - D)	**(1,889)**	**(2,998)**	**(2,876)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	*12,027*	*11,839*	*11,488*

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: • Human health effects as a result of the malfunction of utility installations, such as water treatment plants, insufficient flow or pressure, and poor water quality to the extent that health issues arise from consumption.
Contribution to community outcomes	• 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	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.

The Water Supply Group of Activities is made up of urban and rural water supplies.

Urban Water Supplies Overview:

Urban drinking water supplies are provided to meet the domestic, commercial and firefighting requirements in the following urban communities of the Rangitīkei - Bulls, Marton, Taihape, Hunterville, Mangaweka and Rātana. This activity includes maintaining Council's water treatment plants and water storage facilities, maintaining and repairing Council's reticulation network system and monitoring and managing the demand for water to ensure compliance with the New Zealand Drinking Water Quality Assurance Rules.

Rural Water Supplies Overview:

This activity administers Rural Water Supplies on behalf of the appropriate committees in Hunterville, Erewhon, Omatāne, and, to a lesser extent, Pūtōrino.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 3 **(2026/27)**	• Marton Water Strategy – continue process investigations, and implementation of the next phase of work to improve the quality and reliability of Marton's drinking water • Water supply reticulation – district wide renewals • Calico Line bore treatment plant – upgrade works • Treatment Plant upgrades to comply with the new Quality Assurance Rules • Provide additional storage for Hunterville urban water supply

VARIATIONS FROM THE LONG-TERM PLAN

Whilst the overall capex programme for Water Supply has not significantly changed, the timing of this expenditure has.

The plan for 2026/27 shows a significant change compared to the current 2025/26 Annual plan and Year 3 of the Long-Term Plan 2024-34. The planned expenditure for the Marton Water Strategy project has been significantly reduced following Council's decision to implement some short-term solutions and continue looking for an alternative long-term solution rather than the Nano-Filtering solution that was being developed. The 2026/27 plan also reflects the recent Council approval of a $5M loan to the Erewhon Rural Water Scheme for a significant capital renewal programme.

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 water[1]** **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 testing[2] Water Outlook** 2024/25 result: a. 0/6 compliant b. 1/6 compliant
Year 3	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 system[3] .**
How we will measure	**A sampling approach will be used. Water Outlook enables SCADA 3 information to be interrogated in-house.** 2024/25 result: • 49%
Year 3	Less than 40%.
Performance measure (* mandatory)	***Demand management.** **The average consumption of drinking water per day per resident within the District.**
How we will measure	**Water Outlook** 2024/25 result: • 469 litres per person per day.
Year 3	600 litres per person per day.

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
Council's intended Level of Service is to:	***Be responsive to reported faults and complaints.***
Performance measure (* mandatory)	***Fault response time.** **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.** **a. attendance for urgent call outs: from the time that the Council receives notification to the time that service personnel reach the site, and** **b. 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.** **c. attendance for non-urgent call outs: from the time that the Council receives notification to the time that service personnel reach the site, and** **d. 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	**Request for service system** Specified standard a. 0.5 hour (attendance - urgent). b. 24 hours (resolution – urgent). c. 24 hours (attendance – non-urgent). d. 96 hours (resolution – non-urgent). 2024/25 result: a. 0.14 hours (attendance - urgent) b. 1.69 hours (resolution – urgent) c. 0.75 hours (attendance – non-urgent) d. 2.68 hours (resolution – non-urgent)
Year 3	a. Attendance urgent – achieve the specified standard b. Resolution urgent – achieve the specified standard c. Attendance non-urgent – achieve the specified standard d. Resolution non-urgent – achieve the specified standard
Performance measure (* mandatory)	***Customer satisfaction** **The total number of complaints (expressed per 1000 connections to the reticulated networks) received by the Council about** **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	**Request for service system** 2024/25 result: • 71.64.
Year 3	No more than 20 complaints per 1,000 connections.

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Maintain compliant, reliable and efficient rural water supplies.***
Performance measure (* mandatory)	**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.** **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	**Request for service system** Specified standard a. 48 hours. b. 96 hours. 2024/25 result: a. 0.5 hours b. 1.84 hours
Year 3	a. Attendance time – achieve the specified standard b. Resolution time: – achieve the specified standard

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - WATER SUPPLY

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2	3	2
Targeted rates	7,741	8,844	6,745
Subsidies and grants for operating purposes	-		-
Fees and charges	44	45	45
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**7,787**	**8,892**	**6,792**
Applications of operating funding			
Payment to staff and suppliers	3,713	3,572	3,966
Finance costs	839	1,236	839
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	1,463	1,856	868
Total applications of operating funding (B)	**6,015**	**6,664**	**5,672**
Surplus (deficit) of operating funding (A - B)	**1,772**	**2,228**	**1,120**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	8,072	(399)	8,803
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**8,072**	**(399)**	**8,803**
Application of capital funding			
Capital expenditure			
- to meet additional demand	8,072	-	3,885
- to improve the level of service	-	232	54
- to replace existing assets	1,780	1,597	5,983
Increase (decrease) in reserves	(7)	-	-
Increase (decrease) in Cash and Investments	-	-	-
Total applications of capital funding (D)	**9,844**	**1,829**	**9,982**
Surplus (deficit) of capital funding (C - D)	**(1,772)**	**(2,228)**	**(1,120)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	*2,488*	*2,814*	*2,488*

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	• 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	1. Discharge compliance. 2. System and adequacy. 3. Fault response time. 4. Customer satisfaction.

This Group of Activities provides for the process of collecting wastewater and treating it to an acceptable standard for discharge into the environment. It includes wastewater from domestic, commercial and industry.

Wastewater treatment systems are maintained in Taihape, Mangaweka, Hunterville, Marton, Koitiata, Rātana and Bulls. A key aspect of this group of activities is gaining and complying with resource consents for the discharge of treated wastewater from the wastewater treatment plants throughout the district.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 3 **(2026/27)**	• Wastewater reticulation renewals - district wide • Consenting and design for the Marton-to-Bulls centralisation project • Treatment plant major upgrades and renewals for Rātana and Mangaweka • Treatment plant minor upgrades and renewals for Hunterville, Marton and Bulls • Taihape network / treatment plant improvements • Wastewater pump station upgrades and renewals

VARIATIONS FROM THE LONG-TERM PLAN

The plan for 2026/27 shows a significant catch up from prior years spends following regulatory reform and uncertainty and delays in key projects (namely the Taihape and Rātana Wastewater Treatment Plant projects).

An additional $4.5 million has been included for the Rātana Wastewater Treatment Plant Project. These projects also impact planned borrowings, and this is reflected in the Annual Plan with borrowing planned to be significantly higher than planned for Year 3 of the Long Term Plan.

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Provide a reliable, reticulated disposal system that does not cause harm or create pollution within existing urban areas.***
Performance measure (* mandatory)	***Discharge compliance.** **Compliance with the Council's resource consents for discharge from its sewerage system measured by the number of** **a. abatement notices.** **b. infringement notices.** **c. enforcement orders, and** **d. convictions.** **received by the Council in relation to those resource consents.**
How we will measure	**Council Records** 2024/25 result: a. 2 abatement notices b. 13 infringement notices c. 0 enforcement orders d. 0 convictions
Year 3	a. No abatement notices b. No infringement notices c. No enforcement orders d. No convictions
Performance measure (* mandatory)	***System and adequacy.** **The number of dry weather sewerage overflows from the Council's sewerage system, expressed per 1000 sewerage connections to that sewerage system.**
How we will measure	**Request for service system** 2024/25 result: • 0.46/1000
Year 3	Fewer overflows than 3 per 1000 connections

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Be responsive to reported faults and complaints.***
Performance measure (* mandatory)	*** Fault response time** **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** **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	**Request for service system.** Specified standard: Attendance a. 0.5 hour - urgent. b. 24 hours – non-urgent. Resolution a. 24 hours - urgent. b. 96 hours – non-urgent. 2024/25 results: Attendance a. 0.66 hours b. 0.83 hours Resolution a. 1.7 hours b. 2.22 hours Urgent callouts are where sewage is evident
Year 3	a. Attendance - achieve the specified standard b. Resolution – achieve the specified standard
Performance measure (* mandatory)	***Customer satisfaction.** **The total number of complaints received by the Council about any of the following:** **a. sewage odour.** **b. sewerage system faults.** **c. sewerage system blockages, and** **d. the Council's response to issues with its sewerage systems.** **expressed per 1000 connections to the Councils sewerage system.**
How we will measure	**Request for service system** 2024/25 result: • 8.67/1000
Year 3	Fewer requests than 6 per 1000 connections.

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - WASTEWATER AND SEWAGE DISPOSAL

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	3,617	3,977	4,661
Subsidies and grants for operating purposes	-	-	-
Fees and charges	8	8	8
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	144
Total operating funding (A)	**3,625**	**3,985**	**4,812**
Applications of operating funding			
Payment to staff and suppliers	1,095	1,091	1,138
Finance costs	1,277	779	1,277
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	508	597	893
Total applications of operating funding (B)	**2,880**	**2,467**	**3,308**
Surplus (deficit) of operating funding (A - B)	**744**	**1,519**	**1,504**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	5,231	1,836	9,045
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**5,231**	**1,836**	**9,045**
Application of capital funding			
Capital expenditure			
- to meet additional demand	5,090	260	7,936
- to improve the level of service	-	567	200
- to replace existing assets	121	2,528	2,468
Increase (decrease) in reserves	765	-	(55)
Increase (decrease) in Cash and Investments	-	-	
Total applications of capital funding (D)	**5,975**	**3,355**	**10,549**
Surplus (deficit) of capital funding (C - D)	**(744)**	**(1,519)**	**(1,504)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	*1,404*	*1,808*	*1,404*

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: • 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	• 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	1. Discharge compliance. 2. System adequacy. 3. Customer satisfaction. 4. Response time.

The Group of Activities provides a system for the collection and disposal of surface and, in some instances, sub-surface water through the following urban communities - Bulls, Marton, Taihape, Hunterville, Mangaweka and Rātana. There are also stormwater assets on a smaller scale in communities such as Ūtiku, Koitiata and Scotts Ferry.

In addition to the assets owned for the stormwater group, the roading group of activities owns assets for drainage of roads.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 3 **(2026/27)**	• Stormwater network renewals • Stormwater open drain renewals • Rātana stormwater upgrade

VARIATIONS FROM THE LONG-TERM PLAN

Staff, supplier costs and internal charges and overheads are higher than planned in the Long Term Plan 2024-34, reflecting changes to the cost structure following the insourcing of Manawatū District Council and changes to the way internal overheads are allocated..

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Provide a reliable collection and disposal system to each property during normal rainfall.***
Performance measure (* mandatory)	***Discharge compliance** **Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of:** **a. abatement notices.** **b. infringement notices.** **c. enforcement orders, and** **d. convictions.** **Received by the Council in relation to those resource consents.**
How we will measure	**Comply with resource consents.** 2024/25 result: a. Not measured b. Not measured c. Not measured d. Not measured
Year 3	a. no abatement notices b. no infringement notices c. no enforcement orders d. no convictions
Performance measure (* mandatory)	***System adequacy.** **The number of flooding events[1] that occurred in the District.** **For each flooding event, the number of habitable floors affected (expressed per 1000 properties connected to the Council's stormwater system).** **Note: This is a District-wide assessment.**
How we will measure	**Request for service system** 2024/25 result: • Not measured – no flooding events.
Year 3	Fewer requests than 5 per 1000 connected properties.

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*

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Be responsive to reported faults and complaints.***
Performance measure **(* mandatory)**	***Customer satisfaction.** **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.**
How we will measure	**Request for service system** 2024/25 result: • 6.48/1000
Year 3	Fewer requests than 5 per 1000 connected properties.
Performance measure **(* mandatory)**	***Response time.** **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.**
How we will measure	**Request for service system** 2024/25 result: • Not measured – no flooding events.
Year 3	Two hours or less.

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - STORMWATER DRAINAGE

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	976	1,022	1,592
Subsidies and grants for operating purposes	-	-	-
Operating Subsidies and Grants	-		-
Fees and charges	6	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)	**982**	**1,028**	**1,598**
Applications of operating funding			
Payment to staff and suppliers	739	193	838
Finance costs	76	153	76
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	390	280	586
Total applications of operating funding (B)	**1,204**	**626**	**1,499**
Surplus (deficit) of operating funding (A - B)	**(222)**	**402**	**99**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	2,342	-	-
Increase (decrease) in debt	-	547	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**2,342**	**547**	**-**
Application of capital funding			
Capital expenditure			
- to meet additional demand	799	680	-
- to improve the level of service	1,543	115	795
- to replace existing assets	422	154	425
Increase (decrease) in reserves	(644)	-	(1,121)
Increase (decrease) in Cash and Investments	-	-	-
Total applications of capital funding (D)	**2,119**	**949**	**99**
Surplus (deficit) of capital funding (C - D)	**222**	**(402)**	**(99)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	*682*	*804*	*682*

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	• 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	1. Playground compliance with NZ Standards. 2. Customer ratings of parks and sports fields.

Parks Activities

Council has a network of open spaces, including parks, play spaces, gardens, trees and reserves that provide a wide range of leisure and recreation opportunities for the community. This activity provides spaces and places where the community gathers, communicates, and enjoys recreational opportunities. It is where community happens. This activity involves maintaining parks, play spaces and sports grounds to ensure provision of quality, safe spaces for recreation and leisure, managing parks and sports grounds bookings, and ensuring facilities are ready for use.

Cemetery Activity

Council has direct management of the following cemeteries throughout the district - Taihape, Mangaweka, Ōhingaiti, Hunterville (Rangatira), Marton (Mount View), Bulls (Clifton), Turakina, and Rātana. The Rātana community maintains the cemetery as part of its overall maintenance contract for the township, with the other cemeteries maintained by the Parks and Reserves Team.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 3 **(2026/27)**	**Parks** • Replace old parks and reserves equipment • Invest in parks, open spaces, and playparks in alignment with the Parks, Open spaces, and Sporting Facilities Strategy • Upgrade existing playground equipment **Cemeteries** • Installation of cremation walls

VARIATIONS FROM THE LONG-TERM PLAN

There are no significant variations from the Long Term Plan..

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Compliance with relevant standards.***
Performance Measure	**Playground compliance with NZ Standards.**
How we will measure	**Internal Audits** 2024/25 results: • 100% compliance
Year 3	Maintain accreditation
Council's intended Level of Service is to:	***Provide parks and sports fields that are fit for purpose.***
Performance Measure (new)	**Customer ratings of parks and sports fields.**
How we will measure	**Kōrero Mai – Have Your Say feedback** 2024/25 results: • 100%
Year 3	**Level of satisfaction with experience:** • 90% Happy or Somewhat Happy.

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - PARKS AND RESERVES

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	1,319	700	1,371
Targeted rates	-	-	-
Subsidies and grants for operating purposes	3	3	3
Fees and charges	95	97	98
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**1,417**	**800**	**1,471**
Applications of operating funding			
Payment to staff and suppliers	425	376	440
Finance costs	14	-	9
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	622	259	825
Total applications of operating funding (B)	**1,060**	**635**	**1,275**
Surplus (deficit) of operating funding (A - B)	**357**	**165**	**196**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	50	84	53
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**50**	**84**	**53**
Application of capital funding			
Capital expenditure			
- to meet additional demand	-	-	51
- to improve the level of service	50	51	-
- to replace existing assets	168	198	198
Increase (decrease) in reserves	189	-	-
Increase (decrease) in Cash and Investments	-	-	-
Total applications of capital funding (D)	**407**	**249**	**249**
Surplus (deficit) of capital funding (C - D)	**(357)**	**(165)**	**(196)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	*539*	*31*	*194*

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	• 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	1. All swimming pools have PoolSafe accreditation 2. Council complies with criteria inrental 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 by:

- 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 3 **(2026/27)**	**Community places** • Implement renovation and improvements as per the Property Review and Maintenance Schedule 2023 (and the Better Off Housing Business Case) • Marton Offices and Library development project • Taihape Hall and Library project. **Wellbeing Services, Programmes and Events** • Management of www.visitrangitikei.nz • Implementation of the Destination Management Plan • Deliver Marton Market Day and Marton Harvest Festival • 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 • Continue to run The Lobby, QHQ, Youth Council and youth programmes • Continue to build the capacity and capability of emergency management response teams and volunteers. **Partnering for better outcomes** • 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

Whilst the overall capex programme for the Community Group of Activities has not significantly changed, the timing of this expenditure has.

The plan for 2026/27 shows a significant catch up from prior years spends following delays in key projects (namely the Taihape Town Hall and the Marton Civic Centre). This is also reflected in the Annual Plan with borrowings planned to be significantly higher than those planned for Year 3 of the Long Term Plan noting that this will result in total debt more closely aligning to the levels planned for Community as part of the Long-Term Plan 2024-34.

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.** 2024/25 result: • Achieved
Year 3	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** 22024/25 result: • 98.8%
Year 3	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** 2024/25 result: • Not measured
Year 3	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** 2024/25 result: • 90% overall
Year 3	**Customer Satisfaction Index (provided via the HappyOrNot system):** • 90% accreditation.
Performance measure	**The number of library outreach activities and events delivered**
How we will measure	**Number of activities and events delivered.** 2024/25 result: • Marton – 20 per month • Te Matapihi, Bulls – 12 per month • Taihape – 10 per month School holiday programmes • Marton – 65 • Te Matapihi, Bulls – 50 • Taihape - 25
Year 3	5 per year for each library.

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Ensure competency in discharging Civil Defence responsibilities.***
Performance measure	**Timing of self-assessment when the Emergency Operations Centre is activated and of continued civil defence training exercises.**
How we will measure	a. Self-assessment of responsiveness and recovery following activation of the Emergency Operations Centre. b. Number of civil defence exercises undertaken. 2024/25 result: a. Not measured b. Achieved
Year 3	a. Self-assessment undertaken and responded to within four months of Emergency Operations Centre activation b. At least one exercise undertaken each year

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - COMMUNITY

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	5,061	7,651	8,301
Targeted rates	-	-	-
Subsidies and grants for operating purposes	1,060	105	114
Fees and charges	53	57	207
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	838	803	707
Total operating funding (A)	**7,012**	**8,616**	**9,328**
Applications of operating funding			
Payment to staff and suppliers	3,197	3,738	3,520
Finance costs	698	2,005	702
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	2,018	2,242	5,608
Total applications of operating funding (B)	**5,913**	**7,985**	**9,830**
Surplus (deficit) of operating funding (A - B)	**1,099**	**631**	**(502)**
Sources of capital funding			
Subsidies and grants for capital expenditure	2,400	600	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	8,390	7,876	18,844
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**10,790**	**8,476**	**18,844**
Application of capital funding			
Capital expenditure			
- to meet additional demand	175	-	76
- to improve the level of service	10,615	8,715	12,650
- to replace existing assets	511	392	5,615
Increase (decrease) in reserves	588	-	-
Increase (decrease) in Cash and Investments	-	-	-
Total applications of capital funding (D)	**11,889**	**9,107**	**18,342**
Surplus (deficit) of capital funding (C - D)	**(1,099)**	**(631)**	**502**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	*2,013*	*2,939*	*2,358*

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: • 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	• 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	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 3 **(2026/27)**	Taihape Waste Transfer Station expansion.

VARIATIONS FROM THE LONG-TERM PLAN

The Long Term Plan sets out that Council would incur capital expenditure for kerbside food waste collection and recycling in Year 3. The implementation of this service has been pushed out due to legislative change making the rollout no long mandatory. Council will reconsider this activity during the development of the Long Term Plan 2027-37..

LEVELS OF SERVICE

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	***Make recycling facilities available at waste transfer stations for glass, paper, metal, plastics, textiles and green waste. Special occasions for electronics (e-waste).*** ***Council intends to continue the operation (under contract) of existing urban waste transfer stations – Rātana, Bulls, Marton, Hunterville, Mangaweka, and Taihape.***
Performance measure	**Waste to landfill (tonnage).**
How we will measure	**Calibrated records maintained at Bonny Glen landfill** 2024/25 result: • 5,624 tonnes
Year 3	Less 5500 tonnes to landfill.
Performance measure	**Recycling available at Waste Transfer Stations throughout the District.**
How we will measure	**The continued delivery of recycling services at the Waste Transfer Stations.** 2024/25 result: • Outcome met
Year 3	**Bulls, Marton, Taihape, Hunterville, Rātana all provide facilities for recycling of;** • 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	**Waste tonnage data** 2024/25 result: • 20.7%
Year 3	Increased percent diverted from the previous year.

FUNDING IMPACT STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - RUBBISH AND RECYCLING

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	199	197	-
Targeted rates	1,421	1,795	1,021
Subsidies and grants for operating purposes	-	-	240
Fees and charges	1,680	1,658	1,477
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**3,299**	**3,650**	**2,738**
Applications of operating funding			
Payment to staff and suppliers	2,421	2,871	2,489
Finance costs	2	75	2
Internal Charges and Overheads Applied	861	574	247
Total applications of operating funding (B)	**3,285**	**3,520**	**2,739**
Surplus (deficit) of operating funding (A - B)	**14**	**130**	**(1)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	10	270	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**10**	**270**	**-**
Application of capital funding			
Capital expenditure			
- to meet additional demand	10	-	50
- to improve the level of service	-	400	-
- to replace existing assets	15	-	300
Increase (decrease) in reserves	(1)	-	-
Increase (decrease) in Cash and Investments	-	-	(351)
Total applications of capital funding (D)	**24**	**400**	**(1)**
Surplus (deficit) of capital funding (C - D)	**(14)**	**(130)**	**1**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	*81*	*31*	*81*

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	• 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	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.

WHAT WE PLAN TO DO THIS YEAR

Year	Programmes
Year 3 **(2026/27)**	• Implementation of earthquake-prone buildings legislation changes • Resource Management Act reform

VARIATIONS FROM THE LONG-TERM PLAN

There are no material variations from the Long Term Plan.

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.** 2024/45 result: a. Building consents - 99.57% b. Resource consents – 100%
Year 3	a. Building consents – 100% b. Resource consents – 100%
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.** • **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** 2024/25 result: Response a. Priority 1's – 94% b. Priority 2's – 86% Completion a. Priority 1's – 95% b. Priority 2's – 92%
Year 3	Responded in time – 90% a. Priority 1's – 0.5 hours b. Priority 2's – 24 hours Completed in time – 90% 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** 2024/25 result: Response a. Noise Control – 93% b. Food premises – 20% Completion a. Noise control – 71% b. Food premises – 40%
Year 3	Responded in time – 90% a. Noise Control – 1.5 hours b. Food premises – 24 hours Completed in time – 90% a. Noise Control – 2 hours b. Food premises – 72 hours

FUNDING IMPACTS STATEMENT FOR THE YEAR ENDING 30 JUNE 2027 - REGULATORY SERVICES

	2025/26 Annual Plan ($000)	*2026/27 Long Term Plan ($000)*	*2026/27 Annual Plan ($000)*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	1,625	1,265	1,719
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,856	1,918	2,006
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	490	501	2
Total operating funding (A)	**3,971**	**3,684**	**3,727**
Applications of operating funding			
Payment to staff and suppliers	2,296	2,377	2,212
Finance costs	-	-	-
Internal Charges and Overheads Applied	1,596	1,475	1,500
Total applications of operating funding (B)	**3,892**	**3,852**	**3,712**
Surplus (deficit) of operating funding (A - B)	**79**	**(169)**	**15**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	169	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**-**	**169**	**-**
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	-	-
Increase (decrease) in Cash and Investments	-	-	15
Total applications of capital funding (D)	**79**	**-**	**15**
Surplus (deficit) of capital funding (C - D)	**(79)**	**169**	**(15)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
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)).

Council proposed a number of minor changes to the Revenue and Financing Policy that were consulted on concurrent to the development of this Annual Plan.

The amended version of the Revenue and Financing Policy was adopted by Council on 25 June 2026 and is available to view on our website: www.rangitikei.govt.nz.

SIGNIFICANT ACCOUNTING POLICIES

The Significant Accounting Policies can be found on pages 142 - 150 of the Long Term Plan 2024-34 which 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 SIGNIFICANCE AND ENGAGEMENT POLICY

A summary of Council's Significance and Engagement Policy can be found on page 117 of the Long Term Plan 2024-34.

The full version of this policy is also available to view on Council's website: www.rangitikei.govt.nz

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the years ending 30 June 2027

	2025/26 Annual Plan $000's	*2026/27 Long Term Plan $000's*	*2026/27 Annual Plan $000's*
Revenue			
Rates	35,573	40,203	37,846
Subsidies and Grants	13,479	16,497	13,234
Other revenue	5,295	5,291	4,917
Finance revenue	459	549	459
Vested and discovered assets	-	-	-
Gains	53	54	253
Total operating revenue	**54,859**	**62,594**	**56,709**
Expenditure			
Depreciation and amortisation expense	20,048	20,797	19,508
Personnel costs	12,727	10,623	13,409
Finance costs	3,100	5,064	3,290
Losses	-	-	-
Other expenses	24,436	27,911	26,847
Total operating expenditure	**60,311**	**64,395**	**63,054**
Operating surplus (deficit) before tax	**(5,453)**	**(1,801)**	**(6,346)**
Income tax expense	-	-	-
Operating surplus (deficit) after tax	**(5,453)**	**(1,801)**	**(6,346)**
Other comprehensive revenue and expense			
Items that could be reclassified to surplus(deficit)			
Financial assets at fair value through other comprehensive revenue and expense	-	-	-
Items that will not be reclassified to surplus(deficit)	-	-	-
Gain / (Loss) on revaluation of infrastructure assets	-	-	-
Gain / (Loss) on revaluation of property, plant and equipment	6,920	-	-
Total other comprehensive revenue and expense	**6,920**	**-**	**-**
Total comprehensive revenue and expense	**1,467**	**(1,801)**	**(6,346)**

The accompanying notes form part of these financial statements.

PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY

For the year ending 30 June 2027

	2025/26 Annual Plan $000's	*2026/27 Long Term Plan $000's*	*2026/27 Annual Plan $000's*
Balance as at 1 July	**751,550**	**845,580**	**801,887**
Total comprehensive revenue and expense for the year	1,467	(1,801)	(6,346)
Transfer to/from Special Reserves	-	-	(2,192)
Movement in other reserves	-	-	2,192
Balance as at 30 June	**753,017**	**843,779**	**795,541**

The accompanying notes form part of these financial statements

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

For the years ending 30 June 2027

	2025/26 Annual Plan $000's	*2026/27 Long Term Plan $000's*	*2026/27 Annual Plan $000's*
Assets			
Current Assets			
Cash and cash equivalents	15,750	13,000	10,316
Debtors and Other Receivables	5,349	3,846	4,537
Prepayments	252	252	458
Total current assets	**21,351**	**17,098**	**15,312**
Non-current assets			
Plant, property and equipment	815,857	941,776	881,060
Intangible assets	717	666	1,779
Forestry assets	61	61	56
Other financial assets	-	-	-
Corporate bonds	1,131	2,326	1,189
Investment in CCOs and other similar entities	51	51	51
Total non-current assets	**817,817**	**944,880**	**884,135**
Total assets	**839,168**	**961,978**	**899,447**
Liabilities			
Current Liabilities			
Creditors and other payables	3,008	4,527	2,913
Employee entitlements	912	964	1,337
Income in advance	1,413	1,553	1,450
Borrowings	16	16	19,000
Other Financial Liabilities	-	-	-
Total current liabilities	**5,349**	**7,060**	**24,700**
Non-current liabilities			
Employee entitlements	10	10	-
Provisions	160	160	95
Borrowings	80,632	110,969	79,110
Total non-current liabilities	**80,802**	**111,139**	**79,205**
Total liabilities	**86,151**	**118,199**	**103,905**
Net Assets	**753,017**	**843,779**	**795,541**
Equity			
Accumulated funds	450,052	454,878	444,957
Special and restricted reserves	5,621	4,588	4,154
Other reserves	297,344	384,314	346,430
Total equity	**753,017**	**843,779**	**795,541**

The accompanying notes form part of these financial statements

PROSPECTIVE STATEMENT OF CASHFLOWS

For the year ending 30 June 2027

	2025/26 Annual Plan $000's	*2026/27 Long Term Plan $000's*	*2026/27 Annual Plan $000's*
Cash flows from operating activities			
Receipts from rates revenue	33,617	39,891	37,846
Receipts from other revenue	18,774	21,787	18,151
Interest received	459	549	459
Payments to suppliers and employees	(35,208)	(38,221)	(40,256)
Interest paid	(3,100)	(5,064)	(3,290)
Goods and services tax (net)	-	-	(1,123)
Net cash inflows (outflows) from operating activities	**14,542**	**18,942**	**11,786**
Cash flows from investing activities			
Receipts from sale of property, plant and equipment	253	254	254
Receipts from sale of investments	-	-	-
Acquisition of investments	-	(329)	-
Purchases of property, plant and equipment	(39,556)	(31,640)	(52,359)
Purchases of intangible assets	-	-	-
Purchase of Biological Assets	-	-	-
Net cash inflows (outflows) from investing activities	**(39,303)**	**(31,715)**	**(52,105)**
Cash flows from financing activities			
Proceeds from borrowings	26,600	14,773	39,094
Repayment of borrowings	-	-	-
Net cash inflows (outflows) from financing activities	**26,600**	**14,773**	**39,094**
Net increase (decrease) in cash, and cash equivalents	1,838	2,000	(1,225)
Cash and cash equivalents at the beginning of the year	13,912	11,000	11,541
Cash and cash equivalents at the end of the year	**15,750**	**13,000**	**10,316**

The accompanying notes form part of these financial statements

NOTES - RESERVES

*Special and restricted reserves 2027 (*denotes restricted reserves)*			Balance 2026 ($000)	Deposits ($000)	*Withdrawals ($000)*	Balance 2027 ($000)
Name of reserve and (activity)	**Associated activity**		-	-	**-**	**-**
Aquatic	Swimming pools	Capital works	160	-	-	160
Bulls courthouse*	Property	Maintenance of courthouse building	184	-	-	184
Flood damage	Roading	Road maintenance due to flooding	309	-	-	309
General purpose	Capital works	Capital works	2,402	-	-	2,402
Haylock park*	Parks and reserves	Additional reserve area at park	36	-	-	36
Hunterville rural water	Water	Future loop line	980	66	-	1,046
Keep Taihape beautiful*	Property	Enhancement of Taihape	21	-	-	21
Marton land subdivision*	Parks and reserves	Improvement to reserves land	535	-	-	535
Marton marae*	Property	Marton marae project	4	-	-	4
McIntyre recreation*	Parks and reserves	Maintenance or upgrades of park	29	-	-	29
Putorino rural water	Water	Maintenance of scheme dam	25	-	-	25
Ratana sewer	Sewerage	Capital works	32	-	-	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	238	-	-	238
Santoft domain*	Parks and reserves	Maintenance or upgrades of park	78	-	-	78
Lake Alice Memorial Fund	Community	Memorial development	50	-	-	50
Erewhon RWS Reserve	Water	Scheme maintenance and asset replacement	330	-	200	130
Omatane RWS Reserve	Water	Scheme maintenance and asset replacement	29	-	-	29
Total special and restricted reserves			**5,830**	**66**	**200**	**5,672**

Asset revaluation reserves 2027		Balance 2026 ($000)	*Revaluations ($000)*	Balance 2027 ($000)
Buildings		20,684	-	20,684
Land		29,946	-	29,946
Roading Network		248,836	-	248,836
Sewage Systems		22,328	-	22,328
Stormwater Network		15,640	-	15,640
Waste Transfer		-	-	-
Water Supplies		28,346	-	28,346
		365,780	-	365,780
Fair value through Equity		254	-	254
Total special and restricted reserves		366,034	-	366,034

RECONCILIATION OF FUNDING IMPACT STATEMENT TO COMPREHENSIVE REVENUE AND EXPENSE

For the year ending 30 June 2027

	2025/26 Annual Plan $000's	*2026/27 Long Term Plan $000's*	*2026/27 Annual Plan $000's*
Revenue			
Prospective statement of comprehensive income	57,786	62,594	56,709
Summary Funding Impact Statement			
Total operating funding	**47,482**	**51,837**	**49,732**
Sources of capital funding	10,251	10,703	6,722
Gain on disposal of assets	53	54	254
Total Revenue	**57,786**	**62,594**	**56,709**
Expenditure			
Prospective statement of comprehensive operating expenditure	60,652	64,395	63,054
Summary Funding Impact Statement			
Total application of operating funding	**40,709**	**43,598**	**43,547**
Depreciation and amortisation expense	19,943	20,797	19,508
Total Expenditure	**60,652**	**64,395**	**63,054**

FUNDING IMPACT STATEMENT - WHOLE OF COUNCIL

For the year ending 30 June 2027

	2025/26 Annual Plan $000's	*2026/27 Long Term Plan $000's*	*2026/27 Annual Plan $000's*
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	11,138	12,573	15,059
Targeted rates	24,435	27,630	22,787
Subsidies and grants for operating purposes	6,335	5,794	6,511
Fees and charges	3,793	3,808	3,867
Interest and dividends from investments	459	549	459
Local authorities fuel tax, fines, infringement fees, and other receipts	1,502	1,482	1,050
Total operating funding (A)	**47,662**	**51,837**	**49,732**
Applications of operating funding			
Payment to staff and suppliers	37,163	38,534	40,257
Finance costs	3,100	5,064	3,290
Other operating funding applications			-
Total applications of operating funding (B)	**40,263**	**43,598**	**43,547**
Surplus (deficit) of operating funding (A - B)	**7,399**	**8,239**	**6,185**
Sources of capital funding			
Subsidies and grants for capital expenditure	7,143	10,703	6,722
Development and financial contributions			-
Increase (decrease) in debt	26,600	14,773	39,094
Gross proceeds from sale of assets	253	254	253
Lump sum contributions			-
Other dedicated capital funding			-
Total sources of capital funding (C)	**33,996**	**25,731**	**46,069**
Application of capital funding			
Capital expenditure			
- to meet additional demand	16,390	2,456	12,102
- to improve the level of service	12,469	10,604	14,390
- to replace existing assets	10,698	18,580	25,868
Increase (decrease) in reserves	1,838		(2,133)
Increase (decrease) in Cash and Investments		2,329	2,028
Total applications of capital funding (D)	**41,395**	**33,969**	**52,254**
Surplus (deficit) of capital funding (C - D)	**(7,399)**	**(8,239)**	**(6,185)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**
Depreciation	*20,048*	*20,797*	*19,508*

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

RATE TYPES

For the year ending 30 June 2027

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 *(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 Roading).*	General	Capital value	0.001333	$9,623,326
	General Commercial	Capital value	0.001600	$210,859
	General Industrial	Capital value	0.001600	$182,924
	General Utilities	Capital value	0.002000	$409,526
	Defence land	Capital value*	0.001235	$29,472
Civil Defence	General	Capital value		$10,456,107
			0.000060	$435,006.00
	General Commercial	Capital value	0.000072	$9,532
	General Industrial	Capital value	0.000072	$8,269
	General Utilities	Capital value	0.000090	$18,512
	Defence land	Capital value*	0.000056	$1,332
				$472,650
Uniform Annual General Charge *(funds Community Leadership, Cemeteries, Community Housing, Domains, Forestry, Halls, Libraries, Public Toilets, Real Estate, Swim Centres, Dog & Stock Control, and Refuse Collection).*	All rating units	Fixed amount per SUIP	765.73	$6,201,677
Targeted Rates				
Community Services *(funds Taihape and Rātana Community Boards).*	All rating units in Taihape Community Board area	Fixed amount per rating unit	25.83	$43,700
	All rating units in Rātana Community Board area	Fixed amount per rating unit	137.16	$14,950
Solid Waste Disposal *(funds Closed Landfills, Waste Minimisation, and Waste Transfer Stations).*	All rating units	Fixed amount per SUIP	144.92	$1,174,150
Roading *(funds Subsidised and Non-Subsidised Roading).*	All rating units (excl Defence land)	Capital value	0.00133	$10,104,358
	Defence land	Capital value*	0.00160	$40,559
	Forestry Differential	Capital value	0.00360	$339,629
Wastewater public good *(funds Sewerage).*	All rating units	Fixed amount per SUIP	136.55	$1,104,282
Wastewater connected *(funds Sewerage).*	Rating units connected to wastewater schemes within the district	Fixed amount per number of water closets and urinals in the rating unit	762.38	$4,255,414

Source of Funding	Categories of Land	Calculation Base	Rate or Charge (inc GST)	Funding Required (inc GST)
Water public good *(funds Water - District).*	All rating units	Fixed amount per SUIP	193.15	$1,562,091
Water connected *(funds Water- District).*	Rating units connected to Marton, Bulls, Taihape, Mangaweka, Rātana schemes: Residential	Fixed amount per SUIP	805.23	$3,816,189
	Rating units connected to Marton, Bulls, Taihape, Mangaweka, Rātana schemes: Non-residential	Fixed amount per rating unit		
Water by volume *(funds Water - District).*	Marton, Bulls, Taihape, Mangaweka, Rātana schemes. (excl ANZCO Bulls)	Fixed amount per cu metre in excess of 250m^3 per annum	2.60	$716,929
	ANZCO Bulls	Fixed amount per cu metre in excess of 250m^3 per annum	1.93	$314,891
Hunterville urban *(funds Water Hunterville Urban).*	Connected rating units	Fixed amount per cu metre	6.47	$198,930
Hunterville rural *(funds Water Hunterville Rural).*	Connected rating units	Fixed amount per unit or part unit**	350.03	$612,350
Hunterville rural- urban *(funds Water Hunterville Rural).*	Connected rating units	Fixed amount per unit or part unit**	371.90	$137,601
Erewhon rural *(funds Water Supply Erewhon).*	Connected rating units	Fixed amount per unit or part unit**	242.02	$373,046
Omatāne rural *(funds Water Supply Omatāne).*	Connected rating units	Fixed amount per unit or part unit**	101.26	$12,505
Pūtōrino rural *(funds Water Supply Pūtōrino).*	Connected rating units	Land value	0.001191756	$12,013
Stormwater public good *(funds Stormwater).*	All rating units	Fixed amount per SUIP	32.03	$259,016
Stormwater urban *(funds Stormwater).*	Marton, Bulls, Taihape, Mangaweka, Rātana, Hunterville (as identified on rating maps available to view on Council's website)	Fixed amount per rating unit	352.02	$1,571,784
Total Rates Required	**(Inclusive of GST)**			**$43,794,821**

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 2027

Location		CV 26/27	CV 25/26	Actual 26/27	Actual 25/26	% increase
KOITIATA						
Koitiata	Rapaki Street	$430,000	$430,000	$2,443	$2,330	4.85%
Koitiata	Omanu Street	$370,000	$370,000	$2,280	$2,183	4.42%
Koitiata	Wainui Street	$320,000	$320,000	$2,144	$2,061	4.02%
Koitiata	Wainui Street	$650,000	$650,000	$3,042	$2,869	6.04%
Koitiata	Rapaki Street	$510,000	$510,000	$2,661	$2,526	5.34%
TAIHAPE COMMERCIAL						
Taihape	Hautapu Street	$96,000	$96,000	$3,506	$3,489	0.48%
Taihape	Hautapu Street	$220,000	$220,000	$3,878	$3,815	1.66%
Taihape	Huia Street	$330,000	$330,000	$4,590	$4,424	3.73%
Taihape	Hautapu Street	$435,000	$435,000	$4,905	$4,700	4.35%
Taihape	Huia Street	$540,000	$540,000	$4,839	$4,655	3.95%
Taihape	Tui Street	$720,000	$720,000	$7,709	$7,496	2.84%
TAIHAPE NON COMMERCIAL						
Taihape	Aldridge Terrace	$105,000	$105,000	$3,152	$3,296	-4.37%
Taihape	Lark Street	$133,000	$133,000	$1,987	$1,801	10.28%
Taihape	Achilles Drive	$225,000	$225,000	$3,831	$3,788	1.12%
Taihape	Kakapo Place	$320,000	$320,000	$4,089	$4,021	1.70%
Taihape	Titi Street	$510,000	$510,000	$4,607	$4,486	2.69%
Taihape	Kiwi Road	$610,000	$610,000	$4,879	$4,731	3.13%
Taihape	Kokako Street	$730,000	$730,000	$5,206	$5,025	3.60%
Taihape	Hospital Road	$730,000	$960,000	$5,206	$5,588	-6.85%
Taihape	Kokako Street	$1,090,000	$1,090,000	$6,186	$5,907	4.73%
HUNTERVILLE COMMERCIAL						
Hunterville	Bruce Street	$130,000	$130,000	$2,777	$2,459	12.95%
Hunterville	Milne Street	$260,000	$260,000	$3,167	$2,800	13.12%
Hunterville	Milne Street	$360,000	$360,000	$3,468	$3,063	13.22%
HUNTERVILLE NON COMMERCIAL						
Hunterville	Kotukutuku Road	$230,000	$230,000	$1,899	$1,840	3.16%
Hunterville	Wilson Road	$330,000	$330,000	$3,285	$2,925	12.31%
Hunterville	Paraekaretu Street	$425,000	$425,000	$3,544	$3,158	12.22%
Hunterville	Paraekaretu Street	$600,000	$600,000	$4,021	$3,587	12.10%
MARTON COMMERCIAL						
Marton	Hair Street	$325,000	$325,000	$4,168	$4,056	2.76%
Marton	Wellington Road	$455,000	$455,000	$4,558	$4,397	3.65%
Marton	Wellington Road	$1,500,000	$540,000	$7,695	$4,620	66.54%
Marton	Morris Street	$680,000	$680,000	$5,233	$4,988	4.92%
Marton	High Street	$800,000	$800,000	$6,737	$6,266	7.53%
MARTON INDUSTRIAL						
Marton	Wellington Road	$230,000	$230,000	$3,882	$3,806	2.00%
Marton	Wellington Road	$680,000	$680,000	$5,233	$4,988	4.92%
Marton	Broadway	$800,000	$800,000	$5,975	$5,624	6.24%

Location		CV 26/27	CV 25/26	Actual 26/27	Actual 25/26	% increase
MARTON NON COMMERCIAL						
Marton	Kereru Court	$160,000	$160,000	$2,060	$1,867	10.32%
Marton	Alexandra Street	$265,000	$265,000	$3,914	$3,851	1.61%
Marton	French Street	$365,000	$365,000	$4,186	$4,096	2.19%
Marton	Oxford Street	$465,000	$465,000	$4,458	$4,341	2.70%
Marton	Pukepapa Road	$565,000	$565,000	$4,731	$4,586	3.15%
Marton	Kereru Court	$665,000	$665,000	$5,003	$4,831	3.56%
BULLS COMMERCIAL						
Bulls	High Street	$240,000	$240,000	$3,912	$3,833	2.08%
Bulls	Bridge Street	$355,000	$355,000	$4,258	$4,135	2.98%
Bulls	Bridge Street	$460,000	$460,000	$4,573	$4,410	3.69%
Bulls	Bridge Street	$780,000	$780,000	$5,915	$5,572	6.16%
Bulls	Bridge Street	$1,690,000	$1,690,000	$8,647	$7,961	8.61%
BULLS NON COMMERCIAL						
Bulls	Criterion Street	$285,000	$285,000	$3,968	$3,900	1.74%
Bulls	Taumaihi Street	$385,000	$385,000	$4,240	$4,145	2.29%
Bulls	Watson Street	$480,000	$480,000	$4,499	$4,378	2.77%
Bulls	Bridge Street	$590,000	$590,000	$4,799	$4,647	3.25%
Bulls	Bridge Street	$680,000	$680,000	$5,044	$4,868	3.61%
Bulls	George Street	$770,000	$770,000	$5,289	$5,088	3.94%
Bulls	Daniell Street	$1,420,000	$1,420,000	$7,059	$6,680	5.67%
TURAKINA						
Turakina	State Highway 3	$265,000	$265,000	$1,994	$1,926	3.52%
Turakina	State Highway 3	$360,000	$360,000	$2,253	$2,159	4.35%
Turakina	Ratana Road	$460,000	$460,000	$2,525	$2,404	5.04%
Turakina	Haunui Road	$550,000	$550,000	$2,770	$2,624	5.56%
RĀTANA						
Ratana	Seamer Street	$85,000	$140,000	$1,993	$3,723	-46.47%
Ratana	Tamariki Lane	$238,000	$238,000	$3,977	$3,963	0.36%
Ratana	Ihipera-Koria Street	$365,000	$365,000	$4,323	$4,274	1.15%
RURAL NORTH						
Rural North	Moawhango Valley Road	$525,000	$525,000	$2,728	$2,598	5.01%
Rural North	Manui Road	$1,430,000	$1,430,000	$5,192	$4,814	7.86%
Rural North	State Highway 1	$1,630,000	$1,630,000	$5,737	$5,304	8.16%
Rural North	Pukenaua Road	$1,710,000	$1,710,000	$5,955	$5,500	8.27%
Rural North	Otaihape Valley Road	$2,100,000	$2,100,000	$7,017	$6,455	8.70%
Rural North	Tuhoe Road	$2,300,000	$2,300,000	$7,561	$6,945	8.88%
Rural North	Ridge Road South	$2,475,000	$2,475,000	$8,038	$7,373	9.01%
Rural North	Spooners Hill Road	$2,700,000	$2,700,000	$8,650	$7,924	9.16%
Rural North	State Highway 1	$2,930,000	$2,930,000	$9,277	$8,487	9.30%
Rural North	Kakariki Road	$3,020,000	$3,020,000	$9,522	$8,708	9.35%
Rural North	Koeke Road	$3,420,000	$3,420,000	$10,611	$9,687	9.53%
Rural North	State Highway 1	$3,520,000	$3,520,000	$10,883	$9,932	9.57%
Rural North	Taihape-Napier Road	$3,880,000	$3,880,000	$11,838	$10,779	9.82%

Location		CV 26/27	CV 25/26	Actual 26/27	Actual 25/26	% increase
MANGAWEKA						
Mangaweka	Broadway	$175,000	$175,000	$2,127	$1,939	9.69%
Mangaweka	Te Kapua Road	$215,000	$215,000	$2,689	$2,924	-8.03%
Mangaweka	State Highway 1	$285,000	$285,000	$3,994	$3,935	1.49%
Mangaweka	Kawakawa Street	$340,000	$340,000	$4,144	$4,070	1.82%
Mangaweka	State Highway 1	$340,000	$340,000	$3,029	$3,230	-6.21%
RURAL SOUTH						
Rural South	Colemans Road	$900,000	$900,000	$3,723	$3,481	6.95%
Rural South	Mchardie Road	$900,000	$900,000	$3,723	$3,481	6.95%
Rural South	Somersal Lane	$1,210,000	$1,210,000	$4,567	$4,240	7.70%
Rural South	Makirikiri Road	$1,500,000	$1,500,000	$5,357	$4,951	8.20%
Rural South	Santoft Road	$1,500,000	$1,500,000	$5,357	$4,951	8.20%
Rural South	Milne Street	$1,530,000	$1,530,000	$6,244	$6,109	2.20%
Rural South	Kakariki Road	$1,750,000	$1,750,000	$6,038	$5,563	8.53%
Rural South	Parewanui Road	$1,750,000	$1,750,000	$6,038	$5,563	8.53%
Rural South	Makirikiri Road	$1,860,000	$1,860,000	$6,337	$5,832	8.66%
Rural South	Fern Flats Road	$2,070,000	$2,070,000	$6,909	$6,347	8.86%
Rural South	Jeffersons Line	$2,300,000	$2,300,000	$7,535	$6,910	9.05%
Rural South	Makirikiri Road	$2,400,000	$2,400,000	$7,808	$7,155	9.12%
Rural South	Whales Line	$2,620,000	$2,620,000	$8,407	$7,694	9.27%
Rural South	Wanganui Road	$2,701,000	$2,701,000	$8,627	$7,892	9.32%
Rural South	Mt Curl Road	$2,720,000	$2,720,000	$8,679	$7,938	9.33%
Rural South	State Highway 1	$3,220,000	$3,220,000	$10,040	$9,163	9.58%
RURAL LARGE DAIRY/PASTORAL						
Rural North	State Highway 1	$10,700,000	$10,700,000	$31,707	$28,793	10.12%
Rural North	Te Moehau Road	$19,900,000	$19,900,000	$58,031	$52,601	10.32%
Rural North	Taihape-Napier Road	$40,000,000	$40,000,000	$119,125	$108,212	10.08%
Rural North	Taihape-Napier Road	$46,070,000	$46,070,000	$130,564	$117,969	10.68%
Rural North	Taihape-Napier Road	$52,034,000	$52,034,000	$146,804	$132,575	10.73%
RURAL SOUTH INDUSTRIAL						
Rural South	Wanganui Road	$80,000	$80,000	$1,513	$1,487	1.70%
Rural South	Calico Line	$370,000	$370,000	$3,188	$3,334	-4.37%
Rural South	Tutaenui Road	$560,000	$560,000	$4,873	$4,673	4.28%
Rural South	Bridge Street	$670,000	$670,000	$4,851	$4,763	1.84%
Rural South	Bridge Street	$1,100,000	$1,100,000	$6,142	$5,893	4.23%

ANNUAL PLAN DISCLOSURE STATEMENT

FOR THE YEAR ENDING 30 JUNE 2027

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	$40.01m	$38.08m	Yes
	Capped at 12.5%	including newly introduced rates	$40.01m	$38.08m	Yes
rates increase - quantified limit					
	Capped at 12.5%	excluding newly introduced rates	12.50%	6.40%	Yes
	Capped at 12.5%	including newly introduced rates	12.50%	6.40%	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	4.99%	Yes
Interest payments to rates revenue	25% max	7.40%	Yes
Net debt to total revenue	175% max	154.81%	Yes
Liquidity	110% min	110.51%	Yes
Balanced budget benchmark	100% min	89.94%	No
Essential services benchmark	100% min	203.14%	Yes
Debt servicing benchmark	10% max	5.80%	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
AS	Australian Standards
BERL	Business and Economic Research Limited (www.berl.co.nz)
Capex	Capital expenditure
CBD	Central Business District
CCO	Council controlled organisation
CCTV	Closed circuit television
CE	Chief Executive
Community Board Members	Elected representatives of either the Taihape or Rātana Community Board
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. Rangitīkei District Council has six community outcomes
Council Services	Services that Council provides e.g. wastewater, roading, libraries
CPI	Consumer Price Index
DISP	Decline in Service Potential (depreciation)
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
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
FAR	Funding Assistance Rate - the central government support for local roading programmes
FIS	Funding Impact Statement
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.
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
I/I	Inflow and infiltration. This refers to stormwater entering wastewater systems
Intergenerational Equity	To spread the costs of assets that have a long life over current and future ratepayers
ISO	International Organisation for Standardisation - An international standard-setting body composed of representatives from various national standards organisations
LASS	Local Authorities Shared Services. MW LASS is the Horizons (Manawatū- Whanganui) LASS and a CCO
Level of Service	The quality of service that Council proposes to provide
LGA 2002	Local Government Act 2002
LGCI	Local Government Cost Index
LIMS	Land Information Memorandum

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
MOU	Memorandum of Understanding
NZS	New Zealand Standards
NZTA	Waka Kotahi NZ (New Zealand Transport Agency)
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
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
OPEX	Operational expenditure
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
Papakāinga	Development of housing on ancestral land, usually held in the form of multiple-owned Māori land.
Protozoa	Any of a large group of single-celled, usually microscopic, organisms, such as amoebas
QA	Quality Assured
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
SPARC	Sport and Recreation New Zealand (ww.sparc.org.nz) Now know as Sport NZ
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
Submitter	A person who makes a submission
SUIP	Separately used or inhabited part
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
UAGC	Uniform Annual General Charge
UV	Ultraviolet
Waahi Tapu	Sacred ground
WTP	Water treatment plant
WTS	Waste transfer station
WMMP	Waste management and minimisation plan
WWTP	Wastewater treatment plant



Look to the future
Tirohanga Whakamua

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