

# WHERE'S IT RANGITĪKEI



Long Term Plan 2024-2034



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!*

# CONTENTS

## **Section 1: Introduction** \_\_\_\_\_ **5**

Message from His Worship the Mayor \_\_\_\_\_ 7

What have we been doing? \_\_\_\_\_ 8

Our vision for the next 10 years \_\_\_\_\_ 10

## **Section 2: Infrastructure Strategy and Financial Strategy** \_\_\_\_\_ **13**

Contents \_\_\_\_\_ 15

Infrastructure Strategy \_\_\_\_\_ 16

Finance Strategy \_\_\_\_\_ 41

## **Section 3: Response to Submitters** \_\_\_\_\_ **47**

How community feedback helped \_\_\_\_\_ 49

## **Section 4: Council Activities** \_\_\_\_\_ **51**

Introduction \_\_\_\_\_ 53

Community Leadership Group of Activities \_\_\_\_\_ 55

Roading Group of Activities \_\_\_\_\_ 62

Water Supply Group of Activities \_\_\_\_\_ 71

Wastewater and Sewage Disposal Group of Activities \_\_\_\_\_ 78

Stormwater Drainage Group of Activities \_\_\_\_\_ 84

Parks and Reserves Group of Activities \_\_\_\_\_ 90

Community Group of Activities \_\_\_\_\_ 95

Rubbish and Recycling Group of Activities \_\_\_\_\_ 105

Regulatory Services Group of Activities \_\_\_\_\_ 109

<b>Section 5: Policies and Financial Statements</b>	<b>115</b>
Significance and Engagement Policy Summary	117
Statement on the Development of Māori Capacity to Contribute to Council Decision-Making	118
Revenue and Financing Policy	119
Prospective Statement of Comprehensive Revenue and Expenses	128
Prospective Statement of Changes in Net Assets/Equity	128
Prospective Statement of Financial Position	129
Prospective Statement of Cash Flows	130
Notes - Reserves	131
Reconciliation of Funding Impact Statement to Comprehensive Revenue and Expenses	132
Rangitikei District Council: Funding Impact Statement - Whole of Council	133
Rate Types	134
Examples of Impacts of Rating Proposals	138
Summary of Significant Accounting Policies	142
Long-Term Plan Disclosure Statement	150

<b>Section 6: Additional information</b>	<b>155</b>
Audit Opinion	157
Councillors	159
Council Structure	160
Management Structure	161
Manawatū-Whanganui LASS Limited	162
Significant Forecasting Assumptions	163
Variation between the Council's LTP and its assessment of water and sanitary services and waste management plans	172

<b>Section 7: Glossary of Terms</b>	<b>183</b>
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**Section One**  
Wāhanga Tuatahi

# **INTRODUCTION**

**Tirohanga Whakamua - Look to the future**



## MESSAGE FROM HIS WORSHIP THE MAYOR

E ngā tāngata katoa o te rohe nei, piki mai kake mai

In the last Long-term Plan (LTP) I said that “this plan has been the most difficult one to put together that I have been involved with”. The difficulties in understanding the Government’s direction and requirements are more difficult now than they have ever been. It is hoped that the new Government will provide this direction soon, which may well require changes to the LTP before it is even adopted in July this year. We have already changed our thinking and budgets in line with the Government’s suggestions to include the provision for our own management, funding and decision making for maintaining/ improving the management of our three waters,

i.e. the provision of wastewater, drinking water and storm water. The new Government has however given early direction, that although the three waters decision and ownership will rest with Council the regions must work together. Regional and city deals will be expected to include direction on solving regional three water issues along with economic direction focused on GDP (economic growth for New Zealand) growth. Our region has been working on these positions for some time and will include for us for example a request to Government for help with the industrial rail hub at Marton.

The Long-term plan is a 10 year plan which is refreshed every 3 years and as such it builds on the progress made over the last three years. Significant progress has been made since our last LTP in 2021 - Council has opened the new Ngā Awa Block in Taihape; built and opened the new bridge at Mangaweka; upgraded the Memorial Hall in Marton; and finished the bus lanes and facilities at Te Matapihi in Bulls. Very significant progress has been made with wastewater plants in Marton, Rātana, Bulls and Taihape including purchasing of land, consenting and construction work. The long-promised upgrades to Marton water are nearing completion (by the end of 2024) with the new bores delivering the required volume and purity that is required. The upgrades to the treatment plants will be the focus for this year.

The escalation in the costs of doing capital work in New Zealand has been well publicised nationally. Every Council has been impacted and funding this has been a challenge. Our rate increase on average to the rate payer will be about 11.5% I stress that this is an average and the individual changes will vary greatly. This LTP coincides with a change in the property revaluations by QV where the capital value of each property is revalued, something that we base most of our rates on. This revaluation process is independent of Council. Because the value of some properties has increased dramatically, such as our beach settlements and rural properties in the north, compared to other properties in the Rangitikei, the variation of rate increases has been challenging. We understand that although properties/individuals on paper have made substantial financial gains

this does not help with affordability in the challenging financial environment we are currently in.

One of the ways Council can look to ease this rate burden is to continue to focus on economic growth. In simple terms the more people and businesses that we have spreads the financial load on rates. Council has been successful with the Environment Court after about 5 years, which permits the potential for industrial growth on the site planned for the rail hub. We are hopeful that the new businesses that want to be here will take up the opportunity.

I would like to end by thanking several groups of people. The workload on staff and Councillors has been exceptional in what has been a challenging political environment, they have all put in a huge amount of time on this LTP process and other challenging issues such as roading and I thank them for it. Over the past year we have also had a change in Chief Executive, meaning a change for the organisation and Councillors. The Rangitikei is a beautiful place with many facilities several which have been made possible by volunteer groups with too many to name, but we are indebted to them, and they deserve recognition and thanks.

Ngā mihi,

**Andy Watson, Mayor of Rangitikei.**



## WHAT HAVE WE BEEN DOING? | 2021-2024

Since our 2021-24 Long Term Plan there have been some major projects start and others completed. While the challenges of Covid-19 meant some delays, we have achieved a lot - here are some of the highlights from across the District in the last few years.

### Rātana Pā Wastewater Treatment Plant Progress

Together with our consultants, we are continuing to finalise the consenting process and we are waiting for a response from Horizons Regional Council.

The discussions with affected landowners around the ideal location for the pipeline to the irrigation site are also ongoing.

Once the resource consent has been approved and all conditions are known, we will start the procurement of the various components of the construction. Where possible we may purchase some products early to secure best pricing.

### Taihape Memorial Park Grandstand Started

Staff have been exploring what improvements can be achieved within the \$1million pre-approved budget. We have since had discussions with structural engineers and will be progressing this project in 2024. It is likely we will need to seek additional funds, eg. from local fund raising.



### The Marton to Bulls Wastewater Centralisation Project

The Marton to Bulls Wastewater Centralisation Project has been established to address the discharge of treated wastewater in Rangitikei and improve water quality in the local waterways. The existing wastewater treatment plant in Marton built several decades ago, requires maintenance.

Treated wastewater continues to be discharged into the Tūtaenui Stream, which is an environmental concern due to the stream drying up in summer with treated wastewater being the sole source of inflow.

The project's objectives include removing wastewater from vulnerable/sensitive waterways, investigating discharge options around land discharge, determining storage requirements, and developing an efficient and sustainable long-term wastewater management solution for Marton and Bulls. By centralising wastewater treatment in Bulls, the project aims to remove wastewater from the Tūtaenui Stream, protecting and restoring the water quality of the stream.

There are risks which include finding available, suitable, affordable land in the right location; the consenting process is time consuming - to complete this project we need to get more than six different resource consents; the cost for this project is difficult to estimate due to so many dependencies - the longer the process, the more costs are likely to be expected.



## Mangaweka Bridge

The new Mangaweka bridge was officially opened on 20 May 2022 one month ahead of schedule, following the closure of the existing historic 115-year-old bridge in October 2016.

It was going to be demolished after the new bridge was opened. However, there was a strong push to keep the historic bridge. Rangitikei and Manawatū District Councils decided to keep the bridge for pedestrians and cyclists to use. The Mangaweka Heritage Trust funds on-going maintenance of the old bridge.

## Bulls Bus Lane and Town Square

Work began in November 2021 to create a new bus lane behind Te Matapihi - Bulls Community Centre. The build was completed and the bus lane opened for use on 21 March 2022. As part of this project, a new green space was created at the front of Te Matapihi to be used as a town square. This space has become a hub for the community with new lighting and artwork installed.

## Taihape Ngā Awa Block Finished

A necessary addition to the Memorial Park facilities, the Ngā Awa Block, was completed and handed over to the community in July 2023. The new building includes four changing rooms, each with toilets and showers, two smaller multi-purpose rooms, extra referee rooms, and a small commentators/observation room. The building is fully accessible, there are three public toilets, two of which include showers, and a car park.



## Marton RSA and Citizens' Memorial Hall Upgrade Completed

The hall was built circa 1959 and then extended in 1986 with minimal improvements made since.

In May 2021, the Government earmarked funds for the renovation of town halls and war memorials as part of a renewed Provincial Growth Fund focus on projects with more immediate job and economic benefits, as part of COVID-19 recovery. The Council budget for the project was \$801,000 with an additional \$500,000 received from Provincial Growth Fund investment. The total spend came in just under the budgeted amount.

## Improvements to Papakai Park

The Friends of Taihape have led a lot of work around the Hautapu river over a number of years, which includes planting native vegetation for reforestation, removing willows, holding planting days with the community and Council staff, installing timber rail fencing and steps, establishing and maintaining walking tracks throughout the surrounding wilderness near Papakai Park. Council is now working with the Friends of Taihape to build five bridges over the Hautapu River.

Council has also upgraded the wastewater pumpstation at Papakai Park.

## Enhancement of the Tūtaenui Reservoir

Over the past eight years the Tūtaenui Stream Restoration Society and Council have worked together to make this area an appealing walking and cycling space.

Many hundreds of volunteer hours have been spent clearing tracks and replanting alongside the dams. Council thanks and appreciates everyone that has been involved and who continue to work on improving this public reserve, which is now used by many people every day as part of their exercise routine, and is open all year round.



# OUR VISION FOR THE NEXT 10 YEARS

Council has reviewed its strategic framework for the 2024-34 Long Term Plan.

The strategic framework identifies what we're working towards. It identifies a hierarchy with our purpose as a guide at the top, with everything below working towards achieving that purpose - vision, community outcomes, strategic priorities, strategies, and plans.

It shows what is important and guides our investment so we can deliver services and projects that contribute to the bigger picture.

The key to successful implementation of our strategic framework is relationships. Council has wide networks of relationships to build from and strengthen as we work collaboratively to deliver the best possible future for our communities.

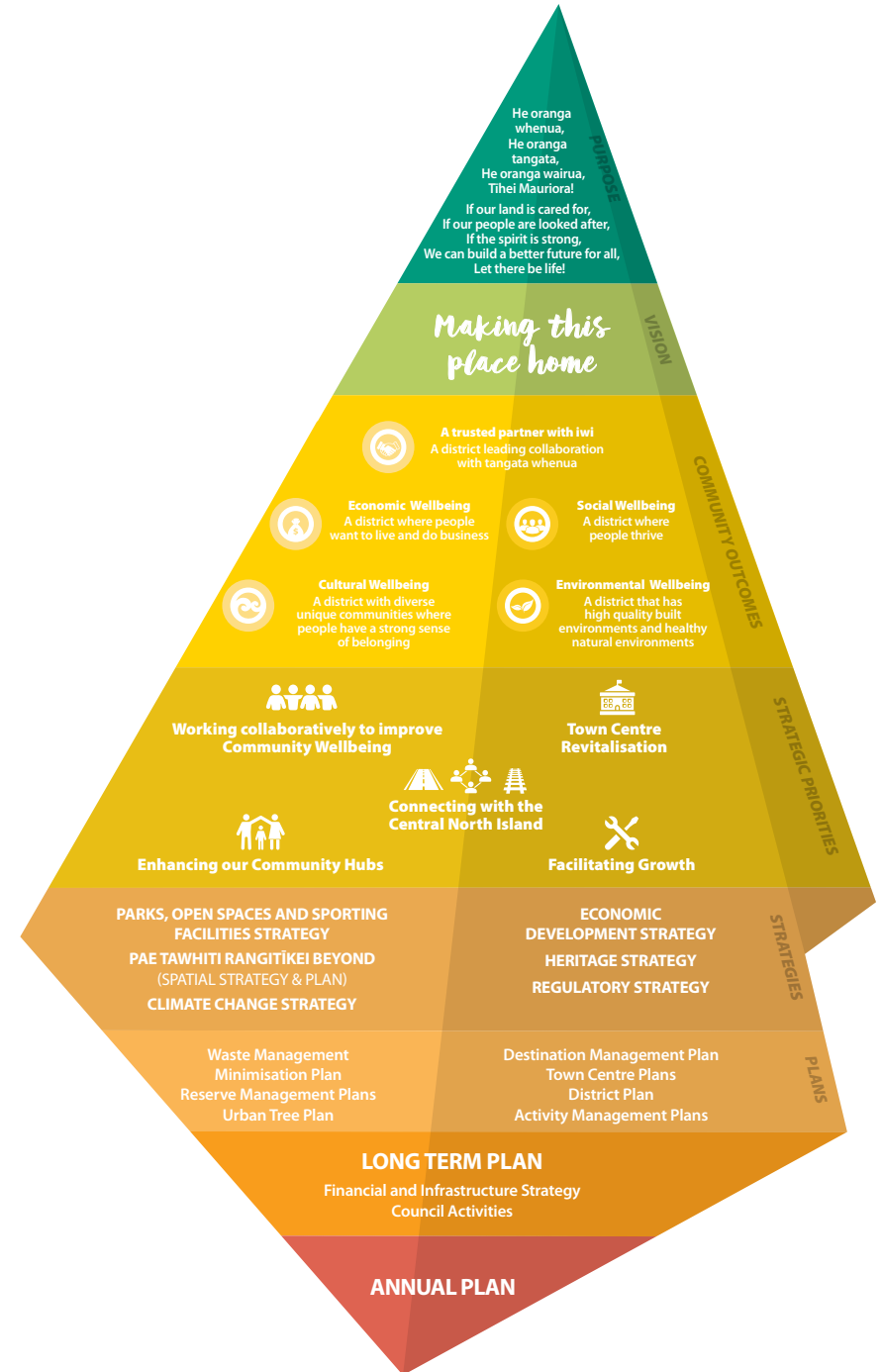
The design has been developed to align with our brand - the kowhai. Rangitikei is renowned for having the most prolific kowhai stand in New Zealand. The kowhai is a cultural and social icon and is an important and overlooked ecological feature of our District.

## Purpose

Our purpose is what we use to guides us and supports us to make the right decisions for our community. It shows the importance of caring for our land and people and our focus on building a future for everyone.

## Vision

Council's vision, making this place home, reflects our desire to be a key part in ensuring our district is a great place to live and do business. We appreciate how special the Rangitikei is and the importance of looking after our people and land. This vision reflects our aspiration that the Rangitikei is sought after for our lifestyle, culture, and natural environment.



## Community Outcomes

Our community outcomes are a key part of the strategic framework.

Community outcomes are a set of goals that guide the Council's work and planning and help to set our priorities for the District. The community outcomes we seek for our District aim to improve the wellbeing of our communities in five key areas:



**A trusted partner with iwi**

**A district leading collaboration with tangata whenua.**

Our goal is to have a high level of trust and collaboration with iwi across the district and to be working together to promote the wellbeing of our communities.



**Economic Wellbeing**

**A district where people want to live and do business.**

Our goal is for Rangitikei to be the place of choice for new and existing businesses to come and grow, with a desirable lifestyle and affordable housing.



**Social Wellbeing**

**A district where people thrive.**

Our goal is to build relationships with the community and agencies and provide services and spaces that enhance community wellbeing.



**Cultural Wellbeing**

**A district with diverse unique communities where people have a strong sense of belonging.**

Our goal is to provide spaces where our community can connect, promote the diversity of our cultures, and develop relationships that support community-led initiatives.



**Environmental Wellbeing**

**A district that has high-quality built environments and healthy natural environments.**

Our goal is to ensure our infrastructure, relationships, and regulatory framework support the ongoing development of high quality built environments and improvement in the natural environment.

## Strategic Priorities

Council's strategic priorities are the key areas we aim to focus on over the next 10 years that will contribute to meeting our community outcomes



**Working collaboratively to improve wellbeing**

Council wants to invest in developing partnerships to ensure our communities have the best possible access to services, programmes, and support.



**Town centre revitalisation**

Council wants to invest in town centre revitalisation so that these spaces are vibrant places our communities are proud of and support all aspects of wellbeing.



**Enhancing our community hubs**

Council is focused on enhancing our community hubs with more activities and services, such as for children, youth, education, and businesses.



**Facilitating growth**

Council wants to invest in facilitating growth to increase the population and number of businesses in the Rangitikei so that our district can thrive.



**Connecting with the Central North Island**

Council wants to use our location and create connections to support the wellbeing of our communities.

## Strategies and Plans

The development of clear strategies is an important part of meeting Council's purpose, vision, community outcomes and strategic priorities.

Strategies set out the goals and rationale for a particular topic and will guide any relevant underlying plans.

Plans provide a detailed picture of how the higher order strategies and goals will be implemented, timing and responsibilities.

The strategies and plans identified in the strategic framework will be reviewed as required.



**Section Two**  
Wāhanga Tuarua

# **INFRASTRUCTURE STRATEGY FINANCIAL STRATEGY**

**Tirohanga Whakamua - Look to the future**



# INFRASTRUCTURE STRATEGY AND FINANCIAL STRATEGY

## INFRASTRUCTURE STRATEGY CONTENTS

16

### What is the Infrastructure Strategy?

- What does it outline and why does it matter?
- What are we trying to achieve with this Strategy?
- Helping us to plan for the future

### Our infrastructure environment

#### What informs our Strategy?

- The 2024-2034 Long Term Plan
- Financial Strategy
- Community Spatial Plan
- The Capital Plan
- Water Services Reform Programme (formerly Three Waters Reform)

### Assumptions

#### Maintaining existing assets

- Developing an optimised renewal programme
- Improving resilience
- Managing critical assets
- Improving asset data knowledge

#### How will we address these challenges over the next 30 years?

- Land transport
- Keeping roading costs down - One Network Road Classification
- Council-owned properties
- Parks and reserves
- Regional Spatial Planning - Pae Tawhiti Rangitikei Beyond

#### Regional Spatial Planning - Our priority areas

- Thriving communities
- Healthy communities
- Connected communities
- Unique communities

## Finances

- Significant capital expenditure (Capex) decisions
- Expenditure over the next 10 years
- Service level changes
- Infrastructure funding and affordability

### What's next?

- Most likely scenario

## FINANCIAL STRATEGY CONTENTS

41

### What is a Financial Strategy?

- What does it outline and why does it matter?
- What are we trying to achieve with this Strategy?

### What informs our Financial Strategy?

- Water Services Reform Programme
- The Capital Plan
- The 2024 - 2034 Long Term Plan

### Our financial environment

- Balancing the budget
- Rates over the coming years
- Capital expenditure
- Treasury
- Other significant factors

# INFRASTRUCTURE STRATEGY

## WHAT IS AN INFRASTRUCTURE STRATEGY?

### What does it outline and why does it matter?

This Infrastructure Strategy is prepared by Rangitikei District Council under section 101B of the Local Government Act 2002 and forms part of our Long Term Plan (LTP).

The Infrastructure Strategy helps us, as Council, identify what infrastructure our District is likely to need over the next 30 years. The Infrastructure Strategy connects with our Financial Strategy to make sure we are outcome focused and we invest our funds wisely.

Maintaining our infrastructure properly is vital for our economic prosperity and the quality of life for everyone living and working in the Rangitikei District - which is why we need a good plan in place to guide us into the future. It will shape how our District looks and functions, and covers assets like our roading, Council-owned buildings, parks and reserves.

As stewards of local infrastructure, Councils must invest in the maintenance and renewals of all Council-owned assets. This is both to preserve the quality of the assets, but also to make sure that Council invests in the correct assets at the correct times..

### What are we trying to achieve with this Strategy?

The Infrastructure Strategy is an indicative estimate of Council's future infrastructure needs. This strategy does not commit Council to any future projects, costs or timing, it simply outlines the following:

- What infrastructure we think will be needed to tackle the major challenges facing our District over the next 30 years
- Any potential risks we could face from not investing enough in our infrastructure
- Council's current preferred scenario for infrastructure provision
- Our priorities for infrastructure.

Council manages a substantial portfolio of infrastructure assets for the District, which covers the following infrastructure types:

- Water services - drinking water; wastewater; stormwater
- Land transport
- Council-owned property
- Parks and reserves.

This strategy takes a 'multi-asset' approach — looking across different types of infrastructure — to ensure that we are managing and building the right long term infrastructure.

Infrastructure accounts for over 80% of Council's operating expenditure and virtually all of Council's capital expenditure.

### Helping us to plan for the future

This strategy is essentially a roadmap that guides our decisions on assets, finances, and our District's overall development. It is shaped by our District's vision, community goals, and asset plans, working hand-in-hand with our Financial Strategy (see further below) to build a resilient and thriving future for Rangitikei.

Various external factors play a role in how we plan for the future. Although these factors are generally beyond the control of Council, it is important that we monitor and respond to them to ensure that our plans take advantage of new opportunities and remain fit for purpose. These factors include our growing urban environment, changing population, the Water Services Reform Programme (formerly Three Waters Reform), changing climate, resilient infrastructure, connectivity with the region, new technologies and changing legislation and priorities.

Using an intervention logic mapping process, this strategy has focused Council's efforts on three key challenges: ageing infrastructure, growing population and changing expectations.

Our long term approach is to make sure our infrastructure:

- Meets our community's needs and expectations now and into the future
- Maintains agreed service levels
- Meets our legislative requirements.

**This strategy outlines Council's approach to managing and investing in the District's infrastructure, including what will be required, when, and how much it will cost.**



## OUR INFRASTRUCTURE ENVIRONMENT

The Rangitīkei District comprises 4,500 square kilometres of mainly rural land.

It is a diverse landscape, ranging from the sand plains on the south coast to the magnificent hill country of the upper Rangitīkei. The sand plains extend inland from the coast to Bulls, where the Santoft Forest is a key feature. The area has a range of soil types and has been developed for a wide range of agricultural activities including pastoral farming, cropping, horticulture, forestry and dairying. For the steeper hill country, further north, soils are often prone to slipping and erosion and are largely grazed by dry stock.

The northern reaches of the District include approximately half of the windswept and remote Kaimanawa Ranges. These mountain land areas are largely undeveloped for primary production activities, although the Manuka honey industry is growing and supports important indigenous forests, tussock land and wetlands.

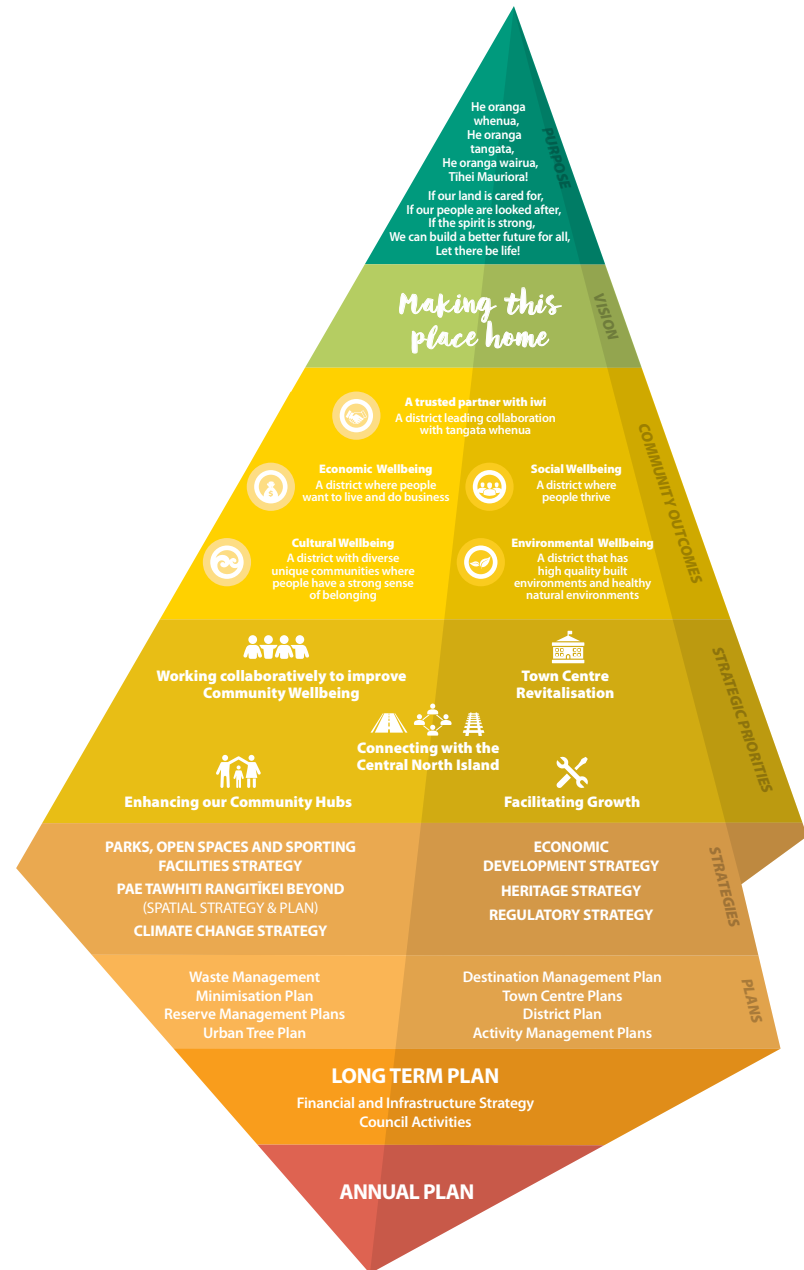
There are a number of significant rivers within the District, particularly the Rangitīkei, Whangaehu, Turakina, Hautapu and Kawhātau. These rivers have helped to shape the topography of the District, with valleys, gorges, terraces and floodplains. The most iconic river in the District is the Rangitīkei River, which is one of New Zealand’s longest rivers – originating in the Kaimanawa Ranges and flowing out to the Tasman Sea. It is a gravel bed river that is surrounded by papa (white mudstone) cliffs through the middle reaches. Water quality for the Rangitīkei River is good, especially in the northern areas, where it supports a world-class trout fishery.

## WHAT INFORMS OUR STRATEGY

### The 2024 - 2034 Long Term Plan

The Infrastructure Strategy is a key focus of the 2024-2034 Long Term Plan (LTP). It identifies the provision of Social Infrastructure.

The strategic considerations and drivers below provide detailed context about specific issues that have fed into the development of this Infrastructure Strategy and the LTP. These will provide background information regarding the formulation of budgets and should be read in conjunction with the Financial Strategy and the Significant Forecasting Assumptions.



## Financial Strategy

The Financial Strategy plays a vital role in executing the Infrastructure Strategy by securing sufficient financial resources through diverse funding mechanisms.

For more details, refer to the Finance Strategy further below.

## Pae Tawhiti Rangitikei Beyond Community Spatial Plan

The community aspirations outlined in our Pae Tawhiti Rangitikei Beyond Community Spatial Plan and the actions required to get there, drives the 30 year Infrastructure Strategy. It serves as a guide for future investments to make sure we achieve the outcomes our communities asked for. The investment plan will be tested against priorities such as affordability, improving community wellbeing and work programmes to determine the best fit over the 30 year window.

## The Capital Plan

As discussed in more detail in the Finance Strategy further below, we now have a Capital Plan, which has increased markedly from the Long Term Plan (LTP) 2021 – 2031. The effective delivery of the Capital Plan is crucial for implementing our infrastructure works.

## Water Services Reform Programme (formerly Three Waters Reform)

The Department of Internal Affairs is continuing to support Taituarā (Local Government Professionals Aotearoa) as they update their guidance for territorial authorities regarding transitional arrangements relating to local government planning and reporting. Under the transitional provisions in the Water Services Entities Amendment Act, Councils who are not in the Northland/Auckland area should continue to include information on water services for the first two years of their long-term plans (i.e., for the 2024/25 and 2025/26 financial years). This is regardless of the preliminary recommended go-live date of the Water Entities in their region.

As a result, the Infrastructure Strategy will also include water services infrastructure for the first two years of the strategy.

## ASSUMPTIONS

Council has made some key assumptions that form the basis of our plan.

The most critical assumption is that national standards will increasingly define local infrastructure requirements. Provided below are the specific assumptions Council made about how long assets will last, whether the demand for services will go up or down, and if the level of service will increase or decrease.

Useful lives of assets		
Assumption	Confidence	Potential effects of uncertainty
<p>We've made assumptions about how long our different assets will last, considering what we know from local experience and historical trends.</p> <p>These assumptions should be regularly checked and adjusted based on real-time assessments of wear and tear. This helps us reduce uncertainty and improve the accuracy of our predictions.</p>	High.	<p>If the information collected to inform our assumptions is inaccurate, capital may be invested on the wrong assets.</p> <p>This may pose a risk of failure for our critical infrastructure.</p>
<p>Replacement of assets will be determined by considering how well they're performing, their condition, and how crucial they are in relation to the services they supply.</p>	Low.	<p>Investing capital on the wrong assets at the wrong time.</p>

**Growth or decline in demand for services**

Assumption	Confidence	Potential effects of uncertainty
The increasing drive for improved agricultural productivity and harvesting of forestry will maintain (if not increase) demand for high quality rural roads.	Certain.	Increased cost of road maintenance for the affected areas.
Increase in demand for parks and open spaces as the District grows.	Certain.	New developments add open spaces and storm water detention areas that will require additional staff and equipment to maintain.
Increased demand for recreational facilities across the District as population grows.	Fairly Certain.	

**Increase or decrease in the level of service**

Assumption	Confidence	Potential effects of uncertainty
No significant changes in levels of service.	Medium certainty.	Service levels are generally assumed to remain the same for the period covered by this strategy.
Wastewater disposal requirements in terms of environmental impacts will become more challenging.	Certain. Land-based discharge will be the basis for any new consents.	Increased costs and complexity in achieving consent requirements.
There will be a decrease in level of service for roads in the District due to decreasing funding availability.	Fairly certain.	This will depend on the way the One Roding Network Classification is implemented, and the funding associated with it.

**General assumptions**

Assumption	Confidence	Potential effects of uncertainty
Full project costs.	Medium certainty.	The final project costs could exceed approved budgets by substantial margins due to factors not controlled by or anticipated by Council. Council will make use of a cost range for project cost estimates in the LTP and consultation documents, with an indicative full project cost and associated percentage confidence in that selected indicative cost. For example, project A will cost between \$10 million and \$20 million and the indicative cost estimate is \$15 million with a 60% confidence.
We assume that there will continue to be sufficient capacity within the professional services and contractor market to undertake the capital programme.	Medium certainty.	There is medium certainty regarding the wider market as there are high levels of forecast capital expenditure from other government agencies as well as ongoing strong demand for large private developments. Impact could be high as budgets may not be sufficient to undertake the works as planned.

## MAINTAINING EXISTING ASSETS

Council maintains our assets through operations, maintenance and renewals to ensure that they are able to provide the service that they are designed for. We have identified four themes that will help us to look after our assets:

1. Developing an optimised renewal programme
2. Improving resilience
3. Managing critical assets
4. Improving asset data knowledge.

Within the period of this plan, Council will need to spend \$234 million to renew our assets to maintain agreed levels of service.

### Developing an Optimised Renewal Programme

The lives of assets in Rangitikei are varied and can be affected by a number of factors. Council actively monitors asset conditions and develops renewal programmes to ensure that assets reach their maximum service life without compromising functionality.

We realise that the renewal of one asset often has impacts on other assets with other activities (e.g. water services infrastructure under roading pavements). To accommodate this, we try to strategically plan renewals; optimising asset performance and maintaining agreed service levels throughout their lifespan. This proactive approach ensures effective asset management for the benefit of the community.

### Improving resilience

Resilience is a crucial aspect of our strategy. It ensures that our infrastructure can withstand stress from adverse events and swiftly recover. The Ministry for the Environment suggests that local councils should plan for a sea level rise of between 0.5m and 0.8m for periods up until 2090. This may impact on the District's seaside settlements, at Koitiata and Scotts Ferry. Horizons has already evaluated the likely risk at Koitiata, where the risk can be managed by controlling the movement of the mouth of the Turakina River. Inundations from the sea will be sporadic and not deep.

Climate change is likely to also result in more extreme weather events. This requires Council to consider the capacity of urban storm water drainage systems. In addition, more frequent droughts may affect the security of water supply to Taihape and Hunterville, which depend on river flow. Greater storage capacity is a potential remedy. Because of the impact such events can have on the roading network, there may be sections where improvement is regarded as providing greater certainty of resilience in extreme weather conditions.

The nature of Council infrastructure assets (roads, underground pipes, buildings for public congregation) means that they all offer lifelines in an emergency situation and yet are

all potentially vulnerable to major disruption in such an event. The increasing frequency and severity of these events challenges any assumption that immediate support through insurance or central government emergency payments is available to ensure business continuity at a local level. In addition, Council needs to plan for the "what happens when" scenario rather than "what happens if".

### Key risks to our infrastructure

The principal risks to infrastructure over the next 30 years that are likely to threaten the resilience of the Rangitikei District's transport and water services networks include:

- Earthquakes
- Significant weather events
- Loss of network electricity or gas.

The effects of climate change are likely to increase these risks to network assets, due to increased frequency and intensity of severe weather events — both flooding (particularly impacting on the roading and stormwater networks) and drought (impacting on water supply). For more information on the impact of climate change, refer to our Finance Strategy.

### Building resilience through renewals

We actively manage risks posed by natural hazard events by putting controls in place to handle any disruptions to our services. This involves using durable materials and advanced engineering solutions to strengthen our infrastructure and enhancing the ability of our infrastructure to withstand stress.

The 2010 and 2011 Christchurch earthquakes, and the 2016 Kaikoura earthquake, together with climate change have brought massive changes in the way that central and local government throughout New Zealand think about managing the risk of major such disasters and ensuring continuity of essential services and recovery to business as usual as soon as possible.

Almost all of the Council's public buildings do not meet 33% of current earthquake standards and upgrading, while possible, is expensive and does not in itself deliver fit-for-purpose facilities. Council has developed a multi-purpose facility in Bulls and is looking to develop further multi-purpose facilities in Marton and Taihape. In all three towns, consideration of the expense of earthquake strengthening the existing facilities is likely to be a key factor that will affect these developments.

## Water supply resilience

Council completed seismic assessments on all our water reservoirs and invested in the construction of two new reservoirs over the last six years. Water supply to all our larger towns, except Taihape, have alternative supply sources. The search for an alternative raw water supply for Taihape continues while the supply main has been completely renewed. Some of Council's water supply distribution networks are vulnerable to a major earthquake. Council's reticulation renewals programme will involve using different construction methods and materials to provide greater earthquake resilience in our pipelines.

## Roading network resilience

Our roading network's resilience is constantly considered as a risk factor. Rural roads in particular are susceptible to major slips and key access roads are vulnerable to seismic or weather-related events. Council works closely with our Road Maintenance contractor and Waka Kotahi NZTA to address these issues quickly when they arise.

## Building and infrastructure upgrades

Almost all of Council's public buildings do not meet 33% of current national building standards. Upgrading, while possible, is expensive and does not in itself deliver fit-for-purpose facilities. Council is continuing our programme of constructing new multi-purpose public facilities to replace the existing earthquake prone buildings. The Taihape Town Hall and the Marton Civic building will be updated within the first ten years of this 30 year period.

There are also a number of bridges that require upgrading, to varying degrees, to give them a better chance of surviving a large seismic event. Some of these structures have been upgraded and others are programmed for upgrading.

## Insurance

Council maintains comprehensive insurance coverage for asset replacement following damaging events, and this coverage is regularly reviewed to ensure its effectiveness in protecting our infrastructure.

## Managing critical assets

Critical assets are assets that have a high consequence if they are to fail such as our roading network or drinking water supply. It is important after an unexpected event critical assets are back up and running as soon as possible to ensure that public health and safety is maintained. Council has commenced identification of critical assets by activity, which are summarised in the Asset Management Plans.

## Improving asset data knowledge

Asset data knowledge underpins Council's ability to plan for the future. Quality, timely data must be available, and held in systems that can transform it into useful business decision making information.

Council has reviewed our asset management capability and identified an improvement programme to provide a more consistent approach to operational management and delivery of asset activities.

The programme forms part of the asset management plans and includes improving data and systems to readily provide consistent data and information. Council has created an in-house asset management function to lead best practice and improvements.

Across the asset activities, data inventory is generally good, with areas for improvement identified in asset performance and condition data. More detail is provided in the relevant Asset Management Plans for each of the activities

## HOW WILL WE ADDRESS THESE CHALLENGES OVER THE NEXT 30 YEARS?

### Land transport

Our roading network is our most valuable asset. However, like many of our assets, it is ageing and was not built to carry the heavy vehicles that use it today. The rural nature of our District means we also have a large roading network to maintain for the size of our population.

Our intention is to reseal roads, on average, every 16 years and maintain the current level of service by resealing or repairing 45-55 km of road each year. Maintaining our roading network to this level means that currently, Council spends over a third of rates on roading. Council is committed to continuing to invest in our roading network to ensure products can flow in and out of our District for national and international markets.

### What we are trying to achieve

- Ensure the roading network is well-maintained and upgraded to handle current and future demands.
- Keep costs down as much as we can to reduce the financial burdens on District ratepayers.

### How do we get there

- Reseal or repair 45-55 km of road annually to maintain the current level of service.
- Prioritise resealing roads every 16 years to sustain quality.
- Advocate for the Taihape-Napier Road to be designated a state highway to reduce financial burdens on District ratepayers.

Our roading network is our most valuable asset. Over a third of our Council's rates are spent on maintaining our roading network.

### Keeping roading costs down - One Network Road Classification

Using the NZ Transport Agency Waka Kotahi recommended investment logic mapping framework, as well as available evidence, the following problem statements for our road network were identified:

1. **Legacy network:** Deteriorating condition and changing demands on Access, Low Volume and Secondary Collector roads are resulting in decreased levels of service and increasing reactive interventions on these roads.
2. **Low network resilience:** The Rangitikei District is susceptible to increasingly severe climate events. This is resulting in significant reactive expenditure at a relatively limited number of locations, reducing accessibility and increased road safety risks.
3. **Safety:** There are a high number of crashes occurring on roads in our District, causing injuries and safety concerns for users.

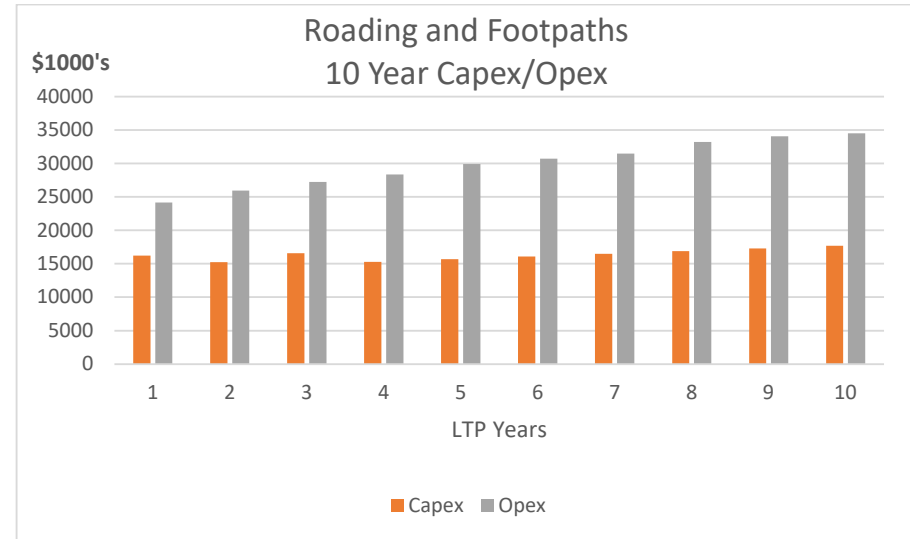
The road network in Rangitikei is a critical part of sustaining the growth of our economy. Forecasts show us that over the next ten years, more pressure will be put on roads within our forestry routes. Currently forestry routes are performing at an acceptable level, but they are susceptible to heavy vehicle damage in the near future.

Landslides are frequent in our District, with some of the more vulnerable roads not having an alternative route. This puts Council under significant pressure, as a large portion of the maintenance budget is being reallocated to comparatively few locations across the network. With the increasing impact of climate change, road closures are becoming more frequent. This has implications for our community and the wider economy, as people may be isolated or delayed.

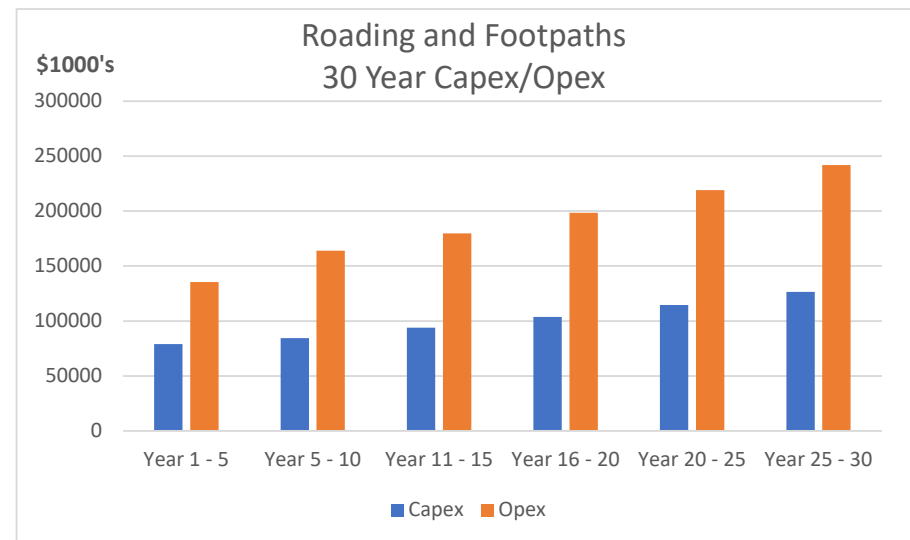
Insufficient maintenance funding leads to rapid deterioration of roads. This will affect user safety and community experience, especially in the underperforming areas that have been identified.

The current works programme sets out how we will strategically respond to meet our District's future needs. It identifies a programme of works or activities that will address the above issues, using asset management information to identify maintenance, operations, renewals, and improvement or new work programmes.

The graphs following show the indicative estimate of the projected capital and operating expenditure associated with the management of roading assets:



**Roading and footpath capex vs opex - first ten years**



**Roading and footpath capex vs opex - 30 years**

## Council-owned properties

We own property that enables us to deliver services as defined in the Local Government Act.

The range of services Council delivers is varied, and so the property assets we hold are also diverse. The majority of services Council provides require a land-based asset infrastructure base. Consequently, Council must by reason of their function, hold and maintain assets whether as owners, leasees, or in some other form e.g. as stakeholders in trusts, partnerships etc.

Our properties include administrative buildings where day-to-day Council business is undertaken, leisure and recreation facilities, community houses, and a works depot. These buildings range in age and use and the condition of the asset and its performance information is used to determine when a renewal of the facility is required. Council also holds land parcels for a range of activities.

In 2023, Council completed a Property Review and Property Asset assessment of all Council owned properties. The review rationalised our property portfolio and made sure Council prioritises financial investments in the correct assets at the correct time. The new Property Review creates the following categories for all our properties:

- Category 1 (CMS) - Sites recommended for market sale
- Category 2 (CSP) - Sites recommended for sale to a specific party
- Category 3 (R/I) - Sites recommended for retention and improvement
- Category 4 (RPU) - Sites recommended for retention with a potential differing future use
- Category 5 (RAS) - Sites recommended for retention as is
- Category 6 (COM) - Combination of Options
- Category 7 (LF) – Left Field: Further investigation needed to determine the highest and best use.

All properties identified in Category 3,4 and 5 was subject to a detailed asset condition assessment described in the Asset Management Property Assessment report. The provision of multi-functional civic/community facilities in Marton and Taihape remains highly significant during 2024-34 Long Term Plan (LTP).

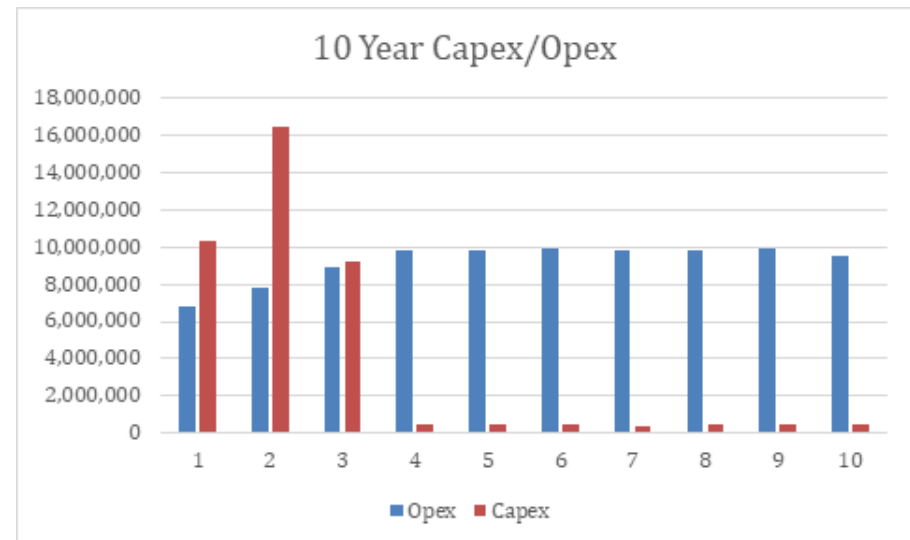
### What we are trying to achieve

- Meet the current and future needs of the community effectively.
- Deliver various services defined in the Local Government Act.
- Ensure good-quality local infrastructure, public services, and regulatory functions.
- Prioritise cost-effective solutions for households and businesses.

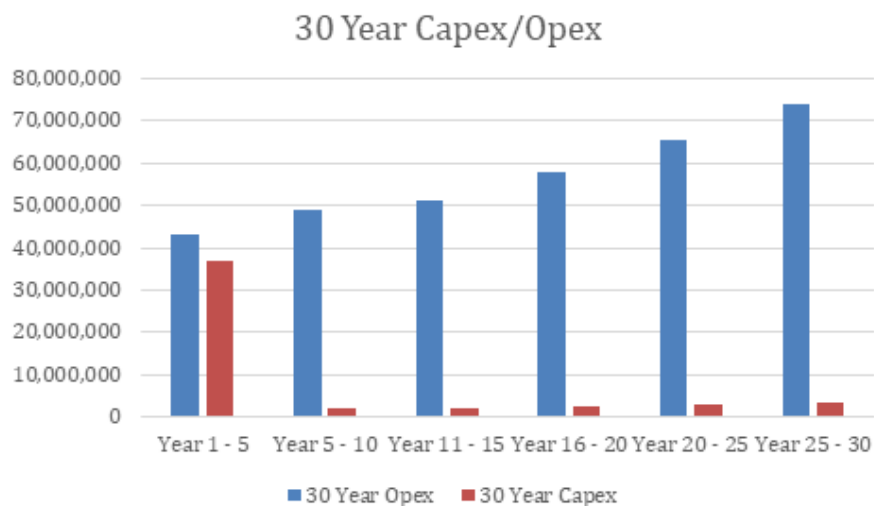
### How do we get there

- Implement a Council Property Management Strategy to rationalise the property portfolio.
- Prioritise financial investments based on asset condition and performance data.
- Continually improve asset condition information.
- Implement the new Property Strategy for comprehensive asset overview.
- Commit to providing multi-functional civic/community facilities in Marton and Taihape during the 2024-34 LTP.
- Prioritise strengthening work for properties crucial to the community's wellbeing.

Several of the properties we own are important to our community, and significant strengthening work for these is factored into this strategy.



Council-owned properties - capex vs opex – first 10 years



**Council-owned properties - capex vs opex – 30 years**

### Parks and reserves

Council owns and manages a large number of parks and reserves. This includes parks, open spaces, and sporting facilities.

In 2023 we commissioned and completed a full independent audit of the condition of all playpark equipment. The audit identified a number of repairs that had been included in the work programme of the 2024 – 2034 Long Term Plan (LTP) but surprisingly did not identify any equipment replacements. The asset condition and performance of all parks and reserves maintenance equipment has been updated, with all replacements and renewals included as part of the capital expenditure programme in the 2024 - 2034 LTP.

During 2023 we also created a new Parks, Open Spaces, and Sporting Facilities Strategy. Parks, open-spaces, and sports facilities play a crucial role in contributing to a community's economic, social, cultural, and environmental wellbeing. Council aims to provide leadership in wellbeing through proactive, coordinated, and integrated planning, ensuring relevance and future-proofing for current and future generations.

Furthermore, Council now has a strategy that sets out solutions for the community. This separates 'needs' from 'wants' and can be used as a comparison between competing and alternative projects that are presented to Council for funding in the Long Term Planning process.

Levels of service will be consistent with the strategy, taking into account affordability. It is expected that the demand for this will increase.

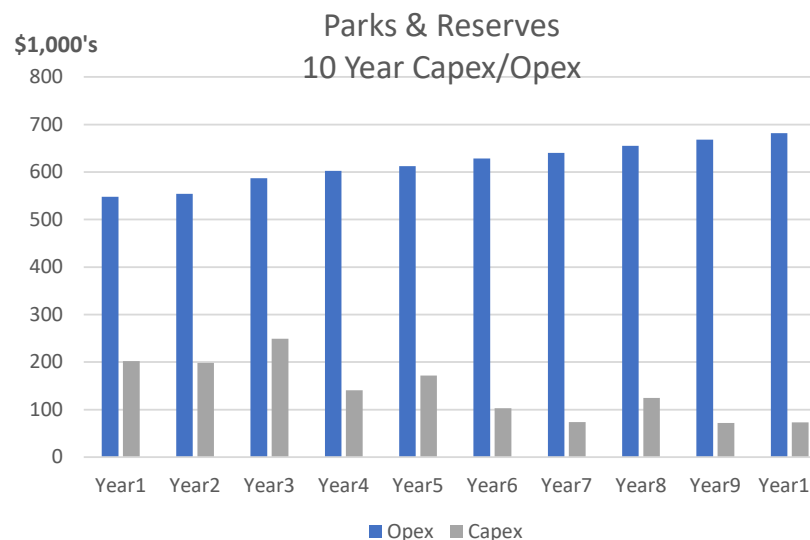
### What we're trying to achieve

- Provide diverse and well-maintained parks and reserves, including neighbourhood parks, sports parks, campgrounds, cemeteries, and natural areas.
- Offer passive and active recreation areas that meet the needs and expectations of the District's residents.
- Maintain consistent levels of service while considering affordability and addressing increasing demand for walking and cycling.

### How we're going to get there

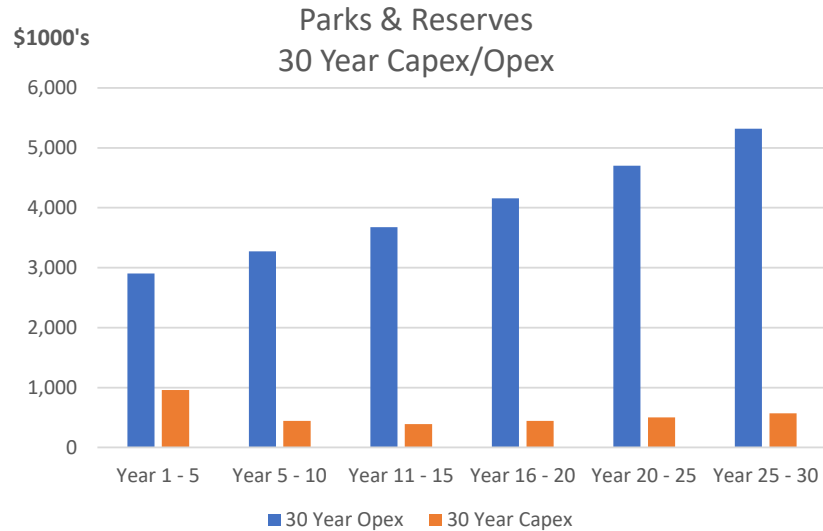
- Implement the Parks, Open Space, and Sporting Facilities Strategy to guide the long term direction for open spaces in Rangitikei.
- Enhance and refresh facilities and invest in cycleways and ancillary infrastructure to meet changing user demands.
- Address repairs identified in the audit of playpark equipment and ensure all maintenance equipment is updated, replaced, or renewed based on the condition and performance assessments outlined in the 2024–2034 LTP.

Through our Parks, Open Space, and Sporting Facilities Strategy, we're working to meet the evolving needs of our residents, ensuring accessible and enjoyable spaces for generations to come.



**Parks and reserves - capex vs opex – first 10 years**





**Parks and reserves - capex vs opex – 30 years**

### THREE WATERS

The Rangitikei District Council aims to provide a potable water supply to meet domestic, commercial, and firefighting requirements via a public reticulation through the urban communities of the Rangitikei comprising Marton, Taihape, Bulls, Mangaweka, Hunterville and Rātana. It also administers Rural Water Supplies on behalf of the appropriate committees in Erewhon, Hunterville, Omatane and Putorino at a level of service sustainable and appropriate to the community.

Erewhon Rural Water and Hunterville Rural Water are constant flow systems and rely on correct operation of each consumer’s restrictor. Service levels for Omatane Rural Water and Putorino are determined by the scheme management committee.

Water quality, and compliance with the Drinking Water Standards, is a top priority for Council. The two key parts to the Standards are bacteriological compliance and protozoal compliance. Protozoal compliance is more difficult to achieve. Council has invested significant amounts of money in recent years to upgrade its water supplies to enable them to achieve compliance. In general, this has involved the installation and commissioning of additional UV disinfection units. These use ultraviolet light to destroy harmful pathogens, including protozoa. Several projects are underway to improve drinking water quality in various areas.

Wastewater services are provided by Rangitikei District Council to protect public health

and the environment. The Council owns and maintains reticulated wastewater systems in Marton, Taihape, Bulls, Mangaweka, Hunterville, Rātana and Koitiata. These systems consist of a network of pipes that convey wastewater from residential and commercial properties to the town’s wastewater treatment plant. Council holds resource consents for discharges of treated wastewater to either land or water from these plants.

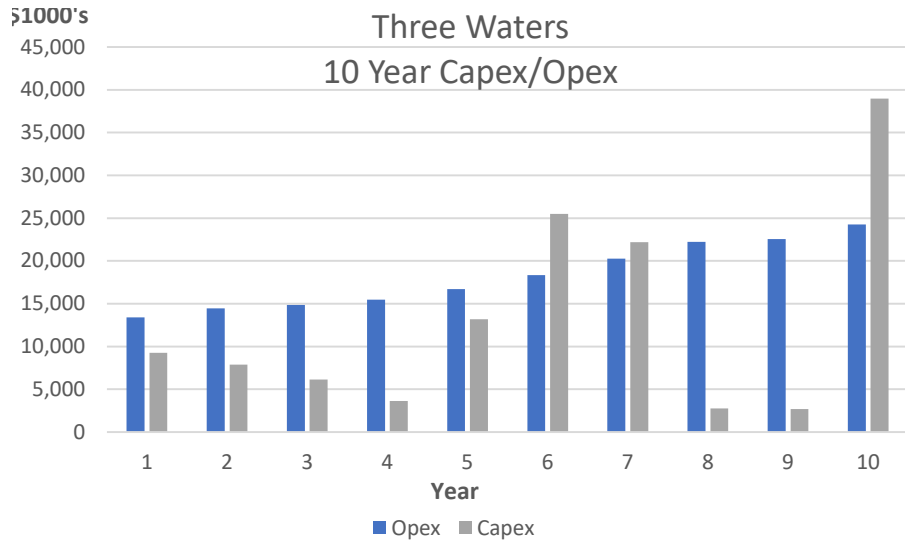
Significant issues with discharge compliance are being experienced across the district. Work is underway at each of the treatment facilities to address issues that will improve compliance with current and future resource consents. Upgrades to treatment plants that include partial or complete irrigation to land is seen as one method by which consent compliance can be achieved going forward. For each consent renewal, background work is also done on quantifying reasonable flows, and applying for consent limits that are achievable, while also minimising environmental impact.

Council provides a collection and disposal system for surface and, in some instances, subsurface water across the District. This links both private and public reticulation through the urban communities of Marton, Taihape, Bulls, Mangaweka, Hunterville and Rātana. There are also stormwater assets on a lesser scale in Utiku, Koitiata, Rakautaua and Scotts Ferry.

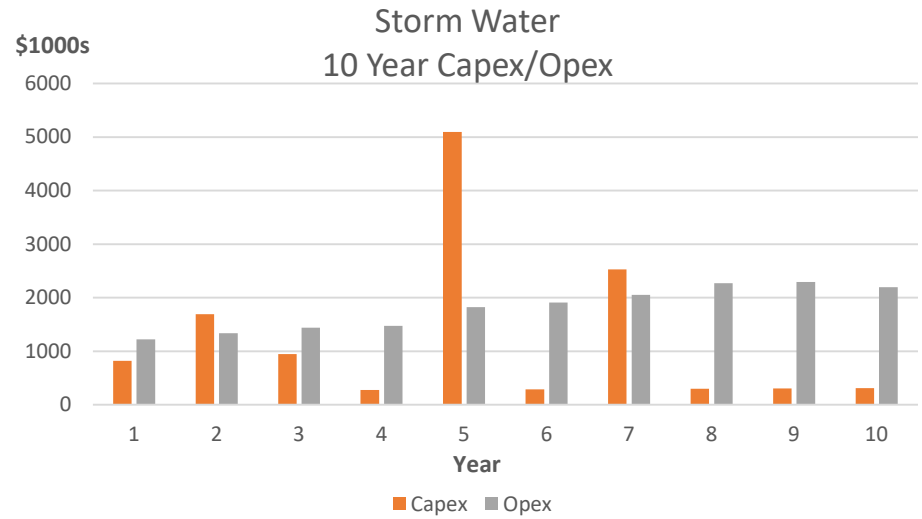
The key drivers of the levels of service for stormwater are community outcomes. The activity contributes equally to the treasured natural environment, buoyant economy and enjoying life in the Rangitikei.

In line with Council’s strategic priorities, the provision of this activity provides the basic infrastructure which enables the District to attract and retain people and businesses. Recent rainfall patterns have called into question historic design parameters and may mean that the capacity and capability of the existing system to provide protection to the levels normally expected by a community is exceeded. It is likely that stormwater management methods will be required to meet increasingly higher standards.

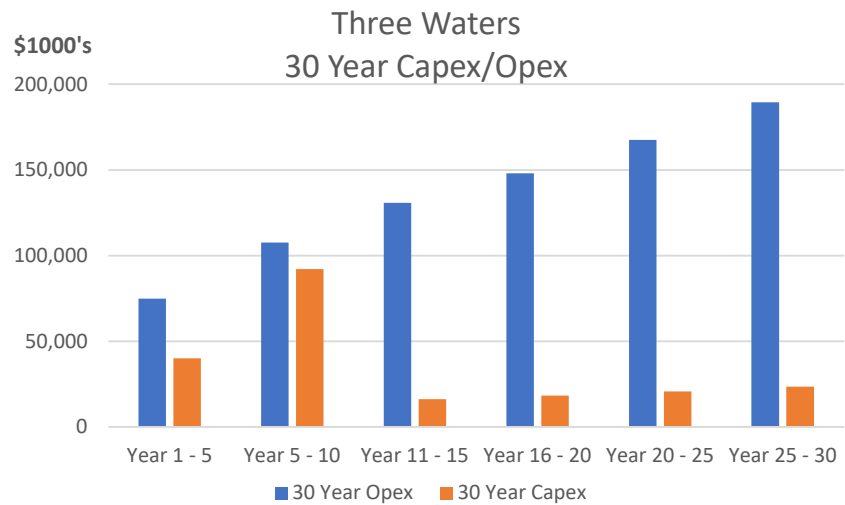
RDC makes use of AssetFina software to keep record of the three waters asset condition and asset performance. This software also keeps a record of asset age and when the assets need to be renewed. The following set of graphs capture the theoretical asset renewal costs for the time period of the LTP and compares it with the budgets allowed for these renewals. This is to make sure there is sufficient funding to update and renew the assets across the LTP period.



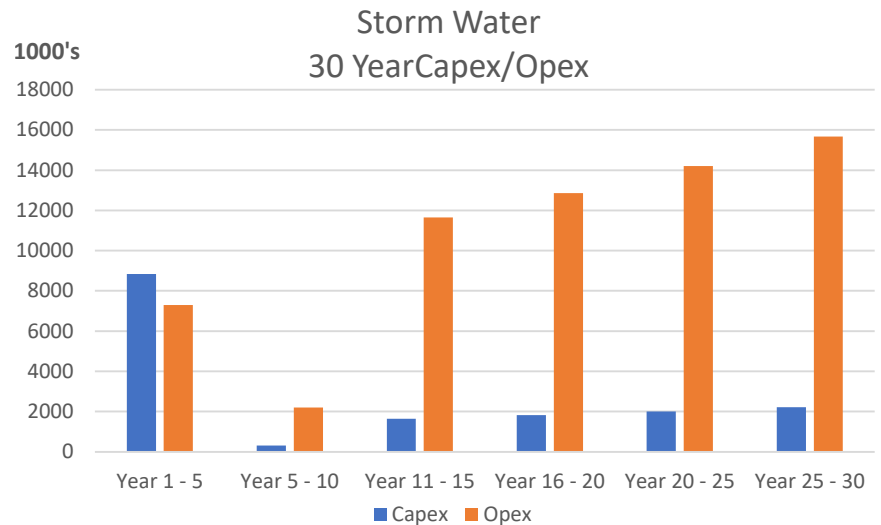
Three Waters - capex vs opex - first 10 years



Stormwater - capex vs opex - first 10 years

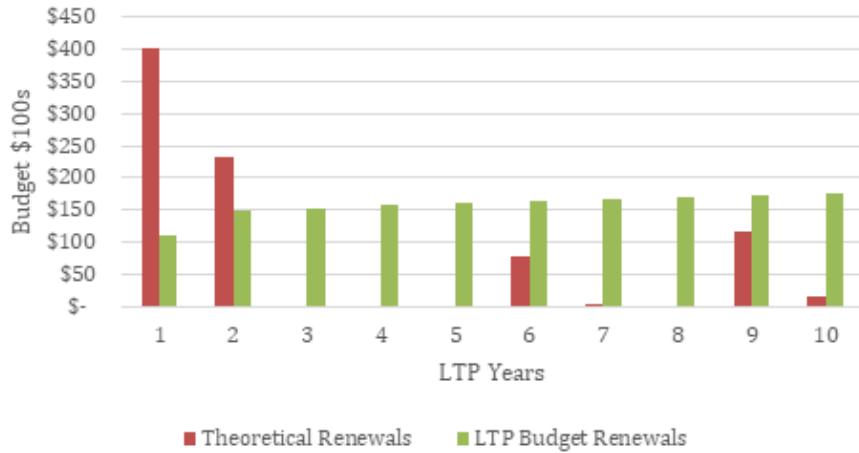


Three Waters - capex vs opex - 30 years

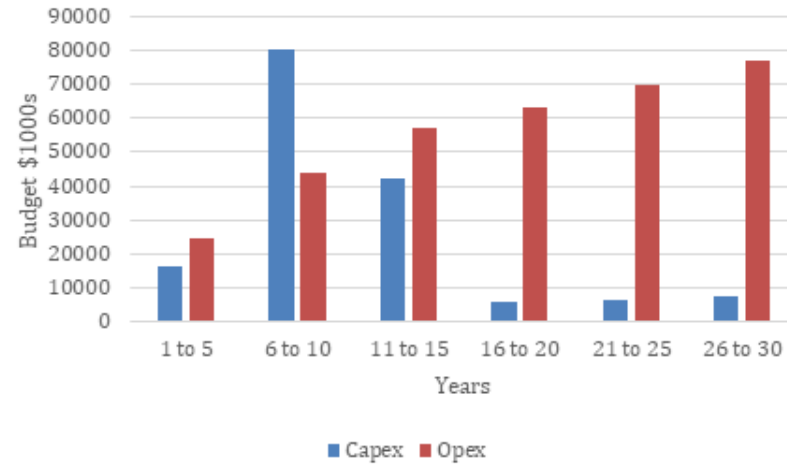


Stormwater - capex vs opex - 30 years

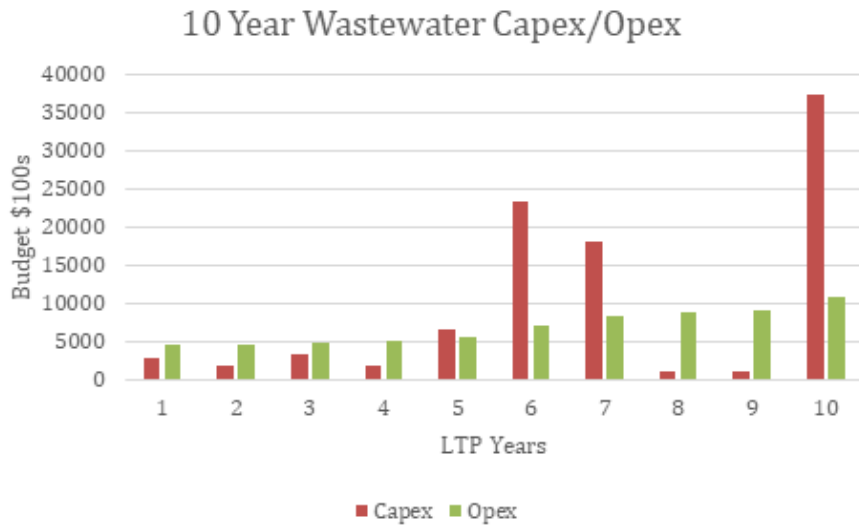
Theoretical vs Actual renewals



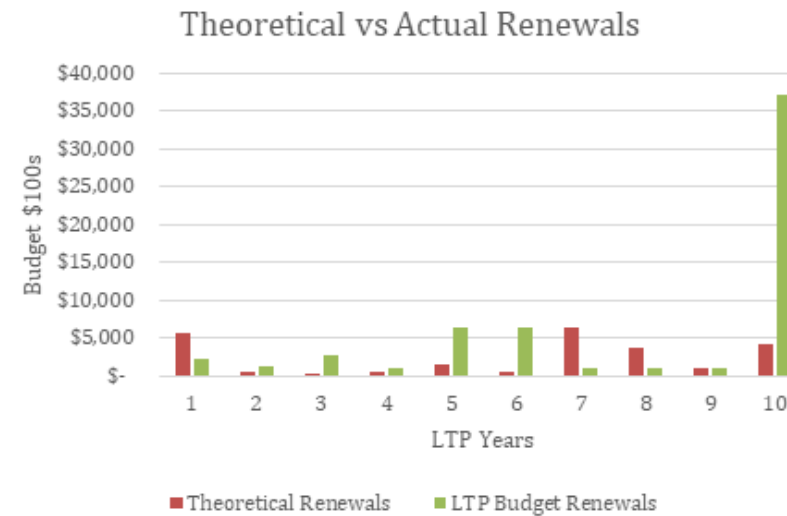
30 Year Wastewater Capex/Opex



Stormwater - Theoretical vs Actual Renewals

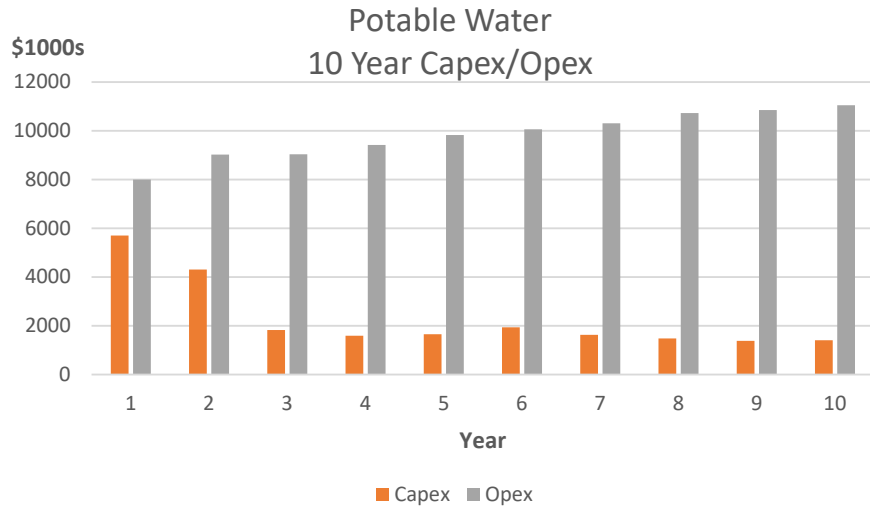


Wastewater - capex vs opex - 30 years

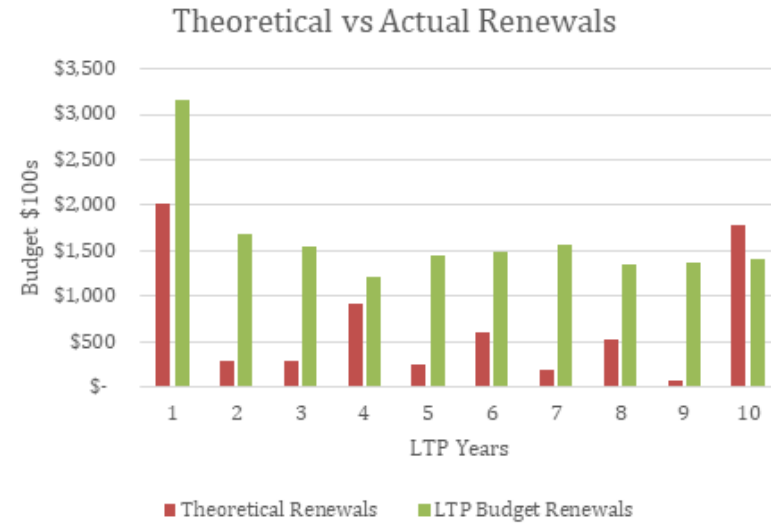


Wastewater - capex vs opex - first 10 years

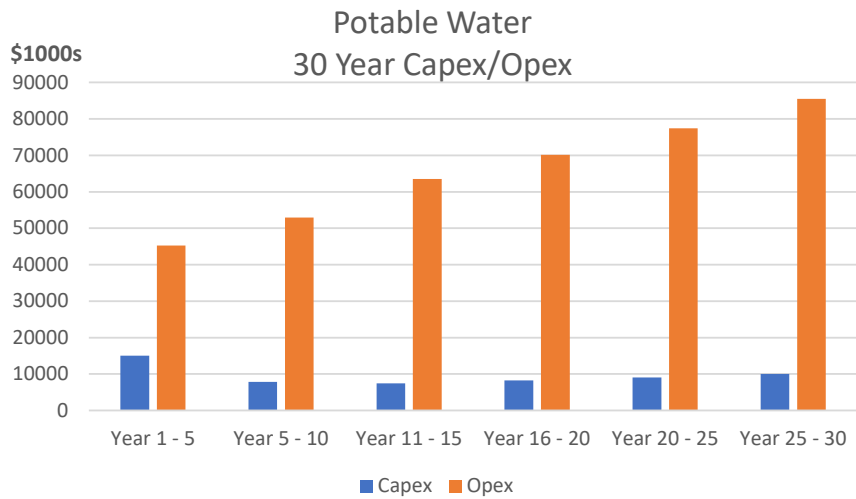
Wastewater - Theoretical vs Actual Renewals



Potable - capex vs opex - first 10 years



Potable - Theoretical vs Actual Renewals



Potable - capex vs opex - 30 years

## REGIONAL SPATIAL PLANNING - PAE TAWHITI RANGITIKEI BEYOND

### Rangitikei's growth and vision

The Rangitikei District is growing, with over 1,300 people moving to the District since 2014. We expect strong growth to continue as more people and businesses discover Rangitikei as a great place to live and do business. Council is planning to reach a population of over 25,000 people by 2050, which is almost 9,000 more people than live here today.

The scenario below outlines the table of population distribution through to 2050 and provides a population growth of 0.7% per year, with a population of 17,533 by 2034 (1,350 more than projected for 2024). All planning for the Long Term Plan (LTP) needs to be completed based on the district reaching this population by 2034.

		2024	2034	2044	2054	Change 24/54
<b>Mokai Patea</b>	2%	1,844	1,869	1,900	1,936	92
<b>Ngamatea</b>	0%	20	20	20	20	0
<b>Turakina</b>	6%	1,371	1,438	1,532	1,639	268
<b>Otairi</b>	6%	1,341	1,408	1,502	1,609	268
<b>Taihape</b>	5%	1,809	1,865	1,943	2,033	224
<b>Marton Rural</b>	7%	1,082	1,291	1,400	1,526	444
<b>Marton North/South</b>	44%	5,648	6,152	6,838	7,627	1,979
<b>Parewanui</b>	5%	919	1,045	1,123	1,213	294
<b>Bulls</b>	25%	2,234	2,859	3,249	3,697	1,463

To manage this growth sustainably, Rangitikei has developed a comprehensive 30-year community spatial plan, Pae Tawhiti Rangitikei Beyond. This plan is a crucial consideration in our Infrastructure Strategy as it provides the blueprint for the future so that our land use and infrastructure planning is efficient, co-ordinated and community aspirations are achieved.

### What we're trying to achieve

- Sustainable growth i.e. making sure there is enough land and infrastructure available and that our urban areas are highly liveable, our rural communities are sustainable and that our natural environment is enhanced.
- Uphold the aspirations of our communities, ensuring that their input shapes our infrastructure planning.

### How we're going to get there

- Execute Pae Tawhiti Rangitikei Beyond as our spatial planning blueprint, aligning infrastructure development with community needs.
- Planning for an expected population increase and attracting businesses to Rangitikei.
- Prepare for upcoming Central Government reforms, including the Resource Management Act, Water Services Reform Programme (Three Waters), and Local Government changes

## REGIONAL SPATIAL PLANNING - OUR PRIORITY AREAS

This section, derived from the Pae Tawhiti Rangitikei Beyond spatial plan, contains the priority areas that apply across the whole of the Rangitikei and covers all infrastructure types. Each priority area identifies the outcomes sought for sub-areas in the District and how that outcome will be achieved. The four focus areas are:

1. **Thriving Communities**
2. **Healthy Communities**
3. **Connected Communities**
4. **Unique Communities.**

## THRIVING COMMUNITIES

Thriving communities are vibrant, growing, diverse, innovative and have an economy that benefits everyone.

### A diverse rural economy

The Rangitikei rural economy is a diverse powerhouse for our District.

- A leader in sustainable and high value primary production opportunities supported by the rural service sector.
- Home to iwi-led businesses that are thriving.
- A strong boutique tourism economy, leveraging off and improving our natural assets.
- A forestry sector that is aligned with the 'right tree in the right place' approach.

### How do we get there

- Support iwi in gaining access to landlocked land.
- Recognise the role tourism and rural service activities play in the rural environment.
- Protect our highly productive land to ensure it is available for primary production activities.
- Identify suitable locations for forestry activities, and land which should be protected.
- Work with sectors in the rural environment to support ongoing growth, diversification and resilience.
- Recognise the importance of multigenerational living and the ability for population growth to contribute to vibrant rural communities.
- Provide a safe and efficient transport system and freight network that supports rural economic activity

### Vibrant town centres

Rangitikei town centres are the heart of our communities - fully occupied, attractive spaces that celebrate the unique character of each settlement. They are green, inclusive, easy to get around, mixed-use areas providing access to services, businesses, community facilities, health services, and residential activities.

### How do we get there

- Enable a diverse mix of activities to establish in our town centres, while ensuring different uses are located appropriately to achieve a dynamic environment – e.g. retail/hospitality/health services directly fronting the street, residential activities above, commercial activities on the periphery.
- Lead streetscape design and redevelopment of our town centres.
- Work collaboratively with building owners to facilitate solutions to strengthen earthquake prone buildings.
- Implement changes to ensure our town centres are age friendly and accessible to everyone.
- Work in partnership with the community on placemaking initiatives that promote the use of the space, and increase safety, amenity, community connection, and pride.
- Provide a range of transport choices to increase accessibility of our town centres (walking, cycling, e-scooters).

### Growing businesses

Businesses establish and grow throughout the Rangitikei, which support the needs of our communities, and leverage off our natural assets, primary products, and location at the heart of the Central North Island.

### How do we get there

- Ensure sufficient land is available in the right place to accommodate future business growth and housing to support workers. 'In the right place' means being able to access infrastructure, such as the transport network and water services, not impacted by natural hazards, near to labour markets, etc.
- Consider the needs of businesses in the rural environment for worker accommodation.
- Prioritise investment in economic development and district promotion activities that support business growth.
- Support businesses navigating regulatory processes.
- Ensure infrastructure (water services, roads, electricity, internet) is future-proofed to support business growth.

### Significant Infrastructure project – Thriving Communities

**Issue – To ensure a growing economy, vibrant town centres and healthy businesses in the district, Infrastructure must have sufficient capacity to support growth.**

Main Options	Implication of options
<p><b>Option 1 - Upgrade storm water networks across Marton and Bulls to support town growth and improve opportunities for development of residential properties and expansion.</b></p> <p><b>Option 2 - Do nothing</b></p>	<p>By improving historic informal storm water management through Marton and Bulls to systems that are engineered for future requirements will increase the opportunity for residential developments. This will in turn support growth and expansion of businesses in the district and grow a healthy economy.</p> <p>This option has not been considered as it is currently not possible to manage the performance of the informal storm water systems and does not allow for growth into the future.</p>
<b>Time period</b>	2026 - 2031
<b>What is the benefit</b>	Growth/renewal/LOS
<b>Assumption</b>	Option 1 assumes sufficient fall and space to achieve final design solutions.

## Major projects to help us get there

Major projects being implemented over the next 10 years to support Thriving Communities are listed below:

Title	Description	Year	Budget range	Budget Estimate	% Confidence
<b>Water network renewals</b>	We will renew drinking water network assets that are in poor condition or causing network performance issues. A well performing resilient network will support growth across the district.	Every year for the duration of the 30- year strategy	\$500K - \$700K per annum.	\$500K per annum	80%
<b>New bore for Bulls</b>	The existing water bores in Bulls have been in use for an extended period of time. We are going to construct a new bore to create resilience in supply and take pressure off the existing group of bores. It will also support future growth expected in Bulls due to the developments at Ohakea Air Force base.	2028/2029	\$200K - \$400K	\$200K	75%
		2029/2030	\$200K - \$400K	\$200K	75%
<b>Follet St stormwater interceptor (Marton)</b>	A new stormwater interceptor will be constructed in Follet St to improve the level of service through Marton. This will also reduce the use of open drains through the centre of the town. A well designed and constructed stormwater interceptor will support residential and business developments in Marton.	2028/2029	\$3 Mil - \$6 Mil	\$4.5 Mil	50%
<b>Harris St stormwater upgrade (Marton)</b>	A new stormwater upgrade will be constructed in Harris St to improve the level of service through Marton. This will reduce the use of open drains through the centre of the town. Improvements in stormwater management and capacity will support residential and business developments in Marton.	2030/2031	\$1.5 Mil - \$3 Mil	\$2 Mil	50%
<b>Skerman St stormwater upgrade</b>	An additional stormwater main will be constructed in Skerman St Marton. Some residential properties in Skerman St are vulnerable to surface flooding as they are below road level. The additional stormwater line will increase the level of service in this area and reduce the risks of future surface flooding. This additional capacity will also assist in creating more residential areas for development to align with the Spatial Plan.	2026/2026	\$750K - \$1 Mil	\$900K	50%
<b>New intake gallery for Mangaweka</b>	The Mangaweka township gets raw water for treatment from the Rangitikei River. The existing intake gallery is not functioning as well as designed and is in need of replacement. A new intake gallery will be constructed to resolve this issue.	2029/2030	\$250K - \$500K	\$300K	40%

## HEALTHY COMMUNITIES

Healthy communities have natural and physical environments that are sustainable, resilient, and meet community needs.

### Healthy natural environment

Our natural environment – the flora, fauna and entire ecosystems are healthy, which supports the health of our people.

#### How do we get there

- Support community-led projects focused on environmental enhancement.
- Ensure urban infrastructure positively impacts the natural environment.
- Protect our most important ecosystems from inappropriate land use.

### Climate resilience

Our communities are resilient and have adapted to ongoing climate impacts.

#### How do we get there

- Communities at risk of significant flooding have implemented climate resilience or adaptation projects/plans – Scott's Ferry, Kauangaroa, Koitiata, Marton, Hunterville, and Bulls.
- New housing development mitigates risks or avoids areas that are at risk from natural hazards, particularly flooding.
- Support rural communities to become resilient to extreme and changing weather patterns.
- Understand the extent of infrastructure at risk from the impacts of climate change and natural hazards, and increase its resilience.
- Develop a Climate Impact Strategy and Plan.

### Emissions reduction

The transition towards a low-emissions economy supports the wellbeing of our communities.

#### How do we get there

- Prioritise nature-based solutions in urban environments.
- Enable mode shift by increased opportunities for active and micro-mobility, increased public transport, and infrastructure to support changing fuel types (e.g. EV, hydrogen).
- Leverage off the existing rail networks for freight.
- Champion early adoption of new lower emissions technologies e.g. in farming and fuel (hydrogen).
- Develop a Climate Impact Strategy and Plan.
- Recognise the importance of renewable energy in the regulatory system.
- Ensure emissions reductions are equitable and inclusive for all.

### Connection with nature

Our communities have easy access to our waterways, parks, and open spaces and these spaces are connected through green and blue networks.

#### How do we get there

- Connect our green spaces and waterways together and with our communities through the development of nature networks that support recreation, increase amenity, provide biodiversity corridors, and improve water quality.
- Support community-led projects focused on developing nature networks, environmental enhancement or enhancement of our parks and open spaces in an equitable manner.
- Encourage the development of walking and cycle trails throughout the Rangitikei and maximise benefits to the local economy.

### Housing that meets a variety of needs

Our people have access to high quality housing that meets their needs throughout their lifetime.

#### How do we get there

- Ensure there is sufficient land available for housing to accommodate projected population growth.
- Focus residential and rural lifestyle growth in the main centres of Taihape, Marton, Bulls, Hunterville, and Mangaweka. Provide small-scale opportunities for growth in other settlements (where appropriate) to give choice.
- Enable and encourage infill development and medium density housing in our main centres.
- Recognise and provide for the needs of multigenerational households.
- Support tangata whenua in realising housing aspirations.
- Partner with housing providers and the Central Government to support the delivery of social and community housing.
- Enable a range of residential activities to be undertaken to meet the needs of the community.



## Supporting infrastructure

Our urban communities have access to high quality transport networks, clean drinking water, efficient wastewater networks and stormwater systems that can cope with ongoing climate impacts. Our infrastructure supports community health and wellbeing and enhances the natural environment.

### How do we get there

- Long term planning of infrastructure required to support growth and future-proof infrastructure upgrades to ensure they can meet future growth.
- Require new developments to achieve stormwater neutrality.
- Enable intensification of our urban environments to ensure the efficient use of existing infrastructure.
- Incorporate low impact infrastructure design where appropriate, such as rain gardens, into future developments and the redevelopment of existing stormwater infrastructure.
- Work alongside electricity providers to plan for future electricity requirements associated with housing and business growth, and transition the transport sector to electric vehicles.
- Recognise the dominant role renewable energy will play in supporting our energy future.
- Implement a transport network that provides for high quality multi-modal transport options.

## Significant Infrastructure project – Healthy communities

### Issue – Regular non-compliance with treated wastewater discharges and expired consents are putting the receiving environment and public health at risk

Main Options	Implication of options
<p><b>Option 1 – Continue with the programme of replacing expired and outdated consents with new discharge consents that incorporates modern environmental standards and disposal options. This work will be followed by the necessary wastewater treatment plant upgrades to achieve the new effluent quality requirements.</b></p> <p><b>Option 2 - Do nothing</b></p>	<p>By replacing old, outdated consents with new fit for purpose consents that is based on higher environmental standards will improve environmental outcomes across the district, reduce RDC risk of prosecution and protect the public from potential health risks. It will also direct any treatment plant upgrades that will be required to accomplish these outcomes.</p> <p>This is not a viable option as RDC must comply with legislative requirements and will not be able to deliver this service within legal requirements by doing nothing. future.</p>
<b>Time period</b>	2024 – 2034
<b>What is the benefit</b>	Growth/renewal/LOS
<b>Assumption</b>	Option 1 assumes that the any new treatment and disposal upgrades to comply with new consent requirements will be affordable.

## Major projects to help us get there

Major projects being implemented over the next 10 years to support Healthy Communities are listed below:

Title	Description	Year	Budget range	Budget Estimate	% Confidence
<b>Solid waste kerbside collections</b>	By 1 January 2027 it will become mandatory for all Councils to supply a kerbside collection service for recyclables. By 1 January 2030 it will become mandatory to supply a kerbside collection service for food scraps. We will purchase all required wheelie bins and associated equipment to be in a position to roll this service out to all our communities by these set dates.	2025/2026	\$1 Mil - \$2 Mil	\$1.5 Mil	80%
<b>Wastewater network renewals</b>	We will renew the wastewater network assets that are in poor condition or causing network performance issues. A well performing, resilient network will prevent unplanned wastewater spills into the environment, which could otherwise result in environmental damage and community upset.	Every year for the duration of the 30 year strategy	\$700K - \$900K per annum	\$750K per annum	75%
<b>Mangaweka wastewater treatment plant refurbishment</b>	The current Mangaweka wastewater treatment plant is almost 20 years old, and part of the plant will be nearing the end of its design life. The suppliers of the plant inspected it in detail and suggested a list of refurbishments to add an additional 20 years of expected life to the asset. This refurbishment will secure the long term treatment capacity for Mangaweka and continue to protect the receiving environment to the desired standard.	2026/2027	\$1 Mil - \$2 Mil	\$1.5 Mil	80%

Title	Description	Year	Budget range	Budget Estimate	% Confidence
<b>Marton to Bulls wastewater treatment upgrades</b>	The ultimate goal of this project is to remove the treated wastewater discharge from the Tutaenui stream in Marton and the Rangitikei River in Bulls. This will be done by discharging as much of the treatment plants' effluent streams as possible to land. The construction of a connecting pipeline between Marton and Bulls has been completed. We are currently working on a consenting strategy that will identify the final treatment and discharge solution for the two treatment plants into a single site. This is the largest project in the current 30-year strategy and will stretch across at least the next 11 years.	2024 - 2035	\$50 Mil - \$120 Mil	\$71 Mil	30%
<b>Hunterville wastewater treatment plant upgrades</b>	The Hunterville wastewater treatment plant is struggling to comply with existing discharge consent conditions. Process engineers completed a detailed assessment of the plant to identify upgrades that will result in improved effluent quality and greater treatment capacity within the existing facilities. This study identified a range of upgrades that will be completed over the first four years of this 30-year strategy.	2024 - 2028	\$1.25 mil - \$2 Mil	\$1.5 mil	80%
<b>Taihape wastewater treatment plant upgrade (WWTP)</b>	The Taihape WWTP consent expires in 2027 and we are in the process of preparing a new consent application. This new consent will require substantial upgrades to the existing plant and discharge. The final treatment and discharge solution will only be finalised once the consent application process has been finalised and this is expected to take up to five years to complete.	2029 - 2030	\$20 mil - \$60 Mil	\$30 mil	30%

## CONNECTED COMMUNITIES

Connected communities are linked with each other and the wider world physically, socially, and digitally.

### Urban accessibility

Urban residents in Marton, Taihape, Bulls, and Hunterville have access to local employment, town centres, parks and open spaces, and education within 10 minutes from home.

#### How do we get there

- Enable and encourage intensification within the existing urban footprints for Taihape, Marton, and Bulls.
- Consider accessibility when identifying future residential growth areas.
- Undertake structure planning to ensure new developments are physically connected with the existing urban environment.
- Invest in active mobility networks that support all active and micro-mobility transport methods. Identify active mobility pathways for our urban areas and develop an implementation plan for their construction.

### Transport networks

Our communities have access to and choice of a range of affordable transport options that meet their needs and connect to key destinations – including private transport, public transport, micro-mobility, and active transport.

#### How do we get there

- Development of an active mobility pathway plan to guide the location and implementation of active mobility pathway networks through our urban areas and between settlements.
- Advocacy and collaboration to facilitate the implementation of public transport services, particularly rail services and the introduction of new technology (autonomous vehicles).
- Integrate land use planning and transport infrastructure planning to ensure accessible urban environments.
- Leverage from external funding sources to maximise projects and outcomes for the transport network.
- Invest in and collaborate on the implementation of projects that increase safety of transport networks.
- Leverage off the role the Rangitikei plays in inter-regional connectivity for passenger and freight for the Central North Island.
- Work collaboratively with all transport partners, including Waka Kotahi NZTA and regional local authorities to advocate, plan, and implement a high-quality, integrated, safe, and efficient transport network.

### Digital connection

The entire Rangitikei has access to high quality digital connections (internet and cell phone) which support working from anywhere, rural businesses, and enables our remote communities to connect digitally.

#### How do we get there

- Advocate to Central Government for improved rural digital connectivity.
- Inform our communities about emerging digital connectivity opportunities.

### Social interaction

Our communities have strong social connections that are grounded to a strong identity. Our built environment, including parks and reserves, community facilities, active mobility pathways, and civic areas, are designed to encourage and provide opportunities for social interaction and connection.

#### How do we get there

- Promote the unique identity of each community.
- Support community-led development.
- Promote and encourage local events.
- Promote connection between public and private spaces that increase opportunities for social interaction.
- When building or redeveloping public spaces include design elements that encourage increasing social interaction and community connection e.g. places to sit, event spaces.

### Access to community facilities

Our communities have access to high quality public spaces and community facilities that support social interaction, inclusion, learning, and recreation.

#### How do we get there

- Implement the civic centre projects for Marton and Taihape.
- Invest in redevelopment of the Marton and Taihape swim centres.
- Invest in our green spaces.
- Enable the development of essential social services and infrastructure.

### Significant Infrastructure project – Connected Communities

**Issue – Maintenance of the road network to the standard expected by our communities has become unaffordable and unexpected damage due to weather events is increasing.**

Main Options	Implication of options
<b>Option 1 – Prepare an updated Activity Management Plan that considers asset condition management and changing weather patterns due to Climate change. Consider more flexible maintenance contract delivery models to allow a change in maintenance focus to be able to adapt to the changing environment.</b>	The Activity Management Plan will create a three-year work programme that will allow for sufficient funding to maintain the current road network condition by making use of improved asset management practices and modern construction methodologies. A more flexible and collaborative road maintenance contract will allow all maintenance activities to be directed by “best for asset” considerations rather than contractor profit margins

**Issue – Maintenance of the road network to the standard expected by our communities has become unaffordable and unexpected damage due to weather events is increasing.**

Main Options	Implication of options
<b>Option 2 - Do nothing</b>	Do nothing is an option but will result in the condition of the road network deteriorating over this 30-year period. Do nothing will not be considered further.
<b>Time period</b>	2024 – 2027
<b>What is the benefit</b>	Growth/renewal/LOS
<b>Assumption</b>	Option 1 assumes that the new road maintenance programme and Procurement Strategy will be endorsed and funded by Waka Kotahi NZTA.

### Major projects to help us get there

Major projects being implemented over the next 10 years to support Connected Communities are listed below:

Title	Description	Year	Budget range	Budget Estimate	% Confidence
<b>District wide road maintenance</b>	Every three years, Council submits an updated Activity Management Plan to Waka Kotahi NZTA. This forms the basis of a detailed three-year works programme. Waka Kotahi NZTA is the primary funder of all roading works and contributes 65% of the costs of all approved works. The latest update of the Activity Management Plan has been submitted and commits Council to a detailed works plan over the next three years. The remainder of the 30-year period covered by this strategy is more conceptual in nature and determined by roading asset management practices. These are explained in more detail in the current Activity Management Plan.	2024 - 2027	\$56 mil Total \$36.4 mil (NZTA) \$19.6 (RDC)		95%

## UNIQUE COMMUNITIES

Unique communities are built from their sense of place, culture and heritage, and quality physical environments.

### Sense of place

The towns and settlements in the Rangitikei provide an enviable small-town lifestyle. They are connected through a shared identity as being part of the Rangitikei. Our character is derived from both the physical environment and belonging within and connection to the surrounding landscapes. Our waterways connect us together, from our outstanding natural environments in the North, weaving through the Rangitikei to the coast.

#### How do we get there

- Identify, protect, and celebrate what makes each of our towns and settlements unique.
- Focus growth in Marton, Taihape, Bulls, Hunterville, and Mangaweka.
- Strengthen our connection with our natural environments, waterways, green spaces, coastal areas, and landscapes through the development of nature networks.

### Natural and cultural heritage

Our history and culture are understood and celebrated, alongside our natural environment, as what makes the Rangitikei unique.

#### How do we get there

- Identify, protect, celebrate, and enhance our Outstanding Natural Landscapes and Features, sites of cultural significance, and built heritage.
- Work in partnership with iwi and hapū in the protection of cultural sites of significance and environmental restoration projects.
- Identify opportunities for storytelling.

### High quality towns

The built environment in the Rangitikei supports well-functioning communities that are inclusive and celebrate culture, enable meaningful choices in housing and transport, are resilient, and have good accessibility.

#### How do we get there

- Invest in public spaces in a manner that implements high quality urban design and supports connection between public and private spaces, interaction, activation, enjoyment, and community pride.
- Use Crime Prevention Through Environmental Design principles when developing public spaces.
- Encourage high quality urban design for new development throughout urban environments.
- Advocate for improved public transport.

- Enable the development of a range of housing typologies.
- Develop urban areas to be activity friendly environments – places where making an active choice is easy.

### Significant Infrastructure project – Unique Communities

**Issue – Council owned buildings frequently used by staff and the public is earthquake prone and will require substantial upgrades to bring them to the minimum required building standards.**

Main Options	Implication of options
<p><b>Option 1 – Replace existing buildings with modern, up to building standard, multi-purpose buildings where several services and public interactions can occur in one building rather than multiple buildings in each of our townships.</b></p>	Replacing old buildings with modern buildings constructed in accordance with modern building standards, will create spaces where the public could receive improved services and staff have a fit for purpose environment to work in. The updated building will be safer for the public and staff during earthquake events.
<p><b>Option 2 - Do nothing</b></p>	Do nothing is only a short-term option. Council have a legislative requirement to upgrade all council owned building up to the new building standards minimum requirements. These upgrades must be completed in a set timeframe determined by legislation.
<p><b>Time period</b></p>	2024 – 2028
<p><b>What is the benefit</b></p>	Growth/renewal/LOS
<p><b>Assumption</b></p>	Option 1 assumes that the updated and newly constructed buildings will be affordable.

## Major projects to help us get there

Major projects being implemented over the next 10 years to support Unique Communities are listed below:

Title	Description	Year	Budget range	Budget Estimate	% Confidence
<b>New Marton Civic Building</b>	The existing building is old, earthquake prone and requires work to comply with new building code standards. These upgrades will deliver a more modern and multi-use space that incorporates the Marton library. The development of the final concept and detailed designs, the tender process, and construction is expected to take up to four years.	2024 - 2028	\$19 mil	\$19 mil	
<b>Taihape Town Hall</b>	The existing Taihape Town Hall had to be closed to staff and the public due to the building being earthquake prone. Council will upgrade the existing hall to comply with the new building code and create multi-use spaces where possible. The development of the final concept and detailed designs, the tender process, and construction is expected to take up to four years.	2024 - 2028	\$14 mil	\$14 mil	

## FINANCES

### Infrastructure funding and affordability

The capital investment needed for infrastructure assets often requires substantial expenditure when they need replacing or require significant maintenance. However, the long life of most infrastructure assets means that significant peaks in expenditure are typically followed by long periods where relatively low expenditure is required.

The Long Term Plan (LTP) balances the forecast spending needs with ratepayer affordability. This affordability has been determined by projected levels of rates, other income and debt in the Financial Strategy (see further below).

Council uses Development Agreements in parts of the District to invest in some new public infrastructure assets and increase capacity in existing downstream assets.

It is usual that not all the identified spending requirements in the Asset Management Plans can be afforded within the funding available. In these cases, the budgeting process prioritises expenditure on maintaining and renewing existing assets before creating new ones.

### Service level changes

The capital expenditure graph shows there are increased levels of service through the delivery of projects such as the Civic Centre upgrades.

There are some minor operational service level changes and financial impacts through the implementation of the Sustainability Strategy, however these have not had a major impact in the first three years of the Long Term Plan (LTP). They may be more significant through the next LTP as more work is done to implement the Sustainability Strategy and dependent on what the impact of the recommendations from the Climate Change Commission are. Other non-material service level changes have been included in operational budgets.

## WHAT'S NEXT?

### Most likely scenario

This strategy outlines the expected plan for managing the District's infrastructure. It includes potential projects that may or may not happen, depending on future financial decisions during long-term and annual planning.

#### How it's decided

- We've determined this plan by considering funded budgets from the 2024–2034 Long Term Plan (LTP). The timing and budget for projects are based on asset management plans.
- The preferred options for the significant capital decisions discussed in this strategy are those that are included in the LTP budget.

### Key decisions

Our chosen path aligns with preferred options outlined in the LTP budget. Detailed plans for the first three years have the most detail and confidence as the greatest amount of planning has taken place. The investments identified between four and ten years are an outline and have a reasonable degree of confidence. Forecasts beyond Year 10 should be viewed as indicative estimates and will be refined over time as we gather more information. We expect changes in infrastructure needs and management, and we'll adjust our approach in future LTP processes.



# FINANCE STRATEGY

## WHAT IS A FINANCIAL STRATEGY?

### What does it outline and why does it matter?

This Financial Strategy outlines how Council proposes to manage its finances over the next ten years noting that the key principles contained in this Strategy are expected to extend beyond the ten years covered by this Long Term Plan.

Council's financial goals for the coming ten years, and beyond, include:

- Establishing a balanced budget platform from which Council can achieve its ambitions and potential
- Managing increases in rates and fees to a reasonable level and apportioning them equitably amongst those who pay these rates and fees
- Ensuring value for money is obtained from its expenditures
- Managing its balance sheet so its assets, including infrastructure, and debt levels are managed responsibly, safeguarding Council for future generations

Council's funding strategy can be summarised as:

- **Operating Expenditure** – rates are typically used to fund the balance of operating expenditure after accounting for all other revenue streams
- **Capital Expenditure** – rates are typically used for asset renewals apart from Council's subsidised Roading Renewals program, which also utilises government grant funding. New, growth assets are typically funded either from grants, third party funding, reserves or debt

## EXECUTIVE SUMMARY

Overall, the District is in good shape and approaching exciting times - there are numerous signs that we are entering a period of long and sustained growth.

Our population is expected to grow and our economy is expected to grow – and Council wishes to support and enable both of these outcomes. However this will come at a cost. Our infrastructure has to 'grow' to support this.

However, we must not simply focus on growth infrastructure. If we are to avoid problems other councils are facing it is critical we also maintain our existing infrastructure.

Unfortunately, this is becoming more expensive to do and, in the absence of external funding, puts pressure on rates.

However, with an increasing population, residential, industrial and commercial, the increasing rates burden will be spread over a larger ratepayer base. That means that if total rates are increased by, say, 7% and the rate base increases by 1%, each existing ratepayer will face a rate increase of around 6%.

Council currently has relatively low levels of debt. This will enable us to push ahead and pursue our opportunities. Our Long Term Plan shows that we intend to invest around \$350m in the District in the next ten years.

Like many Councils, we are entering the Long Term Plan with a deficit budget. This is the result of many factors, most critically the recent significant increase in our Depreciation Cost. Unfortunately, we have very little ability to manage this cost without reducing the assets we own. Council's planned Capital Program and the asset revaluations Council has to undertake during the Long Term Plan mean that our annual Depreciation charge can expect to increase from its 2023/24 level of \$18m to around \$30m in 2033/34. This presents Council with a significant challenge in balancing its budget and keeping rate increases low.

## KEY ISSUES

### Water and Sewerage Reform

Water and Sewerage Reform is expected to occur at some stage in the future. However the timing, extent and nature of such reform is highly uncertain. Due to this high degree of uncertainty, this Long Term Plan has, with regards to this reform, been developed as 'business as usual'.

## Balancing the budget

Council is required to have a sustainable balanced budget, unless it consider it prudent not to do so.

Council has chosen to operate with a deficit budget for the first few years of the Long Term Plan to provide time for its finance strategies to return Council to a sustainable balanced budget position.

Council considers this a better model than imposing large rate increases in the early years of the Long Term Plan. Council has considered its ratepayers and its favourable funding position when making these decisions.

After the first 5 years of the period covered by the Long Term Plan Council expects to have an ongoing period of surplus budgets. These surplus budgets are necessary for Council to repay its debt..

## Rates over the coming years

### Current Levels of Service

Rates are an important, but emotive, source of Council revenue. Council's current level of rates does not cover the costs associated with delivering its current levels of service – ie Council has a current deficit budget.

As Council is entering the Long Term Plan with a deficit budget, it has to increase its income quicker than its costs will increase.

Should Council wish to eliminate its deficit in a single year it would have to impose a rate increase of around 20% to 25% in 2024/25. Council considers that this would be too much in a single year and initially sought to set a Rates Limit to eliminate the deficit budget over 4 years instead.

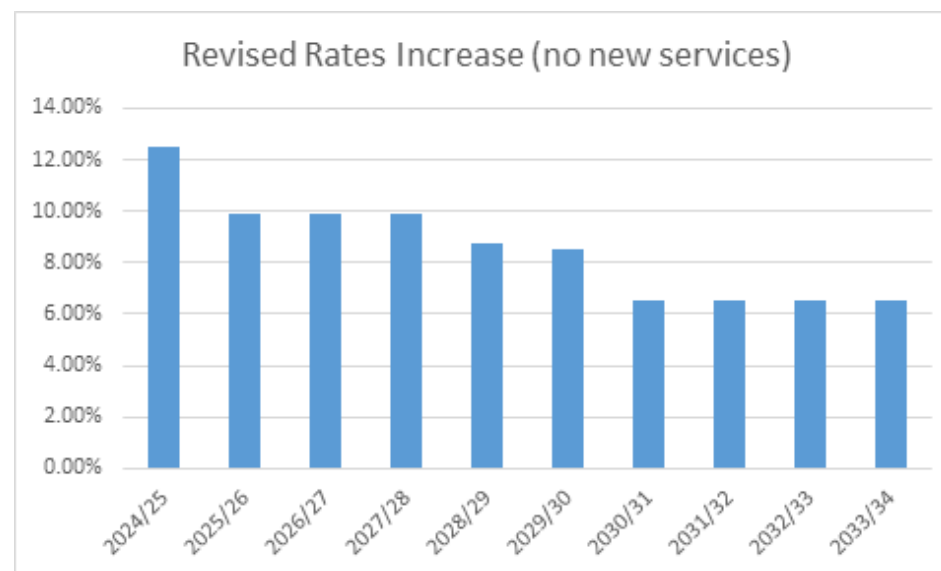
The rate increases are those that would be needed to eliminate the deficit in four years, and provide sufficient funds for Council for the remainder of the Long Term Plan are as below:

Year	1	2	3	4	5	6	7	8	9	10
<b>Initial Proposed Rates Increase</b>	13.50%	11.00%	11.00%	11.0%	9.75%	9.75%	6.50%	6.50%	6.50%	6.50%

These rates increases provide an average annual rates increase over the 10 years of just over 9%.

Council has however considered these increases and, in an attempt to make them more affordable, planned to extend the time frame to balance the budget from 4 to 5 years. This enables annual Budget Rates increases to be set as follows (this results in the average annual rates increase over the 10 years being 8.5%):

Year	1	2	3	4	5	6	7	8	9	10
<b>Revised Rates Increase</b>	12.50%	9.90%	9.90%	9.90%	8.75%	8.50%	6.50%	6.50%	6.50%	6.50%



As mentioned above, these increases are NOT what each individual ratepayer would be facing as we expect significant larger ratepayer base over which these increases will be spread. Where annual growth in the District is, say, 1%, then existing ratepayers can expect (on average) to be charged annual rate increases 1% lower than the figures noted above:

### Revised Rates Increase: Average Impact on Current Ratepayers\*

Year	1	2	3	4	5	6	7	8	9	10
	11.50%	8.90%	8.90%	8.90%	7.75%	7.50%	5.50%	5.50%	5.50%	5.50%

\* These figures assume a 1% annual growth in the District

### Expansion of Levels of Services

Should Council introduce new services during the term of the Long Term Plan, any associated new rates will be in addition to the figures stated above. Council has been advised that it needs to introduce Kerbside Waste Collection services from 1 January 2027. The costs associated with this need to be funded by a new targeted rate only imposed on those ratepayers who benefit from these services.

It is expected that these new costs will increase overall rates as follows:

- 2026/27 extra 1.7%
- 2027/28 extra 1.5%
- 2028/29 onwards – minor decrease

This provides Revised Rates Increases (with new services) as follows:

Year	1	2	3	4	5	6	7	8	9	10
<b>Revised Rates Increase (with new services)</b>	12.50%	9.90%	11.60%	11.40%	8.60%	8.30%	6.40%	6.40%	6.40%	6.40%

As mentioned above, these increases are NOT what each individual ratepayer would be facing as we expect significant larger ratepayer base over which these increases will be spread. Ratepayers not impacted by the new targeted rate will not be subject to the amended increase.

Council’s updated limits on its rate increases (excluding penalties and remissions) are as follows:

- Less than 13.5% for Year 1
- Less than 11% for Year 2
- Less than 12.5% for years 3 and 4
- Less than 9% for years 5 and 6
- Less than 7% for Years 7 to 10

Council will use rating differentials and will amend the level of its Uniform Annual General Charge where it considers that the results of doing so are fair and equitable to the overall community. The very nature of our rating system means that, from time to time, unforeseen outcomes can arise that will be considered unfair and inequitable by some ratepayers.

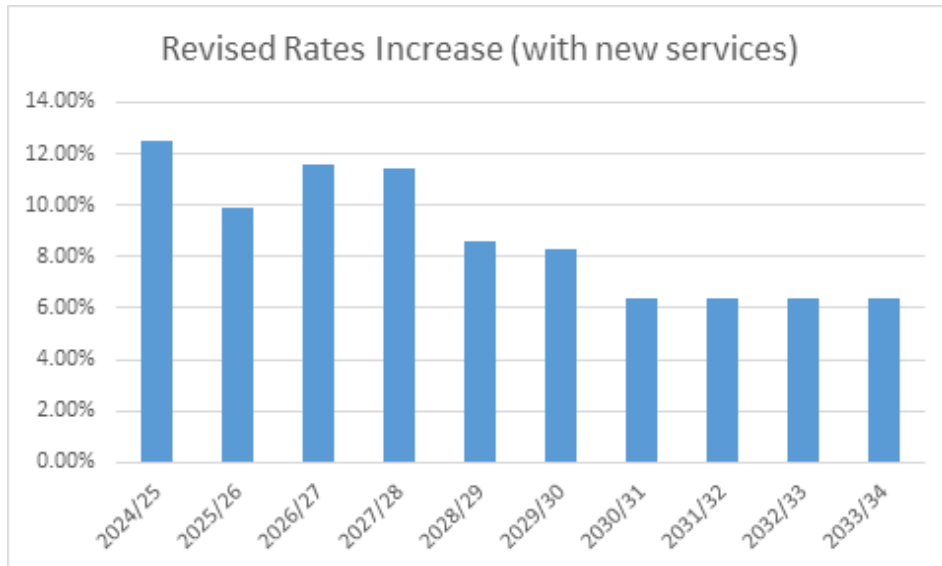
### Capital expenditure

Council’s planned capital expenditure program shows we intend to invest around \$350m in the District over the next 10 years.

The main components of this \$350 million are:

Activity	Renewals	Growth	Total
<b>Roading and Footpaths</b>	\$157m	\$6m	\$163m
<b>Three Waters</b>	\$28m	\$104m	\$132m
<b>Community Assets</b>	\$9m	\$32m	\$41m
<b>Other</b>	\$4m	\$7m	\$11m
<b>TOTAL</b>	<b>\$198m</b>	<b>\$150m</b>	<b>\$347m</b>

Investing in Growth Assets is critical for Council as we expect our population to increase from 16,183 in 2024 to 17,533 by 2034.



Critically this Capital Program includes maintaining our existing infrastructure and flood management strategies and also investing in the District's future. Several of the projects that are part of this planned Capital Program are large, complex projects. The timing of the expenditure of these projects cannot always be precisely determined and, in such cases, Council budgets for the timing of associated expenditures on a conservative basis on the basis that the related expenditure can be brought forward and spent in advance of its budget (as long as the expenditure is included in future years' budgets).

Council has reviewed its Capital Program and is satisfied that it represents a series of achievable targets.

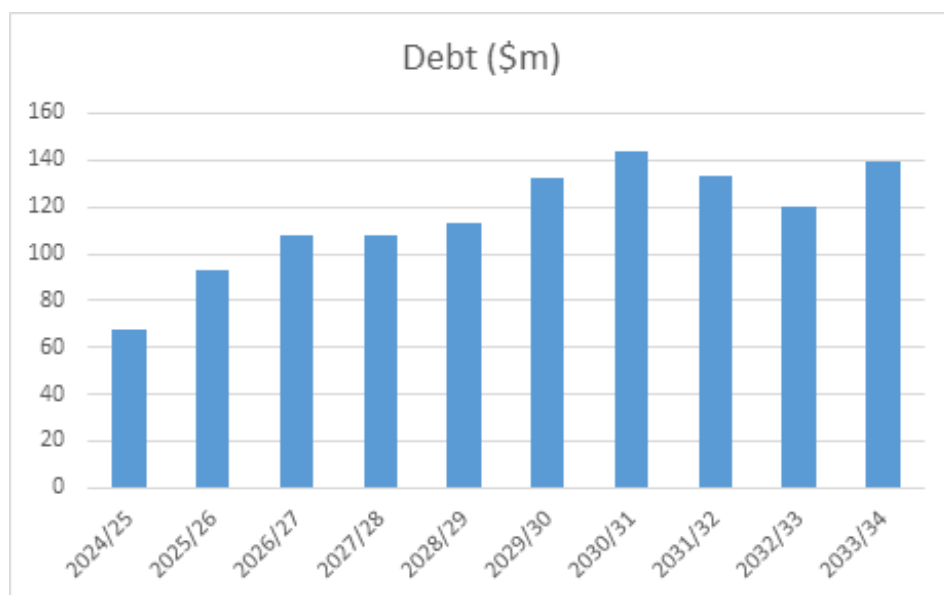
Delays in the completion of our capital program could result in increased costs and assets could fail before they are replaced/renewed. This could impact on our ability to deliver the required level of service. As a result, Council has significantly increased the resources that are dedicated to focus on its capital program.

Further information regarding this capital program is contained within this Long Term Plan.

## Treasury

Council recognises that it needs to increase its debt levels if it is to crystallise the opportunities that lies before it. However, Council also recognises that increases to debt must only be made in a responsible and managed manner.

Council's planned level of investment is mainly funded by a mix of rates, grants and debt. Council expects its debt to increase to between \$140m and \$150m during this Long Term Plan.



Council's borrowing limits are based on the following borrowing covenants that Council is subjected to, as determined by Council's primary debt provider :

1. Net interest payments as a ratio of total revenue must be less than 20%
2. Net interest payments as a ratio of annual rates revenue must be less than 25%
3. Net debt as a ratio of total revenue must be less than 175%
4. External debt plus liquid investments divided by external debt must be more than 110%

### The First Three Borrowing Covenants

As Council's revenue is budgeted to increase each year of the Long Term Plan, the first three of these covenants provides a debt limit that increases each year. Of these 3 covenants, the covenant that provides the lowest Available Debt figure is:

- Net debt as a ratio of total revenue must be less than 175%.

Based on Council's Long Term Plan budgets this covenant provides the following debt limits ('Debt Ceiling' is Max Net Debt plus budgeted Bank balances for each year):

Year	1	2	3	4	5	6	7	8	9	10
<b>Total Revenue</b>	\$55m	\$58m	\$64m	\$67m	\$72m	\$76m	\$80m	\$84m	\$89m	\$93m
<b>Max Net Debt (175% of Total Revenue)</b>	\$97m	\$101m	\$112m	\$117m	\$125m	\$134m	\$140m	\$147m	\$155m	\$163m
<b>Budgeted Bank</b>	\$11m	\$11m	\$13m	\$13m	\$13m	\$16.5m	\$16.5m	\$16.5m	\$16.5m	\$16.5m
<b>Debt Ceiling 1 (rounded)</b>	\$108m	\$112m	\$125m	\$130m	\$138m	\$150m	\$156m	\$164m	\$172m	\$180m

### The Fourth Borrowing Covenant

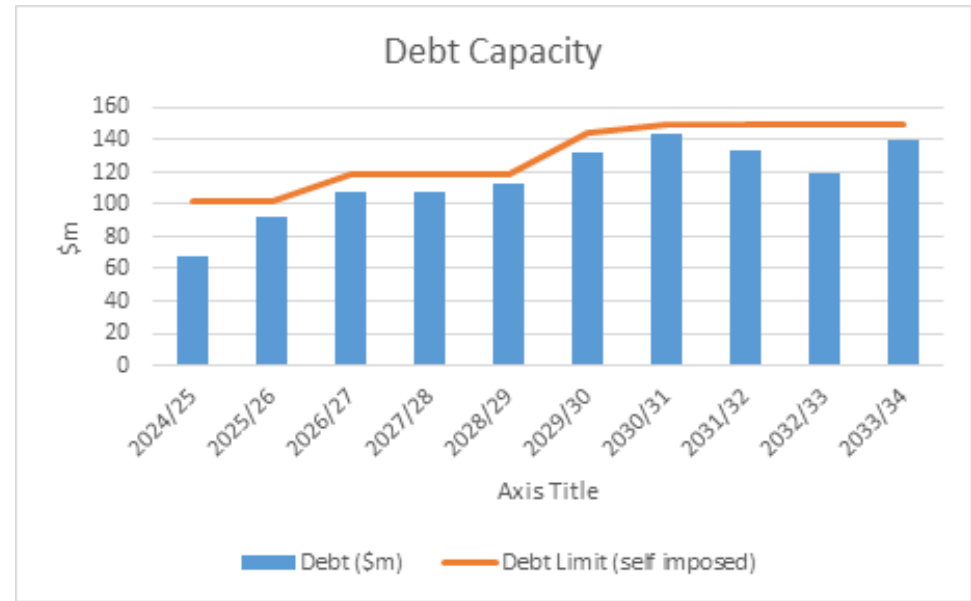
The fourth of these covenants provides a debt limit that is based on Council’s bank balance. Using the budgeted bank balances shown above, the fourth covenant provides the following Debt Ceiling figures:

Year	1	2	3	4	5	6	7	8	9	10
<b>Budgeted Bank</b>	\$11m	\$11m	\$13m	\$13m	\$13m	\$16.5m	\$16.5m	\$16.5m	\$16.5m	\$16.5m
<b>Debt Ceiling 2 (rounded)</b>	\$107m	\$107m	\$127m	\$127m	\$127m	\$161m	\$161m	\$161m	\$161m	\$161m

Council’s Debt Ceiling is determined by:

- taking the lower of these 2 Debt Ceiling figures for each year; and
- applying a buffer (of \$5m or more) to its Debt Ceiling figures to provide a self-imposed Debt Limit figure for each year as follows (these Debt Limits are the amounts that Council will seek to restrict its debt levels to, noting that it can exceed these amounts - and still be under its Debt Ceiling – in should exceptional circumstances – eg Emergency Weather events - arise):

Year	1	2	3	4	5	6	7	8	9	10
<b>Debt Ceiling 1 (rounded)</b>	\$108m	\$112m	\$125m	\$130m	\$138m	\$150m	\$156m	\$164m	\$172m	\$180m
<b>Debt Ceiling 2 (rounded)</b>	\$107m	\$107m	\$127m	\$127m	\$127m	\$161m	\$161m	\$161m	\$161m	\$161m
<b>Overall Debt Ceiling (lower of 1 and 2)</b>	\$107m	\$107m	\$125m	\$127m	\$127m	\$150m	\$156m	\$161m	\$161m	\$161m
<b>Debt Limit</b>	\$102m	\$102m	\$119m	\$119m	\$119m	\$145m	\$150m	\$150m	\$150m	\$150m



Council’s Treasury Management Policy provides further information regarding Council’s strategies regarding Borrowing Mechanisms and issuing security for debt. Generally, Council will primarily seek debt finance from the Local Government Funding Agency. Such debt will be secured by way of a charge over rates revenue offered through a Debenture Trust Deed (“DTD”). Under a DTD Council’s borrowing is secured by a floating charge over all Council rates levied under the Local Government Rating Act. The security offered by Council ranks pari passu with other lenders.

From time to time, and with Council approval, security may be offered by providing a charge over one or more of Council’s assets.

Council’s objectives for holding and managing financial investments and equity securities contained in its Treasury Management Policy. Council’s general policy regarding investments is:

- Council may hold financial, property, forestry and equity investments if there are strategic, commercial, economic or other valid reasons;
- Council will keep under review its approach to all major investments and the credit rating of approved financial institutions; and
- Council will review its policies on holding investments at least once every three years.

## OTHER SIGNIFICANT FACTORS

Council constantly monitors the impact of Climate Change on its Infrastructure and Finance Strategy. For example, Climate Change may, in future, trigger a shift in land use (eg types of agricultural activity undertaken in the District), cause shifts in where people and businesses can reside, cause damage to infrastructure, change the composition of Council's infrastructure, impact Council's ability to deliver its services, impact Council's insurance costs (and Council's need to 'self insure'). Currently Council receives Government grant funding to assist with its response to the impact that Emergency Weather Events has on our roading and Footpath Network. This Long Term Plan has been prepared on the basis that such assistance continues to be provided.

Council feels that it can provide and maintain existing levels of service, and meet additional demands for services, based on the parameters identified in this Strategy.

However Council is also aware of external factors that may impact this, including COVID19. This Long Term Plan has been prepared on the basis that COVID19 does not re-emerge.

Council is aware that COVID19, or a variant thereof, could re-emerge over the term of this Long Term Plan. Such a threat would certainly have the potential to have a significant impact on Council's plans, and ability to deliver the outcomes, as set out in this Long Term Plan.

**Section Three**  
Wāhanga Tuatoru

# RESPONSE TO SUBMITTERS

**Tirohanga Whakamua - Look to the future**





# HOW COMMUNITY FEEDBACK HELPED

(\*update after submissions - May 2024)



**Section Four**  
Wāhanga Tuawha

# **COUNCIL ACTIVITIES**

**Tirohanga Whakamua - Look to the future**



# INTRODUCTION

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



**Community Leadership**



**Parks and Reserves**



**Roothing**



**Community**



**Water Supply**



**Rubbish and Recycling**



**Wastewater and Sewage Disposal**



**Regulatory Services**



**Stormwater Drainage**

## EACH SECTION FOLLOWS THE SAME STRUCTURE:

### 1 Overview of the group of activity

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

### 2 Major programmes

An overview of the major programmes in that group of activities, for each year for the first three years, then for the following seven years.

### 3 Statement of Service Provision and changes to Levels of Service

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

### 4 Funding Impact Statement

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

#### Statement of Service Provision

Within the Long Term Plan each activity, where applicable, has intended levels of service set out, which Council will report on.

The performance measures and levels that have been set will be in place for years one to three of the Long Term Plan before they are reviewed as a part of the next Long Term Plan. The Government requires all councils to report on a set of performance measures for roading, water, wastewater, stormwater and flood protection. The performance framework used for non-infrastructure activities has continued but some have been removed. This was due to difficulties with some measures, others are operational and there is a shift towards targeted user surveys instead of resident surveys.

The performance measures and levels set out in the Long Term Plan will fold in Councils Annual Report.

### Changes to Levels of Service

This section identifies intended changes to the levels of service provided in 2020/21 and the reason for the change.

The following descriptions are used:

- 'Continued' means the Level of Service in 2020/21 is carried through into the Long Term Plan (although the performance measures may be different).
- 'Modified' means the presentation of the Level of Service in 2020/21 has changed in this LTP – it may be different wording, it may form part of the performance measures, or it may be represented in the forecasting assumptions.
- 'Increased' means an additional Level of Service has been introduced – either in an existing activity or by undertaking a new activity.
- 'Decreased' means the Level of Service has declined.
- 'Removed' means it is no longer in the Statement of Service Performance, the service is still provided.

## 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.

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

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. .

## Strategic and District Planning

The strategic planning activity delivers a centralised approach for Council's development of strategic direction for its activities. Strong strategic direction is important for supporting Council to make considered and balanced decisions. This activity includes the development of long term and annual plans, review of the district plan, and development of strategies, plans, policies and bylaws for the whole of Council. The strategic and district planning activity also delivers economic wellbeing and business support which is important for improving the quality of life for residents in the Rangitikei, as well as, leading Council's strategy for climate change. It also delivers town centre revitalisation initiatives that are focused on improving the amenity and viability of the town centres throughout the district.

## Elections

Council ensures that local elections and by-elections for the Council and Community Boards are conducted in accordance with legal requirements. Council also adopts these processes when making appointments to the District's Community Committees.

## Council

The Mayor and Councillors are elected by the community to provide leadership, to make decisions that are in the best interests of the communities in the District and to communicate these effectively to the community. Council is an advocate for the District, particularly to the Regional Council and Central Government. Through its Chief Executive (and staff appointed by that officer), Council has access to advice to help it make useful decisions and to then implement them. The Risk, / Assurance Committee oversees a risk management framework and an annual programme of work by the Internal Auditors.

## Community Boards and Community Committees

Community Boards and Community Committees provide a channel for local people to be directly involved with decisions affecting them. Community Boards are statutory bodies elected alongside the Council at triennial elections and their members are paid, as are the Mayor and Councillors. Community Committees are nominated from within the community (and if necessary an election is held at a public meeting) and membership is on a voluntary basis.

Community Committees are provided with a small annual discretionary grant to undertake local projects without further Council approval.

## Strengthening relationships with iwi / mana whenua

Council consults and works with Māori / iwi on significant decisions to identify (and implement) opportunities for the District as a whole to develop. In the Rangitikei, the most obvious form for this consultation is the bi-monthly meetings of Te Roopuu Ahi Kaa, a Komiti that has representation from all iwi in the District (together with the unique Māori community at Rātana). The relationship is outlined in the Memorandum of Understanding –Tūtohunga between the District Council, 11 iwi and hapū groups that comprise Te Tangata Whenua o Rangitikei and the Rātana Community.

Council also works with iwi and hapū in developing collaborative capacity building and has a small funding programme to support this. Council has an established iwi/Māori liaison officer on staff. The role has two key deliverables - to support and develop iwi/Māori capability and relationships; and to assist in the development and relevance of Council policy.



## MAJOR PROGRAMMES

Year	Programmes
<b>Year 1</b> <b>(2024/25)</b>	<p><b>Strategic and District Planning</b></p> <ul style="list-style-type: none"> <li>• Annual Plan 2025/26</li> <li>• Delivery of programme of policy and bylaw reviews</li> <li>• Continue implementation of Council's Community Spatial Plan, Pae Tawhiti Rangitikei Beyond</li> <li>• Continue District Plan review</li> <li>• Commence implementation of actions from the Climate Change Strategy</li> <li>• Review the Economic Development Strategy.</li> <li>• Implement town centre revitalisation initiatives (including Year 2 of the Better Off funded project).</li> </ul> <p><b>Council</b></p> <ul style="list-style-type: none"> <li>• Preparation of order papers that ensure compliant decision-making</li> <li>• Strengthening relationships with iwi / mana whenua</li> <li>• Māori Responsiveness Framework- implement actions</li> </ul>
<b>Year 2</b> <b>(2025/2026)</b>	<p><b>Strategic and District Planning</b></p> <ul style="list-style-type: none"> <li>• Annual Plan 2026/27</li> <li>• Delivery of programme of policy and bylaw reviews</li> <li>• Continue District Plan review</li> <li>• Implementation of actions from the Climate Change Strategy</li> <li>• Implementation of actions from the Economic Development Strategy</li> <li>• Implement town centre revitalisation initiatives – grants, projects (including Year 3 of the Better Off funded project).</li> </ul> <p><b>Elections</b></p> <ul style="list-style-type: none"> <li>• Preparation of the pre-election report (for the 2025 election) - optional</li> <li>• Conduct of 2025 local election</li> </ul> <p><b>Council</b></p> <ul style="list-style-type: none"> <li>• Induction of Council, Community Boards/Committees for the 2022-25 triennium</li> <li>• Preparation of Local Governance Statement and update Elected Members Handbook</li> <li>• Preparation of order papers that ensure compliant decision-making</li> </ul> <p><b>Strengthening relationships with iwi / mana whenua</b></p> <ul style="list-style-type: none"> <li>• Māori Responsiveness Framework- review and implement actions</li> <li>• Confirmation of Te Roopuu Ahi Kaa membership for the 2025-28 triennium</li> </ul>

Year	Programmes
<b>Year 3 (2026/27)</b>	<p><b>Strategic and District Planning</b></p> <ul style="list-style-type: none"> <li>• Long Term Plan 2027-2037</li> <li>• Delivery of programme of policy and bylaw reviews</li> <li>• Continue implementation of Council's Community Spatial Plan, Pae Tawhiti Rangitikei Beyond</li> <li>• Continue District Plan review</li> <li>• Commence implementation of actions from the Climate Change Strategy</li> <li>• Review the Economic Development Strategy.</li> <li>• Implement town centre revitalisation initiatives – grants, projects (including Year 3 of the Better Off funded project), implementation of streetscape redevelopment.</li> </ul> <p><b>Council</b></p> <ul style="list-style-type: none"> <li>• Preparation of order papers that ensure compliant decision-making</li> <li>• Strengthening relationships with iwi / mana whenua</li> <li>• Māori Responsiveness Framework – implement actions</li> </ul>
<b>Year 4 (2027/28)</b>	<p><b>Strategic and District Planning</b></p> <ul style="list-style-type: none"> <li>• Annual Plan 2028/29</li> <li>• Delivery of programme of policy and bylaw reviews</li> <li>• Continue implementation of Council's Community Spatial Plan, Pae Tawhiti Rangitikei Beyond</li> <li>• Continue District Plan review</li> <li>• Commence implementation of actions from the Climate Change Strategy</li> <li>• Review the Economic Development Strategy.</li> <li>• Implement town centre revitalisation initiatives – grants, projects (including Year 3 of the Better Off funded project), implementation of streetscape redevelopment.</li> </ul> <p><b>Elections</b></p> <ul style="list-style-type: none"> <li>• Conduct 2025 elections</li> <li>• Representation review – Year 2027/28</li> </ul> <p><b>Council</b></p> <ul style="list-style-type: none"> <li>• Preparation of order papers that ensure compliant decision-making</li> <li>• Strengthening relationships with iwi / mana whenua</li> <li>• Māori Responsiveness Framework– implement actions</li> </ul>

## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<b>Council's intended Level of Service is to:</b>	<b><i>Make decisions that are robust, fair, timely, legally compliant and address critical issues, and that are communicated to the community</i></b>
<b>Performance measure</b>	<b>On-time completion of, or substantially undertaken annual plan actions</b>
How we will measure	Record through Council's quarterly Statement of Service Performance 2022/23 results: <ul style="list-style-type: none"> <li>Annual plan actions – 42%</li> </ul>
Years 1-3	90% - Annual plan actions
Year 4-10	
<b>Performance measure</b>	<b>Completion of capital programme</b>
How we will measure	Record through Council's quarterly Statement of Service Performance 2022/23 results: <ul style="list-style-type: none"> <li>Achievement of planned capital programme – 67%</li> </ul>
Years 1-3	85% - planned capital programme
Year 4-10	
<b>Performance measure</b>	<b>Māori responsiveness framework</b>
How we will measure	Satisfaction ratings from each member of Te Roopuu Ahi Kaa about the effectiveness of each framework outcome area. <ul style="list-style-type: none"> <li>Governance and relationships</li> <li>Culture and identity</li> <li>Prosperity and well-being</li> <li>Resources and infrastructure</li> </ul> 2022/23 results: <ul style="list-style-type: none"> <li>Governance and relationships – 80%</li> <li>Culture and identity – 60%</li> <li>Prosperity and well-being – 60%</li> <li>Resources and infrastructure – 60%</li> </ul>

Level of Service	Measurements and Targets
Years 1-3	80% or more overall satisfaction
Year 4-10	
<b>Councils Intended Level of Service is to:</b>	<b><i>Provide a high customer experience that satisfies the needs of the community.</i></b>
<b>Performance measure (new)</b>	<b>Customer views of their experience (both the customer service and service provided) with Council.</b>
How we will measure	HappyOrNot Customer Surveys.  2022/23 results: <ul style="list-style-type: none"> <li>• 4,459 responses</li> <li>• 85% Very Happy across all units.</li> </ul>
Years 1-3	Number of responses: 4,000 or above Customer Satisfaction Index (provided via the HappyOrNot system): <ul style="list-style-type: none"> <li>• Improvement on the previous year</li> </ul>
Year 4-10	

## CHANGES TO LEVELS OF SERVICE

Levels of Service - 2023/24 Annual Plan	Levels of Service - 2021/31 Long Term Plan (continued, modified, increased, decreased, removed)	Reasons for change
<b>Community Leadership</b>		
Provide a high customer experience that satisfies the needs of the community.	Modified	The target has increased from 500 responses to 4,000 responses to better reflect the number of responses Council has been receiving per year since the system was implemented.
Identify and promote opportunities for economic development in the district.	Removed	Economic wellbeing has moved this group of activities. The measure has been removed as this activity does not represent a major aspect of this group of activities.

## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - COMMUNITY LEADERSHIP

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2023/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	2,029	2,371	2,467	2,561	2,631	2,759	2,752	2,834	2,962	2,968	3,022
Targeted rates	93	104	114	126	138	150	163	174	185	197	210
Subsidies and grants for operating purposes	502	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	32	-	-	34	-	-	36	-	-
Interest and dividends from investments	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating funding ( A )</b>	<b>2,623</b>	<b>2,475</b>	<b>2,613</b>	<b>2,687</b>	<b>2,770</b>	<b>2,943</b>	<b>2,915</b>	<b>3,007</b>	<b>3,183</b>	<b>3,165</b>	<b>3,232</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	1,770	1,034	1,102	1,077	1,090	1,198	1,096	1,121	1,219	1,122	1,125
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	-	-	-	-	-	-	-	-	-	-	-
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>3,090</b>	<b>2,475</b>	<b>2,613</b>	<b>2,687</b>	<b>2,770</b>	<b>2,943</b>	<b>2,915</b>	<b>3,007</b>	<b>3,183</b>	<b>3,165</b>	<b>3,232</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>(467)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	467	-	-	-	-	-	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Depreciation</i>	2	-	-	-	-	-	-	-	-	-	-

## ROADING GROUP OF ACTIVITIES

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

<b>Rationale</b>	The roading group of activities provide a safe, convenient and orderly network for road users (including pedestrians, cyclists and mobility scooter users) to travel throughout the towns and wider District. This contributes to economic vitality of the District and to public safety.
<b>Significant negative effects on the local community</b>	Significant negative effects identified for this group of activities are road deaths, emissions to air from road transport and associated health impacts and traffic noise and vibration. These negative effects will be mitigated by undertaking crash reduction studies and undertaking safety improvements to the roading network, promotion alternative modes of transport such as walking and surface treatments to minimise noise.
<b>Contribution to community outcomes</b>	<ul style="list-style-type: none"> <li>• A trusted partner with iwi – A district leading collaboration with tangata whenua.</li> <li>• Economic Wellbeing – A district where people want to live and do business.</li> <li>• Social Wellbeing – A district where people thrive.</li> <li>• Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.</li> </ul>
<b>Major aspect of the service for statement of service provision</b>	<ol style="list-style-type: none"> <li>1. The average quality of ride on a sealed local road network measured by smooth travel exposure</li> <li>2. The percentage of the sealed road network that is resurfaced</li> <li>3. The volume of metal placed on the unsealed road network during the year</li> <li>4. The percentage of footpaths within the District that fall within the level of service or service standard for the condition of footpaths</li> <li>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</li> <li>6. Residents' perceptions of the provision and maintenance of footpaths, street lighting and local roads (annual survey)</li> <li>7. 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.</li> </ol>

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

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

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

## Pavements

The road network is made up of 1224km of roads; 803km are sealed with 421km unsealed. The purpose of each road pavement is to provide an element of the network that is:

- Appropriate and suitable for the effective and efficient movement of the vehicles and people using it,
- Has a suitable all-weather surface that is appropriate to its location and function in terms of skid resistance, noise reduction and smoothness; and

## Drainage

Council manages a total of 1213km of open stormwater channel and approximately 125km of constructed kerb and channel completely constructed from concrete and 5315 culverts. The purpose of drainage assets is to:

- Contain and then convey surface water away from the carriageway keeping the road surface and sub-surface dry to minimise water damage (water logged pavements deteriorate rapidly so good drainage is necessary to minimise premature pavement failure and the associated maintenance costs).

## Structures

### Bridges

Council maintains a total of 250 bridges including 88 large culverts. Bridges vary from high standard concrete structures to very low standard wooden deck structures. Some have weight and speed restrictions on them. There are 11 bridges that straddle the District's boundaries. Three are State Highway bridges and the Council has no responsibility for them. Responsibility for the other eight bridges is shared with Manawatū District Council, Whanganui District Council or Hastings District Council. The purpose of road bridges is to:

- Provide continuous all-weather access over rivers, streams and uneven terrain, and grade separation over railway lines and other roads.

### Retaining walls

There are 474 known retaining walls in the Rangitikei District. Differing methods of design and construction are adopted for new retaining walls depending on the requirements for the site. The purpose of a retaining wall is to:

- Provide structural support and lateral restraint to the carriageway.
- Provide structural support to land adjacent/above the carriageway, preventing material slipping down and blocking the drainage channel or road.

## Street Lighting

The broad use of the term "street light" when referring to the asset includes the following three main components:

- Pole, this can be a utility network owned pole or a standalone street light pole
- Bracket, the steel arm mounted to the pole to support the luminaire, in the case of steel standalone poles the bracket is an integral part of the pole but it is still identified as a separate component.
- Luminaire, lighting unit that comprises of control gear and lamp

The purpose of street lighting is to:

- Ensure the council's street lighting and amenity installation continues to operate safely, efficiently and effectively over its economic life with minimum failures and outages.

## Traffic Services

Traffic Services assets consist of road signs, site rails, pavement markings, traffic islands and road edge markers. Council manages 6210 road signs and edge marker posts, 289km of road markings and 1971 streetlights). The purpose of Traffic Services is to:

- Aid the safe and orderly movement of traffic and indicate road use restrictions or other information. A good standard of signs and markings can contribute significantly to a safer road network.

## Footpaths

Council manages a total of 93km of footpaths throughout the District. The type of surface used is dependent on life cycle cost considerations, pedestrian volumes and the amenity value of the location e.g. shopping and commercial areas. The purpose of footpaths is to:

- Maintain footpaths to provide the safe passage of users in an affordable manner, which enables the most affordable lifecycle costs.

## Environmental Management

Environmental Management consists of stock crossing/droving, cattle stops, fords, litter detritus and street cleaning, vegetation control and roadside berms. The purpose of environmental management is to:

- Manage the activities within the environmental management area in a sustainable and affordable manner that protects the roading network.



## MAJOR PROGRAMMES (SUBJECT TO CHANGE DEPENDING ON FUNDING OUTCOME FROM NZ TRANSPORT AGENCY - WAKA KOTAHI)

Year	Programmes
<b>Year 1</b> <b>(2024/25)</b>	<p><b>Pavements</b>  Road Improvements:</p> <ul style="list-style-type: none"> <li>• Murimotu Road</li> <li>• Taihape Road 1</li> <li>• Ingle Walkway</li> </ul> <p><b>Bridges</b>  Replacement:</p> <ul style="list-style-type: none"> <li>• Makirikiri Road Bridge no. 3</li> <li>• Curls Bridge – preconstruction</li> </ul> <p><b>Strengthening:</b></p> <ul style="list-style-type: none"> <li>• Various bridges for assessment</li> </ul> <p><b>Footpath Installations</b></p> <ul style="list-style-type: none"> <li>• Wellington Road</li> <li>• Ngā Tawa Road</li> </ul> <p><b>Non-Subsidised</b></p> <ul style="list-style-type: none"> <li>• Various non-subsidised projects</li> </ul>
<b>Year 2</b> <b>(2025/26)</b>	<p><b>Pavements</b>  Road Improvements:</p> <ul style="list-style-type: none"> <li>• Toe Toe Road</li> <li>• Spooners Hill Road Phase 1</li> <li>• Speed management – Makirikiri Road</li> </ul> <p><b>Bridges</b>  Strengthening:</p> <ul style="list-style-type: none"> <li>• Various bridges for assessment</li> </ul> <p><b>Footpath Installations</b></p> <ul style="list-style-type: none"> <li>• Mill Street</li> <li>• Wellington Road</li> <li>• Ngā Tawa Road</li> </ul> <p><b>Non - Subsidised</b></p> <ul style="list-style-type: none"> <li>• Various non-subsidised projects</li> </ul>
<b>Year 3</b> <b>(2026/27)</b>	<p><b>Pavements</b>  Road Improvements:</p> <ul style="list-style-type: none"> <li>• Parawanui Road / Raumai Road intersection</li> <li>• Spooners Hill Road Phase 2</li> <li>• Speed Management</li> <li>• Fern Flats Road / Coombes Road intersection</li> </ul> <p><b>Bridges</b>  Strengthening:</p> <ul style="list-style-type: none"> <li>• Various bridges for assessment</li> <li>• Various bridges for multi-plate and light weight culvert invert repair.</li> </ul> <p><b>Footpath Installations</b></p> <ul style="list-style-type: none"> <li>• Hereford Street</li> <li>• Wellington Road</li> </ul>
<b>Years 4-10</b> <b>(2027/2034)</b>	<p><b>Pavements</b></p> <ul style="list-style-type: none"> <li>• Ongoing rehabilitation, geometric improvement and seal widening projects</li> </ul> <p><b>Bridges</b></p> <ul style="list-style-type: none"> <li>• Ongoing strengthening work assessed on a case by case basis</li> </ul>

## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<b>Council's intended Level of Service is to:</b>	<b><i>Provide a sustainable roading network that is maintained in accordance with each road's significance for local communications and the local economy, taking into account the One Roding Network Classification and funding subsidies</i></b>
<b>Performance measure (*mandatory)</b>	<b>*Road condition</b> <b>The average quality of ride on a sealed local road network measured by smooth travel exposure</b>
How we will measure	The process defined in the Council's agreement with Waka Kotahi (NAASRA roughness counts) 2022/23 results: <ul style="list-style-type: none"> <li>• 95%</li> </ul>
Years 1-3	90% or more
Year 4-10	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.
<b>Performance measure (* mandatory)</b>	<b>*Road maintenance</b> <b>The percentage of the sealed road network that is resurfaced</b>
How we will measure	Council and contractor records 2022/23 results: <ul style="list-style-type: none"> <li>• 4.9%</li> </ul> The network has 801.05km of sealed roads.
Years 1-3	6% or more
Year 4-10	
<b>Performance measure</b>	<b>The volume of metal placed on the unsealed road network during the year</b>
How we will measure	Council and contractor records At least 12,000m <sup>3</sup> of metal placed on the unsealed network each year 2022/23 results: <ul style="list-style-type: none"> <li>• 11,933<sup>3</sup></li> </ul>
Years 1-3	12,000m <sup>3</sup> or more
Year 4-10	

Level of Service	Measurements and Targets
<b>Performance measure (* mandatory)</b>	<b>* Footpaths</b> <b>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).</b>
How we will measure	A five point grading system to rate footpath condition <sup>1</sup> based on visual inspections: 1. Excellent 2. Good 3. Fair 4. Poor 5. Very Poor Footpaths will be assessed in approximately 100 metre lengths.
Years 1-3	90% of footpaths make up category 1 or 2
Year 4-10	
<b>Performance measure (* mandatory)</b>	<b>*Road safety</b> <b>The change from the previous financial year in the number of fatalities and serious injury<sup>2</sup> crashes on the local road network expressed as a number</b>
How we will measure	Police records of crashes on the Council's roading network 2022/23 results: a. Fatal crashes: 2 b. Serious injury crashes: 6
Years 1-3 (a)	A reduction of 1 fatal crash per year until zero.
Years 4-10 (a)	
Years 1-3 (b)	One less serious injury crash than the previous year until there is 10 or less serious injury crashes on the Council roading network
Years 4-10 (b)	

<sup>1</sup> Such as that developed by Opus International Consultants.

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

Level of Service	Measurements and Targets
<b>Council's intended Level of Service is to:</b>	<b><i>Be responsive to community expectations over the roading network and requests for service</i></b>
<b>Performance measure (* mandatory)</b>	<p><b>*Response to service requests</b></p> <p><b>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.</b></p> <p><b>Note: Council measures resolution as well as initial attendance in response to such requests.</b></p>
How we will measure	<p>Contractor and Council records of requests for service. Specified standard:</p> <ol style="list-style-type: none"> <li>After-hours callouts - 95% responded to within 12 hours</li> <li>Working hours callouts - 95% responded to within 6 hours</li> <li>Resolution - 85% of all callouts resolved (i.e. completed) within one month of the request.</li> <li>Resolution – potholes 85% of all callouts resolved (i.e. completed) within one month of the request.</li> </ol> <p>2022/23 results:</p> <ol style="list-style-type: none"> <li>After-hours callouts – 100%</li> <li>Working hours callouts – 100%</li> <li>Resolution – 83%</li> <li>Requests concerning potholes – 95%</li> </ol>
Years 1-3 (a)	After-hours callouts – achieve the specified standard.
Years 4-10 (a)	
Years 1-3 (b)	Working hours callouts – achieve the specified standard
Years 4-10 (b)	
Years 1-3 (c)	Resolution – achieve the specified standard
Years 4-10 (c)	
Years 1-3 (d)	Requests concerning potholes – achieve the specified standard
Years 4-10 (d)	

## CHANGES TO LEVELS OF SERVICE

Levels of Service - 2023/24 Annual Plan	Levels of Service - 2021/31 Long Term Plan <i>(continued, modified, increased, decreased, removed)</i>	Reasons for change
<b>Roading</b>		
*Provide a sustainable roading network that is maintained in accordance with each road' significance for local communications and the local economy, taking into account the One Roding Network Classification and funding subsidies.	Modified	The targets for the road safety performance measure have been updated to better report on the performance measure.

## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - ROADING

	2023/24 Annual Plan \$'000's	2024/25 LTP Year 1 \$'000's	2025/26 LTP Year 2 \$'000's	2026/27 LTP Year 3 \$'000's	2027/28 LTP Year 4 \$'000's	2028/29 LTP Year 5 \$'000's	2029/30 LTP Year 6 \$'000's	2030/31 LTP Year 7 \$'000's	2031/32 LTP Year 8 \$'000's	2032/33 LTP Year 9 \$'000's	2033/34 LTP Year 10 \$'000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	125	-	-	-	-	-	-	-	-	-	-
Targeted rates	8,729	9,820	10,793	11,861	13,035	14,176	15,381	16,381	17,445	18,579	19,787
Subsidies and grants for operating purposes	7,037	5,448	5,700	6,003	6,131	6,295	6,458	6,519	6,680	6,841	7,002
Fees and charges	7	20	20	20	20	20	20	20	20	20	20
Interest and dividends from investments	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	149	155	159	162	165	168	171	174	177	180	183
<b>Total operating funding ( A )</b>	<b>16,047</b>	<b>15,443</b>	<b>16,672</b>	<b>18,046</b>	<b>19,352</b>	<b>20,659</b>	<b>22,030</b>	<b>23,094</b>	<b>24,323</b>	<b>25,620</b>	<b>26,992</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	10,758	8,791	9,205	9,696	10,002	10,254	10,505	10,756	11,007	11,258	11,510
Finance costs	231	511	734	922	1,117	1,163	1,141	1,187	1,284	1,285	954
Internal charges and overheads applied	3,683	4,143	4,320	4,649	4,805	4,984	5,239	5,380	5,590	5,856	6,025
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>14,672</b>	<b>13,444</b>	<b>14,259</b>	<b>15,267</b>	<b>15,924</b>	<b>16,401</b>	<b>16,884</b>	<b>17,322</b>	<b>17,881</b>	<b>18,399</b>	<b>18,488</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>1,376</b>	<b>1,999</b>	<b>2,413</b>	<b>2,780</b>	<b>3,427</b>	<b>4,258</b>	<b>5,146</b>	<b>5,772</b>	<b>6,441</b>	<b>7,221</b>	<b>8,504</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	4,752	11,369	10,275	11,181	9,568	9,823	10,077	10,173	10,424	10,675	10,926
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	4,660	2,844	2,537	2,634	2,270	1,591	854	539	26	(599)	(1,726)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>9,411</b>	<b>14,213</b>	<b>12,813</b>	<b>13,815</b>	<b>11,838</b>	<b>11,414</b>	<b>10,932</b>	<b>10,713</b>	<b>10,450</b>	<b>10,076</b>	<b>9,200</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	385	2,848	1,516	1,516	-	-	-	-	-	-	-
- to replace existing assets	10,402	13,364	13,710	15,078	15,265	15,671	16,078	16,484	16,891	17,297	17,704
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>10,787</b>	<b>16,212</b>	<b>15,226</b>	<b>16,594</b>	<b>15,265</b>	<b>15,671</b>	<b>16,078</b>	<b>16,484</b>	<b>16,891</b>	<b>17,297</b>	<b>17,704</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(1,376)</b>	<b>(1,999)</b>	<b>(2,413)</b>	<b>(2,780)</b>	<b>(3,427)</b>	<b>(4,258)</b>	<b>(5,146)</b>	<b>(5,772)</b>	<b>(6,441)</b>	<b>(7,221)</b>	<b>(8,504)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	10,094	10,722	11,675	11,949	12,421	13,499	13,812	14,134	15,333	15,671	16,017

# 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

<b>Rationale</b>	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.
<b>Significant negative effects on the local community</b>	This activity can result in the following potential significant effects on the local community: <ul style="list-style-type: none"> <li>Human health effects as a result of the malfunction of utility installations, such as water treatment plants, insufficient flow or pressure, poor water quality to the extent that health issues arise from consumption</li> </ul>
<b>Contribution to community outcomes</b>	<ul style="list-style-type: none"> <li>A trusted partner with iwi – A district leading collaboration with tangata whenua.</li> <li>Economic Wellbeing – A district where people want to live and do business.</li> <li>Social Wellbeing – A district where people thrive.</li> <li>Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.</li> </ul>
<b>Major aspect of the service for statement of service provision</b>	<ol style="list-style-type: none"> <li>Safety of drinking water</li> <li>Maintenance of the reticulation network</li> <li>Demand management</li> <li>Fault response times</li> <li>Customer satisfaction</li> <li>Rural water supplies unplanned interruption</li> </ol>

## Urban Water Supplies

Urban drinking water supplies are provided to meet the domestic, commercial and fire fighting requirements in the following urban communities of the Rangitikei - 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

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

## MAJOR PROGRAMMES

Year	Programmes
Year 1 (2024/25)	Water Supply Reticulation Renewals Treatment Plant upgrades to comply with the new Quality Assurance Rules
Year 2 (2025/26)	Water Supply Reticulation Renewals Emergency generator for Bulls supply Treatment Plant upgrades to comply with the new Quality Assurance Rules
Year 3 (2026/27)	Water Supply Reticulation Renewals Calico Line treatment upgrade Treatment Plant upgrades to comply with the new Quality Assurance Rules
Years 4-10 (2027/2034)	Water Supply Reticulation Renewals Additional storage for Hunterville urban Additional bore for Bulls raw water source Treatment Plant upgrades to comply with the new Quality Assurance Rules



## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<b>Council's intended Level of Service is to:</b>	<b>Provide a safe and compliant supply of drinking water</b>
<b>Performance measure (*mandatory)</b>	<b>*Safety of drinking water</b> The extent to which the Council's drinking water supply complies with— a. Water supplied is compliant with the DWQA Rules in the Distribution System (Bacteria compliance) b. Water supplied is compliant with the DWQA Rules in the Treatment System (Protozoal compliance)
How we will measure	<b>Routine sampling and testing<sup>1</sup> Water Outlook</b> 2022/23 results: a. 4/6 compliant b. 2/6 compliant
Years 1-3 (a)	No incidents of non-compliance with bacteria compliance criteria
Years 4-10 (a)	
Years 1-3 (b)	No incidents of non-compliance with protozoa compliance criteria
Years 4-10 (b)	
<b>Council's intended Level of Service is to:</b>	<b>Provide reliable and efficient urban water supplies</b>
<b>Performance measure (* mandatory)</b>	<b>*Maintenance of the reticulation network</b> <b>The percentage of real water loss from the Council's networked urban reticulation system<sup>2</sup></b>
How we will measure	A sampling approach will be used. Water Outlook enables SCADA 3 information to be interrogated in-house. 2022/23 results: • 42%
Years 1-3	Less than 40%
Year 4-10	

<sup>1</sup> This is currently done on a weekly basis by Environmental Laboratory Services in Gracefield.

<sup>2</sup> A description of the methodology used to calculate this must be included as part of the report

Level of Service	Measurements and Targets
Performance measure (* mandatory)	<p><b>*Demand management</b></p> <p><b>The average consumption of drinking water per day per resident within the District</b></p>
How we will measure	<p><b>Water Outlook 2022/203</b></p> <ul style="list-style-type: none"> <li>• 448 litres per person per day</li> </ul>
Years 1-3	600 litres per person per day
Years 4-10	
<i>Council's intended Level of Service is to:</i>	<i>Be responsive to reported faults and complaints</i>
Performance measure (* mandatory)	<p><b>*Fault response time</b></p> <p><b>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</b></p> <ol style="list-style-type: none"> <li><b>attendance for urgent call outs: from the time that the Council receives notification to the time that service personnel reach the site, and</b></li> <li><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</b></li> <li><b>attendance for non-urgent call outs: from the time that the Council receives notification to the time that service personnel reach the site, and</b></li> <li><b>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</b></li> </ol>
How we will measure	<p><b>Request for service system</b></p> <p>Specified standard</p> <ol style="list-style-type: none"> <li>0.5 hour (attendance - urgent)</li> <li>24 hours (resolution - urgent)</li> <li>24 hours (attendance - non-urgent)</li> <li>96 hours (resolution - non-urgent)</li> </ol> <p>2022/23 results:</p> <ol style="list-style-type: none"> <li>0.05 hours (attendance - urgent)</li> <li>1.5 hours (resolution - urgent)</li> <li>0.7 hours (attendance - non-urgent)</li> <li>4.3 hours (resolution - non-urgent)</li> </ol>
Years 1-3 (a)	Attendance urgent – achieve the specified standard
Years 4-10 (a)	

Level of Service	Measurements and Targets
Years 1-3 (b)	Resolution urgent – achieve the specified standard
Years 4-10 (b)	
Years 1-3 (c)	Attendance non-urgent – achieve the specified standard
Years 4-10 (c)	
Years 1-3 (d)	Resolution non-urgent – achieve the specified standard
Years 4-10 (d)	
<b>Performance measure (* mandatory)</b>	<p><b>*Customer satisfaction</b></p> <p><b>The total number of complaints (expressed per 1000 connections to the reticulated networks) received by the Council about</b></p> <ul style="list-style-type: none"> <li><b>a. drinking water clarity</b></li> <li><b>b. drinking water taste</b></li> <li><b>c. drinking water odour</b></li> <li><b>d. drinking water pressure or flow</b></li> <li><b>e. continuity of supply, and</b></li> <li><b>f. The Council's response to any of these issues</b></li> </ul>
How we will measure	<p><b>Request for service system</b></p> <p>2022/23 results:</p> <ul style="list-style-type: none"> <li>• Total complaints – 86.71/1000</li> </ul>
Years 1-3	No more than 20 complaints per 1,000 connections
Years 4-10	

Level of Service	Measurements and Targets
<i>Council's intended Level of Service is to:</i>	<i>Maintain compliant, reliable and efficient rural water supplies</i>
<b>Performance measure</b>	<p>Where the Council attends a call out in response to a fault or unplanned interruption to its water supply for rural water schemes, the following median times are measured</p> <ul style="list-style-type: none"> <li>a. <b>attendance time:</b> from the time that the Council receives notification to the time that service personnel reach the site, and</li> <li>b. <b>resolution time:</b> from the time that the Council receives notification to the time that service personnel confirm resolution of the fault of interruption</li> </ul>
How we will measure	<p><b>Request for service system</b>  Specified standard  a. 48 hours  b. 96 hours  2022/23 results:  a. 0.1 hours  b. 6.4 hours</p>
Years 1-3 (a)	Attendance time – achieve the specified standard
Years 4-10 (a)	
Years 1-3 (b)	Resolution time: – achieve the specified standard
Years 4-10 (b)	

## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - WATER SUPPLY

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2033/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	2	2	2	3	3	3	4	4	4	5	5
Targeted rates	6,837	7,617	8,371	9,200	10,111	10,995	11,930	12,705	13,531	14,411	15,348
Subsidies and grants for operating purposes	176	-	-	-	-	-	-	-	-	-	-
Fees and charges	61	43	44	45	46	47	48	49	50	50	51
Interest and dividends from investments	-	3	3	3	3	3	3	3	3	3	3
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating funding ( A )</b>	<b>7,077</b>	<b>7,665</b>	<b>8,420</b>	<b>9,250</b>	<b>10,162</b>	<b>11,048</b>	<b>11,984</b>	<b>12,761</b>	<b>13,588</b>	<b>14,469</b>	<b>15,407</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	2,953	3,281	3,766	3,444	3,736	3,988	4,266	4,596	4,954	5,252	5,674
Finance costs	516	676	961	991	981	828	648	473	263	(51)	(356)
Internal charges and overheads applied	1,434	1,642	1,709	1,840	1,899	1,969	2,071	2,124	2,206	2,311	2,374
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>4,903</b>	<b>5,598</b>	<b>6,435</b>	<b>6,276</b>	<b>6,615</b>	<b>6,785</b>	<b>6,985</b>	<b>7,193</b>	<b>7,423</b>	<b>7,512</b>	<b>7,692</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>2,174</b>	<b>2,067</b>	<b>1,985</b>	<b>2,975</b>	<b>3,547</b>	<b>4,263</b>	<b>5,000</b>	<b>5,568</b>	<b>6,165</b>	<b>6,957</b>	<b>7,715</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	1,525	3,631	2,317	(1,146)	(1,960)	(2,618)	(3,064)	(3,939)	(4,685)	(5,581)	(6,310)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>1,525</b>	<b>3,631</b>	<b>2,317</b>	<b>(1,146)</b>	<b>(1,960)</b>	<b>(2,618)</b>	<b>(3,064)</b>	<b>(3,939)</b>	<b>(4,685)</b>	<b>(5,581)</b>	<b>(6,310)</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	1,700	2,700	2,710	232	248	409	671	242	82	-	-
- to replace existing assets	1,999	2,998	1,592	1,597	1,339	1,236	1,264	1,388	1,398	1,376	1,405
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>3,699</b>	<b>5,698</b>	<b>4,302</b>	<b>1,829</b>	<b>1,587</b>	<b>1,645</b>	<b>1,935</b>	<b>1,629</b>	<b>1,480</b>	<b>1,376</b>	<b>1,405</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(2,174)</b>	<b>(2,067)</b>	<b>(1,985)</b>	<b>(2,975)</b>	<b>(3,547)</b>	<b>(4,263)</b>	<b>(5,000)</b>	<b>(5,568)</b>	<b>(6,165)</b>	<b>(6,957)</b>	<b>(7,715)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	2,179	2,398	2,586	2,763	2,800	3,038	3,071	3,110	3,301	3,331	3,358

# WASTEWATER AND SEWAGE DISPOSAL GROUP OF ACTIVITIES

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

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

## Wastewater Collection, Treatment and Disposal

This activity 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 activity is gaining and complying with resource consents for the discharge of treated wastewater from the wastewater treatment plants throughout the District. Compliance with statutory obligations under the Local Government Act 2002, Health Act 1956 and Resource Management Act 1991 is also important.

## MAJOR PROGRAMMES

Year	Programmes
Year 1 (2024/25)	<p>Wastewater Reticulation Renewals.</p> <p>Resource consent work for Marton, Bulls, Taihape and Hunterville.</p> <p>Treatment plant upgrades for Bulls, Marton and Hunterville.</p>
Year 2 (2025/26)	<p>Wastewater Reticulation Renewals.</p> <p>Taihape small pump station upgrade.</p> <p>Resource consent work for Marton, Bulls and Taihape.</p> <p>Treatment plant upgrades for Bulls, Marton and Hunterville.</p>
Year 3 (2026/27)	<p>Wastewater Reticulation Renewals.</p> <p>Resource consent work for Marton, Bulls and Taihape.</p> <p>Mangaweka treatment plant renewal.</p> <p>Taihape terminal pump station upgrade.</p> <p>Treatment plant upgrades for Bulls, Marton and Hunterville.</p>
Years 4-10 (2027/2034)	<p>Wastewater Reticulation Renewals.</p> <p>Marton to Bulls treatment plant upgrades and construction.</p> <p>Taihape treatment plant construction.</p>

## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<i>Council's intended Level of Service is to:</i>	<i>Provide a reliable, reticulated disposal system that does not cause harm or create pollution within existing urban areas</i>
<b>Performance measure (* mandatory)</b>	<p><b>*Discharge compliance</b></p> <p><b>Compliance with the Council's resource consents for discharge from its sewerage system measured by the number of</b></p> <ul style="list-style-type: none"> <li><b>a. abatement notices</b></li> <li><b>b. infringement notices</b></li> <li><b>c. enforcement orders, and</b></li> <li><b>d. convictions</b></li> </ul> <p><b>received by the Council in relation to those resource consents</b></p>
How we will measure	<p>2022/23 results:</p> <ul style="list-style-type: none"> <li>a. abatement notices - 0</li> <li>b. infringement notices - 1</li> <li>c. enforcement orders - 0</li> <li>d. convictions - 0</li> </ul>
Years 1-3 (a)	No abatement notices
Years 4-10 (a)	
Years 1-3 (b)	No infringement notices
Years 4-10 (b)	
Years 1-3 (c)	No enforcement orders
Years 4-10 (c)	
Years 1-3 (d)	No convictions
Years 4-10 (d)	



Level of Service	Measurements and Targets
<b>Performance measure (* mandatory)</b>	<p><b>*System and adequacy</b></p> <p><b>The number of dry weather sewerage overflows from the Council's sewerage system, expressed per 1000 sewerage connections to that sewerage system</b></p>
How we will measure	<p><b>Request for service system</b></p> <p>2022/23 results:</p> <ul style="list-style-type: none"> <li>• 0.22/1000</li> </ul>
Years 1-3	Fewer overflows than 3 per 1000 connections
Years 4-10	
<b><i>Council's intended Level of Service is to:</i></b>	<b><i>Be responsive to reported faults and complaints</i></b>
<b>Performance measure (* mandatory)</b>	<p><b>* Fault response time</b></p> <p><b>Where the Council attends to sewerage overflows resulting from a blockage or other fault in the Council's sewerage system, the following median times are measured</b></p> <ul style="list-style-type: none"> <li><b>a. attendance time: from the time that the Council receives notification to the time that service personnel reach the site, and</b></li> <li><b>b. resolution time: from the time that the Council receives notification to the time that service personnel confirm resolution of the fault or interruption</b></li> </ul>
How we will measure	<p><b>Request for service system</b></p> <p>Specified standard:</p> <p>Attendance</p> <ul style="list-style-type: none"> <li>a. 0.5 hour - urgent</li> <li>b. 24 hours - non-urgent</li> </ul> <p>Resolution</p> <ul style="list-style-type: none"> <li>a. 24 hours - urgent</li> <li>b. 96 hours - non-urgent</li> <li>c.</li> </ul> <p>2022/23 results (median):</p> <p>Attendance</p> <ul style="list-style-type: none"> <li>a. 0.7 hours</li> <li>b. 0.8 hours</li> </ul> <p>Resolution</p> <ul style="list-style-type: none"> <li>a. 1.4 hours</li> <li>b. 2.6 hours</li> </ul> <p>Urgent callouts are where sewage is evident.</p>

Level of Service	Measurements and Targets
Years 1-3 (a)	Attendance – achieve the specified standard
Years 4-10 (a)	
Years 1-3 (b)	Resolution – achieve the specified standard
Years 4-10 (b)	
<b>Performance measure (* mandatory)</b>	<p><b>*Customer satisfaction</b></p> <p><b>The total number of complaints received by the Council about any of the following:</b></p> <ul style="list-style-type: none"> <li><b>a. sewage odour</b></li> <li><b>b. sewerage system faults</b></li> <li><b>c. sewerage system blockages, and</b></li> <li><b>d. the Council’s response to issues with its sewerage systems</b></li> </ul> <p><b>expressed per 1000 connections to the Councils sewerage system.</b></p>
How we will measure	<p><b>Request for service system</b></p> <p>2022/23 results:</p> <ul style="list-style-type: none"> <li>• 18.61/1000</li> </ul>
Years 1-3	Fewer requests than 6 per 1000 connections
Years 4-10	

## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - WASTEWATER AND SEWAGE DISPOSAL

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2023/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted rates	2,905	3,295	3,619	3,975	4,366	4,741	5,136	5,450	5,781	6,134	6,506
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	106	58	59	60	62	63	64	66	67	68	70
Interest and dividends from investments	-	1	1	1	1	1	1	1	1	1	1
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating funding ( A )</b>	<b>3,011</b>	<b>3,353</b>	<b>3,679</b>	<b>4,037</b>	<b>4,429</b>	<b>4,805</b>	<b>5,201</b>	<b>5,516</b>	<b>5,849</b>	<b>6,203</b>	<b>6,577</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	936	1,218	1,238	1,281	1,313	1,348	1,365	1,387	1,433	1,436	1,460
Finance costs	418	884	621	779	855	1,099	2,253	3,281	3,560	3,680	5,231
Internal charges and overheads applied	462	519	540	582	600	622	655	671	696	730	749
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>1,816</b>	<b>2,621</b>	<b>2,398</b>	<b>2,641</b>	<b>2,767</b>	<b>3,069</b>	<b>4,272</b>	<b>5,339</b>	<b>5,689</b>	<b>5,846</b>	<b>7,441</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>1,195</b>	<b>732</b>	<b>1,281</b>	<b>1,396</b>	<b>1,662</b>	<b>1,736</b>	<b>929</b>	<b>177</b>	<b>160</b>	<b>357</b>	<b>(864)</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	10,894	1,998	598	1,959	89	4,702	22,333	17,869	806	628	38,143
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>10,894</b>	<b>1,998</b>	<b>598</b>	<b>1,959</b>	<b>89</b>	<b>4,702</b>	<b>22,333</b>	<b>17,869</b>	<b>806</b>	<b>628</b>	<b>38,143</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	8,947	1,890	896	827	845	5,514	22,380	17,146	47	47	36,324
- to replace existing assets	3,142	840	982	2,528	906	924	883	901	919	937	955
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>12,089</b>	<b>2,730</b>	<b>1,878</b>	<b>3,355</b>	<b>1,751</b>	<b>6,438</b>	<b>23,262</b>	<b>18,047</b>	<b>966</b>	<b>985</b>	<b>37,280</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(1,195)</b>	<b>(732)</b>	<b>(1,281)</b>	<b>(1,396)</b>	<b>(1,662)</b>	<b>(1,736)</b>	<b>(929)</b>	<b>(177)</b>	<b>(160)</b>	<b>(357)</b>	<b>864</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	1,688	1,550	1,706	1,743	1,810	1,977	2,106	2,571	3,553	3,573	3,592

# STORMWATER DRAINAGE GROUP OF ACTIVITIES

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

<b>Rationale</b>	The activity primarily protects people and property from damages caused by flooding.
<b>Significant negative effects on the local community</b>	Significant negative effects as a result of this activity have the potential to occur as follows: <ul style="list-style-type: none"> <li>• 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.</li> </ul>
<b>Contribution to community outcomes</b>	<ul style="list-style-type: none"> <li>• A trusted partner with iwi – A district leading collaboration with tanga whenua.</li> <li>• Economic Wellbeing – A district where people want to live and do business.</li> <li>• Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.</li> </ul>
<b>Major aspect of the service for statement of service provision</b>	<ol style="list-style-type: none"> <li>1. Discharge compliance</li> <li>2. System adequacy</li> <li>3. Customer satisfaction</li> <li>4. Response time</li> </ol>

## Stormwater Drainage

The activity provides a collection and disposal system for 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 activity, the roading activity owns assets for drainage of roads, and Horizons Regional Council has an extensive network of detention dams which aim to prevent flooding.

## MAJOR PROGRAMMES

Year	Programmes
Year 1 (2024/25)	<b>Stormwater Network Renewals</b> <b>New Bredins Line outfall</b> <b>Bulls Domain Stormwater Upgrades</b>
Year 2 (2025/26)	<b>Stormwater Network Renewals</b> <b>Marton Skerman St Upgrade</b> <b>Huntermville stormwater Upgrade</b>
Year 3 (2026/27)	<b>Stormwater Network Renewals</b> <b>Rātana stormwater Upgrade</b>
Years 4-10 (2027/2034)	<b>Stormwater Network Renewals</b> <b>Marton Follet Street interceptor</b> <b>Harris Street outfall</b>

## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<i>Council's intended Level of Service is to:</i>	<i>Provide a reliable collection and disposal system to each property during normal rainfall</i>
<b>Performance measure (* mandatory)</b>	<p><b>*Discharge compliance</b></p> <p><b>Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of:</b></p> <ul style="list-style-type: none"> <li><b>a. abatement notices</b></li> <li><b>b. infringement notices</b></li> <li><b>c. enforcement orders, and</b></li> <li><b>d. convictions</b></li> </ul> <p><b>Received by the Council in relation to those resource consents.</b></p>
How we will measure	Comply with resource consents No consents from previous years
Years 1-3 (a)	No abatement notices
Years 4-10 (a)	
Years 1-3 (b)	No infringement notices
Years 4-10 (b)	
Years 1-3 (c)	No enforcement orders
Years 4-10 (c)	
Years 1-3 (d)	No convictions
Years 4-10 (d)	

Level of Service	Measurements and Targets
<b>Performance measure</b> <b>(* mandatory)</b>	<b>*System adequacy</b> <b>The number of flooding events<sup>1</sup> that occurred in the District.</b> <b>For each flooding event, the number of habitable floors affected (expressed per 1000 properties connected to the Council's stormwater system).</b> <b>Note: This is a District-wide assessment</b>
How we will measure	<b>Request for service system</b> 2022/23 results: <ul style="list-style-type: none"> <li>• There were no flooding events</li> </ul>
Years 1-3	Fewer requests than 5 per 1000 connected properties
Year 4-10	
<b><i>Council's intended Level of Service is to:</i></b>	<b><i>Be responsive to reported faults and complaints</i></b>
<b>Performance measure</b> <b>(* mandatory)</b>	<b>*Customer satisfaction</b> <b>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</b>
How we will measure	<b>Request for service system</b> 2022/23 results: <ul style="list-style-type: none"> <li>• 14.8/1000</li> </ul>
Years 1-3	Fewer requests than 5 per 1000 connected properties
Years 4-10	

<sup>1</sup> 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
<b>Performance measure</b> (* mandatory)	<b>*Response time</b> <b>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.</b>
How we will measure	<b>Request for service system</b> 2022/23 results: <ul style="list-style-type: none"> <li>• There were no flooding events</li> </ul>
Years 1-3	Two hours or less
Years 4-10	



## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - STORMWATER DRAINAGE

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2033/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted rates	752	846	929	1,021	1,122	1,221	1,324	1,411	1,502	1,600	1,704
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	16	6	6	6	7	7	7	7	7	7	7
Interest and dividends from investments	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating funding ( A )</b>	<b>768</b>	<b>852</b>	<b>936</b>	<b>1,028</b>	<b>1,129</b>	<b>1,227</b>	<b>1,331</b>	<b>1,417</b>	<b>1,509</b>	<b>1,607</b>	<b>1,711</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	133	179	187	198	207	218	224	230	243	247	254
Finance costs	50	115	124	161	162	423	387	511	539	538	413
Internal charges and overheads applied	232	262	270	289	299	310	324	333	345	359	370
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>415</b>	<b>555</b>	<b>580</b>	<b>649</b>	<b>667</b>	<b>951</b>	<b>935</b>	<b>1,074</b>	<b>1,127</b>	<b>1,144</b>	<b>1,037</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>352</b>	<b>296</b>	<b>356</b>	<b>379</b>	<b>462</b>	<b>276</b>	<b>396</b>	<b>343</b>	<b>383</b>	<b>463</b>	<b>674</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	1,613	524	1,337	570	(187)	4,822	(109)	2,184	(84)	(159)	(364)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>1,613</b>	<b>524</b>	<b>1,337</b>	<b>570</b>	<b>(187)</b>	<b>4,822</b>	<b>(109)</b>	<b>2,184</b>	<b>(84)</b>	<b>(159)</b>	<b>(364)</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	1,712	710	1,543	795	118	4,938	123	2,359	128	130	133
- to replace existing assets	253	111	150	154	157	161	164	167	171	174	177
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>1,965</b>	<b>821</b>	<b>1,693</b>	<b>949</b>	<b>275</b>	<b>5,098</b>	<b>287</b>	<b>2,527</b>	<b>298</b>	<b>304</b>	<b>310</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(352)</b>	<b>(296)</b>	<b>(356)</b>	<b>(379)</b>	<b>(462)</b>	<b>(276)</b>	<b>(396)</b>	<b>(343)</b>	<b>(383)</b>	<b>(463)</b>	<b>(674)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	435	666	756	789	808	871	973	979	1,146	1,152	1,158

## PARKS AND RESERVES GROUP OF ACTIVITIES

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

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

### Parks

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. Rangitikei is a district with vibrant and diverse leisure opportunities based on its natural environment, quality infrastructure, strong traditions, engaging and productive community partnerships and timely innovation. This activity providing spaces and places were the community gathers, communicates, and enjoys recreational opportunities. It is where community happens.

Parks, open-spaces, and sports facilities play a crucial role in contributing to a community's economic, social, cultural, and environmental wellbeing. Proactive, coordinated, collaborative and integrated planning is required. This is where the Council aims to provide leadership in each of the wellbeing domains, by ensuring planning, spaces and places and community coordination remain relevant now and are future proofed for the district's communities and generations to come.

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. Key activity outcomes include:

- Ensuring open space is preserved for future generations and equity of access is embedded.
- Ensuring mana whenua aspirations, climate impact and increasing intensification of urban environments are at the forefront.
- Maintain assets, facility sustainability, and levels of service.
- Accommodate changing population distribution and demographics.
- Avoid duplication of services and spaces and places
- Adopt to an ever-changing nature of leisure activity.

## Cemeteries

Rangitikei District Council has direct management of the following cemeteries throughout the District - Taihape, Mangaweka, Ohingaiti, 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. Other than ongoing maintenance, the expansion of some of our cemeteries to keep up with growth and increased demand is our focus.

## MAJOR PROGRAMMES

Year	Programmes
<b>Year 1</b> <b>(2024/25)</b>	<b>Parks</b> <ul style="list-style-type: none"> <li>• Complete Urban Design master plans for Bulls and Marton parks</li> <li>• Replace old parks and reserves equipment.</li> <li>• Invest in parks, open spaces and playparks in alignment with the Parks, Open spaces, and sporting facilities strategy.</li> <li>• Improvements in the Memorial Park, Taihape according to the urban design masterplan.</li> <li>• Removal of large trees in Queens Park Hunterville</li> <li>• Upgrade existing playground equipment.</li> </ul>
<b>Year 2</b> <b>(2025/26)</b>	<b>Parks</b> <ul style="list-style-type: none"> <li>• Replace old parks and reserves equipment.</li> <li>• Invest in parks, open spaces, and playparks in alignment with the Parks, Open spaces, and sporting facilities strategy.</li> <li>• Upgrade existing playground equipment.</li> </ul> <b>Cemeteries</b> <ul style="list-style-type: none"> <li>• Installation of cremation walls.</li> </ul>
<b>Year 3</b> <b>(2026/27)</b>	<b>Parks</b> <ul style="list-style-type: none"> <li>• Replace old parks and reserves equipment.</li> <li>• Invest in parks, open spaces, and playparks in alignment with the Parks, Open spaces, and sporting facilities strategy.</li> <li>• Upgrade existing playground equipment.</li> </ul> <b>Cemeteries</b> <ul style="list-style-type: none"> <li>• Installation of cremation walls.</li> </ul>
<b>Years 4-10</b> <b>(2027/2034)</b>	<b>Parks</b> <ul style="list-style-type: none"> <li>• Replace old parks and reserves equipment.</li> <li>• Invest in parks, open spaces, and playparks in alignment with the Parks, Open spaces, and sporting facilities strategy.</li> <li>• Upgrade existing playground equipment.</li> </ul>

## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<b><i>Council's intended Level of Service is to:</i></b>	<b><i>Compliance with relevant standards</i></b>
<b>Performance Measure (new)</b>	<b>Playground compliance with NZ Standards</b>
How we will measure	Internal Audits
Years 1-3	Maintain accreditation
Year 4-10	
<b><i>Council's intended Level of Service is to:</i></b>	<b><i>Provide parks and sports fields that are fit for purpose</i></b>
<b>Performance Measure (new)</b>	<b>Customer ratings of parks and sports fields</b>
How we will measure	Korero Mai – Have Your Say feedback
Years 1-3	Level of satisfaction with experience: <ul style="list-style-type: none"> <li>90% Happy or Somewhat Happy</li> </ul>
Year 4-10	

## CHANGES TO LEVELS OF SERVICE

Levels of Service - 2023/24 Annual Plan	Levels of Service - 2021/31 Long Term Plan (continued, modified, increased, decreased, removed)	Reasons for change
<b>Parks and Reserves</b>		
Provide parks and sports fields that are fit for purpose	Modified	The performance measure and target have been updated from focusing on complaints to customer satisfaction.

## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - PARKS AND RESERVES

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2023/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	110	624	624	706	610	649	594	575	638	596	609
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	2	2	3	3	3	3	3	3	3	3	3
Fees and charges	90	93	95	97	99	101	103	106	108	110	112
Interest and dividends from investments	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
<b>Total operating funding ( A )</b>	<b>203</b>	<b>719</b>	<b>722</b>	<b>806</b>	<b>712</b>	<b>753</b>	<b>700</b>	<b>683</b>	<b>749</b>	<b>709</b>	<b>724</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	315	292	288	303	310	310	311	316	318	316	321
Finance costs	4	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	71	226	235	253	262	272	286	294	306	321	330
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>390</b>	<b>517</b>	<b>524</b>	<b>557</b>	<b>572</b>	<b>582</b>	<b>598</b>	<b>610</b>	<b>624</b>	<b>637</b>	<b>651</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>(187)</b>	<b>202</b>	<b>198</b>	<b>249</b>	<b>140</b>	<b>171</b>	<b>103</b>	<b>74</b>	<b>125</b>	<b>72</b>	<b>73</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	221	-	-	-	-	-	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>221</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	35	50	51	31	22	22	23	43	24	24
- to replace existing assets	34	167	148	198	109	150	80	51	81	48	49
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>34</b>	<b>202</b>	<b>198</b>	<b>249</b>	<b>140</b>	<b>171</b>	<b>103</b>	<b>74</b>	<b>125</b>	<b>72</b>	<b>73</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>187</b>	<b>(202)</b>	<b>(198)</b>	<b>(249)</b>	<b>(140)</b>	<b>(171)</b>	<b>(103)</b>	<b>(74)</b>	<b>(125)</b>	<b>(72)</b>	<b>(73)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	-	30	31	31	31	31	31	31	31	31	31

# COMMUNITY GROUP OF ACTIVITIES

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

<b>Rationale</b>	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.
<b>Significant negative effects on the local community</b>	No significant negative effects have been identified for this group of activities.
<b>Contribution to community outcomes</b>	<ul style="list-style-type: none"> <li>• A trusted partner with iwi – A district leading collaboration with tanga whenua.</li> <li>• Economic Wellbeing – A district where people want to live and do business.</li> <li>• Social Wellbeing – A district where people thrive.</li> <li>• Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging.</li> <li>• Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.</li> </ul>
<b>Major aspect of the service for statement of service provision</b>	<b>1. Update once SSP is redone</b>

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

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

In 2021-22 Council was accepted into the 3-year Welcoming Communities initiative led by government which brings together local councils and communities to make the places people love more welcoming for everyone. Being a part of this initiative has helped shape Council's outreach services to newcomers to Rangitikei. More importantly, the programme has facilitated a look at all Council activities through the lens of inclusiveness and has resulted in changes to the delivery of our services. Although Council's funding from government for the Welcoming Communities programme ceases in June 2024, we will continue to nurture a community culture that is inclusive, open, and accepting. We aim to:

- Ensure all residents feel welcome, supported, and safe to celebrate their own unique identities by enabling events and opportunities to share their stories with the community
- Develop, maintain, and enhance our relationships with iwi, other ethnicity, community groups and organisations to build community inclusion.

Inclusiveness and celebration of diversity are central themes threaded through all of the activities presented in this group of activities.

Activities relating to community places, wellbeing services, programmes and events and partnering for better outcomes are outlined below.

## COMMUNITY PLACES

### Community Hubs

Whether it be the village green, marae, church, town hall or other facility, the heart of all communities are the places where people gather to share, celebrate, mourn, learn, and grow. Council's key focus is providing community places – we call them community hubs - within our town centres for our people and visitors to the district to connect, and in which they have a sense of pride and belonging. Our (new and renovated) places and spaces provide flexible venues that support learning, remote working, recreation, and social connection for all ages.

As an accredited 'Welcoming Community', inclusiveness is important to us. We aim to ensure our community hubs and the activities they house extend the manaakitanga of the district to our newest residents. Furthermore, as we grow in our understanding of different cultures and backgrounds, we aim to tailor our community hubs and services to respond to the special needs of all our people.

Bulls' multi-purpose Community Centre, Te Matapihi, opened at the end of September 2020 and includes a learning centre/library, information hub, hall, meeting rooms, viewing deck, and public toilets. Plunket also holds clinics in this space. The project for renovating the Taihape Town Hall is underway with engagement with the Taihape community playing a vital part. A new Marton civic centre and library will be built on the current civic centre site at 46 High Street, Marton. The flexibility of these facilities (multi-purpose venues) cater for current and future needs.

### Swimming Pools

Council provides safe, attractive, and well-maintained swim centres for our communities with both swim centres at Taihape, and Marton maintaining PoolSafe Accreditation. The facilities in Marton and Taihape are owned by Council and operated under contract. A five-year contract was awarded to Community Leisure Management (CLM) in October 2022. The Swim Centres in Marton and Taihape are open every year for a swim season that runs from the end of September through to the end of April. Both swim centres offer swimming lessons. CLM has introduced and continues to provide a number of fun activities and events for individuals and families. Marton provides a heated indoor 50-metre pool, as well as a learners pool. Taihape contains a heated indoor 25 metre pool, a learner pool, and a toddler pool.

The facility in Hunterville is community owned, and Council supports the pool through an annual operating grant. The Hunterville facility is also open during the summer swim season and provides a solar-warmed outdoor pool.

### Community Housing

Council owns and manages 72 community housing units for older people in Taihape, Marton, Bulls and Rātana. The units are mainly small one-bedroom flats suited to single people, with a few double-sized flats, which provide for couples. Council continues to work toward implementing Healthy Home Standards. It is important to Council that their tenants feel that their units are their home, and tenants are offered opportunity to be involved with, for example, colour and type of chattels, as appropriate. As well as formal flat inspections, Council staff have introduced bi-monthly informal walk-arounds at complexes and a newsletter/panui, which includes information such as MSD accommodation subsidies, Gold Card benefits and community events.

Council received funding through the Better Off Tranche One funding for a Housing business case for Taihape. This included considering improvements in accessibility and suitability of different sites across Taihape. The business case also evaluated possible partnerships with other organisations to leverage greater benefit for the Taihape community.

The RDC Property Review 2023 identified Council owned properties and sites that could be considered as potential community housing sites. Further work is being completed to finalise the business case.

### Public Toilets

Council provides, maintains, and leases a network of well-serviced public toilets throughout the District, which serve both the local community and visitors. At least one facility is open 24 hours in Bulls, Marton, Turakina, Hunterville, Mangaweka, and Taihape. Community demand for public toilets remains high with several new amenities built throughout the district during the past three to four years, including at the Tutaenui Dams, Turakina Village, and by the Springvale Suspension Bridge. All new public toilets comply with CPTED (Crime Prevention Through Environmental Design) principles for safer design, and NZ Standard for Toilets SNZ4241:1999.



## Property

Council owns a large property portfolio, which it uses to support, and as part of, Council business, or leases out to third parties. During 2023/24 Council undertook a Property Review to identify which properties are to be kept and improved or will be sold. The properties grouped together as properties to retain or retain and improve were also subjected to a detailed asset condition assessment to identify future capital expenditure items.

Campgrounds are Council property that have increasing use and demand from visitors. Campgrounds are provided at Dudding Lake, Koitiata, Scotts Ferry and Mangaweka. Those at Dudding Lake and Mangaweka are also popular with day visitors.

## Rural Halls

Council owns eight rural halls throughout the District, which are managed by voluntary community management committees. If any of the halls are returned to Council administration, consideration (in line with the 2023 Property Review) will be given to the disposal or retention of that hall. The rural halls are supported by external grants, in particular, that administered by JBS Dudding Trust, which has enabled the Management Committees to maintain them to a tidy standard. The halls are used for social, recreational, and educational purposes.

# WELLBEING SERVICES, PROGRAMMES AND EVENTS

## Learning Centres/Libraries

Housed in our community hubs, learning Centres/Libraries and Information Centres provide residents, newcomers, and visitors to the District easy access to information, leisure, and on-going learning through an expanding and adapting range of programmes and services. This includes a balanced collection of books, materials, and technologies. They are welcoming, safe places that serve the communities' educational, leisure and cultural needs, as well as providing a space for social connectedness. Our aim is that the Centres are useful and easy to use for everyone.

This activity provides fully staffed libraries in Bulls, Marton and Taihape, as well as providing support to the voluntary community libraries in Mangaweka and Hunterville. Bulls and Taihape are open seven days, closed Christmas, and Boxing Days only. Marton Library is open 9am to 5pm, Monday to Friday, and 9am-12 noon, Saturdays, closed Sundays and all statutory and statutory-observed days. We intend to use the Te Tōtara Capability Framework to identify opportunities and area of growth for our staff as they transition from Library & Information Officers to Community Engagement Officers, from positions that support transactional relationships to those that support inclusive, resilient, and thriving communities.

The Libraries do not charge for issues, overdue books, or internet usage. We continue to increase the range of electronic format resources that are available through the libraries, as well as provide free Wi-Fi between 8am-8pm.

## Funding Support

Council supports community wellbeing by providing or administering funding for organisations, events and individuals including:

- Supporting organisations with funding for new and established events through the Community Initiatives Fund, and Event Support Scheme. We recognise these events contribute to a vibrant and attractive district by enabling new events and encouraging increased attendance.
- The administration of grant schemes and support for the Council-appointed Assessment Committees including the Government funded Creative Communities Fund and Sport New Zealand-funded Sport Rural Travel Fund.

## Culture, Heritage, and History

We aim to ensure all residents feel welcome, supported, and safe to celebrate their own unique identities by enabling events and opportunities to share their stories with the community. In addition, we want to develop, maintain, and enhance our relationships with iwi, other ethnicity, community groups and organisations to build community inclusion. Specific ways we intend to continue to celebrate and develop our cultural identity, heritage, and history include the following:

- Developing a calendar of events, and by Council facilitating and/or contributing to programmes and events, exhibitions and displays, and other initiatives that celebrate our culture and heritage – key events include Waitangi Day celebrations, ANZAC Day Commemorations, Matariki Celebrations, Samoan Independence Day, Ratana faith, and Christmas parades.
- Sites of cultural and historical significance, and recreational interest will be identified, and showcased as a part of telling the story of iwi and European history and heritage, and (through signage, technology, and art) promote the District's history and culture to strengthening our sense of place.
- Our learning centres and community hubs will actively increase promotion of and participation of Te Wiki o te Reo Māori/Māori Language Week, and 'tell our story' (including oral history).

## District Promotion

Council is focused on promotion activities that seek to enhance the core strengths of the District – the people and the place. We want to ensure that the people who live, work, play, and travel in the district are looked after, as is the environment. Trails are being developed for cyclists, for artists and photographers, that will develop awareness of the district's natural assets, and areas of significance. We will also continue to explore opportunities with other organisations and government departments to showcase the unique features of the Rangitikei and to seek external funding for these purposes (e.g., through the Tourism Infrastructure Fund, Heritage New Zealand Fund).

Council will continue to deliver and develop the Marton Market Day, and Marton Harvest Festival.

As part of its focus on district promotion, Council provides information centres in Taihape, and Bulls. The centres showcase the District, by providing a range of information on local attractions and events for visitors to the District and for residents. We also continue to promote and highlight our district through the Visit Rangitikei website, and social media. QR codes will offer other means of wayfinding and storytelling.

## Youth Development

Council acts as a necessary party in the provision of youth development and engagement within the District. Through Councils' Youth Development Framework, the following four overarching areas have been identified as a key focus for delivery:

- Health and Well-being
- Youth Voice
- Training Education and Employment
- Opportunities, Activities and Events

Our youth events and activities are held in places and spaces that provide a safe, welcoming, and inclusive environment. Our programmes are not only fun but provide youth with many development opportunities, including for self-confidence, leadership skills, a sense of belonging, and friendships and connections with the community. Our Tamariki/Rangatahi Engagement Officers work in collaboration with partnering organisations and agencies and have a leading function in supporting Rangitikei Youth Council. Council will continue to foster relationships with and encourage participation by iwi, community, organisations, and agencies as a key factor to delivering successful and sustainable youth development programmes. External funding will continue to be sought to supplement Council's funding.

## Emergency Management

Council provides civil defence and emergency management services throughout the District. Our work focuses on hazard mitigation together with supporting community preparedness for response to, and recovery from a civil defence emergency, and to enable our district to effectively respond to an emergency. This includes supporting communities and Marae to develop local response plans. The activity also includes work to build the capacity and capability of internal response teams and volunteers. Council is part of the Manawatū-Whanganui Civil Defence and Emergency Management Group, and its activities are aligned with the Group Plan. Together with other local authorities and emergency response agencies within the region, Council works to deliver the Group's vision of 'A Resilient Regional Community' at a local level.

## Partnering for Better Outcomes

Partnering with other agencies is a key part of Council's strategy for delivering better outcomes for the district. We want to create, facilitate, and contribute to collaborative, and community led partnerships with local groups who know their communities best. In addition, we want to work with key agencies and stakeholders and other experts in their field to create opportunities and add value to community wellbeing. Current partnering activities include:

- Taihape Wellness Project, which offers more inclusive decision making for health services, as well as community empowerment for the Taihape Community. This project has a focus on activities that contribute to community wellness such as kai programmes, and creation of a vibrant village feel.
- Gorges to See Cycle Trail, which will attract visitors to our district, as well as offering opportunities to explore and experience our landscapes.
- Ongoing support for memorandum of understanding agreements with local trusts in Bulls, and Taihape, who's workplans contribute to the four well-beings – economic, social, environmental, and cultural.

## MAJOR PROGRAMMES

Year	Programmes
<b>Year 1</b> <b>(2024/25)</b>	<p><b>Community places</b></p> <ul style="list-style-type: none"> <li>Implement renovation, and improvements as per the Property Review and Maintenance Schedule 2023 (and the Better Off Housing Business Case)</li> </ul> <p><b>Wellbeing Services, Programmes and Events</b></p> <ul style="list-style-type: none"> <li>Management of <a href="http://www.visitrangitikei.nz">www.visitrangitikei.nz</a></li> <li>Implementation of the Destination Management Plan</li> <li>Deliver Marton Market Day and Marton Harvest Festival</li> <li>Identify opportunities that support moving from transactional relationships to those that support inclusive, resilient, and thriving communities Support wellbeing by providing or administering funding for organisations, events, and individuals.</li> <li>Continue to celebrate and develop our cultural identity, heritage, and history by promoting and showcasing the District's history and culture.</li> <li>Implement the Youth Strategic Framework</li> <li>Continue to build the capacity and capability of emergency management response teams and volunteers.</li> </ul> <p><b>Partnering for better outcomes</b></p> <ul style="list-style-type: none"> <li>Create, facilitate and contribute to collaborative and community led partnerships with local groups, and to create opportunities and add value to community wellbeing.</li> </ul>
<b>Year 2</b> <b>(2025/26)</b>	<p><b>Community places</b></p> <ul style="list-style-type: none"> <li>Implement renovation, and improvements as per the Property Review and Maintenance Schedule 2023 (and the Better Off Housing Business Case)</li> </ul> <p><b>Wellbeing Services, Programmes and Events</b></p> <ul style="list-style-type: none"> <li>Management of <a href="http://www.visitrangitikei.nz">www.visitrangitikei.nz</a></li> <li>Implementation of the Destination Management Plan</li> <li>Deliver Marton Market Day and Marton Harvest Festival</li> <li>Identify opportunities that support moving from transactional relationships to those that support inclusive, resilient, and thriving communities Support wellbeing by providing or administering funding for organisations, events, and individuals.</li> <li>Continue to celebrate and develop our cultural identity, heritage, and history by promoting and showcasing the District's history and culture</li> <li>Implement the Youth Strategic Framework</li> <li>Continue to build the capacity and capability of emergency management response teams and volunteers.</li> </ul> <p><b>Partnering for better outcomes</b></p> <ul style="list-style-type: none"> <li>Create, facilitate and contribute to collaborative and community led partnerships with local groups, and to create opportunities and add value to community wellbeing.</li> </ul>

Year	Programmes	
<b>Year 3 (2026/27)</b>	<p><b>Community places</b></p> <ul style="list-style-type: none"> <li>• Implement renovation, and improvements as per the Property Review and Maintenance Schedule 2023 (and the Better Off Housing Business Case)</li> </ul> <p><b>Wellbeing Services, Programmes and Events</b></p> <ul style="list-style-type: none"> <li>• Management of <a href="http://www.visitrangitikei.nz">www.visitrangitikei.nz</a></li> <li>• Implementation of the Destination Management Plan</li> <li>• Deliver Marton Market Day and Marton Harvest Festival</li> <li>• Identify opportunities that support moving from transactional relationships to those that support inclusive, resilient, and thriving communities Support wellbeing by providing or administering funding for organisations, events, and individuals.</li> <li>• Continue to celebrate and develop our cultural identity, heritage, and history by promoting and showcasing the District's history and culture.</li> <li>• Implement the Youth Strategic Framework</li> <li>• Continue to build the capacity and capability of emergency management response teams and volunteers.</li> </ul>	<p><b>Partnering for better outcomes</b></p> <ul style="list-style-type: none"> <li>• Create, facilitate and contribute to collaborative and community led partnerships with local groups, and to create opportunities and add value to community wellbeing.</li> </ul>
<b>Years 4-10 (2027/2034)</b>	<p><b>Community places</b></p> <ul style="list-style-type: none"> <li>• Implement renovation, and improvements as per the Property Review and Maintenance Schedule 2023 (and the Better Off Housing Business Case)</li> </ul> <p><b>Wellbeing Services, Programmes and Events</b></p> <ul style="list-style-type: none"> <li>• Management of <a href="http://www.visitrangitikei.nz">www.visitrangitikei.nz</a></li> <li>• Implementation of the Destination Management Plan</li> <li>• Deliver Marton Market Day and Marton Harvest Festival</li> <li>• Identify opportunities that support moving from transactional relationships to those that support inclusive, resilient, and thriving communities Support wellbeing by providing or administering funding for organisations, events, and individuals.</li> <li>• Continue to celebrate and develop our cultural identity, heritage, and history by promoting and showcasing the District's history and culture.</li> <li>• Implement the Youth Strategic Framework</li> <li>• Continue to build the capacity and capability of emergency management response teams and volunteers.</li> </ul>	<p><b>Partnering for better outcomes</b></p> <ul style="list-style-type: none"> <li>• Create, facilitate and contribute to collaborative and community led partnerships with local groups, and to create opportunities and add value to community wellbeing.</li> </ul>

## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<b>Council's intended Level of Service is to:</b>	<b>Compliance with relevant standards</b>
<b>Performance measure</b>	<b>All swimming pools have poolsafe accreditation</b>
How we will measure	<b>Outcome of PoolSafe Accreditation</b> 2019/20 results <ul style="list-style-type: none"> <li>PoolSafe Accreditation was received</li> </ul>
Years 1-3	Maintain accreditation
Years 4-10	
<b>Performance Measure</b>	<b>Council complies with criteria in rental warrant of fitness programme for community housing</b>
How we will measure	<b>Self-assessment based on the Healthy Homes Standard.</b> 2019/20 results <ul style="list-style-type: none"> <li>62 of the 72 units achieved 95% or more compliance.</li> </ul>
Years 1-3	All units achieve at least 95% Compliance
Year 4-10	
<b>Performance measure (new)</b>	<b>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</b>
How we will measure	<b>Percent compliance</b> 2019/20 results <ul style="list-style-type: none"> <li>Code Compliance Certificates achieved for all new toilet buildings</li> <li>All locations comply with the CPTED</li> </ul>
Years 1-3	100% Compliance
Year 4-10	

Level of Service	Measurements and Targets
<b><i>Council's intended Level of Service is to:</i></b>	<b><i>Library services are welcoming and provide a space for social interaction and learning</i></b>
<b>Performance measure</b>	<b>Customer rating of library facilities</b>
How we will measure	<b>HappyOrNot Customer Surveys</b>
Years 1-3	Customer Satisfaction Index (provided via the HappyOrNot system): <ul style="list-style-type: none"> <li>90% creditation</li> </ul>
Years 4-10	
<b>Performance measure</b>	<b>The number of library outreach activities and events delivered</b>
How we will measure	Number of activities and events delivered.
Years 1-3	5 per year for each library
Years 4-10	
<b><i>Council's intended Level of Service is to:</i></b>	<b><i>Ensure competency in discharging Civil Defence responsibilities</i></b>
<b>Performance measure</b>	<b>Timing of self-assessment when the Emergency Operations Centre is activated and of continued civil defence training exercises</b>
How we will measure	<ul style="list-style-type: none"> <li>a. Self-assessment of responsiveness and recovery following activation of the Emergency Operations Centre</li> <li>b. Number of civil defence exercises undertaken</li> </ul>
Years 1-3 (a)	Self-assessment undertaken and responded to within four months of Emergency Operations Centre activation
Years 4-10 (a)	
Years 1-3 (b)	At least one exercise undertaken each year
Years 4-10 (b)	

## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - COMMUNITY

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2023/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	5,708	5,944	6,830	7,569	8,664	9,562	10,783	11,654	12,427	13,545	14,249
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	3,321	100	103	105	107	110	112	114	117	119	121
Fees and charges	53	54	55	57	58	59	60	62	63	64	65
Interest and dividends from investments	-	31	31	31	31	31	31	31	31	31	31
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	705	769	786	803	821	839	856	873	890	906	924
<b>Total operating funding ( A )</b>	<b>9,786</b>	<b>6,898</b>	<b>7,805</b>	<b>8,565</b>	<b>9,682</b>	<b>10,601</b>	<b>11,842</b>	<b>12,733</b>	<b>13,528</b>	<b>14,665</b>	<b>15,391</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	3,526	3,737	3,806	3,949	4,030	4,135	4,222	4,318	4,444	4,493	4,600
Finance costs	856	611	1,427	1,973	2,098	1,921	1,650	1,462	1,305	970	404
Internal charges and overheads applied	1,930	1,963	2,056	2,205	2,290	2,379	2,496	2,576	2,681	2,804	2,901
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>6,313</b>	<b>6,310</b>	<b>7,289</b>	<b>8,127</b>	<b>8,419</b>	<b>8,435</b>	<b>8,368</b>	<b>8,355</b>	<b>8,429</b>	<b>8,267</b>	<b>7,905</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>3,473</b>	<b>588</b>	<b>516</b>	<b>438</b>	<b>1,263</b>	<b>2,165</b>	<b>3,474</b>	<b>4,378</b>	<b>5,098</b>	<b>6,398</b>	<b>7,486</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	729	9,724	15,892	8,668	(274)	(1,767)	(3,054)	(3,965)	(4,677)	(5,969)	(7,049)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>729</b>	<b>9,724</b>	<b>15,892</b>	<b>8,668</b>	<b>(274)</b>	<b>(1,767)</b>	<b>(3,054)</b>	<b>(3,965)</b>	<b>(4,677)</b>	<b>(5,969)</b>	<b>(7,049)</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	1,782	9,020	14,020	8,715	-	-	-	-	-	-	-
- to replace existing assets	2,420	1,293	2,387	392	989	399	420	413	421	429	437
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>4,202</b>	<b>10,313</b>	<b>16,407</b>	<b>9,107</b>	<b>989</b>	<b>399</b>	<b>420</b>	<b>413</b>	<b>421</b>	<b>429</b>	<b>437</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(3,473)</b>	<b>(588)</b>	<b>(516)</b>	<b>(438)</b>	<b>(1,263)</b>	<b>(2,165)</b>	<b>(3,474)</b>	<b>(4,378)</b>	<b>(5,098)</b>	<b>(6,398)</b>	<b>(7,486)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	2,194	2,912	2,938	3,337	3,924	3,944	4,167	4,176	4,185	4,446	4,455



# RUBBISH AND RECYCLING GROUP OF ACTIVITIES

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

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

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.

## Waste Management

This activity includes provision of waste transfer stations across the District to enable residents to dispose of their waste in a safe and convenient manner. Waste transfer stations are maintained under contract at Bulls, Marton, Rātana, Taihape, Hunterville and Mangaweka. Private industry collects kerbside rubbish bags in all major towns throughout the District. Rubbish bags are purchased from supermarkets and dairies. This activity also includes actively monitoring four closed landfills in Crofton, Bulls, Rātana and Hunterville for compliance with current closed landfill consents.

## Waste Minimisation

This activity covers the provision of services to encourage the community to reduce waste. Currently, Council offers a range of waste minimisation initiatives/facilities, mainly through recycling on paper, plastics, glass and green waste at its waste transfer stations (although not all waste transfer stations offer all recycling services). In addition, Council funds a small education programme – schools may choose to participate in the Zero Waste initiative, or a broader sustainability programme through EnviroSchools.

## MAJOR PROGRAMMES

Year	Programmes
<b>Year 1</b> (2024/2025)	Kerbside collection and recycling of Food waste feasibility study
<b>Year 2</b> (2025/2026)	Bulls' Weighbridge Community consultation on Kerbside Food waste collection and recycling
<b>Year 3</b> (2026/2027)	Taihape Waste Transfer Station expansion Capital expenditure for Kerbside Food waste collection and recycling equipment.
<b>Years 4-10</b> (2027/2034)	Material Recovery Facilities feasibility Taihape Weighbridge

## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<b>Council's intended Level of Service is to:</b>	<p><b><i>Make recycling facilities available at waste transfer stations for glass, paper, metal, plastics, textiles and green waste. special occasions for electronics (e-waste)</i></b></p> <p><b><i>Council intends to continue the operation (under contract) of existing urban waste transfer stations – Rātana, Bulls, Marton, Hunterville, Mangaweka, and Taihape</i></b></p>
<b>Performance measure</b>	<b>Waste to landfill (tonnage)</b>
How we will measure	<p><b>Calibrated records maintained at Bonny Glen landfill</b></p> <p>2022/23 results</p> <ul style="list-style-type: none"> <li>• 5649 tonnes to landfill</li> </ul>
Years 1-3	Less 5500 tonnes to landfill
Year 4-10	
<b>Performance measure (new)</b>	<b>Recycling available at Waste Transfer Stations throughout the District.</b>
How we will measure	The continued delivery of recycling services at the Waste Transfer Stations.
Years 1-3	<p>Bulls, Marton, Taihape, Hunterville, Rātana all provide facilities for recycling of;</p> <ul style="list-style-type: none"> <li>• glass</li> <li>• metal</li> <li>• paper</li> <li>• plastics (1-5)</li> <li>• cans/tins</li> </ul>
Year 4-10	

## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - RUBBISH AND RECYCLING

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2023/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	125	-	-	-	-	-	-	-	-	-	-
Targeted rates	8,729	9,820	10,793	11,861	13,035	14,176	15,381	16,381	17,445	18,579	19,787
Subsidies and grants for operating purposes	7,037	5,448	5,700	6,003	6,131	6,295	6,458	6,519	6,680	6,841	7,002
Fees and charges	7	20	20	20	20	20	20	20	20	20	20
Interest and dividends from investments	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	149	155	159	162	165	168	171	174	177	180	183
<b>Total operating funding ( A )</b>	<b>16,047</b>	<b>15,443</b>	<b>16,672</b>	<b>18,046</b>	<b>19,352</b>	<b>20,659</b>	<b>22,030</b>	<b>23,094</b>	<b>24,323</b>	<b>25,620</b>	<b>26,992</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	10,758	8,791	9,205	9,696	10,002	10,254	10,505	10,756	11,007	11,258	11,510
Finance costs	231	511	734	922	1,117	1,163	1,141	1,187	1,284	1,285	954
Internal charges and overheads applied	3,683	4,143	4,320	4,649	4,805	4,984	5,239	5,380	5,590	5,856	6,025
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>14,672</b>	<b>13,444</b>	<b>14,259</b>	<b>15,267</b>	<b>15,924</b>	<b>16,401</b>	<b>16,884</b>	<b>17,322</b>	<b>17,881</b>	<b>18,399</b>	<b>18,488</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>1,376</b>	<b>1,999</b>	<b>2,413</b>	<b>2,780</b>	<b>3,427</b>	<b>4,258</b>	<b>5,146</b>	<b>5,772</b>	<b>6,441</b>	<b>7,221</b>	<b>8,504</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	4,752	11,369	10,275	11,181	9,568	9,823	10,077	10,173	10,424	10,675	10,926
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	4,660	2,844	2,537	2,634	2,270	1,591	854	539	26	(599)	(1,726)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>9,411</b>	<b>14,213</b>	<b>12,813</b>	<b>13,815</b>	<b>11,838</b>	<b>11,414</b>	<b>10,932</b>	<b>10,713</b>	<b>10,450</b>	<b>10,076</b>	<b>9,200</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	385	2,848	1,516	1,516	-	-	-	-	-	-	-
- to replace existing assets	10,402	13,364	13,710	15,078	15,265	15,671	16,078	16,484	16,891	17,297	17,704
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>10,787</b>	<b>16,212</b>	<b>15,226</b>	<b>16,594</b>	<b>15,265</b>	<b>15,671</b>	<b>16,078</b>	<b>16,484</b>	<b>16,891</b>	<b>17,297</b>	<b>17,704</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(1,376)</b>	<b>(1,999)</b>	<b>(2,413)</b>	<b>(2,780)</b>	<b>(3,427)</b>	<b>(4,258)</b>	<b>(5,146)</b>	<b>(5,772)</b>	<b>(6,441)</b>	<b>(7,221)</b>	<b>(8,504)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	10,094	10,722	11,675	11,949	12,421	13,499	13,812	14,134	15,333	15,671	16,017

## 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.

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

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 I, environmental health and other regulatory functions.

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

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

### Animal Control

This activity involves administering a range of legislation - the Dog Control Act 1996, Impounding Act 1955 regulations, Dog Control Policy, Control of Dogs Bylaw. The service operates 24 hours, 7 day a week, focusing on ensuring dogs are registered and controlled throughout the District, delivering dog owner education, impounding nuisance, surrendered or unregistered animals and wandering stock for collection by owners, rehoming or destruction, classifying the District's menacing and dangerous dogs and maintaining Council's National Dog database interface. The Rangitikei District provides the animal control service to Manawatū District Council.

## Building Control

This activity involves processing building consent applications for compliance with the Building Act, issuing code compliance certificates, undertaking inspections during construction and providing advice and information. We also monitor swimming pool and spa pool fencing for compliance and specified systems in commercial and public buildings. A key aspect of this service is maintaining accreditation as a Building Consent Authority, which is assessed every two years. Council intends on implementing the GoShift Simpli/Objective initiative, which will enable the processing of building consents online.

## Consent Planning

This activity involves applying the Rangitikei District Plan, policies and direction given by central government and Horizons Regional Council by - processing resource consents, providing planning advice to all customers, ensuring information about the resource consent application process, are up to date and easily accessible via Council's website, providing input into the approval of liquor licences and assessing building consents to ensure they meet the provisions of the District Plan.

## Environmental Health and other Regulatory Functions

This activity seeks to keep residents, visitors and the environment safe by monitoring, mitigating and minimising potential harmful activities. This activity involves the inspection of registered and licensed premises control, noise control, hazardous substances, litter, LIMs (Land Information Memoranda), bylaw enforcement, vermin, communicable diseases, control of amusement devices, abandoned vehicles and food control. It involves administering a range of legislation - Health Act 1956, Food Act 2014, Resource Management Act 1991, Amusement Devices Regulations 1978, the Hazardous Substances and New Organisms Act 1996, the Gambling Act 2003, Litter Act 1979, Local Government Act 1974, Sale and supply of Alcohol Act 2012 and the Racing Act 2003.

## MAJOR PROGRAMMES

Year	Programmes
<b>Year 1 (2024/2025)</b>	Implementation and monitoring of the Building (earthquake-prone buildings) Amendment Act RMA AND Local Government Act reform
<b>Year 2 (2025/2026)</b>	Building Accreditation Reassessment Implementation of the Building (earthquake-prone buildings) Amendment Act RMA AND Local Government Act reform
<b>Year 3 (2026/2027)</b>	Implementation of the Building (earthquake-prone buildings) Amendment Act RMA AND Local Government Act reform
<b>Years 4-10 (2027/2034)</b>	Implementation of the Building (earthquake-prone buildings) Amendment Act Building Accreditation Reassessment RMA AND Local Government Act reform

## LEVELS OF SERVICE

Level of Service	Measurements and Targets
<b>Council's intended Level of Service is to:</b>	<b>Provide a legally compliant service</b>
<b>Performance measure</b>	<b>Timeliness of processing building consents and resource consents</b>
How we will measure	<p><b>Percentage processed within statutory timeframes.</b>            2022/23 results:</p> <ul style="list-style-type: none"> <li>a. Building consents - 96.52%</li> <li>b. Resource consents – land use 100%, subdivision 98%</li> </ul>
Years 1-3 (a)	Building consents – 100%
Years 4-10 (a)	
Years 1-3 (b)	Resource consents – 100%
Years 4-10 (b)	
<b>Council's intended Level of Service is to:</b>	<b>Provide regulatory compliance officers to address enforcement call outs</b>
<b>Performance measure</b>	<p><b>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.</b></p> <ul style="list-style-type: none"> <li>• <b>Priority 1's = Any Dog Attack / Found Dog / Rushing Dog / Wandering Stock</b></li> <li>• <b>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</b></li> </ul>
<b>How we will measure</b>	<p><b>Council's request for service system</b>            2022/23 results:</p> <p>Response</p> <ul style="list-style-type: none"> <li>a. Priority 1's – 97%</li> <li>b. Priority 2's – 93%</li> </ul> <p>Completion</p> <ul style="list-style-type: none"> <li>a. Priority 1's – 92%</li> <li>b. Priority 2's – 74%</li> </ul>
<b>Years 1-3 (a)</b>	Responded in time – 90% a. Priority 1's - 0.5 hours b. Priority 2's - 24 hours
<b>Years 4-10 (a)</b>	

Level of Service	Measurements and Targets
Years 1-3 (b)	Completed in time – 90% a. Priority 1's - 20 working days a. Priority 2's - 20 working days
Years 4-10 (b)	
Performance measure	<b>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).</b> <b>Results will be presented as the median.</b>
How we will measure	<b>Council's request for service system</b> 2022/23 results: Response a. Noise Control – 96% b. Food premises – 83% Completion a. Noise control – 97% b. Food premises – 75%
Years 1-3 (a)	Responded in time – 90% a. Noise Control - 1.5 hours b. Food premises - 24 hours
Years 4-10 (a)	
Years 1-3 (b)	Completed in time – 90% a. Noise Control - 2 hours b. Food premises - 72 hours
Years 4-10 (b)	



## FUNDING IMPACT STATEMENT FOR THE YEARS ENDING 30 JUNE 2024 TO 2034 - REGULATORY SERVICES

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2033/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	928	1,121	1,146	1,299	1,406	1,517	1,599	1,695	1,828	1,913	2,361
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	1,548	1,794	1,863	1,918	1,959	1,984	2,039	2,080	2,103	2,159	1,918
Interest and dividends from investments	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	373	460	490	501	509	509	520	528	532	543	514
<b>Total operating funding ( A )</b>	<b>2,849</b>	<b>3,375</b>	<b>3,499</b>	<b>3,718</b>	<b>3,874</b>	<b>4,011</b>	<b>4,159</b>	<b>4,304</b>	<b>4,463</b>	<b>4,615</b>	<b>4,792</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	1,852	2,035	2,121	2,249	2,351	2,427	2,511	2,606	2,701	2,788	2,905
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	1,322	1,340	1,378	1,469	1,524	1,584	1,648	1,698	1,762	1,827	1,888
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>3,173</b>	<b>3,375</b>	<b>3,499</b>	<b>3,718</b>	<b>3,874</b>	<b>4,011</b>	<b>4,159</b>	<b>4,304</b>	<b>4,463</b>	<b>4,615</b>	<b>4,792</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>(325)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	325	-	-	-	-	-	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Depreciation</i>	-	-	-	-	-	-	-	-	-	-	-



**Section Five**  
Wāhanga Tuarima

# **POLICIES AND FINANCIAL STATEMENTS**

**Tirohanga Whakamua - Look to the future**



# SIGNIFICANCE AND ENGAGEMENT POLICY SUMMARY

This Policy outlines how and when you can have input into the decision-making processes of the Council and covers two things:

1. Significance; and
2. How the Council will get your input to decision-making (participation)

## Significance

Some decisions, which are not considered significant, only require the Council to inform you about them.

When assessing the level of significance for all decisions, the Council needs to consider:

- the community impact/interest (can be district-wide or localised)
- the impact on Māori cultural values and their relationship to land and water
- the impact on future interests of the community and district
- the potential effects of climate change
- the level of financial consequences of the proposal or decision
- the Council's ability to deliver on the decision.

The Council has three levels of significance:

- **low** (minor, short term)
- **medium** (moderate, mid-term)
- **high** (major and/or long term).

In general, the more significant an issue, the greater the need for engagement and/or consultation.

Under this Policy, the Council is required to let you know what are our strategic assets. Strategic assets are those things that the Council considers are necessary to provide for the well-being of Rangitikei District. A list of Council's strategic assets are listed in the full version of this Policy.

## How the Council will get your input to decision-making (participation)

Participation in decision-making can be undertaken in several ways:

- District-wide or localised
- Input of Māori to decision-making
- Engaging/consulting/informing

# STATEMENT ON THE DEVELOPMENT OF MĀORI CAPACITY TO CONTRIBUTE TO COUNCIL DECISION-MAKING

## ACTIVITY UNDER THE TŪTOHINGA MEMORANDUM OF UNDERSTANDING

- A Māori community development programme was undertaken during 2011-14 and provided for facilitated hui of iwi/hapū from the northern rohe to pre-caucus before Komiti meetings.
- A budget is allocated for the Māori Community Development Programme and is to be distributed by the Komiti in accordance with its own processes. This programme is designed to increase the capacity of Māori to contribute to local decision-making, and strengthen relationships between iwi organisations/marae and Council (including through the development of individual MOU). As a result, Council developed a policy for unlocking Māori landlocked land and a policy to recognise iwi/hapū interests in Council owned land that is declared surplus.
- The Memorandum of Understanding: TūtoHINGA is subject to review at the same time as each Representation Review. The last review was in 2019 with the final document approved on 17 December 2019.
- Strategic Advisor – Mana Whenua
- Council has an Strategic Advisor who facilitates effective communication with tangata whenua and manages relationships in order to assist with the development and analysis of Council policy in relation to iwi and Māori issues.

## MAORI WARDS

In 2022, following a representation review our first elected members for the Tiikeitia ki Tai (Coastal) Ward and Tiikeitia ki Uta (Inland) Ward Māori Wards were sworn onto Council.

Members of Te Roopuu Ahi Kaa supported the introduction of Māori wards that were established in addition to the ongoing commitment to have Te Roopuu Ahi Kaa as a standing committee of Council.

## THE POST TREATY SETTLEMENT ENVIRONMENT

Finalisation of Treaty claims is a significant development in Rangitikei. The Council is aware that in a post-settlement phase, iwi with Mana Whēnua have obligations to all people in the rohe.

Ngāti Apa's claim has been settled, which was of particular significance to the District. It has resulted in addressing longstanding grievances that some iwi and hapū in our District have had with the Crown. The settlement has also resulted in commercial and cultural redress that has helped change the business, and cultural landscape within the region.

Ngāti Rangī settled their claim on 10 March 2018 and the Taihape claims are currently still progressing.

The impacts of the Settlements/Acts on Council's business, resourcing levels and processes are not fully known at this stage. Te Roopuu Ahi Kaa Komiti is an opportunity for iwi/hapū without the capacity to engage independently to engage in a relationship with Council. However, the komiti does not pre-empt the opportunity for individual iwi/hapū to have a direct relationship with Council.

# REVENUE AND FINANCING POLICY

## INTRODUCTION

The Local Government Act 2002 (“LGA2002”) requires Council to adopt a Revenue and Financing Policy (S102) that must:

- state Council’s policies in respect of funding both operating expenses and capital expenditure from the sources available to it (S103(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)).

In accordance with the Local Government Act 2002 S101(3) Council considers the following when determining which funding source is appropriate for each activity (see Appendix 1):

- The community outcomes to which the activity primarily contributes; and
- The distribution of benefits between the community as a whole, any identifiable part of the community, and individuals; and
- The period in or over which those benefits are expected to occur; and
- The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and
- The costs and benefits, including consequences for transparency.

Council has also considered the principles set out in the preamble to Te Ture Whenua Māori Act 1993 in the development and review of this policy. These principles include recognition that land is tuku iho of special significance to Māori people, the promotion of the retention of Māori land, protection of wahi tapu and facilitating the use and development of the land for the benefit of the owners. Council achieves this primarily through its Rates Remission for Māori Freehold Land Policy, Rates Postponement Policy and Rates Remission Policy.

Council also consider the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental and cultural well-being of the community. This includes consideration of matters such as affordability and predictability of rates.

These considerations will sometimes have conflicting outcomes. When Council applies these principles to identify the appropriate funding for its activities it considers the overall impact on the Community.

## PART A

General Principles for revenue and funding management

- Council will manage its finances in a way that promotes the current and future interests of the community
- Consistent with S100(1) LGA2002, Council will aim to generate sufficient operating income each year to cover its operating expenses
- Council will use a mix of revenue sources to cover its operating expenses
- Council will apply the most appropriate mix of revenue sources for each of its different activities
- When determining the level of income required to cover its operating expenses Council will seek to avoid including:
  - grants with no associated operating expenditure; and
  - proceeds from disposal of assets; and
  - reserves; and
  - increases in the fair value of fixed assets (that essentially result from applying Accounting Standards at the end of each financial year); and
  - borrowings.
- Council recognises that unforeseen operating expenses may arise
- Council will seek to attract appropriate sources of external revenue to help reduce the burden on its ratepayers and residents
- Council will ensure its level of operating expenditure is managed appropriately to help constrain the levels of operating revenue required to achieve these general principles
- Council may choose to not fully fund operating expenditure in a particular year if the deficit can be funded from operating surpluses in the preceding year or subsequent years. An operating deficit will only be budgeted when beneficial to avoid significant fluctuations in rates, fees and/or charges. Such operating deficits will typically be funded from cash reserves or borrowings.
- Council will adopt a long term view when applying these general principles.

## FUNDING OF OPERATING EXPENDITURE

Council will ordinarily use the following sources of income to finance its operating expenses:

### General Rates (including the Uniform Annual General Charge)

Considered appropriate where it is not practicable, equitable or cost effective to identify the individual or group of beneficiaries (or causers of costs) of the service. May be used to apply to a particular service to reduce the level of fees and charges that are required to be raised for that service.

### Targeted Rates

Considered appropriate in a range of circumstances including where the service is of benefit to a specific group of ratepayers and where it is practicable and considered equitable.

### Levies, fees and charges

Considered appropriate where the users of a service can be identified and charged according to their use of the service and where it is practicable and considered equitable. The level of fees and charges is set to recover the costs (either partially or fully) of providing that service.

### Subsidies and Grants

Such funding is often received for a specific purpose and Council has no discretion regarding the use of such income. Generally, these funds reduce the need for Council to raise income through General rates, targeted rates or Levies, fees and charges.

### Development Contributions

Considered appropriate to fund costs associated with development.

### Borrowing

Considered appropriate to fund new capital projects that deliver benefits over a number of years. Sometimes required to fund operating expenses, typically where Council has an operating deficit.

### Petrol Tax

Considered appropriate to help fund costs associated with Roding and Footpaths Group.

### Other (Finance income, sundry)

Considered appropriate to fund costs associated with the provision of the service to which it relates, replacement of assets and/or to decrease levels of required debt.

## General Rates and Targeted Rates : Further Information

When setting the General Rates, Targeted Rates and Levies, fees and charges, Council balances a range of considerations including:

- The impact on the current and future social, economic, environmental and cultural well-being of the Community; and
- The most appropriate mix of funding for each of its activities (refer to Part B below)

The General Rate is used to fund activities that are predominantly provided for the benefit for the community as a whole and individual charging for these services is viewed as being impracticable, inequitable and/or not cost effective.

Council uses the Capital Value of properties to set the General Rate. Council may introduce rating differentials where it considers it reasonable and equitable: for example to alleviate the impact of large increases in the Capital Value of any rating category/categories relative to other rating categories. Such increases can arise where a particular rating category incurs a high increase in its capital values relative to other categories.

Council applies a Uniform Annual General Charge (UAGC) as part of the General Rate. The level of UAGC is determined by Council based on what it considers fair, equitable and necessary to provide a fair distribution of rates. Council may adjust the UAGC to alleviate the impact of large increases in any rating category/categories. Such increases can arise where a particular rating category incurs a high increase in its capital values relative to other categories.

Targeted Rates are used to fund operations, maintenance and renewal costs related to the provision of specific activities. Council may also use a Targeted Rate for a service to show clearly the costs of a service, even if the service and rate are district wide.

Targeted Rates that are set in circumstances where the service is available to only parts of the community will be charged on a basis of service provision and will not be based on the value of the property. These rates are in the nature of a proxy for a user charge.

Generally, Council will seek to avoid:

- Large increases in any rating category. Such increases can often arise where a particular rating category incurs a high increase in its capital values relative to other categories; and
- Large 'across the board' annual rate increases. Council will aim to apply a pattern of steady, constant rate increase as opposed to a series of alternating high increases and minor increases.

Council may identify instances where some land uses receive more benefit from, or place more demands on, council services and/or may have a differing ability to pay rates. In such situations, where considered equitable, practicable and/or where this contributes to the predictability of rates, Council may elect to use rating differentials.



## FUNDING OF CAPITAL EXPENDITURE

### General

Revenue that is collected to cover Council's depreciation charge (which forms part of Council's operating expenditure) is used to finance the replacement of capital assets.

In addition to the sources of income for operating expenditure listed above Council may use the following to fund capital expenses:

- Borrowings
- Reserves
- Proceeds from the disposal of assets

### Borrowings

Council borrowings are managed as per Council's Liability Management Policy that forms part of Council's Treasury Management Policy.

Borrowings are generally used to fund capital projects that include an element of service enhancement.

Borrowing for capital expenditure enables the Council to ensure there is intergenerational equity in terms of who funds capital expenditure – the repayments are spread over the reasonably expected average life of the asset where practicable. This means today's ratepayers are not asked to fund tomorrow's assets.

## PART B.

### Summary of Funding Used in Activities

Council has determined the most appropriate source(s) of funds from each of the sources listed in Part A to be used for each activity and the method of apportioning rates and other charges. The following table shows which mechanisms may be used to fund expenditure for Council's activities by group.































Where the overall level of fees and charges falls below budget alternative income sources may be required to fund that service. Conversely, where the overall level of fees and charges falls exceeds budget Council may have additional revenue to ease the financial pressure in other areas.



























Council will seek to mitigate the costs to ratepayers for each of these activities by obtaining income from external sources (e.g grants) where suitable opportunities arise.

Typically, the capital cost of expanding the range of these services may be met from grants, subsidies, donations and/or borrowings.

The timing and quantum of these grants (especially for Roading) is variable and could result in differences in the following analysis.

Several opportunities for future funding are expected to arise during the period covered by this policy. As the nature and quantum of such opportunities is unknown they have not been included on the following analysis.

Activity	General Rate	Targeted Rate	User fees/charges	Subsidies and grants	Petrol Tax	Other
<b>Community Leadership</b>						
Council and Community Boards						
<b>Roading</b>						
Roading						
<b>Water Supply</b>						
Urban water						
Rural Water Schemes						
<b>Sewerage and the treatment and disposal of sewage</b>						
Wastewater						
<b>Stormwater</b>						
Stormwater						
<b>Community and leisure</b>						
Libraries						
Halls						
Swim Centres						
Community Housing						
Domains						
Property						

Activity	General Rate	Targeted Rate	User fees/ charges	Subsidies and grants	Petrol Tax	Other
Public Toilets						
Cemeteries						
Forestry						
<b>Rubbish and recycling</b>						
Solid waste						
<b>Environmental and Regulatory Services</b>						
District Planning						
Resource Consents						
Building Services						
Dog Control						
Public Health						
<b>Community Well-being</b>						
Civil Defence						
District Promotions						
Information Centres						



**Primary:** >40% of the overall source of funding



**Secondary:** >5% but less than 40% of the overall source of funding for the activity



**Minor:** <5% of the overall source of funding for the activity

## APPENDIX 1 - FUNDING SOURCE ANALYSIS

Activity	Community Outcomes	Distribution of Benefit	Period of Benefit	Activity Need Driven by Defined Group	Need for Distinct Funding	Comments
<b>Council</b>	Social, Economic, Environmental, Cultural	General	Current and Ongoing	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate
<b>Community Boards</b>	Social, Economic, Environmental, Cultural	Specific	Current and Ongoing	High	High	Benefit is only received by, a section of the ratepayers. Targeted Rate as primary funding deemed appropriate
<b>Roading</b>	Social, Economic, Environmental	General	Current and Ongoing	Partial	Medium	All ratepayers have access to same roading/footpath network for a range of needs. Targeted Rates for Forestry sector and Subsidised Roothing deemed appropriate. Grant funding for Subsidised Roothing is significant.
<b>Urban Water</b>	Social	General	Current and Ongoing	Low	Medium	Water Connections: All ratepayers receive the same level of benefit - deemed appropriate to charge as a fixed rate. Water Usage charged on a usage basis – both via a Targeted Rate
<b>Rural Water Schemes</b>	Social	Specific	Current and Ongoing	High	High	Benefit is only received by, a section of the ratepayers. Targeted Rate as primary funding deemed appropriate
<b>Wastewater</b>	Social, Environmental	General	Current and Ongoing	Low	Medium	Wastewater Connections: All ratepayers receive the same level of benefit - deemed appropriate to charge as a fixed rate. Wastewater Usage charged on a usage basis – both via a Targeted Rate

Activity	Community Outcomes	Distribution of Benefit	Period of Benefit	Activity Need Driven by Defined Group	Need for Distinct Funding	Comments
<b>Stormwater</b>	Social, Environmental	Mixed	Current and Ongoing	Mixed	Medium	Stormwater management (general): All ratepayers receive the same level of benefit - deemed appropriate to charge as a fixed rate Stormwater management - Urban specific activity: charged on a location basis. Both via a Targeted Rate
<b>Libraries</b>	Social	General	Current	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate (with grant opportunities identified and pursued as applicable)
<b>Halls</b>	Social	General	Current	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate (with grant opportunities identified and pursued as applicable)
<b>Swim Centres</b>	Social	General	Current	Medium	Low	Provision of activity is externally administered. User pays fees to Administrator; Administrator pays (small) rent to Council. Activity primarily funded by General Rate as all ratepayers have access to the facilities.
<b>Community Housing</b>	Social	Specific	Current	High	High	Funded by user pays (rent).
<b>Domains</b>	Social, Environmental	General	Current	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate (with grant opportunities identified and pursued as applicable)
<b>Property</b>	Environmental, Economic	Mixed	Current, Ongoing	Mixed	Medium	Mix of General Rate and User Fees (rents) as primary funding sources deemed appropriate.

Activity	Community Outcomes	Distribution of Benefit	Period of Benefit	Activity Need Driven by Defined Group	Need for Distinct Funding	Comments
<b>Public Toilets</b>	Social, Environmental	General	Current and Ongoing	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate (with grant opportunities identified and pursued as applicable)
<b>Cemeteries</b>	Social, Environmental	General	Current and Ongoing	High	Low	Primarily funded by user pays (fees).
<b>Forestry</b>	Environmental, Economic	General	Ongoing	Low	Low	General Rate as primary funding deemed appropriate as no 'ratepayer sector' benefits more than others.
<b>Solid Waste</b>	Environmental	Mixed	Current, Ongoing	Mixed	Mixed	To the extent a service is available to all ratepayers, each ratepayer is charged the same (via targeted rate). To the extent a ratepayer elects to use a service (eg waste transfer station) – a fee is deemed appropriate.
<b>District Planning</b>	Social, Economic, Environmental	General	Current and Ongoing	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate.
<b>Resource Consents</b>	Social	Specific	Current and Ongoing	High	High	Primary beneficiary is the applicant. User pays as the primary source of funding is deemed appropriate.
<b>Building Consents</b>	Social	Specific	Current and Ongoing	High	High	Primary beneficiary is the applicant. User pays as the primary source of funding is deemed appropriate.
<b>Dog Control</b>	Social, Economic	Specific	Current	High	Mixed	Service is provided to a neighbouring Council for monthly charge. Some functions are provided in response to ratepayer application (dog registration) – user fees deemed appropriate. Other costs are met from general rate as all ratepayers benefit the same.

Activity	Community Outcomes	Distribution of Benefit	Period of Benefit	Activity Need Driven by Defined Group	Need for Distinct Funding	Comments
<b>Public Health</b>	Social, Economic	Specific	Current	High	High	Primary beneficiary is the applicant. User pays as the primary source of funding is deemed appropriate.
<b>Civil Defence</b>	Social, Economic, Environmental	General	Current and Ongoing	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate
<b>District Promotions</b>	Social, Economic	General	Current	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate
<b>Information Centres</b>	Social, Economic	General	Current	Low	Low	All ratepayers receive the same level of benefit. General Rate as primary funding deemed appropriate

## PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the years ending 30 June 2025 to 2034

	2023/24 Annual Plan \$'000's	2024/25 LTP Year 1 \$'000's	2025/26 LTP Year 2 \$'000's	2026/27 LTP Year 3 \$'000's	2027/28 LTP Year 4 \$'000's	2028/29 LTP Year 5 \$'000's	2029/30 LTP Year 6 \$'000's	2030/31 LTP Year 7 \$'000's	2031/32 LTP Year 8 \$'000's	2032/33 LTP Year 9 \$'000's	2023/34 LTP Year 10 \$'000's
<b>Revenue</b>											
Rates	29,484	33,240	36,534	40,845	45,545	49,487	53,650	57,097	60,765	64,670	68,986
Subsidies and Grants	15,801	16,920	16,080	17,292	15,809	16,230	16,650	16,810	17,224	17,638	18,052
Other revenue	4,747	5,101	5,226	5,343	5,463	5,575	5,690	5,801	5,915	6,025	6,137
Finance revenue	265	495	495	585	585	585	743	743	743	743	743
Gains on Disposal of Assets	-	156	53	54	55	57	58	59	60	61	63
<b>Total operating revenue</b>	<b>50,453</b>	<b>55,913</b>	<b>58,389</b>	<b>64,119</b>	<b>67,458</b>	<b>71,934</b>	<b>76,790</b>	<b>80,509</b>	<b>84,706</b>	<b>89,137</b>	<b>93,981</b>
<b>Expenditure</b>											
Depreciation and amortisation expense	17,274	19,014	20,430	21,450	22,841	24,425	25,273	26,127	28,690	29,394	29,817
Personnel costs	8,133	9,525	10,241	10,908	11,543	12,120	12,727	13,366	14,033	14,728	15,464
Finance costs	1,926	2,900	4,100	5,100	5,500	5,700	6,300	7,100	7,100	6,500	6,600
Other expenses	27,309	25,715	26,619	28,271	29,403	30,190	31,183	31,601	32,561	33,444	33,914
<b>Total operating expenditure</b>	<b>54,642</b>	<b>57,154</b>	<b>61,390</b>	<b>65,729</b>	<b>69,287</b>	<b>72,436</b>	<b>75,484</b>	<b>78,194</b>	<b>82,384</b>	<b>84,066</b>	<b>85,794</b>
<b>Operating surplus (deficit) before tax</b>	<b>(4,190)</b>	<b>(1,241)</b>	<b>(3,001)</b>	<b>(1,610)</b>	<b>(1,829)</b>	<b>(502)</b>	<b>1,307</b>	<b>2,316</b>	<b>2,322</b>	<b>5,070</b>	<b>8,187</b>
Income tax expense	-	-	-	-	-	-	-	-	-	-	-
<b>Operating surplus (deficit) after tax</b>	<b>(4,190)</b>	<b>(1,241)</b>	<b>(3,001)</b>	<b>(1,610)</b>	<b>(1,829)</b>	<b>(502)</b>	<b>1,307</b>	<b>2,316</b>	<b>2,322</b>	<b>5,070</b>	<b>8,187</b>
Other comprehensive revenue and expense											
Gain on revaluation of infrastructure assets	-	84,292	-	-	98,322	-	-	112,061	-	-	129,549
Gain on revaluation of property, plant and equipment	-	-	9,016	-	-	13,435	-	-	13,627	-	-
<b>Total other comprehensive revenue and expense</b>	<b>-</b>	<b>84,292</b>	<b>9,016</b>	<b>-</b>	<b>98,322</b>	<b>13,435</b>	<b>-</b>	<b>112,061</b>	<b>13,627</b>	<b>-</b>	<b>129,549</b>
* Rates revenue includes water by volume	1,019	1,108	1,218	1,338	1,471	1,600	1,736	1,848	1,969	2,097	2,233
<b>Total comprehensive revenue and expense</b>	<b>(4,190)</b>	<b>83,051</b>	<b>6,014</b>	<b>(1,610)</b>	<b>96,493</b>	<b>12,933</b>	<b>1,307</b>	<b>114,377</b>	<b>15,949</b>	<b>5,070</b>	<b>137,736</b>

The accompanying accounting policies and notes form part of these financial statements

## PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY

For the years ending 30 June 2025 to 2034

	2023/24 Annual Plan \$'000's	2024/25 LTP Year 1 \$'000's	2025/26 LTP Year 2 \$'000's	2026/27 LTP Year 3 \$'000's	2027/28 LTP Year 4 \$'000's	2028/29 LTP Year 5 \$'000's	2029/30 LTP Year 6 \$'000's	2030/31 LTP Year 7 \$'000's	2031/32 LTP Year 8 \$'000's	2032/33 LTP Year 9 \$'000's	2023/34 LTP Year 10 \$'000's
<b>Balance as at 1 July</b>	<b>767,288</b>	<b>763,098</b>	<b>846,150</b>	<b>852,118</b>	<b>850,463</b>	<b>946,911</b>	<b>959,700</b>	<b>960,863</b>	<b>1,075,200</b>	<b>1,091,110</b>	<b>1,096,042</b>
Total comprehensive revenue and expense for the year	-4,190	83,051	6,014	-1,610	96,493	12,933	1,307	114,377	15,949	5,070	137,736
Movement in Reserves	0	0	-46	-45	-45	-144	-143	-40	-39	-138	20
<b>Balance as at 30 June</b>	<b>763,098</b>	<b>846,150</b>	<b>852,118</b>	<b>850,463</b>	<b>946,911</b>	<b>959,700</b>	<b>960,863</b>	<b>1,075,200</b>	<b>1,091,110</b>	<b>1,096,042</b>	<b>1,233,798</b>

The accompany accounting policies and notes form part of these financial statements



## PROSPECTIVE STATEMENT OF FINANCIAL POSITION

For the years ending 30 June 2025 to 2034

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2033/34 LTP Year 10 \$000's
<b>Assets</b>											
<b>Current Assets</b>											
Cash and cash equivalents	8,000	11,000	11,000	13,000	13,000	13,000	16,500	16,500	16,500	16,500	16,500
Debtors and Other Receivables	3,862	4,093	4,241	4,402	4,569	4,630	4,693	4,846	5,006	5,069	5,299
Prepayments	252	252	252	252	252	252	252	252	252	252	252
Other financial assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>12,114</b>	<b>15,345</b>	<b>15,493</b>	<b>17,654</b>	<b>17,821</b>	<b>17,882</b>	<b>21,445</b>	<b>21,598</b>	<b>21,758</b>	<b>21,821</b>	<b>22,051</b>
<b>Non-current assets</b>											
Plant, property and equipment	801,537	904,586	935,414	947,038	1,043,121	1,062,186	1,079,421	1,205,019	1,210,583	1,202,111	1,359,522
Intangible assets	666	666	666	666	666	666	666	666	666	666	666
Forestry assets	61	61	61	61	61	61	61	61	61	61	61
Other financial assets	-	-	-	-	-	-	-	-	-	-	-
Corporate bonds	802	802	802	802	802	802	802	802	802	802	802
Investment in CCOs and other similar entities	51	51	51	51	51	51	51	51	51	51	51
<b>Total non-current assets</b>	<b>803,117</b>	<b>906,166</b>	<b>936,994</b>	<b>948,618</b>	<b>1,044,701</b>	<b>1,063,766</b>	<b>1,081,001</b>	<b>1,206,599</b>	<b>1,212,163</b>	<b>1,203,691</b>	<b>1,361,102</b>
<b>Total assets</b>	<b>815,231</b>	<b>921,511</b>	<b>952,487</b>	<b>966,271</b>	<b>1,062,523</b>	<b>1,081,647</b>	<b>1,102,446</b>	<b>1,228,196</b>	<b>1,233,921</b>	<b>1,225,512</b>	<b>1,383,152</b>
<b>Liabilities</b>											
<b>Current Liabilities</b>											
Creditors and other payables	5,017	5,044	5,096	5,151	5,203	5,358	5,505	5,558	5,607	5,747	5,725
Employee entitlements	800	856	912	964	1,010	1,050	1,092	1,136	1,181	1,229	1,278
Income in advance	1,143	1,286	1,413	1,553	1,707	1,856	2,014	2,145	2,284	2,433	2,591
Borrowings	16	16	16	16	16	16	16	16	16	16	16
Other Financial Liabilities	-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>6,976</b>	<b>7,202</b>	<b>7,437</b>	<b>7,684</b>	<b>7,936</b>	<b>8,281</b>	<b>8,627</b>	<b>8,855</b>	<b>9,089</b>	<b>9,424</b>	<b>9,609</b>
<b>Non-current liabilities</b>											
Employee entitlements	8	9	9	10	10	11	11	11	12	12	13
Provisions	149	153	157	160	164	168	171	175	178	181	185
Borrowings	45,000	67,998	92,766	107,955	107,501	113,489	132,774	143,955	133,532	119,851	139,547
<b>Total non-current liabilities</b>	<b>45,157</b>	<b>68,160</b>	<b>92,932</b>	<b>108,125</b>	<b>107,675</b>	<b>113,667</b>	<b>132,956</b>	<b>144,141</b>	<b>133,722</b>	<b>120,045</b>	<b>139,744</b>
<b>Total liabilities</b>	<b>52,133</b>	<b>75,362</b>	<b>100,369</b>	<b>115,808</b>	<b>115,611</b>	<b>121,947</b>	<b>141,583</b>	<b>152,996</b>	<b>142,810</b>	<b>129,469</b>	<b>149,354</b>
<b>Net Assets</b>	<b>763,098</b>	<b>846,150</b>	<b>852,118</b>	<b>850,463</b>	<b>946,911</b>	<b>959,700</b>	<b>960,863</b>	<b>1,075,200</b>	<b>1,091,110</b>	<b>1,096,042</b>	<b>1,233,798</b>
Accumulated funds	461,070	459,829	456,828	455,218	453,389	452,887	454,193	456,509	458,831	463,901	472,087
Special and restricted reserves	4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588	4,588
Other reserves	297,440	381,732	390,702	390,657	488,935	502,225	502,082	614,104	627,692	627,554	757,123
<b>Total equity</b>	<b>763,098</b>	<b>846,150</b>	<b>852,118</b>	<b>850,463</b>	<b>946,911</b>	<b>959,700</b>	<b>960,863</b>	<b>1,075,200</b>	<b>1,091,110</b>	<b>1,096,042</b>	<b>1,233,798</b>

The accompanying notes form part of these financial statements

## PROSPECTIVE STATEMENT OF CASHFLOWS

For the years ending 30 June 2025 to 2034

	2023/34 Annual Plan \$'000's	2024/25 LTP Year 1 \$'000's	2025/26 LTP Year 2 \$'000's	2026/27 LTP Year 3 \$'000's	2027/28 LTP Year 4 \$'000's	2028/29 LTP Year 5 \$'000's	2029/30 LTP Year 6 \$'000's	2030/31 LTP Year 7 \$'000's	2031/32 LTP Year 8 \$'000's	2032/33 LTP Year 9 \$'000's	2033/34 LTP Year 10 \$'000's
<b>Cashflow from operating activities</b>											
Receipts from rates revenue	29,484	33,240	36,534	40,845	45,545	49,487	53,650	57,097	60,765	64,670	68,986
Receipts from other revenue	20,548	22,021	21,306	22,635	21,272	21,805	22,340	22,611	23,139	23,663	24,189
Interest received	265	495	495	585	585	585	743	743	743	743	743
Payment to suppliers and employees	(35,442)	(35,240)	(36,860)	(39,179)	(40,946)	(42,310)	(43,910)	(44,966)	(46,594)	(48,172)	(49,377)
Interest paid	(1,926)	(2,900)	(4,100)	(5,100)	(5,500)	(5,700)	(6,300)	(7,100)	(7,100)	(6,500)	(6,600)
Movement in working capital	11	-	-	-	-	-	-	-	-	-	-
Movement in reserves	-	-	46	45	44	144	144	39	39	138	(20)
<b>Net cash inflow (outflow) from operating activities</b>	<b>12,940</b>	<b>17,616</b>	<b>17,422</b>	<b>19,831</b>	<b>21,000</b>	<b>24,011</b>	<b>26,666</b>	<b>28,423</b>	<b>30,991</b>	<b>34,541</b>	<b>37,921</b>
<b>Cash flows from Investing activities</b>											
Receipts from sale of property plant and equipment	150	356	253	254	255	257	258	259	260	261	263
Purchase of property, plant and equipment	(30,981)	(37,971)	(42,442)	(33,274)	(20,803)	(30,255)	(42,709)	(39,864)	(20,827)	(21,122)	(57,878)
<b>Net cash inflow (outflow) from investing activities</b>	<b>(30,831)</b>	<b>(37,615)</b>	<b>(42,189)</b>	<b>(33,020)</b>	<b>(20,547)</b>	<b>(29,998)</b>	<b>(42,451)</b>	<b>(39,605)</b>	<b>(20,567)</b>	<b>(20,861)</b>	<b>(57,616)</b>
<b>Cash flows from financing activities</b>											
Proceeds from borrowing	13,952	22,998	24,768	15,189	-	5,988	19,285	11,182	-	-	19,696
Repayment of borrowing	-	-	-	-	(454)	-	-	-	(10,424)	(13,680)	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>13,952</b>	<b>22,998</b>	<b>24,768</b>	<b>15,189</b>	<b>(454)</b>	<b>5,988</b>	<b>19,285</b>	<b>11,182</b>	<b>(10,424)</b>	<b>(13,680)</b>	<b>19,696</b>
<b>Income tax expense</b>											
Net Increase (decrease) in cash and cash equivalents	(3,939)	3,000	-	2,000	(1)	-	3,501	(1)	-	-	-
Cash and cash equivalents at the beginning of the year	11,939	8,000	11,000	11,000	13,000	13,000	13,000	16,500	16,500	16,500	16,500
<b>Cash and cash equivalents at end of the year</b>	<b>8,000</b>	<b>11,000</b>	<b>11,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>

## NOTES - RESERVES

		Balance 2021 (\$000)	Deposits (\$000)	Withdrawals (\$000)	Balance 2031 (\$000)
<b>Special and restricted reserves (* denotes restricted reserves)</b>					
<b>Name of reserve and (activity)</b>	<b>Purpose</b>	-	-	-	-
Aquatic (Swimming pools)	Replacement of swimming pools	112	200	-	312
Bulls courthouse* (Property)	Maintenance courthouse building	309	-	-	309
Flood damage (Roothing)	Road maintenance due to flooding	2,402	-	-	2,402
General purpose	Capital works	32	11	-	43
Haylock park* (Parks)	Additional reserve area at park	218	73	-	291
Huntermville rural water (Water)	Future loop line	20	-	-	20
Keep Taihape beautiful* (Property)	Enhancement of Taihape	470	157	-	627
Marton land subdivision* (Parks)	Improvements to recreational land	4	-	-	4
Marton marae* (Property)	Marton marae project	22	7	-	29
McIntyre recreation* (Parks)	Maintenance or upgrades of park	22	7	-	29
Pūtōrino rural water (Water)	Maintenance of scheme dam	28	9	-	37
Rātana sewer (Sewerage)	Capital works	238	-	-	238
Revoked reserve land (Parks)	Offset costs of other revoked land and buildings	-	-	-	-
Rural housing loan (Property)	No longer required	150	-	-	150
Rural land subdivision* (Parks)	Improvements to reserves land	209	70	-	279
Santoft Domain* (Parks)	Maintenance or upgrades of park	132	44	-	176
Transfers to Special Reserves	Additional transfers	-	921	-	921
<b>Total special and restricted reserves</b>		<b>4,368</b>	<b>1,499</b>	<b>-</b>	<b>5,867</b>
		<b>Balance 2021 (\$000)</b>	<b>Revaluations (\$000)</b>	<b>Balance 2031 (\$000)</b>	
<b>Asset revaluation reserves</b>					
Land		8,021	1,950	9,971	
Buildings		12,612	11,325	23,937	
Sewerage systems		12,260	17,581	29,841	
Water supplies		17,627	30,391	48,018	
Stormwater network		8,900	9,866	18,766	
Roothing network		79,899	181,176	261,075	
		139,319	252,289	391,608	
Fair value through equity		131	-	131	
<b>Total asset revaluation reserves</b>		<b>139,450</b>	<b>252,289</b>	<b>391,739</b>	

## RECONCILIATION OF FUNDING IMPACT STATEMENT TO COMPREHENSIVE REVENUE AND EXPENSE

For the years ending 30 June 2025 to 2034

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2033/34 LTP Year 10 \$000's
<b>Revenue</b>											
Prospective statement of comprehensive income											
Operating Revenue	50,453	55,913	58,389	64,119	67,458	71,934	76,790	80,509	84,706	89,137	93,981
<b>Summary Funding Impact Statement</b>											
Total operating funding	45,545	44,387	48,060	52,884	57,834	62,054	66,655	70,277	74,222	78,400	82,992
Sources of capital funding	4,752	11,369	10,275	11,181	9,568	9,823	10,077	10,173	10,424	10,675	10,926
Gain on Disposal of Assets	156	156	53	54	55	57	58	59	60	61	63
<b>Total Revenue</b>	<b>50,453</b>	<b>55,913</b>	<b>58,389</b>	<b>64,119</b>	<b>67,458</b>	<b>71,934</b>	<b>76,790</b>	<b>80,509</b>	<b>84,706</b>	<b>89,137</b>	<b>93,981</b>
<b>Expenditure</b>											
Prospective statement of comprehensive operating expenditure											
Operating Expenditure	54,642	57,154	61,390	65,729	69,287	72,436	75,484	78,194	82,384	84,066	85,794
<b>Summary Funding Impact Statement</b>											
Total application of operating funding	37,368	38,140	40,960	44,279	46,446	48,010	50,210	52,066	53,694	54,672	55,977
Depreciation and amortisation expense	17,274	19,014	20,430	21,450	22,841	24,425	25,273	26,127	28,690	29,394	29,817
<b>Total Expenditure</b>	<b>54,642</b>	<b>57,154</b>	<b>61,390</b>	<b>65,729</b>	<b>69,287</b>	<b>72,436</b>	<b>75,484</b>	<b>78,194</b>	<b>82,384</b>	<b>84,066</b>	<b>85,794</b>

## FUNDING IMPACT STATEMENT FOR YEARS ENDING 30 JUNE 2022 TO 2031 - WHOLE OF COUNCIL

For the years ending 30 June 2025 to 2034

	2023/24 Annual Plan \$000's	2024/25 LTP Year 1 \$000's	2025/26 LTP Year 2 \$000's	2026/27 LTP Year 3 \$000's	2027/28 LTP Year 4 \$000's	2028/29 LTP Year 5 \$000's	2029/30 LTP Year 6 \$000's	2030/31 LTP Year 7 \$000's	2031/32 LTP Year 8 \$000's	2032/33 LTP Year 9 \$000's	2023/34 LTP Year 10 \$000's
<b>Sources of operating funding</b>											
General rates, uniform annual general charge, rates penalties	9,064	10,315	11,387	12,568	13,869	15,133	16,470	17,585	18,771	20,035	21,386
Targeted rates	20,420	22,925	25,147	28,277	31,677	34,354	37,180	39,512	41,994	44,635	47,600
Subsidies and grants for operating purposes	11,049	5,551	5,805	6,111	6,241	6,407	6,573	6,637	6,800	6,963	7,126
Fees and charges	3,511	3,702	3,775	3,860	3,950	4,042	4,125	4,208	4,297	4,377	4,498
Interest and dividends from investments	265	495	495	585	585	585	743	743	743	743	743
Local authorities fuel tax, fines, infringement fees, and other receipts	1,236	1,399	1,450	1,482	1,512	1,533	1,564	1,593	1,617	1,648	1,639
<b>Total operating funding ( A )</b>	<b>45,545</b>	<b>44,387</b>	<b>48,060</b>	<b>52,884</b>	<b>57,834</b>	<b>62,054</b>	<b>66,655</b>	<b>70,277</b>	<b>74,222</b>	<b>78,400</b>	<b>82,992</b>
<b>Applications of operating funding</b>											
Payment to staff and suppliers	35,442	35,240	36,860	39,179	40,946	42,310	43,910	44,966	46,594	48,172	49,377
Finance costs	1,926	2,900	4,100	5,100	5,500	5,700	6,300	7,100	7,100	6,500	6,600
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>37,368</b>	<b>38,140</b>	<b>40,960</b>	<b>44,279</b>	<b>46,446</b>	<b>48,010</b>	<b>50,210</b>	<b>52,066</b>	<b>53,694</b>	<b>54,672</b>	<b>55,977</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>8,177</b>	<b>6,247</b>	<b>7,100</b>	<b>8,604</b>	<b>11,388</b>	<b>14,044</b>	<b>16,444</b>	<b>18,211</b>	<b>20,528</b>	<b>23,728</b>	<b>27,015</b>
<b>Sources of capital funding</b>											
Subsidies and grants for capital expenditure	4,752	11,369	10,275	11,181	9,568	9,823	10,077	10,173	10,424	10,675	10,926
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	13,952	22,998	24,768	15,189	(454)	5,988	19,285	11,182	(10,424)	(13,680)	19,696
Gross proceeds from sale of assets	150	356	253	254	255	257	258	259	260	261	263
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>18,854</b>	<b>34,724</b>	<b>35,296</b>	<b>26,624</b>	<b>9,370</b>	<b>16,067</b>	<b>29,621</b>	<b>21,614</b>	<b>261</b>	<b>(2,744)</b>	<b>30,884</b>
<b>Application of capital funding</b>											
<b>Capital expenditure</b>											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	14,753	18,189	22,812	13,006	1,639	11,335	23,534	20,114	650	558	36,843
- to replace existing assets	12,278	19,782	19,630	20,268	19,164	18,920	19,174	19,750	20,177	20,564	21,035
Increase (decrease) in reserves	-	-	(46)	(45)	(45)	(144)	(143)	(40)	(39)	(138)	20
Increase (decrease) of investments	-	3,000	-	2,000	-	-	3,500	-	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>27,031</b>	<b>40,971</b>	<b>42,396</b>	<b>35,229</b>	<b>20,758</b>	<b>30,111</b>	<b>46,065</b>	<b>39,825</b>	<b>20,789</b>	<b>20,984</b>	<b>57,899</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(8,177)</b>	<b>(6,247)</b>	<b>(7,100)</b>	<b>(8,604)</b>	<b>(11,388)</b>	<b>(14,044)</b>	<b>(16,444)</b>	<b>(18,211)</b>	<b>(20,528)</b>	<b>(23,728)</b>	<b>(27,015)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Depreciation	17,274	19,014	20,430	21,450	22,841	24,425	25,273	26,127	28,690	29,394	29,817

## RATE TYPES

For the year ending 30 June 2025

Source of Funding	Categories of Land	Calculation Base	Rate or Charge (inc GST)	Funding Required (inc GST)
		<b>NOTE: SUIP = separately used or inhabited part of a rating unit</b>		
<b>General Rate</b> <i>(funds Community Leadership, Civil Defence, Community Awards, District Promotions, Information Centres, Cemeteries, Community Housing, Domains, Forestry, Halls, Public Toilets, Real Estate, Swim Centres, Building, District Planning, Health, Resource Consents, and Non-Subsidised Rooding)</i>	General	Capital value	\$0.000825	\$5,905,611
	General Commercial	Capital value	\$0.000989	\$128,585
	General Industrial	Capital value	\$0.000989	\$110,560
	General Utilities	Capital value	\$0.001237	\$253,268
	Defence land	Capital value*	\$0.001076	\$25,671
<b>Uniform Annual General Charge</b> <i>(funds Community Leadership, Cemeteries, Community Housing, Domains, Forestry, Halls, Libraries, Public Toilets, Real Estate, Swim Centres, Dog &amp; Stock Control, and Refuse Collection)</i>	All rating units	Fixed amount per SUIP	\$666.98	\$5,318,521
<b>Targeted Rates</b>				
<b>Community Services</b> <i>(funds Taihape and Rātana Community Boards)</i>	All rating units in Taihape Community Board area	Fixed amount per rating unit	\$52.18	\$88,230
	All rating units in Rātana Community Board area	Fixed amount per rating unit	\$291.21	\$31,451
<b>Solid Waste Disposal</b> <i>(funds Closed Landfills, Waste Minimisation, and Waste Transfer Stations)</i>	All rating units	Fixed amount per SUIP	\$179.30	\$1,429,582
<b>Rooding</b> <i>(funds Subsidised and Non-Subsidised Rooding)</i>	All rating units (excl Defence land)	Capital value	\$0.001448	\$10,878,358
	Defence land	Land value	\$0.001856	\$44,305
	Forestry Differential	Capital value	\$0.003933	\$370,809

Source of Funding	Categories of Land	Calculation Base	Rate or Charge (inc GST)	Funding Required (inc GST)
<b>Wastewater public good</b> <i>(funds Sewerage)</i>	All rating units	Fixed amount per SUIP	\$129.97	\$1,036,526
<b>Wastewater connected</b> <i>(funds Sewerage)</i>	Rating units connected to wastewater schemes within the district	Fixed amount per number of water closets and urinals in the rating unit	\$568.27	\$3,135,721
<b>Water public good</b> <i>(funds Water - District)</i>	All rating units	Fixed amount per SUIP	\$205.95	\$1,642,459
<b>Water connected</b> <i>(funds Water- District)</i>	Rating units connected to Marton, Bulls, Taihape, Mangaweka, Rātana schemes: Residential	Fixed amount per SUIP	\$1,071.62	\$5,003,921
	Rating units connected to Marton, Bulls, Taihape, Mangaweka, Rātana schemes: Non-residential	Fixed amount per rating unit	\$1,071.62	
<b>Water by volume</b> <i>(funds Water - District)</i>	Marton, Bulls, Taihape, Mangaweka, Rātana schemes. (excl ANZCO Bulls)	Fixed amount per cu metre in excess of 250m <sup>3</sup> per annum	\$2.32	\$640,478
	ANZCO Bulls	Fixed amount per cu metre in excess of 250m <sup>3</sup> per annum	\$1.72	\$281,312
<b>Huntermville urban</b> <i>(funds Water Huntermville Urban)</i>	Connected rating units	Fixed amount per cu metre	\$6.06	\$186,401
<b>Huntermville rural</b> <i>(funds Water Huntermville Rural)</i>	Connected rating units	Fixed amount per unit or part unit***	\$352.63	\$483,414
<b>Huntermville rural- urban</b> <i>(funds Water Huntermville Rural)</i>	Connected rating units	Fixed amount per unit or part unit***	\$348.48	\$128,936

Source of Funding	Categories of Land	Calculation Base	Rate or Charge (inc GST)	Funding Required (inc GST)
<b>Erewhon rural</b> <i>(funds Water Supply Erewhon)</i>	Connected rating units	Fixed amount per unit or part unit***	\$242.02	\$373,046
<b>Omatāne rural</b> <i>(funds Water Supply Omatāne)</i>	Connected rating units	Fixed amount per unit or part unit***	\$86.59	\$9,246
<b>Pūtōrino rural</b> <i>(funds Water Supply Pūtōrino)</i>	Connected rating units	Land value	\$0.001033	\$10,410
<b>Stormwater public good</b> <i>(funds Stormwater)</i>	All rating units	Fixed amount per SUIP	\$30.49	\$243,123
<b>Stormwater urban</b> <i>(funds Stormwater)</i>	Marton, Bulls, Taihape, Mangaweka, Rātana, Hunterville	Fixed amount per rating unit (as identified on rating maps available to view on Council's website)	\$165.77	\$729,369
<b>Total Rates Required</b>	<b>(Inclusive of GST)</b>			<b>\$38,489,314</b>

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

\*\*\*Fixed amount per unit or part unit.. A unit of water is equivalent to 365m<sup>3</sup>.



## 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 2025

Location		Land Value	Capital Value	Forecast 2023/24	Actual 2022/23	Difference	%
<b>KOITIATA</b>							
Koitiata	Rapaki Street	\$270,000	\$430,000	\$2,190	\$1,872	\$318	17%
Koitiata	Omanu Street	\$250,000	\$370,000	\$2,054	\$1,757	\$297	17%
Koitiata	Wainui Street	\$250,000	\$320,000	\$1,940	\$1,667	\$273	16%
Koitiata	Wainui Street	\$260,000	\$650,000	\$2,690	\$2,271	\$420	18%
Koitiata	Rapaki Street	\$270,000	\$510,000	\$2,372	\$2,026	\$345	17%
<b>TAIHAPE COMMERCIAL</b>							
Taihape	Hautapu Street	\$96,000	\$96,000	\$3,305	\$2,941	\$364	12%
Taihape	Hautapu Street	\$96,000	\$220,000	\$3,607	\$3,148	\$459	15%
Taihape	Huia Street	\$205,000	\$330,000	\$4,159	\$3,800	\$360	9%
Taihape	Hautapu Street	\$108,000	\$435,000	\$4,415	\$3,979	\$437	11%
Taihape	Huia Street	\$220,000	\$540,000	\$4,387	\$3,767	\$620	16%
Taihape	Tui Street	\$175,000	\$720,000	\$7,034	\$6,329	\$705	11%
Taihape	Mataroa Road	\$470,000	\$1,730,000	\$7,288	\$6,989	\$298	4%
<b>TAIHAPE NON-COMMERCIAL</b>							
Taihape	Aldridge Terrace	\$45,000	\$105,000	\$3,143	\$2,856	\$288	10%
Taihape	Lark Street	\$130,000	\$133,000	\$1,681	\$1,532	\$149	10%
Taihape	Achilles Drive	\$70,000	\$225,000	\$3,582	\$3,170	\$412	13%
Taihape	Kakapo Place	\$50,000	\$320,000	\$3,798	\$3,299	\$499	15%
Taihape	Titi Street	\$100,000	\$510,000	\$4,230	\$3,569	\$661	19%
Taihape	Kiwi Road	\$160,000	\$610,000	\$4,457	\$3,697	\$760	21%
Taihape	Kokako Street	\$190,000	\$730,000	\$4,730	\$3,864	\$866	22%
Taihape	Hospital Road	\$130,000	\$960,000	\$5,252	\$4,185	\$1,067	26%
Taihape	Kokako Street	\$250,000	\$1,090,000	\$5,548	\$4,365	\$1,183	27%
<b>HUNTERVILLE COMMERCIAL</b>							
Hunterville	Bruce Street	\$80,000	\$130,000	\$2,264	\$1,999	\$265	13%
Hunterville	Milne Street	\$215,000	\$260,000	\$2,581	\$2,128	\$452	21%
Hunterville	Milne Street	\$250,000	\$360,000	\$2,824	\$2,500	\$325	13%

Location		Land Value	Capital Value	Forecast 2023/24	Actual 2022/23	Difference	%
<b>HUNTERVILLE NON-COMMERCIAL</b>							
Huntermville	Kotukutuku Road	\$56,000	\$230,000	\$1,735	\$1,577	\$159	10%
Huntermville	Wilson Road	\$88,000	\$330,000	\$2,697	\$2,243	\$454	20%
Huntermville	Paraekaretu Street	\$102,000	\$425,000	\$2,913	\$2,499	\$413	17%
Huntermville	Paraekaretu Street	\$205,000	\$600,000	\$3,310	\$2,821	\$490	17%
<b>MARTON COMMERCIAL</b>							
Marton	Hair Street	\$190,000	\$325,000	\$3,811	\$3,418	\$393	11%
Marton	Wellington Road	\$120,000	\$455,000	\$4,128	\$3,638	\$489	13%
Marton	Wellington Road	\$420,000	\$540,000	\$4,335	\$3,900	\$435	11%
Marton	Morris Street	\$155,000	\$680,000	\$4,676	\$4,244	\$432	10%
Marton	High Street	\$410,000	\$800,000	\$5,821	\$5,305	\$516	10%
<b>MARTON INDUSTRIAL</b>							
Marton	Wellington Road	\$200,000	\$230,000	\$3,579	\$3,115	\$464	15%
Marton	Wellington Road	\$390,000	\$680,000	\$4,676	\$4,822	-\$146	-3%
Marton	Broadway	\$320,000	\$800,000	\$5,253	\$4,689	\$563	12%
<b>MARTON NON-COMMERCIAL</b>							
Marton	Kereru Court	\$160,000	\$160,000	\$1,742	\$1,570	\$172	11%
Marton	Alexandra Street	\$140,000	\$265,000	\$3,621	\$3,137	\$484	15%
Marton	French Street	\$150,000	\$365,000	\$3,848	\$3,548	\$300	8%
Marton	Oxford Street	\$230,000	\$465,000	\$4,075	\$3,753	\$322	9%
Marton	Pukepapa Road	\$145,000	\$565,000	\$4,302	\$3,805	\$498	13%
Marton	Kereru Court	\$160,000	\$665,000	\$4,530	\$4,139	\$391	9%
<b>BULLS COMMERCIAL</b>							
Bulls	High Street	\$165,000	\$240,000	\$3,603	\$3,239	\$365	11%
Bulls	Bridge Street	\$155,000	\$355,000	\$3,884	\$3,569	\$314	9%
Bulls	Bridge Street	\$220,000	\$460,000	\$4,140	\$3,693	\$446	12%
Bulls	Bridge Street	\$290,000	\$780,000	\$5,204	\$4,800	\$404	8%
Bulls	Bridge Street	\$265,000	\$1,690,000	\$7,422	\$7,003	\$420	6%
<b>BULLS NON-COMMERCIAL</b>							
Bulls	Criterion Street	\$95,000	\$285,000	\$3,666	\$3,188	\$478	15%

Location		Land Value	Capital Value	Forecast 2023/24	Actual 2022/23	Difference	%
Bulls	Taumaihi Street	\$160,000	\$385,000	\$3,893	\$3,419	\$474	14%
Bulls	Watson Street	\$185,000	\$480,000	\$4,109	\$3,638	\$472	13%
Bulls	Bridge Street	\$285,000	\$590,000	\$4,359	\$3,895	\$465	12%
Bulls	Bridge Street	\$135,000	\$680,000	\$4,564	\$4,113	\$451	11%
Bulls	George Street	\$200,000	\$770,000	\$4,768	\$4,318	\$450	10%
Bulls	Daniell Street	\$990,000	\$1,420,000	\$6,246	\$5,192	\$1,054	20%
<b>TURAKINA</b>							
Turakina	State Highway 3	\$95,000	\$265,000	\$1,815	\$1,302	\$513	39%
Turakina	State Highway 3	\$90,000	\$360,000	\$2,031	\$1,680	\$351	21%
Turakina	Ratana Road	\$200,000	\$460,000	\$2,258	\$1,911	\$347	18%
Turakina	Haunui Road	\$100,000	\$550,000	\$2,463	\$2,116	\$346	16%
<b>RĀTANA</b>							
Rātana	Seamer Street	\$84,000	\$140,000	\$3,628	\$3,447	\$181	5%
Rātana	Tamariki Lane	\$71,000	\$238,000	\$3,850	\$3,421	\$429	13%
Rātana	Ihipera-Koria Street	\$84,000	\$365,000	\$4,139	\$3,640	\$500	14%
<b>RURAL NORTH</b>							
Rural North	Moawhango Valley Road	\$200,000	\$525,000	\$2,458	\$1,716	\$742	43%
Rural North	Manui Road	\$1,180,000	\$1,430,000	\$4,515	\$3,794	\$721	19%
Rural North	State Highway 1	\$1,350,000	\$1,630,000	\$4,970	\$4,180	\$790	19%
Rural North	Pukenaua Road	\$1,630,000	\$1,710,000	\$5,151	\$4,706	\$445	9%
Rural North	Otaihape Valley Road	\$1,920,000	\$2,100,000	\$6,038	\$5,387	\$651	12%
Rural North	Tuhoe Road	\$1,840,000	\$2,300,000	\$6,492	\$5,939	\$553	9%
Rural North	Ridge Road South	\$2,130,000	\$2,475,000	\$6,890	\$4,796	\$2,094	44%
Rural North	Spooners Hill Road	\$2,364,000	\$2,700,000	\$7,401	\$6,332	\$1,069	17%
Rural North	State Highway 1	\$2,500,000	\$2,930,000	\$7,924	\$7,686	\$238	3%
Rural North	Kakariki Road	\$2,390,000	\$3,020,000	\$8,129	\$7,956	\$173	2%
Rural North	Koeke Road	\$2,800,000	\$3,420,000	\$9,038	\$8,264	\$774	9%
Rural North	State Highway 1	\$2,770,000	\$3,520,000	\$9,265	\$8,907	\$359	4%
Rural North	Taihape-Napier Road	\$3,750,000	\$3,880,000	\$10,031	\$8,842	\$1,189	13%
<b>MANGAWEKA</b>							
Mangaweka	Broadway	\$78,000	\$175,000	\$1,828	\$1,537	\$291	19%
Mangaweka	Te Kapua Road	\$64,000	\$215,000	\$2,825	\$2,415	\$410	17%

Location		Land Value	Capital Value	Forecast 2023/24	Actual 2022/23	Difference	%
Mangaweka	State Highway 1	\$78,000	\$285,000	\$3,718	\$3,209	\$509	16%
Mangaweka	Kawakawa Street	\$64,000	\$340,000	\$3,843	\$3,324	\$519	16%
Mangaweka	State Highway 1	\$56,000	\$340,000	\$3,109	\$2,672	\$438	16%
<b>RURAL SOUTH</b>							
Rural South	Colemans Road	\$490,000	\$900,000	\$3,258	\$2,926	\$333	11%
Rural South	Mchardie Road	\$400,000	\$900,000	\$3,258	\$2,951	\$307	10%
Rural South	Somersal Lane	\$540,000	\$1,210,000	\$3,963	\$3,748	\$215	6%
Rural South	Makirikiri Road	\$610,000	\$1,500,000	\$4,622	\$3,761	\$861	23%
Rural South	Santoft Road	\$1,270,000	\$1,500,000	\$4,622	\$4,223	\$399	9%
Rural South	Milne Street	\$1,330,000	\$1,530,000	\$5,762	\$5,541	\$221	4%
Rural South	Kakariki Road	\$600,000	\$1,750,000	\$5,190	\$4,917	\$273	6%
Rural South	Parewanui Road	\$1,350,000	\$1,750,000	\$5,190	\$4,929	\$261	5%
Rural South	Makirikiri Road	\$1,180,000	\$1,860,000	\$5,440	\$5,109	\$331	6%
Rural South	Fern Flats Road	\$1,740,000	\$2,070,000	\$5,917	\$5,752	\$166	3%
Rural South	Jeffersons Line	\$1,900,000	\$2,300,000	\$6,440	\$6,432	\$8	0%
Rural South	Makirikiri Road	\$1,870,000	\$2,400,000	\$6,667	\$6,522	\$145	2%
Rural South	Whales Line	\$2,240,000	\$2,620,000	\$7,167	\$7,113	\$54	1%
Rural South	Wanganui Road	\$2,580,000	\$2,701,000	\$7,352	\$7,242	\$110	2%
Rural South	Mt Curl Road	\$2,550,000	\$2,720,000	\$7,395	\$7,087	\$307	4%
Rural South	State Highway 1	\$2,530,000	\$3,220,000	\$8,531	\$8,526	\$5	0%
<b>RURAL LARGE DAIRY/PASTORAL</b>							
Rural North	State Highway 1	\$9,470,000	\$10,700,000	\$26,797	\$23,778	\$3,019	13%
Rural North	Te Moehau Road	\$18,300,000	\$19,900,000	\$48,919	\$41,938	\$6,981	17%
Rural North	Taihape-Napier Road	\$36,200,000	\$40,000,000	\$100,666	\$81,356	\$19,309	24%
Rural North	Taihape-Napier Road	\$41,950,000	\$46,070,000	\$109,611	\$81,343	\$28,268	35%
Rural North	Taihape-Napier Road	\$45,486,000	\$52,034,000	\$123,166	\$116,667	\$6,499	6%
<b>RURAL SOUTH INDUSTRIAL</b>							
Rural South	Wanganui Road	\$65,000	\$80,000	\$1,408	\$1,200	\$208	17%
Rural South	Calico Line	\$325,000	\$370,000	\$3,186	\$2,710	\$476	18%
Rural South	Tutaenui Road	\$430,000	\$560,000	\$4,383	\$3,927	\$456	12%
Rural South	Bridge Street	\$370,000	\$670,000	\$4,486	\$3,821	\$665	17%
Rural South	Bridge Street	\$900,000	\$1,100,000	\$5,534	\$3,821	\$1,713	45%

# SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## Revenue

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty. The specific accounting policies for significant revenue items are explained below:

### Revenue from non-exchange transactions

#### General and targeted rates

General and targeted rates are set annually and invoiced within the year. The Council recognises revenue from rates when the Council has set the rates and provided the rates assessment. The Council considers the payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue. Rates arising from late payment penalties are recognised as revenue when rates become overdue. Rates remissions are recognised as a reduction in rates revenue when the Council has received an application that satisfies its rates remission policy.

#### Waka Kotahi (NZ Transport Agency) roading subsidies

The Council receives funding assistance from the New Zealand Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

#### Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

#### Vested assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as income unless there is a use or return condition attached to the asset.

## Direct charges – subsidised

### Rendering of services – subsidised

Rendering of services at a price that is not approximately equal to the value of the service provided by the Council is considered a non-exchange transaction. This includes rendering of services where the price does not allow the Council to fully recover the cost of providing the service (such as building consents, dog licensing etc.), and where the shortfall is subsidised by income from other activities, such as rates. Generally there are no conditions attached to such revenue. Revenue from such subsidised services is recognised when the Council issues the invoice or bill for the service. Revenue is recognised as the amount of the invoice or bill, which is the fair value of the cash received or receivable for the service. Revenue is recognised by reference to the stage of completion of the service to the extent that the Council has an obligation to refund the cash received from the service (or to the extent that the customer has the right to withhold payment from the Council) if the service is not completed.

### Sale of goods – subsidised

A sale of goods at a price that is not approximately equal to the value of the goods provided by the Council is considered a non-exchange transaction. This includes sales of goods where the price does not allow the Council to fully recover the cost of producing the goods (such as the supply of bulk water), and where the shortfall is subsidised by income from other activities such as rates. Revenue from the sale of such subsidised goods is recognised when the Council issues the invoice or bill for the goods. Revenue is recognised at the amount of the invoice or bill, which is the fair value of the cash received or receivable for the goods.

## Revenue from exchange transactions

### Direct charges – full cost recovery

### Sale of goods – full cost recovery

Revenue from the sale of goods (such as recyclable materials) is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods, and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Council.

## Interest and dividends

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate. Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the costs of the investment.

## Expenses

Expenses are measured at the fair value of the consideration paid or payable, taking into account contractually defined terms of payment and excluding taxes or duty. The specific accounting policies for significant expense items are explained below.

## Borrowing costs

All borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that the Council incurs in connection with the borrowing of funds. The Council has chosen not to capitalise borrowing costs directly attributable to the acquisition, construction, or production of assets.

## Salary and wages

Salaries and wages are recognised as an expense as employees provide services.

## Grants

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received. Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

## Income tax

### Income tax expense includes current and deferred tax.

Current tax is the income tax payable on the taxable surplus for the year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates (and tax laws) that have been enacted or substantively enacted by balance date. Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and corresponding tax bases used in the computation of the taxable surplus. Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax

consequences that would follow from the manner in which the Council expects to recover or settle the carrying amount of its assets and liabilities.

### Deferred tax liabilities are generally recognised for all taxable temporary differences.

Deferred tax assets are recognised to the extent that it is probable that taxable surpluses will be available against which the deductible temporary differences or tax losses can be utilised. Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination, and at the time of the transaction, affects neither the accounting surplus nor the taxable surplus. Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

## Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of the asset.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

## Cash and cash equivalents

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

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

## Receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The Council applies the simplified ECL model of recognising lifetime ECL for short term receivables. In measuring ECLs receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

### Rates are "written-off":

- when remitted in accordance with the Council's rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (In relation to Māori freehold land) of the official Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

### Previous accounting policy

In the previous year, the allowance for credit losses was based on the incurred credit loss model. An allowance for credit losses was recognised only when there was objective evidence that the amount due would not be fully collected.

### Accounting policy

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through other comprehensive revenue and expense (FVTOCRE); and
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the value of the financial asset at initial recognition unless the it has been designated at FVTSD, in which case it is recognised in surplus or deficit. The classification of a financial asset depends on its cash flow characteristics and the Council's management model for managing them. A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are solely payments of principal and interest (SPPI) on the principal outstanding and is held with in a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets. Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

#### Initial recognition of concessionary loans

Loans made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense.

#### Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL).

Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates.

#### Subsequent measurement of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit.

#### Debt instruments in this category are the Council's listed bonds.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council and group designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term.

#### Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit. Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

There is a difference in treatment of cumulative gains or losses previously recognised for financial assets at FVTOCRE. The treatment depends on whether the financial asset is a debt instrument or an equity instrument. If the financial asset is a debt instrument, the cumulative gains or losses previously recognised in other comprehensive revenue and expense is reclassified to surplus or deficit. If the financial asset is an equity instrument, the cumulative gains or losses previously recognised in other comprehensive revenue and expense is not reclassified to surplus or deficit; instead, it is transferred to accumulated funds. Other than for derivatives, the Council has no instruments in this category.

#### Expected credit loss allowance (ECL)

The Council and group recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL). When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both



quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and including forward-looking information. The Council consider a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full. Council measure ECLs on loan commitments at the date the commitment becomes irrevocable. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

### Shares in subsidiaries (at cost)

The investment in subsidiaries is carried at cost in the Council's parent entity financial statements.

### Previous accounting policy (summarised)

In the previous year, other financial assets were classified into the following categories:

- loans and receivables at amortised cost (included term deposits, related party loans, and • community loans);
- held-to-maturity investments at amortised cost (included listed bonds); and
- fair value through other comprehensive revenue and expense (included shares and listed bonds).

The main differences for the prior year policies are:

- Impairment was recorded only when there was objective evidence of impairment. For equity investments, a significant or prolonged decline in the fair value of the investment below its cost was considered objective evidence of impairment. For debt investments, significant financial difficulties of the debtor, probability the debtor would enter into bankruptcy, receivership or liquidation, and default in payments were indicators the asset is impaired.
- Impairment losses on shares were recognised in the surplus or deficit.
- For shares, the cumulative gain or loss previously recognised in other comprehensive revenue and expense was transferred from equity to surplus or deficit on disposal of the investment.

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

- fair value through surplus or deficit;
- amortised cost;
- held to maturity investments; and
- • fair value through other comprehensive revenue and expense.

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

### Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit taking.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified current assets. After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit.

### Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets for sale are measured at the lower of their carrying amount and fair value less costs to sell.

The criteria for held for sale classification is regarded as met only when the sale is highly probable and the asset is available for immediate distribution in its present condition. Actions required to complete the sale should indicate that it is unlikely that significant changes to the sale will be made or that the sale will be withdrawn.

The Council must be committed to the distribution expected within one year from the date of classification.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

### Property, plant and equipment

Property, plant and equipment consist of:

**Operational assets** – These include land, buildings, library books, plant and equipment, motor vehicles, office equipment and computer hardware.

**Infrastructural assets** – Infrastructural assets are the fixed utility systems owned by the Council. Each asset class includes all items that are required for the network to function. For example, wastewater and other assets includes reticulation piping and sewer pumps.

**Restricted assets** - Restricted assets are parks and reserves that provide benefit to the community and cannot be disposed of because of legal or other restrictions.

Land (operational and restricted) is measured at fair value, and buildings (operational and

restricted), and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation.

All other asset classes are measured at cost less accumulated depreciation and impairment losses.

### Revaluation

Land and buildings (operational and restricted) and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. All other asset classes are carried at depreciated historical cost. The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the asset's fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis. The net revaluation results are credited or debited to other comprehensive revenue and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

### Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

### Disposals

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

### Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

### Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land and road formation, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives of major classes of assets have been estimated as follows:

#### Operational and restricted assets

##### Buildings

Structure	50-170 years
Roof	Up to 40 years
Services	40-65 years
Internal fit out	5-35 years

##### Plant

Up to 30 years

##### Motor vehicles

5-6 years

##### Office equipment

Up to 10 years

##### Computer hardware

Up to 5 years

##### Library books

Up to 10 years

#### Infrastructural assets

##### Roading network

Top surface (seal)	3-20 years
Pavement sealed (base course)	60-67 years
Pavement unsealed (base course)	50-60 years
Formation	Not depreciated
Culverts	8-100 years
Footpaths	25-75 years
Drainage facilities	80-100 years
Traffic facilities and miscellaneous items	10-80 years
Street lights	5-6 years
Bridges	25-70 years

##### Water

Pipes	30-90 years
Pump stations	5-100 years
Pipe fittings	25-100 years

##### Wastewater

Pipes	5-100 years
Manholes	Up to 100 years
Treatment plant	5-100 years

##### Stormwater

Pipes	50-90 years
Manholes, cesspits	Up to 90 years
Waste transfer stations	Up to 50 years

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each balance date.

## Service concession arrangements

The Council may acquire infrastructural assets by entering into a service concession arrangement (SCA) with a private operator to build, finance, and operate an asset over a specified period. Assets acquired through a SCA are initially recognised at their fair value, with a corresponding liability. The asset is subsequently measured following the accounting policies above for property, plant, and equipment. The Council currently has not entered into any such SCA where a private operator has built and financed an asset. The Council has only entered into SCAs where the Council itself owns the asset and any charges for services provided by the operator are recognised as an expense in the year to which it relates.

## Intangible assets

### Software acquisition

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring into use the specific software. Staff training costs are recognised in the surplus or deficit when incurred.

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

### Easements

Easements are not considered material and any costs incurred are recognised in the surplus or deficit in the year in which they are incurred.

### Carbon credits

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

### Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life.

Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

#### Computer software

**3-5 years**

## Impairment of property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use. If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit. The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit a reversal of the impairment loss is also recognised in the surplus or deficit.

### Value in use for non-cash-generating assets

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return. For non-cash-generating assets, value in use is determined by using the approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

### Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value for cash-generating assets and cash generating units is the present value of expected future cash flows.

## Forestry assets

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs, and silviculture costs and takes into consideration environmental, operational and market restrictions. Gains or losses arising from a change in fair value less estimated costs to sell are recognised in the surplus or deficit. Forestry maintenance costs are recognised in the surplus or deficit when incurred.

## Payables

Short-term payables are recorded at their face value.

## Borrowings

Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

## Employee benefits

### Short-term employee entitlements

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salary and wages, and holiday pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

### Long-term employee entitlements

Long-term employee entitlements consists of long service leave that is payable beyond 12 months and have been calculated on the likely future entitlements accruing to staff, based on the years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and current salary. As there are few staff members that are actually entitled to long service leave, the total accrual is not considered to be material and no actuarial basis has been used.

### Presentation of employee entitlements

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

## Superannuation schemes

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

## Provisions

A provision is recognised for future expenditure of uncertain amount and timing where there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required

to settle the obligation using a pre-tax discount rate base that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included under "finance costs".

## Landfill aftercare

The Council has a legal obligation to provide on-going maintenance and monitoring service of its closed landfills.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the Council.

## Equity

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

- accumulated surplus/(deficit);
- special and restricted reserve funds;
- property revaluation reserves; and
- fair value through other comprehensive revenue and expense reserve.

### Special reserve funds

Special reserve funds are reserves created by the Council for special purposes. The Council may alter them without reference to any third party or the Courts, and transfers to and from these reserves are at the discretion of the Council.

### Restricted reserve funds

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

### Property revaluation reserves

These reserves relate to the revaluation of property, plant and equipment to fair value.

Fair value through other comprehensive revenue and expense reserves

This reserve comprises the cumulative net change of financial assets classified as fair value through other comprehensive revenue and expense.

## Goods and services tax (GST)

All items in the financial statement are exclusive of goods and services tax (GST) except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as an input tax credit then it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

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

## Budget figures

The budget figures are those approved by the Council which reflect year one of the Long Term Plan 2021-31. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial statements.

## Cost allocation

The Council has determined the cost of significant activities using the cost allocation system outlined below:

- Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific activity.
- Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage based on time, staff number and floor area.

## Critical accounting estimates and assumptions

In preparing these financial statements, the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a risk of causing material adjustments to the carrying amounts of assets and liabilities within the next financial year are discussed below.

## Infrastructural assets

- The actual condition of an asset may not reflect the condition estimated in determining the carrying amount of the asset. This is particularly so for assets which are underground and difficult to assess the actual condition of, such as water, wastewater and stormwater assets.
- Estimates of any obsolescence or surplus capacity of an asset are based on judgements made with the best knowledge available at the time.
- Estimates of the useful remaining lives of an asset may vary with such things as soil type, rainfall, amount of traffic, natural disaster and other occurrences. The Council could be over- or underestimating these, but assumptions are made based on the best knowledge available at the time.

## Critical judgements in applying accounting policies

Management has exercised the following critical judgement in applying its accounting policies for the year ended 30 June 2023.

## Classification of property

The Council owns a number of properties held to provide community housing. The receipt of marketbased rental from these properties is incidental to holding them. The properties are held for service delivery objectives of the Council. The properties are therefore accounted for as property, plant and equipment rather than as investment property.

# LONG-TERM PLAN DISCLOSURE STATEMENT FOR THE PERIOD COMMENCING 1 JULY 2024 TO 30 JUNE 2034

## 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 for the 10 years covered by this LTP.

The Council is required to include this statement in its LTP 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.

### Rates affordability benchmarks

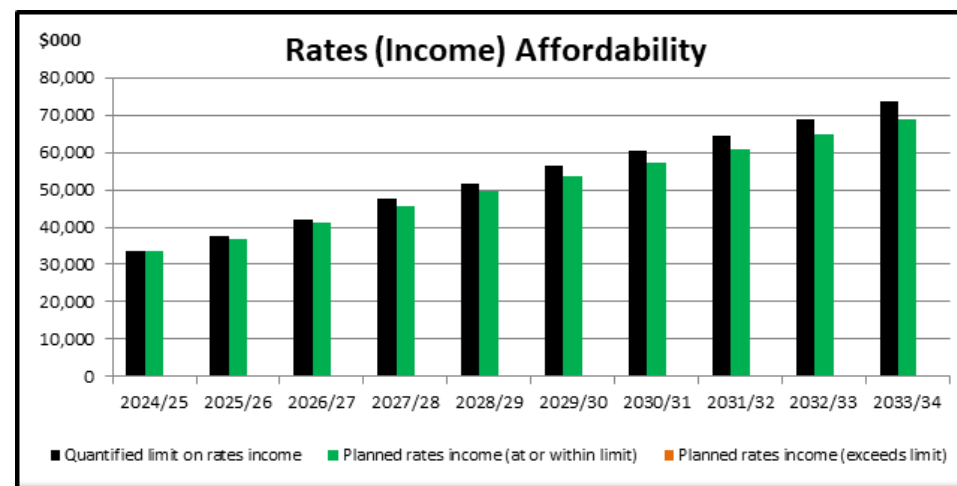
The Council meets the rates affordability benchmark if its—

- planned rates income equals or is less than each quantified limit on rates; and
- planned rates increases equal or are less than each quantified limit on rates increases.

### Rates (income) affordability

The following graph compares the Council's planned rates income with quantified limit on rates contained in the financial strategy included in the Council's 2024-2034 Long Term Plan. The quantified limit on rates in dollars is the rates income from the prior year adjusted by the maximum rate increase as outlined in the Finance and Infrastructure Strategy on page 15.

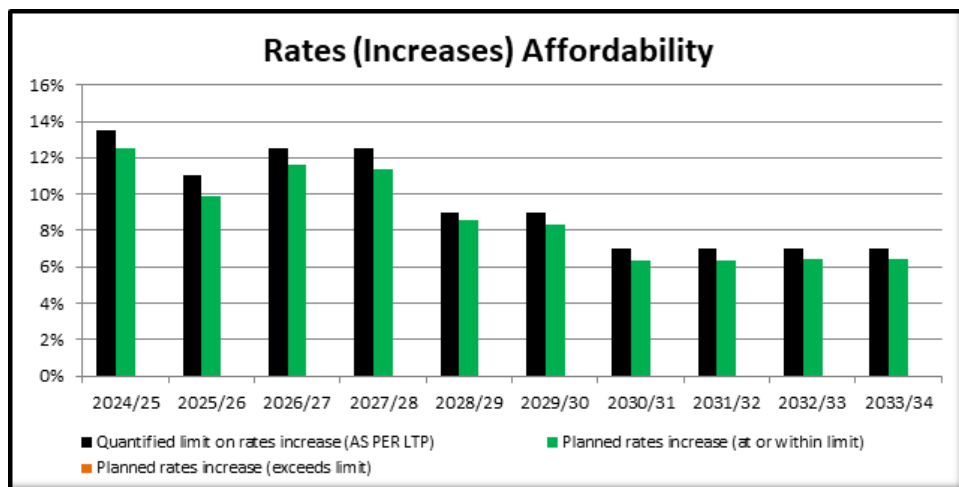
The following graph shows the quantified limit for years three to 10 as increasing by 5% per annum, which is the **average** limit as per the Finance and Infrastructure Strategy for these years. Although the graph shows some years exceeding this limit, overall Council is complying with its Strategy as the **average** increase over these years is less than 5%.



### Rates (increases) affordability

The following graph compares the Council's planned rates increases for the 10 years of the LTP with a quantified limit on rates increases as noted on page 13, in the combined Finance and Infrastructure Strategy included in the Council's 2024-2034 Long Term Plan.

The following graph shows the quantified limit for years three to 10 as being 5%, which is the **average** limit as per the Finance and Infrastructure Strategy for these years. Although the graph shows some years exceeding this 5%, overall Council is complying with its Strategy as the **average** increase over these years is less than 5%.



### Debt affordability benchmarks

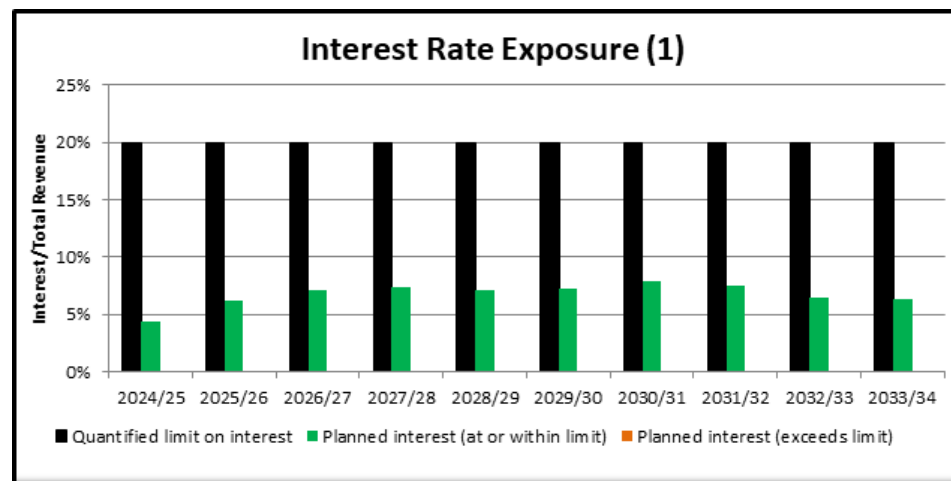
The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

The Council has four quantified limits on borrowing. For the 10 years of the LTP, these are contained in the financial and infrastructure strategy within this Long Term Plan.

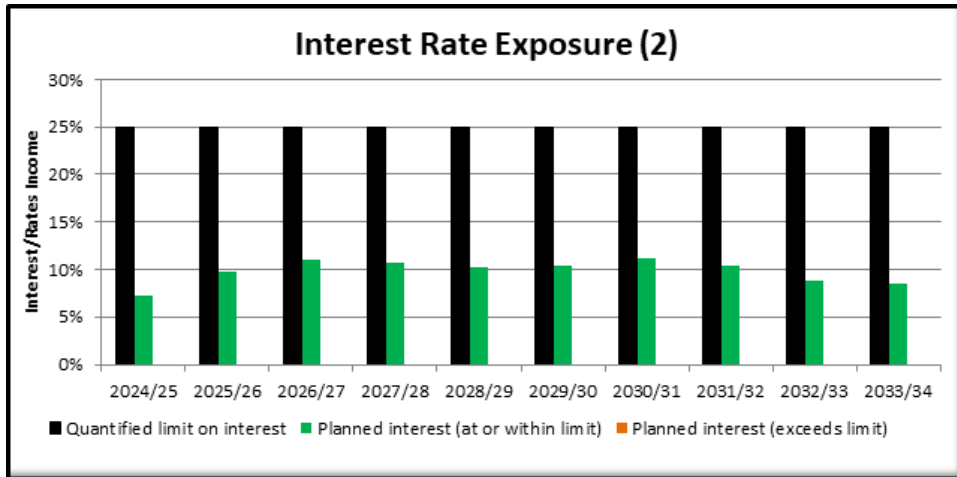
1. Net interest payments as a ratio of total revenue must be less than 20%
2. Net interest payments as a ratio of annual rates revenue must be less than 25%
3. Net debt as a ratio of total revenue must be less than 175%
4. External debt plus liquid investments divided by external debt must be more than 110%

The following two 'interest cover' graphs compares the Council's planned interest expense on net external debt with the quantified limit on borrowing contained in this Long Term Plan

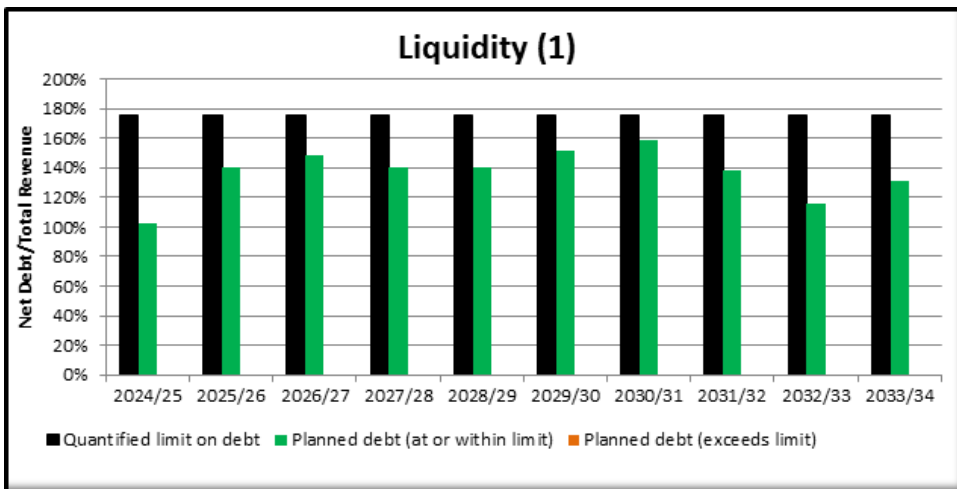
**Interest Cover 1 : Net planned interest expense will not exceed 20% of total revenue.**



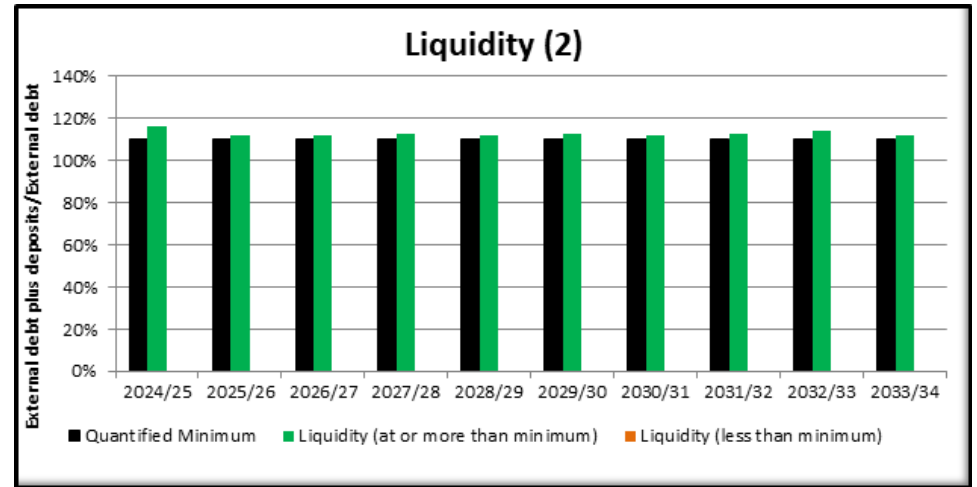
**Interest Cover 2: Net planned interest expense will not exceed 25% of rates revenue.**



**Liquidity:** The following graph shows the Council's planned liquidity position, measured by Council's Debt as a proportion of Total Revenue. The Council meets this benchmark if its debt proportion is less than 175%



**Liquidity:** The following graph shows the Council's planned liquidity position, measured by dividing Council's combined Debt, committed loan facilities and liquid assets by its Debt. The Council meets this benchmark if its liquidity is greater than 110%.



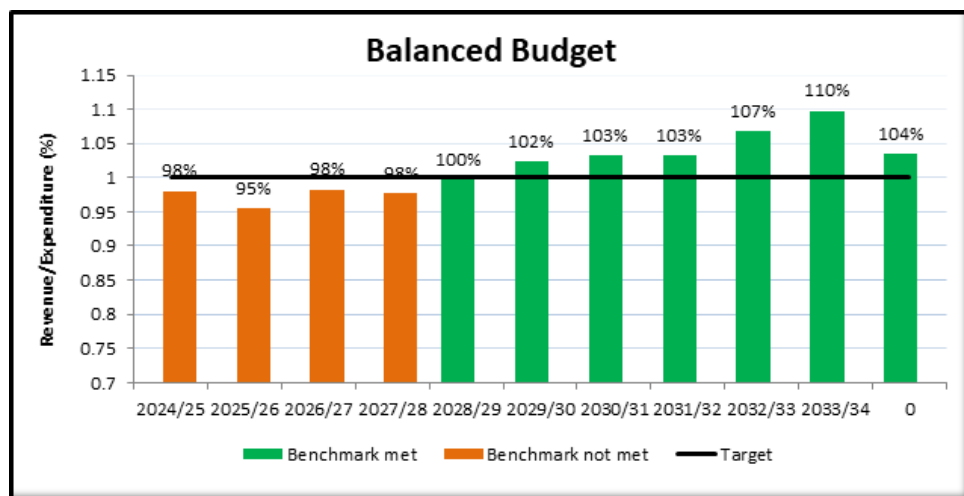


### Balanced budget benchmark

The following graph displays the Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of 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 planned revenue equals or is greater than its planned operating expenses.

Explanation for deficits (unbalanced budget): see also Finance and Infrastructure Strategy



### Explanation for deficits (unbalanced budget)

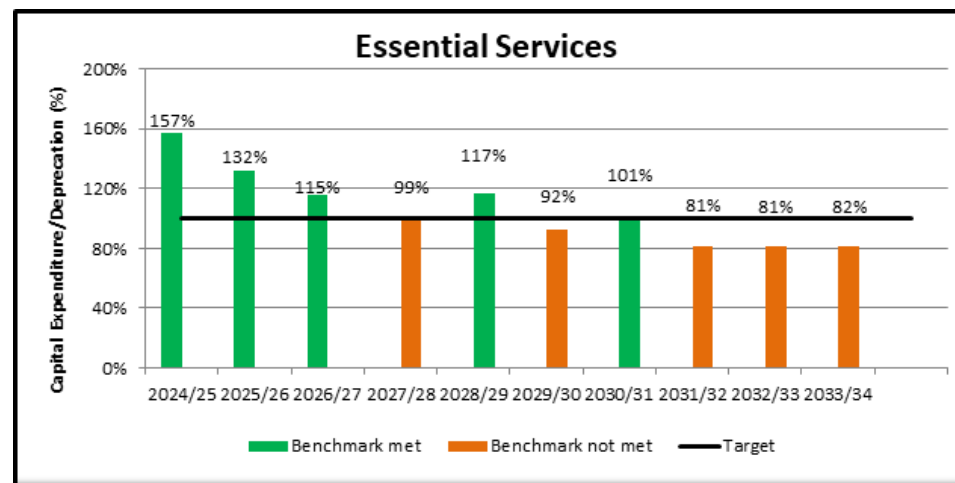
The deficits appearing in the Council's prospective statement of comprehensive revenue and expenses are direct results from Council's rapidly rising depreciation charge. Without disposing of its assets Council has very limited ability to reduce the increase in its depreciation. Council's depreciation was \$10.6m in 2018/19 and is budgeted to be over \$20m in 2025/26. That is around a \$10m increase in seven years, which, combined with other operating cost increases would either require very high rate increases, a reduction in services or a short period of operating deficits. Council has decided on the latter on the basis that there is a managed plan for Council to close this shortfall and eliminate Council's operating deficit.

### Essential services benchmark

The following graph displays the Council's planned capital expenditure on network services as a proportion of expected depreciation on network services. (Capital work includes both renewals of existing infrastructure as well as new capital work undertaken.)

The Council meets this benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services. Network services is defined in the regulations as infrastructure related to water supply, sewerage and the treatment and disposal of sewage, stormwater drainage, flood protection and control works, and the provision of roads and footpaths. The Council owns no infrastructure related to flood protection and control work.

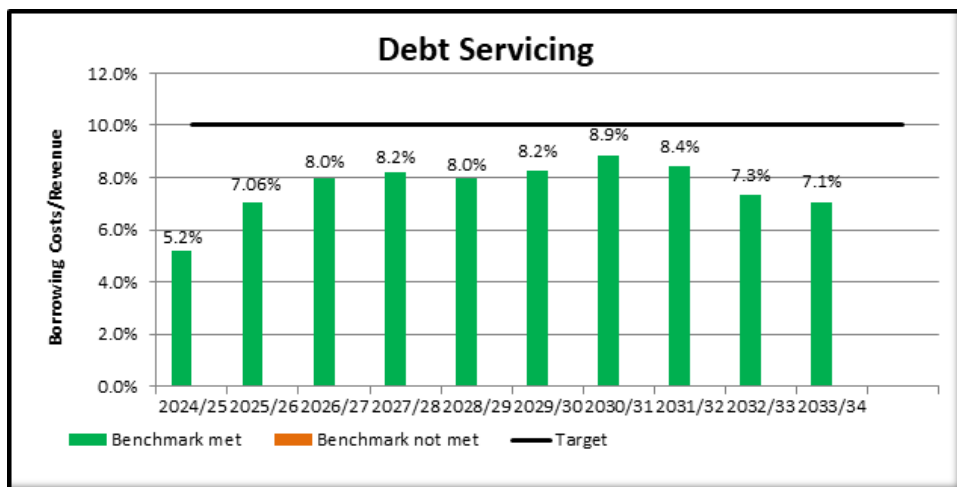
The graph shows Council's desire to focus on 'getting things done' and having a focus on delivering capital projects in the first few years of the Long Term Plan. Large capital projects are often followed by some years of low related capital expenditure. As depreciation is, however, charged on such projects during these periods, these projects typically result in a mix-match between depreciation and capital expenditure.



## Debt Servicing Benchmark

The following graph displays the Council's borrowing costs as a proportion of 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 the council's population will grow more slowly than the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.



An aerial photograph of a town nestled in a valley, surrounded by rolling hills. The town features a mix of residential buildings and green spaces. The sky is filled with soft, grey clouds, suggesting an overcast day. The overall color palette is muted, with greens, greys, and earthy tones.

**Section Six**  
Wāhanga Tuaono

# **ADDITIONAL INFORMATION**

**Tirohanga Whakamua - Look to the future**



# AUDIT OPINION

To the reader:

AUDIT NEW ZEALAND  
Mana Arotake Aotearoa



# COUNCILLORS



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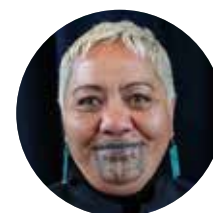
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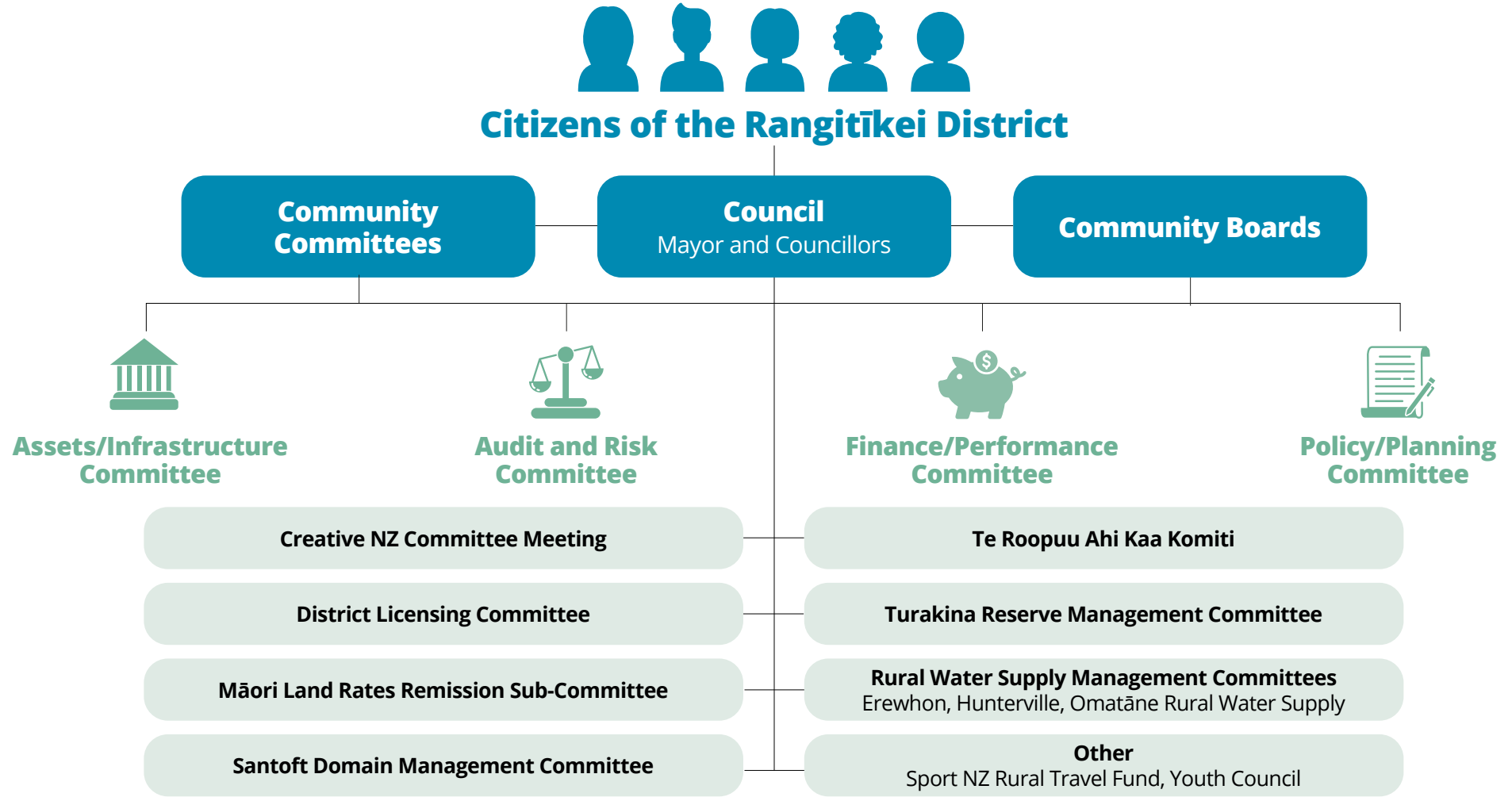
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- Central Ward
- Northern Ward
- Southern Ward
- Tiikeitia ki Tai (Coastal) Ward
- Tiikeitia ki Uta (Inland) Ward

# COUNCIL STRUCTURE





# MANAGEMENT STRUCTURE

## COUNCIL: Mayor and Councillors

**Chief Executive**  
Kevin Ross

**Deputy Chief Executive**  
Carol Gordon



**Chief Operating Officer**

**Assets & Infrastructure**  
Arno Benadie

Parks & Reserves  
Cemeteries  
Roothing  
Water  
Wastewater  
Stormwater  
Solid Waste



**Group Manager**

**Corporate Services**  
David Tombs

Financial Management and Reporting  
Treasury Management and Reporting  
Accounts  
Rates  
Information Technology  
GIS  
Digital Transformation  
Risk Management



**Group Manager**

**Democracy & Planning**  
Carol Gordon

Customer Services  
Communications  
Policy and Planning  
Governance  
Mana Whenua  
Liaison  
Economic Development



**Group Manager**

**Community Services**  
Gaylene Prince

Libraries and Information Centres  
Community Development  
Property (including Housing, Halls and Pools)  
Civil Defence



**Group Manager**

**People and Performance**  
Sharon Grant

Human Resources  
Payroll  
Health, Safety and Well-being



**Group Manager**

**Regulatory Services**  
Johan Cullis

Animal Control  
Building Control  
Compliance and Monitoring  
Consent and District Planning  
Environmental Health



**Group Manager**

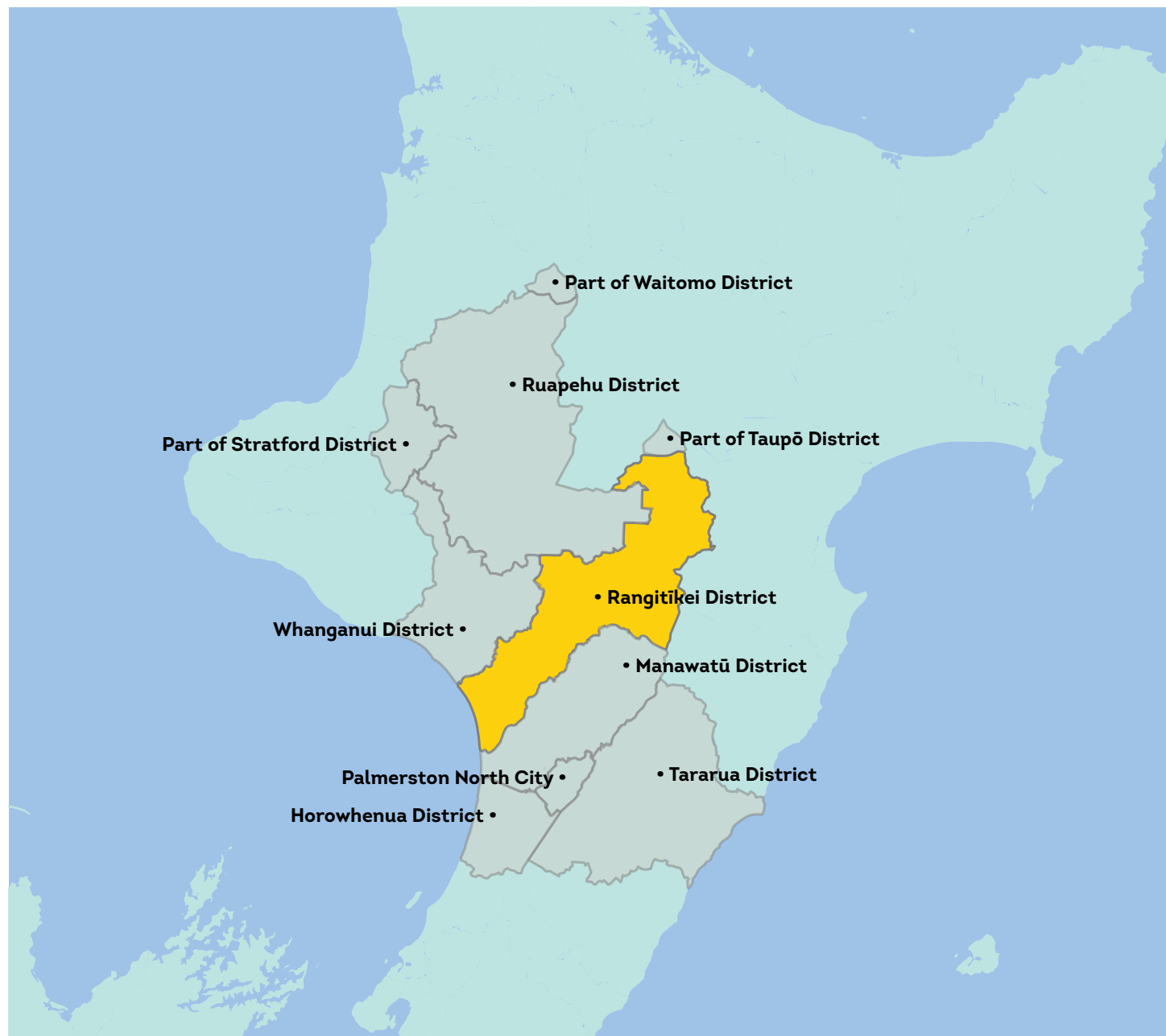
**Capital Projects**  
Adina Foley

Project Management Office

# MANAWATŪ- WHANGANUI LASS LIMITED

An exempt Council Controlled Organisation (CCO) in the Manawatū-Whanganui region is delivering efficiencies, stronger governance and cost savings for the participating councils.

The CCO (MW LASS) brings together Horizons Regional Council and Horowhenua, Manawatū, Rangitīkei, Ruapehu, Tararua and Whanganui District Councils, was established in 2008 to investigate, develop and deliver shared back office services.



# SIGNIFICANT FORECASTING ASSUMPTIONS

The significant forecasting assumptions are provided in the following tables. The significant forecasting assumptions are what has been used as a basis of planning in this LTP.

Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<b>1 Government<sup>1</sup></b>				
<p>That the current Territorial Authority boundaries and services provided are unchanged. This includes the assumption that Council retains ownership and management of three waters assets and that resource management planning is not regionalised.</p> <p>Data source: Coalition Government 100 Day Plan.</p>	<p>The risk is that amalgamation in some form occurs during the LTP period and that the national Government does not repeal the three waters legislation.</p>	<p>The local services provided by the Council will still need to be provided locally, so the cost of the service provision is unlikely to change significantly, the outcome from the review of Three Waters could have an impact on the services provided, however, this is not contemplated in the 2021-2031 LTP.</p>	<p>Medium</p>	<p>High</p>
			<p>Medium</p>	
<p>That implementation of the Drinking Water Quality Assurance Rules remains mandatory for the Council's water supply schemes.</p> <p>Data source: Drinking Water Quality Assurance Rules</p>	<p>Council's six urban water supply schemes do not achieve compliance with a more rigorous standard (or stricter enforcement of the standard).</p> <p>It is not yet clear whether the drinking-water standard will be extended to rural non-potable (i.e. currently untreated supplies).</p> <p>The Director-General of Health requires Council to implement fluoridation.</p>	<p>There could be additional cost from a more rigorous standard (or implementing fluoridation); financial penalties might be imposed; and a revised capital programme may be necessary.</p> <p>Compliance for rural schemes unknown at this stage.</p>	<p>Medium</p>	<p>High</p>
			<p>Medium/High</p>	

<sup>1</sup> Disclosure: Council has prepared this plan on the assumption its existing purpose, functions, roles, structures and governance will continue for the life of the 2021-2031 Long Term Plan (in particular for years 1-3) while the 'Future for Local Government' review is undertaken by Central Government. This review includes, but is not limited to:

- roles, functions, and partnerships
- representation and governance and
- funding and financing

While the review could recommend significant change to what local government is and does, there is no information available on the likely direction for the review at this time. Council considers it unlikely that any recommendations could take effect before 1 July 2024 – particularly for changes to roles or functions. Any changes that are made will be incorporated in the 2024-34 long-term plan.

Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<p>That the statutory requirements for earthquake-strengthening of public buildings will continue under the government.</p> <p>Data source: Building (earthquake-prone buildings) Amendment Act 2016</p>	<p>It is not affordable for Council to strengthen or replace its buildings.</p>	<p>Council is working through a comprehensive property strategy which may see asset divestment where appropriate.</p>	Low	Medium
			Low/Medium	
<p>Conditions on Council's resource consents renewals will be met and all consents will be renewed.</p> <p>Data source: Historic Council data on consent compliance, current consenting strategies.</p>	<p>That conditions on resource consents are changed to the point that the investment required from the community is too high/unaffordable.</p> <p>Council may face substantial fines (and even litigation) for continuing non-compliance. Investigations before a resource consent is granted may push upgrade costs beyond what has been budgeted.</p>	<p>Council has committed to a capital programme which sets targets for compliance for all discharges and has presented this to Horizons. There is a strong co-operative working relationship between staff at Rangitikei and Horizons, essential to secure the most cost-effective technical solution for each site</p>	Low	High
			High	
<p>NZ Transport Agency (Waka Kotahi) will approve the programmes proposed.</p> <p>Data source: Programme submitted to Waka Kotahi and received based on feedback.</p>	<p>The programme of works will be reduced.</p>	<p>The projected rates requirement for the local share needs to be increased to cover the lack of NZ Transport Agency (Waka Kotahi) funding.</p>	Medium	Medium
			Medium	

Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<b>2 Demographics</b>				
<p><b>Population Growth</b></p> <p>The population will grow at a rate of 0.7% between 2024 and 2034.</p> <p>By 2034 Rangitikei will have a population of 17,533, an increase of 1,350 residents.</p> <p>Council has adopted the High scenario from the Manawatū-Whanganui Region Population Projections prepared by Infometrics.</p> <p>Data Source: Infometrics Manawatū-Whanganui Region Population Projections.</p>	<p>The population growth across the district occurs at a significantly different rate (much faster or slower) than assumed.</p> <p>The rate of growth depends on many variables, most of which are outside of Council's control.</p>	<p>The Rangitikei has experienced higher than projected growth since 2014. The projections identified in the high scenario are slightly lower than recent observed growth.</p> <p>In all scenarios the population for Rangitikei is projected to increase, with the low scenario projecting only 753 fewer residents in 2034 than the high scenario.</p> <p>This range of population change will not significantly impact on provision of infrastructure, facilities or services.</p>	Medium	Low
<p>Ageing population – The average age of the population of the District will continue to increase.</p> <p>Data Source: Infometrics Manawatū-Whanganui Region Population Projections.</p>	<p>Population growth in different age groups is substantially different from what is assumed.</p>	<p>If there is a greater increase in the younger age ranges there could be increased demand for facilities or services that are targeted to the needs of a younger population.</p>	Low	Medium
			Low/medium	

Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<b>3 Climate Change</b>				
<p><u>Storm events</u></p> <p>An increasing number of storm events will mean greater damage to the roading network, heavier demand on stormwater systems and more call on staff and volunteers to be available for emergency management and rural fire activities.</p> <p><u>Sea level rise</u></p> <p>No communities will be adversely impacted by sea level rise.</p> <p>Data source: NIWA, Manawatū-Whanganui Regional Risk Assessment, historic council data, coastal hazard assessment.</p>	<p>That severe storm events occur so frequently or so close to one another that Council is unable to fund all the necessary repairs in a reasonable time without breaching its liability management policy.</p> <p>Capital work on water and wastewater plants may be delayed and mean Council is non-compliant with its resource consents.</p> <p>That sea level changes occur significantly different to what is projected.</p>	<p>Storm events are occurring more frequently and erratically.</p> <p>Borrowing beyond the parameters in the Council's liability management policy could pose issues with prudent management.</p>	Medium	Medium/High
<p><u>Natural hazards</u></p> <p>As low likelihood, high consequence natural disasters are difficult to predict, we have not assumed that any will occur in the course of the Long-term Plan.</p> <p>The Rangitikei District is exposed to a range of natural hazards, particularly flooding.</p> <p>All natural disasters requiring emergency work will be funded out of normal budgets, Council's insurance policies or government subsidies for emergency work on roads.</p> <p>Data source: Council data, hazard mapping.</p>	<p>That there will be a major natural disaster requiring significant additional unbudgeted expenditure and financing.</p> <p>The present level of government subsidy for emergency roading works may be reduced.</p> <p>Council may not be able to obtain (or afford) insurance sufficient cover for its infrastructure assets.</p>	<p>Significant financial costs may be incurred due to a significant natural hazard event occurring.</p> <p>The timing and scope of natural disasters cannot be predicted. However, government subsidies and Council's own budgets provide some assurance that there will be sufficient funds for emergency work.</p> <p>Currently Council is part of an insurance scheme negotiated with neighbouring councils for above-ground and below-ground assets, so the risk is shared.</p>	Medium	High

Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<b>4 Financial environment</b>				
<p>Inflation – The financial information is based on inflation figures using the BERL indices for inflation. Some key Infrastructure projects are allocated a ‘fixed budget’ which is phased during the Long Term Plan. No inflation is applied to these figures – the scope of these projects is expected to be scoped to fall within the ‘fixed budget’ figure. This approach is most common for Growth Capex. For other Infrastructure projects inflation adjustment adjustors are based on forecasted category adjustors. Staff costs are inflated with reference to salary data received from Strategic Pay which provides figures specifically on the national local government labour market.</p> <p>Data source: BERL</p>	<p>That inflation (CPI) is greater than predicted or that operational costs do not vary in line with the BERL estimates. This level of uncertainty is a greater risk for the later years covered by the LTP (however, the opposite is also true – actual future inflation may be lower than the BERL indices that have been used in the LTP).</p>	<p>Unknown global, national and local events may cause unforeseen future price increases. Should this be the case Council would a look to reduce the scope of its activities to maintain ‘cost neutrality’</p>	<p>Low/Medium</p>	<p>Low/Medium</p>
<p>Interest – Interest on external borrowing is calculated at 5% and a ‘buffer’ added to derive future budgets. Council expects to continue using fixed rate debt during the LTP. Council’s existing debt of \$31m has a weighted average interest rate of 4.4%. Current borrowing rates, which are expected have peaked, are around 5.3%</p> <p>Data source: Estimate based on current and short term interest rates, and taking a conservative long term estimate.</p>	<p>That interest rates will change materially from those used.</p> <p>Actual costs of external borrowing may be higher than projected. However, because Council borrows in tranches, the impact of higher rates will normally be small in comparison to the total interest being paid in any one year.</p>	<p>Economic conditions may change. Financial effect will be driven by changes to forecast interest rates and also changes to the timing of taking on new debt. The impact of a 1% interest rate variance on \$5m of new debt is \$50k pa.</p>	<p>Low</p>	<p>Medium</p>

Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<p>Three-yearly revaluation of assets (i.e. excluding land and buildings) will occur with reference to information provided by BERL and historic revaluation increases. Where the two data sources differ widely consideration will be given to using a figure that is in between the two, noting that the result of this has no direct impact on cash and, should any anomaly arise, would be addressed in the subsequent revaluation.</p> <p>Data source: BERL</p>	<p>The increase in asset value will be greater than what has been allowed for in the LTP budgets due to external market and financial conditions.</p> <p>Recent increases have been significant and, normally, 'corrections' occur in subsequent cycles.</p>	<p>Market prices are determined by factors outside of our control.</p>	Low	High
			Low/Medium	
<p>Three-yearly revaluation of land and building assets are undertaken on a consistent basis using the BERL inflation adjusters.</p> <p>Data source: BERL</p>	<p>That the assumed value of these assets over the period of the Plan is incorrect-the actual revaluation may be greater or less than this.</p>	<p>Economic conditions may change. Valuations for earthquake-prone buildings may fall at a disproportionate rate.</p>	Low	Medium
			Low/Medium	
<p>Capital Works Contracts – There will be no variations in terms of price and performance of capital works programmes.</p> <p>Data source: Council data.</p>	<p>There is significant change in price levels of capital works programmes which may affect the affordability and/or level of service provided. There is potential risk that there will not be enough contractors to undertake programmed work.</p>	<p>Council's capital works contracts have tight provisions governing price variations.</p> <p>Some projects enable scope to be downsized in cases of significant price increase.</p>	Low	Medium
			Medium	
<p>Capital budget - The Council will be able to deliver on its capital programme as outlined in proposed work programmes associated with the Long Term Plan.</p> <p>Data source: Historic Council data.</p>	<p>There is a risk that Council cannot spend its capital budget due to too much work across the region resulting in a lack of available contractors. Market forces may force prices to be increased.</p>	<p>Council may not be able to spend its capital budget when it is scheduled so by spreading the budget it minimizes this risk.</p> <p>Capital budgets could be unspent.</p> <p>Council is also able to prioritise its capital program so that certain items (e.g Low Cost Low Risk) can be deferred</p>	High	High
			High	



Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<p>That Council will be able to obtain collaboration contracts for roading allowing the Level of Service to be provided at constant prices three years at a time.</p> <p>Data source: Council data.</p>	<p>That the inflationary costs associated with roading has not sufficiently been allowed for in the budgets and that it results in unbudgeted expenditure.</p> <p>However, the Roothing Budgets are established every 3 years so subsequent cost increases could result in the same budgeted dollars being spent, but the work programme could be downsized (e.g Low Cost Low Risk work not completed)</p>	<p>Some elements of the Roothing Work Programme not being covered by the available budget and not completed or deferred</p>	Low/Medium	Low/Medium
			Low/Medium	
<p>Council has budgeted to invest in the development of a Marton Rail Hub. The ultimate outcome of this project is currently unknown and, accordingly, it is not possible to include any ongoing income or costs associated with this in our LTP Budgets. The level of uncertainty associated with this would simply make any such budgets, in all probability, incorrect and potentially misleading.</p> <p>Data source: Council data.</p>	<p>Council starts to incur unbudgeted ongoing, operating costs in relation to this project. However, Council would only commit to any such obligation after significant discussion – and it is unlikely any agreement to incur such costs would be agreed to.</p>	<p>See Assumptions and Risk sections.</p> <p>Level of Uncertainty</p> <p>Low - Council would not agree to any significant financial cost.</p> <p>High – due to the unknown outcome of the project.</p>	Medium	Low
			Low	

Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<b>5 Council performance</b>				
<p>Liaise with Iwi and Māori – that there will be on-going inclusion and engagement with Iwi in our District and Māori in our communities.</p> <p>Data source: Internal Council data. Internal staff resource dedicated to Iwi liaison, Te Roopuu Ahi Kaa Komiti.</p>	<p>The urgency and extent of engagement will be viewed differently by Council and Iwi: proposals for change may create tension and ill-feeling which will be counter-productive. Joint ventures (Council and Iwi) may fail. Iwi intend to use the Mana Whakahono a Rohe process. The extent of on-going Council's commitment in the Ngati Rangī settlement over the Whangaehu River has yet to be determined.</p>	<p>The Ngāti Apa claim was settled in 2010. The Ngāti Rangī claims were settled in 2017. It is anticipated that WAI 2180 (concerning Iwi around Taihape and Mokai Patea) will be settled before 2022. There is certainty on the extent to which Ngāti Apa, whose Waitangi claims are settled, will seek to collaborate and partner with the Council. However, there is still uncertainty with how Ngāti Rangī will seek to collaborate and partner with the Council.</p>	<p>Low</p>	<p>Medium</p>
<p>Skills Shortage: Council will be able to secure the right skills to implement planned programmes.</p> <p>Data source: Council processes. Council has implemented a number of incentives to be a desirable employer (e.g. flexible work. Benefits, remote solutions)</p>	<p>That there will be a problem being competitive in securing critical skills to keep the Council's planned activities on track.</p>	<p>The 2020 covid response created new ways of working that allows rural and provincial councils to become more attractive to work in. Council is developing a workplace culture and interest in order to incentivise potential new staff.</p>	<p>Medium</p>	<p>High</p>
<p>Useful lives of assets are accurately described in the Statement of Accounting Policies and Asset Management Plans, and for buildings, Asset Condition reports.</p> <p>Data source: Internal asset data.</p>	<p>That information about the condition of assets that informs their useful life is not completely accurate.</p> <p>May have unexpected asset failure due to reporting inconsistencies.</p>	<p>While there has been improvement in asset data capture and in asset management plans, there is still incompleteness regarding the following:</p> <p>major previously unknown faults are identified needing urgent attention.</p> <p>Information/data required to plan for future demand is not sufficiently accurate to ensure adequate provision i.e. that provision will exceed/not meet forecast demand; and</p> <p>predicted savings in operating costs are not realised because performance of the assets has been wrongly assessed.</p>	<p>Medium</p>	<p>Low/Medium</p>

Forecasting assumption	Risk	Reasons and Financial Effect of Uncertainty	Level of uncertainty	Potential Consequence
			Risk	
<p>Depreciation rates are factored into planned asset acquisitions – the average lifespan of assets has been used to calculate rates as stated in the note on depreciation in the Statement of Accounting Policies.</p> <p>Data source: Statement of Accounting Policies.</p>	<p>Once costs for specific items are known, the depreciation may turn out to have been over-/under-stated</p>	<p>Because of the long lifespan of infrastructural assets, any changes in actual depreciation compared to forecast should be minimal.</p>	Low	Low/Medium
			Low	
<p>Funding sources for the future replacement of significant assets disclosed in the Revenue and Financing Policy, Financial Strategy and Infrastructure Strategy are achievable.</p> <p>Data source: Revenue and Financing Policy,</p>	<p>Some user charges may not be achievable. Ratepayers may press for a different 'mix'</p>	<p>There has been considerable work in modelling funding sources in preparing for this LTP.</p>	Medium	Medium
			Medium	

# VARIATION BETWEEN THE COUNCIL'S LTP AND ITS ASSESSMENT OF WATER AND SANITARY SERVICES AND WASTE MANAGEMENT PLANS

*To be included as part of final LTP*
























An aerial photograph of a town nestled in a valley, surrounded by rolling hills. The town features a mix of residential buildings and green spaces. The sky is filled with soft, grey clouds, suggesting an overcast day. The overall color palette is muted, with greens, greys, and earthy tones.

**Section Seven**  
Wāhanga Tuawhitu

# **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](http://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. Rangitikei 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** – The Global Positioning System (GPS) is 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** – The International Organization for Standardization (ISO) is an international standard-setting body composed of representatives from various national standards organizations.

**LASS** – Local Authorities Shared Services. MW LASS is the Horizons (Manawatū-Whanganui) LASS and a CCO.

**Level of Service** – describes the quality of service that Council proposes to provide e.g. for recycling – Council proposed to provide only glass recycling facilities as opposed to providing a full range of recycling.

**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 multiply-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 ([www.sparc.org.nz](http://www.sparc.org.nz)). Now known 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 (see full definition on page 128).

**Tangata Whenua** - is 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.





**WHERE'S IT @**  
**RANGITIKEI**

**Look to the future  
Tirohanga Whakamua**

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