Supporting Information - Preparation of the Annual Plan 2026/27

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[This section will be complete post consultation]

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Section 1: Introduction

Message from the Mayor

[This section will be complete post consultation]

The Annual Plan Process

What is an Annual Plan?

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

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

Setting the rates

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

The Revenue and Financing Policy can be found in the Council's Long Term Plan 2024-34 (on pages 119 – 127) of which can be found on our website www.rangitikei.govt.nz. Council is consulting on changes to the Revenue and Financing Policy alongside

consultation on the Annual Plan 2026/27. The proposed changes to the Revenue and Financing Policy can also be found on our website.

Variations from the Long Term Plan

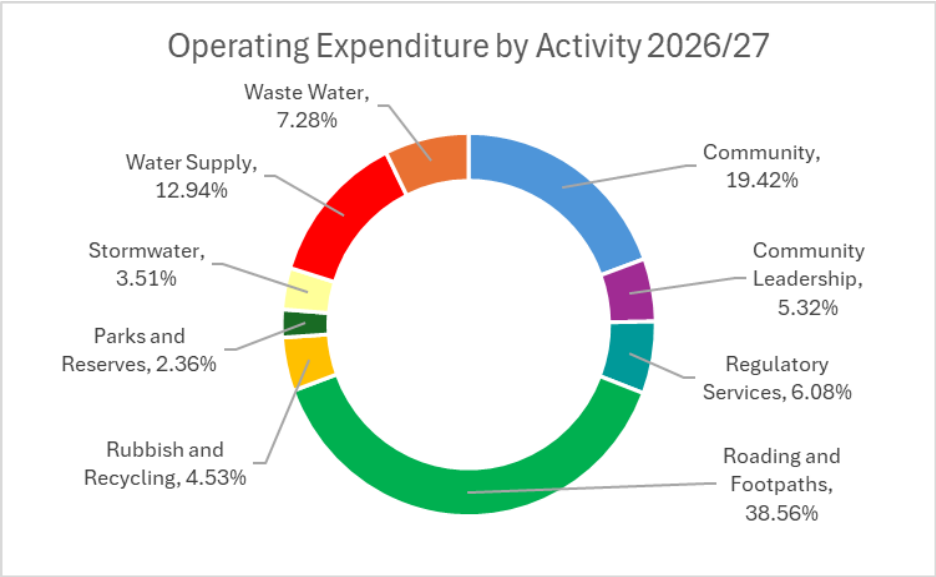
Section 95(5)(b) of the Local Government Act 2002 requires that Council *'…identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year covered by the Annual Plan'*.

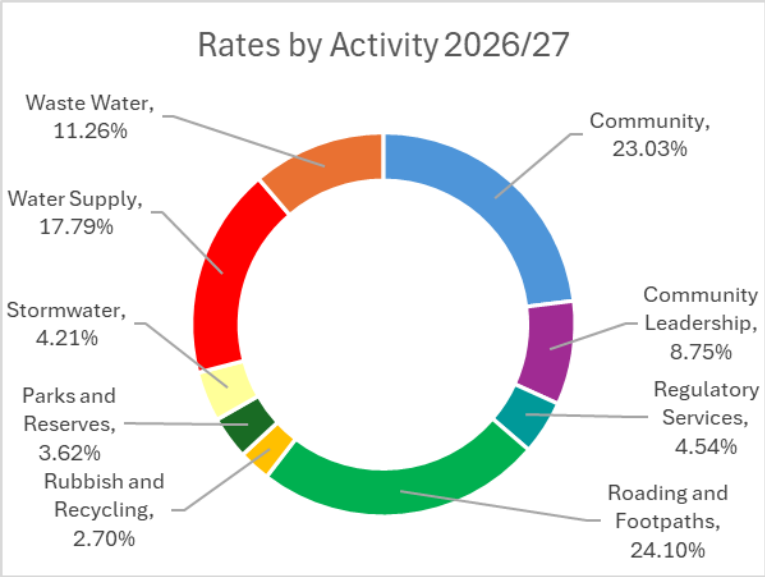
The variations from the Long Term Plan have been identified by activity in this Annual Plan 2026/27, in summary the most significant of these include:

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

Overview – Council Expenditure and application of rates

The charts below show the percentage of funding for each group of activities provided by Council. The first chart shows the percentage of Council's projected total operating expenditure in 2026/27. The second chart shows the percentage of expenditure funded by rates. These highlight the contribution from other sources of revenue – fees and charges and government subsidies, so operating expenditure is significantly larger than the total rates received.





What we've been working on over the past year

[This section will be complete post consultation]

How Community Feedback helped frame this Annual Plan

[This section will be complete post consultation]

Section 2: Council Activities

Introduction

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

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

Each section follows the same structure:

1. Overview of the group of activity

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

2. Major programmes

An overview of the major programmes in that group of activity, for the 2026/27 year.

3. Variations from the Long Term Plan (LTP)

Identifies any changes from what was proposed in the LTP 20214-34 for the 2026/27 year.

4. Statement of Service Provision

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

5. Funding Impact Statement

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

Community Leadership Group of Activities

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

Rationale	This group of activities provides strategic direction to Council activities and supports opportunities for the community to participate in civic life and to have an impact over decisions that affect them.
Significant negative effects on the local community	No significant negative effects have been identified for this group of activities.
Contribution to community outcomes	• A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Social Wellbeing – A district where people thrive. • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	1. Completion of Annual Plan actions. 2. Completion of capital programme. 3. Māori responsiveness framework. 4. Customer views of their experience with Council.

The Community Leadership group of activities includes – Strategic and District Planning, Elections, Council, Communications and Engagement, Community Boards and Committees, Engagement and Commitment to Iwi/ Mana Whenua.

What we plan to do this year

Year	Programmes
Year 3 (2026/2027)	**Strategic and District Planning** • Development of the Long Term Plan 2027-2037. • Delivery of programme of policy and bylaw reviews including the review of the Dog Control Bylaw and Dog Control and Owner Responsibility Policy. • Continue Plan Change 3 – Urban Growth. • Implementation of actions from the Climate Change Strategy. • Implementation of actions from the Rangitikei Tomorrow - Economic Strategy and Action Plan.

	Council • Preparation of order papers that ensure compliant decision-making. • Strengthening relationships with iwi / mana whenua. • Commence representation review.

Variations from the Long-Term Plan

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

Levels of Service

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	**Make decisions that are robust, fair, timely, legally compliant and address critical issues, and that are communicated to the community.**
Performance measure	**On-time completion of, or substantially undertaken annual plan actions**
How we will measure	**Record through Council's quarterly Statement of Service Performance** 2024/25 results: • Annual Plan actions – 62%
Year 3	90% - Annual Plan actions
Performance measure	**Completion of capital programme**
How we will measure	**Record through Council's quarterly Statement of Service Performance** 2024/25 result: • Achievement of planned capital programme – 38.9%
Year 3	85% - planned capital programme
Performance measure	**Māori responsiveness framework**
How we will measure	Satisfaction ratings from each member of Te Roopuu Ahi Kaa about the effectiveness of each framework outcome area. • Governance and relationships • Culture and identity • Prosperity and well-being. • Resources and infrastructure.

	2024/25 results: • Governance and relationships – 75% • Culture and identity – 50% • Prosperity and well-being – 25% • Resources and infrastructure – 50%
Year 3	80% or more overall satisfaction
Council's Intended Level of Service is to:	**Provide a high customer experience that satisfies the needs of the community**
Performance measure	**Customer views of their experience (both the customer service and service provided) with Council**
How we will measure	HappyOrNot Customer Surveys 2024/25 result: • 3,462 responses • 90% satisfaction
Year 3	Number of responses: • 4,000 or above Customer Satisfaction Index (provided via the HappyOrNot system): • Improvement on the previous year

Funding Impact Statement for the year ending 30 June 2027 - Community Leadership

	2026/2027 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	2,524	3,261	737
Targeted rates	126	51	(75)
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered		-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**2,650**	**3,312**	**662**
Applications of operating funding			
Payment to staff and suppliers	1,129	1,199	70
Finance costs	-	-	-
Other operating funding applications		-	-
Internal charges and overheads applied	1,508	2,113	605
Total applications of operating funding (B)	**2,637**	**3,312**	**675**
Surplus (deficit) of operating funding (A – B)	**13**	**0**	**(13)**
Sources of capital funding			
Subsidies and grants for capital expenditure		-	-
Development and financial contributions		-	-
Increase (decrease) in debt	(12)		12
Gross proceeds from sale of assets		-	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**(12)**	**–**	**12**
Application of capital funding			
Capital expenditure			
- to meet additional demand		-	-
- to improve the level of service		-	-
- to replace existing assets		-	-
Increase (decrease) in reserves		-	-
Increase (decrease) in Cash and Investments		-	-
Total applications of capital funding (D)	**–**	**–**	**–**
Surplus (deficit) of capital funding (C – D)	**(12)**	**–**	**12**
Funding balance ((A – B) + (C – D))	**1**	**0**	**(1)**

Roading Group of Activities

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

Rationale	The roading group of activities provide a safe, convenient and orderly network for road users (including pedestrians, cyclists and mobility scooter users) to travel throughout the towns and wider District. This contributes to economic vitality of the District and to public safety.
Significant negative effects on the local community	Significant negative effects identified for this group of activities are road deaths, emissions to air from road transport and associated health impacts and traffic noise and vibration. These negative effects will be mitigated by undertaking crash reduction studies and safety improvements to the roading network, and promoting alternative modes of transport such as walking and surface treatments to minimise noise.
Contribution to community outcomes	• A trusted partner with iwi – A district leading collaboration with tangata whenua. • Economic Wellbeing – A district where people want to live and do business. • Social Wellbeing – A district where people thrive. • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	1. The average quality of ride on a sealed local road network measured by smooth travel exposure. 2. The percentage of the sealed road network that is resurfaced. 3. The volume of metal placed on the unsealed road network during the year. 4. The percentage of footpaths within the District that fall within the level of service or service standard for the condition of footpaths. 5. The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network expressed as a number. 6. The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the Long Term Plan.

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

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

- Delivering optimised maintenance programmes to improve the reliability and cost effectiveness of the road network.

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

What we plan to do this year

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

Variations from the Long Term Plan

Following completion of the Long Term Plan, Waka Kotahi NZTA significantly reduced their approved budgets for the 3 Years from 2024/25 to 2026/27, significantly impacting the level of Capex expenditure Council could therefore plan to undertake. In addition, the 2026/27 Financial Year also includes additional operational expenditure driven by additional funding NZTA has only recently released enabling a catch up in maintenance work deferred in 2025/26 to accommodate urgent restoration works on the “Gentle Annie” Taihape-Napier Road.

Levels of Service

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	**Provide a sustainable roading network that is maintained in accordance with each road's significance for local communications and the local economy, taking into account the One Roading Network Classification and funding subsidies**
Performance measure (*mandatory)	***Road condition** **The average quality of ride on a sealed local road network measured by smooth travel exposure**
How we will measure	The process defined in the Council's agreement with Waka Kotahi (NAASRA roughness counts) 2024/25 results: • 93%
Year 3	90% or more *The One Network Road Classification may impact on this measure because of a smaller co-investment from the New Zealand Transport Agency because of the low volume of traffic compared with urban environments*
Performance measure (* mandatory)	***Road maintenance** **The percentage of the sealed road network that is resurfaced**
How we will measure	Council and contractor records 2024/25 results: • 4% The network has 801.05km of sealed roads
Year 3	6% or more
Performance measure	**The volume of metal placed on the unsealed road network during the year**
How we will measure	Council and contractor records At least 12,000m^3 of metal placed on the unsealed network each year 2024/25 results: • 9,113 m^3
Year 3	12,000m^3 or more
Performance measure (* mandatory)	*** Footpaths** **The percentage of footpaths within the District that fall within the level of service or service standard for the condition of footpaths that is set out in the Council's relevant document (such as its Annual Plan, Activity Management Plan, Asset Management Plan, Annual Works Programme or Long Term Plan)**

How we will measure	A five point grading system to rate footpath condition[1] based on visual inspections: 1. Excellent 2. Good 3. Fair 4. Poor 5. Very Poor Footpaths will be assessed in approximately 100 metre lengths 2024/25 results: • 94 % Grade 1 and 2 condition rating.
Year 3	90% of footpaths make up category 1 or 2
Performance measure (* mandatory)	***Road safety** **The change from the previous financial year in the number of fatalities and serious injury[2] crashes on the local road network expressed as a number**
How we will measure	Police records of crashes on the Council's roading network 2024/25 results: a. Fatal crashes: 0 b. Serious injury crashes: 8
Year 3	a. A reduction of 1 fatal crash per year until zero b. One less serious injury crash than the previous year until there is 10 or less serious injury crashes on the Council roading network.
Council's intended Level of Service is to:	**Be responsive to community expectations over the roading network and requests for service**
Performance measure (* mandatory)	***Response to service requests** **The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the Long Term Plan. Results will be presented as the median.** **Note: Council measures resolution as well as initial attendance in response to such requests.**
How we will measure	Contractor and Council records of requests for service Specified standard: a. After-hours callouts - 95% responded to within 12 hours

[1] Such as that developed by Opus International Consultants.

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

	b. Working hours callouts - 95% responded to within 6 hours c. Resolution - 85% of all callouts resolved (i.e. completed) within one month of the request. d. Resolution – potholes 85% of all callouts resolved (i.e. completed) within one month of the request 2024/25 results: a. After-hours callouts – 68% b. Working hours callouts – 71% c. Resolution – 59% d. Requests concerning potholes – 81%
Year 3	a. After-hours callouts – achieve the specified standard b. Working hours callouts – achieve the specified standard c. Resolution – achieve the specified standard d. Requests concerning potholes – achieve the specified standard

Funding Impact Statement for the year ending 30 June 2027 – Roading

	2026/2027 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Subsidies and grants for operating purposes	5,686	6,155	469
Fees and charges	20	20	0
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered		-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	162	164	2
Total operating funding (A)	**17,734**	**15,456**	**(2,278)**
Applications of operating funding			
Payment to staff and suppliers	9,215	10,485	1,270
Finance costs	817	479	(338)
Other operating funding applications		-	-
Internal Charges and Overheads Applied	4,704	1,534	(3,170)
Total applications of operating funding (B)	**14,736**	**12,499**	**(2,237)**
Surplus (deficit) of operating funding (A – B)	**2,998**	**2,957**	**(41)**
Sources of capital funding			
Subsidies and grants for capital expenditure	10,103	6,722	(3,381)
Development and financial contributions		-	-
Increase (decrease) in debt	1,860		(1,860)
Gross proceeds from sale of assets		-	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**11,963**	**6,722**	**(5,241)**
Application of capital funding			
Capital expenditure			
- to meet additional demand	1,516	103	(1,413)
- to improve the level of service	-	-	-
- to replace existing assets	13,445	10,637	(2,808)
Increase (decrease) in reserves		(957)	(957)
Increase (decrease) in Cash and Investments		(104)	(104)
Total applications of capital funding (D)	**14,961**	**9,679**	**(5,282)**
Surplus (deficit) of capital funding (C – D)	**(2,998)**	**(2,957)**	**41**
Funding balance ((A – B) + (C – D))	**-**	**0**	**0**
Depreciation	11,839	11,488	(351)

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

Water Supply Group of Activities

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

Rationale	The Urban Water Supply activity ensures public health and safety through the provision of water that meets the New Zealand Drinking Water Quality Assurance Rules as described in the Water Services Act 2021. The Urban Water Supply activity can also support economic development in the District by enabling increased economic activity where supply is available. The Rural Water Supply activity supports economic development in the District by enabling increased economic activity where supply is available.
Significant negative effects on the local community	This activity can result in the following potential significant effects on the local community: • Human health effects as a result of the malfunction of utility installations, such as water treatment plants, insufficient flow or pressure, poor water quality to the extent that health issues arise from consumption.
Contribution to community outcomes	• A trusted partner with iwi – A district leading collaboration with tangata whenua • Economic Wellbeing – A district where people want to live and do business • Social Wellbeing – A district where people thrive • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments
Major aspect of the service for statement of service provision	1. Safety of drinking water 2. Maintenance of the reticulation network 3. Demand management 4. Fault response times 5. Customer satisfaction 6. Rural water supplies unplanned interruption

What we plan to do this year

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

Variations from the Long-Term Plan

Whilst the overall capex programme for Water Supply has not significantly changed, the timing of this expenditure has. The plan for 2026/27 shows a significant catch up from prior years spends following regulatory reform and uncertainty and delays in key projects (namely the Marton Water Strategy project). This is also reflected in the Annual Plan with borrowings planned to be significantly higher than those planned for Year 3 of the Long-Term Plan 2024-34, noting that this will result in total debt more closely aligning to the levels planned for Water Supply as part of the Long-Term Plan.

Levels of Service

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	**Provide a safe and compliant supply of drinking water**
Performance measure (*mandatory)	***Safety of drinking water[1]** **The extent to which the Council's drinking water supply complies with - Water supplied is compliant with the DWQA Rules in the Distribution System (Bacteria compliance). g. Water supplied is compliant with the DWQA Rules in the Treatment System (Protozoal compliance).**
How we will measure	Routine sampling and testing[2] Water Outlook 2024/25 result: a. 0/6 compliant b. 1/6 compliant
Year 3	a. No incidents of non-compliance with bacteria compliance criteria for each water supply. b. No incidents of non-compliance with protozoa compliance criteria for each water supply.

Council's intended Level of Service is to:	**Provide reliable and efficient urban water supplies**
Performance measure (* mandatory)	***Maintenance of the reticulation network** **The percentage of real water loss from the Council's networked urban reticulation system[3]**
How we will measure	A sampling approach will be used. Water Outlook enables SCADA 3 information to be interrogated in-house. 2024/25 result: • 49%
Year 3	Less than 40%
Performance measure (* mandatory)	***Demand management** **The average consumption of drinking water per day per resident within the District**
How we will measure	Water Outlook 2024/25 result: • 469
Year 3	600 litres per person per day.
Council's intended Level of Service is to:	**Be responsive to reported faults and complaints**
Performance measure (* mandatory)	***Fault response time** **Where the Council attends a call out in response to a fault or unplanned interruption to its networked reticulation system, the following median times are measured.** **a. attendance for urgent call outs: from the time that the Council receives notification to the time that service personnel reach the site, and** **b. resolution of urgent call outs from the time that the Council receives notification to the time that service personnel confirm resolution of the fault of interruption** **c. attendance for non-urgent call outs: from the time that the Council receives notification to the time that service personnel reach the site, and** **d. resolution of non-urgent call outs from the time that the Council receives notification to the time that service personnel confirm resolution of the fault of interruption**
How we will measure	Request for service system Specified Standard a. 0.5 hour (attendance - urgent) b. 24 hours (resolution – urgent) c. 24 hours (attendance – non-urgent)

	d. 96 hours (resolution – non-urgent) 2024/25 result: a. 0.14 hours (attendance - urgent) b. 1.69 hours (resolution – urgent) c. 0.75 hours (attendance – non-urgent) d. 2.68 hours (resolution – non-urgent)
Year 3	a. Attendance urgent – achieve the specified standard b. Resolution urgent – achieve the specified standard c. Attendance non-urgent – achieve the specified standard d. Resolution non-urgent – achieve the specified standard
Performance measure (* mandatory)	***Customer satisfaction** **The total number of complaints (expressed per 1000 connections to the reticulated networks) received by the Council about** a. **drinking water clarity** b. **drinking water taste** c. **drinking water odour** d. **drinking water pressure or flow** e. **continuity of supply, and** f. **The Council's response to any of these issues**
How we will measure	Request for service system 2024/25 result: • 71.64
Year 3	No more than 20 complaints per 1,000 connections
Council's intended Level of Service is to:	**Maintain compliant, reliable and efficient rural water supplies**
Performance measure (* mandatory)	**Where the Council attends a call out in response to a fault or unplanned interruption to its water supply for rural water schemes, the following median times are measured** **a. attendance time: from the time that the Council receives notification to the time that service personnel reach the site, and** b. **resolution time: from the time that the Council receives notification to the time that service personnel confirm resolution of the fault of interruption**
How we will measure	Request for service system Specified standard a. 48 hours

	b. 96 hours 2024/25 result: a. 0.5 hours b. 1.84 hours
Year 3	a. Attendance time – achieve the specified standard b. Resolution time – achieve the specified standard

Funding Impact Statement for the year ending 30 June 2027 – Water Supply

	2026/2027 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penaltie	3	2	(1)
Targeted rates	8,844	6,745	(2,099)
Subsidies and grants for operating purposes		-	-
Fees and charges	45	45	(0)
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered		-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**8,892**	**6,792**	**(2,100)**
Applications of operating funding			
Payment to staff and suppliers	3,572	3,967	395
Finance costs	1,236	724	(512)
Other operating funding applications		-	-
Internal Charges and Overheads Applied	1,856	868	(988)
Total applications of operating funding (B)	**6,664**	**5,558**	**(1,106)**
Surplus (deficit) of operating funding (A – B)	**2,228**	**1,234**	**(994)**
Sources of capital funding			
Subsidies and grants for capital expenditure		-	-
Development and financial contributions		-	-
Increase (decrease) in debt	(399)	7,509	7,908
Gross proceeds from sale of assets		-	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**(399)**	**7,509**	**7,908**
Application of capital funding			
Capital expenditure			
- to meet additional demand		7,308	7,308
- to improve the level of service	232	54	(178)
- to replace existing assets	1,597	1,390	(207)
Increase (decrease) in reserves	-	-	-
Increase (decrease) in Cash and Investments		(9)	(9)
Total applications of capital funding (D)	**1,829**	**8,743**	**6,914**
Surplus (deficit) of capital funding (C – D)	**(2,228)**	**(1,234)**	**994**
Funding balance ((A – B) + (C – D))	**-**	**(0)**	**(0)**
Depreciation	2,814	2,488	(326)

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

Wastewater and Sewage Disposal Group of Activities

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

Rationale	This activity contributes to the personal and public health and safety and to sustaining the natural environment
Significant negative effects on the local community	No significant negative effects have been identified for this group of activities, provided that discharges are in accordance with resource consents
Contribution to community outcomes	• A trusted partner with iwi – A district leading collaboration with tangata whenua • Economic Wellbeing – A district where people want to live and do business • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments
Major aspect of the service for statement of service provision	1. Discharge compliance 2. System and adequacy 3. Fault response time 4. Customer satisfaction

What we plan to do this year

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

Variations from the Long Term Plan

The plan for 2026/27 shows a significant catch up from prior years spends following regulatory reform and uncertainty and delays in key projects (namely the Taihape and Ratana Wastewater Treatment Plant projects). An additional $4.5M has been included for the Ratana Wastewater Treatment Plant Project. These projects also impact planned borrowings, and this is reflected in the Annual Plan with borrowing planned to be significantly higher than planned for Year 3 of the Long Term Plan.

Levels of Service

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

	2024/25 result: • 0.46/1000
Year 3	Fewer overflows than 3 per 1000 connections
Council's intended Level of Service is to:	**Be responsive to reported faults and complaints**
Performance measure (* mandatory)	*** Fault response time** **Where the Council attends to sewage overflows resulting from a blockage or other fault in the Council's sewerage system, the following median times are measured** **a. attendance time: from the time that the Council receives notification to the time that service personnel reach the site, and** **b. resolution time: from the time that the Council receives notification to the time that service personnel confirm resolution of the fault or interruption**
How we will measure	Request for service system Specified standard: Attendance a. 0.5 hour – urgent b. 24 hours – non-urgent Resolution a. 24 hours – urgent b. 96 hours – non-urgent 2024/25 result: Attendance a. 0.66 hours b. 0.83 hours Resolution a. 1.7 hours b. 2.22 hours Urgent callouts are where sewage is evident
Year 3	a. Attendance – achieve the specified standard b. Resolution – achieve the specified standard
Performance measure (* mandatory)	***Customer satisfaction** **The total number of complaints received by the Council about any of the following:** a. **sewage odour** b. **sewerage system faults**

	c. **sewerage system blockages, and** d. **the Council's response to issues with its sewerage systems** **expressed per 1000 connections to the Councils sewerage system**
How we will measure	Request for service system 2024/25 result: • 8.67/1000
Year 3	Fewer requests than 6 per 1000 connections

Funding Impact Statement for the year ending 30 June 2027 – Wastewater and Sewage Disposal

	2026/2027 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	3,977	4,661	684
Subsidies and grants for operating purposes	-	-	-
Fees and charges	8	8	0
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered		-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	144	144
Total operating funding (A)	**3,985**	**4,812**	**827**
Applications of operating funding			
Payment to staff and suppliers	1,091	1,138	47
Finance costs	779	1,094	315
Other operating funding applications		-	-
Internal Charges and Overheads Applied	597	834	237
Total applications of operating funding (B)	**2,467**	**3,066**	**599**
Surplus (deficit) of operating funding (A – B)	**1,519**	**1,746**	**227**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,836	8,802	6,966
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**1,836**	**8,802**	**6,966**
Application of capital funding			
Capital expenditure			
- to meet additional demand	260	8,136	7,876
- to improve the level of service	567	-	(567)
- to replace existing assets	2,528	2,468	(60)
Increase (decrease) in reserves	-	(55)	(55)
Increase (decrease) in Cash and Investments	-		-
Total applications of capital funding (D)	**3,355**	**10,549**	**7,194**
Surplus (deficit) of capital funding (C – D)	**(1,519)**	**(1,746)**	**(227)**
Funding balance ((A – B) + (C – D))	**–**	**–**	**–**
Depreciation	1,808	1,404	(404)

Stormwater Drainage Group of Activities

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

Rationale	The activity primarily protects people and property from damages caused by flooding
Significant negative effects on the local community	Significant negative effects as a result of this activity have the potential to occur as follows: • Flooding of properties. There will be times when rainfall exceeds the design of the stormwater system resulting in flooding. Ongoing improvements of the stormwater network are planned to address this issue. Council will manage stormwater throughout urban areas once stormwater reaches a Council-owned asset. This will ensure cohesive maintenance programme and reduce risks of stormwater flooding.
Contribution to community outcomes	• A trusted partner with iwi – A district leading collaboration with tangata whenua • Economic Wellbeing – A district where people want to live and do business • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments
Major aspect of the service for statement of service provision	1. Discharge compliance 2. System adequacy 3. Customer satisfaction 4. Response time

What we plan to do this year

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

Variations from the Long Term Plan

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

Levels of Service

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	**Provide a reliable collection and disposal system to each property during normal rainfall.**
Performance measure (* mandatory)	***Discharge compliance** **Compliance with the Council's resource consents for discharge from its stormwater system measured by the number of:** **a. abatement notices** **b. infringement notices** **c. enforcement orders, and** **d. convictions** **Received by the Council in relation to those resource consents.**
How we will measure	Comply with resource consents 2024/25 result: a. Not measured b. Not measured c. Not measured d. Not measured
Year 3	a. No abatement notices b. No infringement notices e. No enforcement orders d. No convictions
Performance measure (* mandatory)	***System adequacy** **The number of flooding events[1] that occurred in the District**

	For each flooding event, the number of habitable floors affected (expressed per 1000 properties connected to the Council's stormwater system) ***Note: This is a District-wide assessment***
How we will measure	Request for service system 2024/25 result: • Not measured – no flooding events.
Year 3	Fewer requests than 5 per 1000 connected properties.
Council's intended Level of Service is to:	**Be responsive to reported faults and complaints.**
Performance measure (* mandatory)	***Customer satisfaction** **The number of complaints received by the Council about the performance of its stormwater system, expressed per 1000 properties connected to the Council's stormwater system**
How we will measure	Request for service system 2024/25 result: • 6.48/1000
Year 3	Fewer requests than 5 per 1000 connected properties.
Performance measure (* mandatory)	***Response time** **The median response time to attend a flooding event, measured from the time that the Council receives notification to the time that service personnel reach the site.**
How we will measure	Request for service system 2024/25 result: • Not measured – no flooding events.
Year 3	Two hours or less

Funding Impact Statement for the year ending 30 June 2027 - Stormwater Drainage

	2026/2027 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penaltie	-	-	-
Targeted rates	1,022	1,592	570
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6	6	0
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**1,028**	**1,598**	**570**
Applications of operating funding			
Payment to staff and suppliers	193	838	645
Finance costs	153	76	(77)
Other operating funding applications		-	-
Internal Charges and Overheads Applied	280	645	365
Total applications of operating funding (B)	**626**	**1,558**	**932**
Surplus (deficit) of operating funding (A – B)	**402**	**40**	**(362)**
Sources of capital funding			
Subsidies and grants for capital expenditure		-	-
Development and financial contributions		-	-
Increase (decrease) in debt	547	-	(547)
Gross proceeds from sale of assets		-	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**547**	**-**	**(547)**
Application of capital funding			
Capital expenditure			
- to meet additional demand	680	-	(680)
- to improve the level of service	115	795	680
- to replace existing assets	154	425	271
Increase (decrease) in reserves		(1,180)	(1,180)
Increase (decrease) in Cash and Investments			-
Total applications of capital funding (D)	**949**	**40**	**(909)**
Surplus (deficit) of capital funding (C – D)	**(402)**	**(40)**	**362**
Funding balance ((A – B) + (C – D))	**-**	**(0)**	**(0)**
Depreciation	804	682	(122)

Parks and Reserves Group of Activities

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

Rationale	This group of activities provides spaces and infrastructure for recreational, leisure and cultural pursuits
Significant negative effects on the local community	No significant negative effects have been identified for this group of activities
Contribution to community outcomes	• A trusted partner with iwi – A district leading collaboration with tangata whenua • Economic Wellbeing – A district where people want to live and do business • Social Wellbeing – A district where people thrive • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments
Major aspect of the service for statement of service provision	1. Playground compliance with NZ Standards 2. Customer ratings of parks and sports fields

What we plan to do this year

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

Variations from the Long Term Plan

There are no significant variations from the Long Term Plan.

Levels of Service

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

Funding Impact Statement for the year ending 30 June 2027 – Parks and Reserves

	2026/2027 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penaltie	700	1,371	671
Targeted rates		-	-
Subsidies and grants for operating purposes	3	3	(0)
Fees and charges	97	98	1
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered		-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**800**	**1,471**	**671**
Applications of operating funding			
Payment to staff and suppliers	376	440	64
Finance costs		8	8
Other operating funding applications		-	-
Internal Charges and Overheads Applied	259	824	565
Total applications of operating funding (B)	**635**	**1,273**	**638**
Surplus (deficit) of operating funding (A – B)	**165**	**198**	**33**
Sources of capital funding			
Subsidies and grants for capital expenditure		-	-
Development and financial contributions		-	-
Increase (decrease) in debt	84	51	(33)
Gross proceeds from sale of assets		-	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**84**	**51**	**(33)**
Application of capital funding			
Capital expenditure			
- to meet additional demand		51	51
- to improve the level of service	51	-	(51)
- to replace existing assets	198	198	0
Increase (decrease) in reserves			-
Increase (decrease) in Cash and Investments			-
Total applications of capital funding (D)	**249**	**249**	**0**
Surplus (deficit) of capital funding (C – D)	**(165)**	**(198)**	**(33)**
Funding balance ((A – B) + (C – D))	**-**	**0**	**0**
Depreciation	31	194	163

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

Community Group of Activities

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

Rationale	This group of activities is focused on building partnerships and delivering community facilities and services that support social wellbeing and participation, culture, learning and support
Significant negative effects on the local community	No significant negative effects have been identified for this group of activities
Contribution to community outcomes	• A trusted partner with iwi – A district leading collaboration with tangata whenua • Economic Wellbeing – A district where people want to live and do business • Social Wellbeing – A district where people thrive • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments.
Major aspect of the service for statement of service provision	1. All swimming pools have PoolSafe accreditation 2. Council complies with criteria in rental warrant of fitness programme for community housing 3. New public toilet buildings are well designed 4. Customer rating of library facilities 5. The number of library outreach activities and events are delivered 6. Timing of self-assessment when Emergency Operations Centre (EOC) is activated and continued Civil Defence training exercises

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

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

What we plan to do this year

Year	Programme
Year 3 (2026/27)	**Community places** • Implement renovation, and improvements as per the Property Review and Maintenance Schedule 2023 (and the Better Off Housing Business Case) • Marton Offices and Library development project • Taihape Hall and Library project **Wellbeing Services, Programmes and Events** • Management of www.visitrangitikei.nz • Implementation of the Destination Management Plan • Deliver Marton Market Day and Marton Harvest Festival • Support wellbeing by providing or administering funding for organisations, events, and individuals • Continue to celebrate and develop our cultural identity, heritage, and history by promoting and showcasing the District's history and culture • Continue to run The Lobby, QHQ, Youth council and youth programmes • Continue to build the capacity and capability of emergency management response teams and volunteers **Partnering for better outcomes** • Create, facilitate and contribute to collaborative and community led partnerships with local groups, and to create opportunities and add value to community wellbeing

Variations from the Long Term Plan

Whilst the overall capex programme for Community has not significantly changed, the timing of this expenditure has. The plan for 2026/27 shows a significant catch up from prior years spends following delays in key projects (namely the Taihape Town Hall and the Marton Civic Centre). This is also reflected in the Annual Plan with borrowings planned to be significantly higher than those planned for Year 3 of the Long Term Plan noting that this will result in total debt more closely aligning to the levels planned for Community as part of the Long-Term Plan 2024-34.

Levels of Service

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	**Compliance with relevant standards**
Performance measure	**All swimming pools have PoolSafe accreditation**
How we will measure	Outcome of PoolSafe Accreditation 2024/25 result: • Achieved
Year 3	Maintain accreditation
Performance measure	**Council complies with criteria in rental warrant of fitness programme for community housing**
How we will measure	Self-assessment based on the warrant of fitness programme 2024/25 result: • 98.8%
Year 3	All units achieve at least 95% Compliance
Performance measure	**New public toilet buildings are well designed, safe and visible and Compliance with SNZ4241:1999 and CPTED (safer design guidelines) for new or refurbished toilets**
How we will measure	Percent compliance 2024/25 result: • Not measured
Year 3	100% compliance
Council's intended Level of Service is to:	**Library services are welcoming and provide a space for social interaction and learning**
Performance measure	**Customer rating of library facilitates**
How we will measure	HappyOrNot Customer Surveys 2024/25 result: • 90% overall
Year 3	Customer Satisfaction Index (provided via the HappyOrNot system): • 90% accreditation
Performance measure	**The number of library outreach activities and events delivered**
How we will measure	Number of activities and events delivered 2024/25 result:

	• Marton – 20 per month • Te Matapihi, Bulls – 12 per month • Taihape – 10 per month School holiday programmes • Marton – 65 • Te Matapihi, Bulls – 50 • Taihape - 25
Year 3	5 per year for each library
Council's intended Level of Service is to:	**Ensure competency in discharging Civil Defence responsibilities**
Performance measure	**Timing of self-assessment when the Emergency Operations Centre is activated and of continued civil defence training exercises**
How we will measure	a. Self-assessment of responsiveness and recovery following activation of the Emergency Operations Centre b. Number of civil defence exercises undertaken 2024/25 result: a. Not measured b. Achieved
Year 3	a. Self-assessment undertaken and responded to within four months of Emergency Operations Centre activation b. At least one exercise undertaken each year

Funding Impact Statement for the year ending 30 June 2027 – Community

	2026/27 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates pena	7,651	8,712	1,061
Targeted rates	-	-	-
Subsidies and grants for operating purposes	105	114	9
Fees and charges	57	206	149
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	803	708	(95)
Total operating funding (A)	**8,616**	**9,740**	**1,124**
Applications of operating funding			
Payment to staff and suppliers	3,738	3,520	(218)
Finance costs	2,005	597	(1,408)
Other operating funding applications	-	-	-
Internal Charges and Overheads Applied	2,242	5,608	3,366
Total applications of operating funding (B)	**7,985**	**9,725**	**1,740**
Surplus (deficit) of operating funding (A – B)	**631**	**15**	**(616)**
Sources of capital funding			
Subsidies and grants for capital expenditure	600	-	(600)
Development and financial contributions	-	-	-
Increase (decrease) in debt	7,876	20,227	12,351
Gross proceeds from sale of assets	-	-	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**8,476**	**20,227**	**11,751**
Application of capital funding			
Capital expenditure			
- to meet additional demand		76	76
- to improve the level of service	8,715	18,140	9,425
- to replace existing assets	392	2,315	1,923
Increase (decrease) in reserves			-
Increase (decrease) in Cash and Investments		(290)	(290)
Total applications of capital funding (D)	**9,107**	**20,242**	**11,135**
Surplus (deficit) of capital funding (C – D)	**(631)**	**(15)**	**616**
Funding balance ((A – B) + (C – D))	**-**	**(0)**	**(0)**
Depreciation	2,939	2,358	(581)

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

Rubbish and Recycling Group of Activities

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

Rationale	Well-managed disposal of waste protects the environment from harm and sustains the natural environment
Significant negative effects on the local community	There are potentially significant negative effects to community well-being as a result of this activity: • People on fixed incomes may find it difficult to meet rising disposal costs. This could result in an increase in fly-tipping
Contribution to community outcomes	• Social Wellbeing – A district where people thrive • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments
Major aspect of the service for statement of service provision	1. Waste to landfill (tonnage) 2. Recycling available at Waste Transfer Stations throughout the District 3. Percent of waste diverted from the landfill (includes paper, plastics, metals, glass, tyres, e-waste, greenwaste)

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

What we plan to do this year

Year	Programme
Year 3 (2026/27)	Taihape Waste Transfer Station expansion.

Variations from the Long Term Plan

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

Levels of service

Level of Service	Measurements and Targets
Council's intended Level of Service is to:	**Make recycling facilities available at waste transfer stations for glass, paper, metal, plastics, textiles and green waste. Special occasions for electronics (e-waste).** **Council intends to continue the operation (under contract) of existing urban waste transfer stations – Rātana, Bulls, Marton, Hunterville, Mangaweka, and Taihape.**
Performance measure	**Waste to landfill (tonnage)**
How we will measure	Calibrated records maintained at Bonny Glen landfill 2024/25 result: • 5,624 tonnes
Year 3	Less 5,500 tonnes to landfill
Performance measure	**Recycling available at Waste Transfer Stations throughout the District**
How we will measure	The continued delivery of recycling services at the Waste Transfer Stations 2024/25 result: • Outcome met
Year 3	Bulls, Marton, Taihape, Hunterville, Rātana all provide facilities for recycling of; • Glass • Metal • Paper • plastics (1-5) • cans/tins.
Performance measure	**Percent of waste diverted from the landfill (includes paper, plastics, metals, glass, tyres, e-waste, greenwaste)**
How we will measure	Waste tonnage data 2024/25 result: • 20.7%
Year 3	Increased percent diverted from the previous year

Funding Impact Statement for the year ending 30 June 2027 – Rubbish and Recycling

	2026/2027 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penaltie	197	-	(197)
Targeted rates	1,795	1,021	(774)
Subsidies and grants for operating purposes	-	240	240
Fees and charges	1,658	1,477	(181)
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered		-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	**3,650**	**2,738**	**(912)**
Applications of operating funding			
Payment to staff and suppliers	2,871	2,489	(382)
Finance costs	75	2	(73)
Internal Charges and Overheads Applied	574	248	(326)
Total applications of operating funding (B)	**3,520**	**2,740**	**(780)**
Surplus (deficit) of operating funding (A – B)	**130**	**(2)**	**(132)**
Sources of capital funding			
Subsidies and grants for capital expenditure		-	-
Development and financial contributions		-	-
Increase (decrease) in debt	270		(270)
Gross proceeds from sale of assets		-	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**270**	**–**	**(270)**
Application of capital funding			
Capital expenditure			
- to meet additional demand		50	50
- to improve the level of service	400	-	(400)
- to replace existing assets	-	300	300
Increase (decrease) in reserves			-
Increase (decrease) in Cash and Investments		(352)	(352)
Total applications of capital funding (D)	**400**	**(2)**	**(402)**
Surplus (deficit) of capital funding (C – D)	**(130)**	**2**	**132**
Funding balance ((A – B) + (C – D))	**–**	**(0)**	**(0)**
Depreciation	31	81	50

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

Regulatory Services Group of Activities

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

Rationale	Regulatory services are often statutory driven and contribute to both personal and public health and safety. Council seeks to deliver an efficient service
Significant negative effects on the local community	Constant changes in legislation is creating pressure on staff and resources which effect the cost of compliance and may be deemed excessive by service users. Evaluation of fees and charges are undertaken yearly to balance affordability and level of service
Contribution to community outcomes	• Economic Wellbeing – A district where people want to live and do business • Social Wellbeing – A district where people thrive • Cultural Wellbeing – A district with diverse unique communities where people have a strong sense of belonging • Environmental Wellbeing – A district that has high quality built environments and healthy natural environments
Major aspect of the service for statement of service provision	1. Timeliness of processing building consents, resource consents 2. Timeliness of response to requests for service - animal control 3. Timeliness of response to requests for service - environmental health

The Regulatory Group of Activities is concerned with the regulatory functions of Council. It comprises the following separate activities – animal control, building control, consent planning, environmental health and other regulatory functions. This group of activities operates mostly in a reactive environment. This means that the workload is unpredictable and yet it is one that needs to be able to respond quickly to requests for services. There are often statutory deadlines to meet and much of the work is prescribed by legislation.

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

What we plan to do this year

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

Variations from the Long Term Plan

There are no material variations from the Long Term Plan.

Levels of Service

Level of service	Measurements and Targets
Council's intended Level of Service is to:	**Provide a legally compliant service**
Performance measure	**Timeliness of processing building consents and resource consents**
How we will measure	Percentage processed within statutory timeframes 2024/45 result: a. Building consents - 99.57% b. Resource consents – 100%
Year 3	a. Building consents – 100% b. Resource consents – 100%.
Council's intended Level of Service is to:	**Provide regulatory compliance officers to address enforcement call outs**
Performance measure	**Animal Control - Timeliness of response (i.e the Request for Service has been acknowledged) and completion (i.e the Request for Service has been signed off by officers). Results will be presented as the median.** • **Priority 1's = Any Dog Attack / Found Dog / Rushing Dog / Wandering Stock** • **Priority 2's = Animal Welfare Concern / Barking Dog / Property Inspection / General Enquiry / Lost Animal / Microchip Dog / Multi-dog Inspection / Roaming Dog / Animal Control Bylaw Matter.**
How we will measure	Council's request for service system 2024/25 result: Response a. Priority 1's – 94%

	b. Priority 2's – 86% Completion a. Priority 1's – 95% b. Priority 2's – 92%.
Year 3	a. Responded in time – 90% a. Priority 1's – 0.5 hours b. Priority 2's – 24 hours b. Completed in time – 90% a. Priority 1's – 20 working days b. Priority 2's – 20 working days
Performance measure	**Environmental health - Timeliness of response (i.e the site has been attended) and completion (i.e the Request for Service has been signed off by officers)** **Results will be presented as the median**
How we will measure	Council's request for service system 2024/25 result: Response a. Noise Control – 93% b. Food premises – 20% Completion a. Noise control – 71% b. Food premises – 40%
Year 3	a. Responded in time – 90% a. Noise Control – 1.5 hours b. Food premises – 24 hours b. Completed in time – 90% a. Noise Control – 2 hours b. Food premises – 72 hours

Funding Impacts Statement for the year ending 30 June 2027 - Regulatory Services

	2026/2027 Long Term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penaltie	1,265	1,719	454
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,918	2,006	88
Interest and dividends from investments	-	-	-
Internal charges and overheads recovered		-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	501	2	(499)
Total operating funding (A)	**3,684**	**3,727**	**43**
Applications of operating funding			
Payment to staff and suppliers	2,377	2,212	(165)
Finance costs	-	-	-
Internal Charges and Overheads Applied	1,475	1,500	25
Total applications of operating funding (B)	**3,852**	**3,712**	**(140)**
Surplus (deficit) of operating funding (A – B)	**(168)**	**15**	**183**
Sources of capital funding			
Subsidies and grants for capital expenditure		-	-
Development and financial contributions		-	-
Increase (decrease) in debt	169	-	(169)
Gross proceeds from sale of assets		-	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**169**	**–**	**(169)**
Application of capital funding			
Capital expenditure			
- to meet additional demand		-	-
- to improve the level of service		-	-
- to replace existing assets		-	-
Increase (decrease) in reserves			-
Increase (decrease) in Cash and Investments		15	15
Total applications of capital funding (D)	**–**	**15**	**15**
Surplus (deficit) of capital funding (C – D)	**169**	**(15)**	**(184)**
Funding balance ((A – B) + (C – D))	**1**	**0**	**(1)**
Depreciation	-	71	71

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

Section 3 - Policies and Financial Statements

Policies Available in the Long Term Plan 2024-34

Revenue and Financing Policy

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

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

The Revenue and Financing Policy can be found on pages 119 - 127 of the Long Term Plan 2024-34 and is available on our website. Council has proposed a number of changes to the Revenue and Financing Policy that are being consulted on.

Summary of Significant Accounting Policies

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

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

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

Prospective Statement of Comprehensive Revenue and Expense

For the year ending 30 June 2027

	2025/26 LTP ($000)	2026/27 LTP ($000)	2026/27 Annual Plan ($000)
Revenue			
Rates	36,253	40,203	37,827
Subsidies and Grants	15,846	16,497	13,234
Other revenue	5,175	5,291	4,917
Finance revenue	459	549	459
Vested and discovered assets	-	-	-
Gains	53	54	253
Total operating revenue	**57,786**	**62,594**	**56,690**
Expenditure			
Depreciation and amortisation expense	19,943	20,797	19,508
Personnel costs	9,979	10,623	13,216
Finance costs	4,064	5,064	3,391
Losses	-	-	-
Other expenses	26,666	27,911	26,905
Total operating expenditure	**60,652**	**64,395**	**63,020**
Operating surplus (deficit) before tax	**(2,866)**	**(1,801)**	**(6,330)**
Income tax expense	-	-	-
Operating surplus (deficit) after tax	**(2,866)**	**(1,801)**	**(6,330)**
Other comprehensive revenue and expense			
Items that could be reclassified to surplus/(deficit)			
Financial assets at fair value through other comprehensive revenue and expense	-	-	
Items that will not be reclassified to surplus/(deficit)	-	-	
Gain / (Loss) on revaluation of infrastructure assets	- -		
Gain / (Loss) on revaluation of property, plant and equipment	6,920	-	-
Total other comprehensive revenue and expense	**6,920**	**-**	**-**
Total comprehensive revenue and expense	**4,054**	**(1,801)**	**(6,330)**

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

The accompanying notes form part of these financial statements.

Prospective Statement of Changes in Net Assets/Equity

For the year ending 30 June 2027

	2025/26 LTP ($000)	2026/27 LTP ($000)	2026/27 Annual Plan ($000)
Balance as at 1 July	841,526	845,580	822,834
Total comprehensive revenue and expense for the year	4,055	(1,801)	(6,330)
Transfer to/from Special Reserves			(2,192)
Balance as at 30 June	**845,581**	**843,779**	**814,312**

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

The accompanying notes form part of these financial statements

Prospective Statement of Financial Position

For the year ending 30 June 2027

	2025/26 LTP ($000)	2026/27 LTP ($000)	2026/27 Annual Plan ($000)
Assets			
Current Assets			
Cash and cash equivalents	11,000	13,000	11,550
Debtors and Other Receivables	3,393	3,846	5,691
Prepayments	252	252	252
Total current assets	**14,645**	**17,098**	**17,493**
Non-current assets			
Plant, property and equipment	931,133	941,776	904,496
Intangible assets	666	666	717
Forestry assets	61	61	61
Other financial assets			
Corporate bonds	1,957	2,326	1,131
Investment in CCOs and other similar entities	51	51	51
Total non-current assets	**933,868**	**944,880**	**906,456**
Total assets	**948,513**	**961,978**	**923,949**
Liabilities			
Current Liabilities			
Creditors and other payables	4,231	4,527	2,399
Employee entitlements	912	964	912
Income in advance	1,413	1,553	1,413
Borrowings	16	16	10,016
Other Financial Liabilities		-	-
Total current liabilities	**6,572**	**7,060**	**14,740**
Non-current liabilities			
Employee entitlements	9	10	10
Provisions	157	160	160
Borrowings	96,195	110,969	94,727
Total non-current liabilities	**96,361**	**111,139**	**94,897**
Total liabilities	**102,933**	**118,199**	**109,637**
Net Assets	**845,580**	**843,779**	**814,312**
Equity			
Accumulated funds	456,679	454,878	444,830
Special and restricted reserves	4,588	4,588	3,429
Other reserves	384,314	384,314	366,053
Total equity	**845,581**	**843,780**	**814,312**

Prospective Statement of Cashflows

For the year ending 30 June 2027

	2025/26 LTP ($000)	2026/27 LTP ($000)	2026/27 Annual Plan ($000)
Cash flows from operating activities			
Receipts from rates revenue	36,180	39,891	35,842
Receipts from other revenue	21,021	21,787	18,211
Interest received	459	549	459
Payments to suppliers and employees	(36,571)	(38,221)	(40,121)
Interest paid	(4,064)	(5,064)	(3,391)
Goods and services tax (net)		-	4,117
Net cash inflows (outflows) from operating a	**17,024**	**18,942**	**15,117**
Cash flows from investing activities			
Receipts from sale of property, plant and equipment	253	254	254
Receipts from sale of investments			
Acquisition of investments	(581)	(329)	
Purchases of property, plant and equipment	(39,840)	(31,640)	(53,239)
Purchases of intangible assets	-	-	-
Purchase of Biological Assets	-	-	-
Net cash inflows (outflows) from investing ac	**(40,168)**	**(31,715)**	**(52,985)**
Cash flows from financing activities			
Proceeds from borrowings	23,143	14,773	37,564
Repayment of borrowings		-	
Net cash inflows (outflows) from financing a	**23,143**	**14,773**	**37,564**
Net increase (decrease) in cash, and cash equivalen	-	2,000	(304)
Cash and cash equivalents at the beginning of the ye	11,000	11,000	11,854
Cash and cash equivalents at the end of the	**11,000**	**13,000**	**11,550**

Notes – Reserves

Name (* denotes restricted)	Associated activity		Balance 2026 ($000)	Deposits ($000)	Withdrawls ($000)	Balance 2027 ($000)
Bulls courthouse	Property	Maintenance of courthouse building	184			184
Flood damage	Roading	Road maintenance due to flooding	309			309
General purpose	Capital works	Capital works	2,402			2,402
Haylock park	Parks and reserves	Additional reserve area at park	36			36
Hunterville rural water	Water	Future loop line	980	66		1,046
Keep Taihape beautiful	Property	Enhancement of Taihape	21			21
Marton land subdivision	Parks and reserves	Improvement to reserves land	535			535
Marton marae	Property	Marton marae project	4			4
McIntyre recreation	Parks and reserves	Maintenance or upgrades of park	29			29
Putorino rural water	Water	Maintenance of scheme dam	25			25
Ratana sewer	Sewerage	Capital works	32			32
Revoked reserve land	Parks and reserves	Offset costs of other revoked land	238			238
Rural housing loan	Property	No longer required	150			150
Rural land subdivision	Parks and reserves	Improvement to reserves land	238			238
Santoft domain	Parks and reserves	Maintenance or upgrades of park	78			78
Lake Alice Memorial Fund	Community	Memorial Development	50			50
Erewhon RWS Reserve	Water	Scheme maintenance and asset replacemer	330		200	130
Omatane RWS Reserve	Water	Scheme maintenance and asset replacemer	29			29
Total special and restricted reserves			**5,670**	**66**	**200**	**5,536**

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

Reconciliation of Funding Impact Statement to Comprehensive Revenue and Expense

For the year ending 30 June 2027

	2025/26 LTP ($000)	2026/27 LTP ($000)	2026/27 Annual Plan ($000)
Revenue			
Prospective statement of comprehensive income	57,786	62,594	56,690
Summary Funding Impact Statement			
Total operating funding	**47,482**	**51,837**	**49,714**
Sources of capital funding	10,251	10,703	6,722
Gain on Disposal of Assets	53	54	254
Total revenue	**57,786**	**62,594**	**56,690**
Expenditure			
Prospective statement of comprehensive operating expenditure	60,652	64,395	63,020
Summary Funding Impact Statement			
Total application of operating funding	40,709	43,598	43,512
Depreciation and amortisation expense	19,943	20,797	19,508
Total Expenditure	**60,652**	**64,395**	**63,020**

Funding Impact Statement – Whole of Council

For the year ending 30 June 2027

	2026/27 Long-term Plan ($000)	2026/27 Annual Plan ($000)	Variance ($000)
Sources of operating funding			
General rates, uniform annual general charge, rates penaltie	12,573	15,040	2,467
Targeted rates	27,630	22,787	(4,843)
Subsidies and grants for operating purposes	5,794	6,511	717
Fees and charges	3,808	3,866	58
Interest and dividends from investments	549	459	(90)
Local authorities fuel tax, fines, infringement fees, and other receipts	1,482	1,051	(431)
Total operating funding (A)	**51,837**	**49,714**	**(2,123)**
Applications of operating funding			
Payment to staff and suppliers	38,534	40,121	1,587
Finance costs	5,064	3,391	(1,673)
Other operating funding applications		-	-
Total applications of operating funding (B)	**43,598**	**43,512**	**(86)**
Surplus (deficit) of operating funding (A – B)	**8,239**	**6,202**	**(2,037)**
Sources of capital funding			
Subsidies and grants for capital expenditure	10,703	6,722	(3,981)
Development and financial contributions		-	-
Increase (decrease) in debt	14,773	37,564	22,791
Gross proceeds from sale of assets	254	254	-
Lump sum contributions		-	-
Other dedicated capital funding		-	-
Total sources of capital funding (C)	**25,731**	**44,540**	**18,809**
Application of capital funding			
Capital expenditure			
- to meet additional demand	2,456	15,725	13,269
- to improve the level of service	10,604	19,514	8,910
- to replace existing assets	18,580	18,000	(580)
Increase (decrease) in reserves		(2,192)	(2,192)
Increase (decrease) in Cash and Investments	2,329	(304)	(2,633)
Total applications of capital funding (D)	**33,969**	**50,743**	**16,774**
Surplus (deficit) of capital funding (C – D)	**(8,238)**	**(6,203)**	**2,035**
Funding balance ((A – B) + (C – D))	**1**	**(0)**	**(1)**
Depreciation	20,797	19,508	(1,289)

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

Rate Types

For the year ending 30 June 2027

Source of Funding	Categories of Land	Calculation Base	ate or Charge (incl GS	Funding Required (incl GST)
	NOTE:	*SUIP = separately used or inhabited part of a rating unit*		
General Rate	General	Capital value	0.001394	$10,058,332.00
	General Commercial	Capital value	0.001672	$220,390.81
	General Indurtrial	Capital value	0.001672	$131,192.44
	General Utilitior	Capital value	0.002090	$428,037.86
	Defence land	Capital value*	0.001291	$30,803.97
Uniform Annual General Charge *(funds activities listed on next page)*	All rating units	Fixed amount per SUIP	765.73	$6,201,677
Targeted Rates				
Community Services	All rating units in Taihape Community Board area	Fixed amount per rating unit	25.83	$43,700
(funds Taihape and Ratana Community Boards)	All rating units in Ratana Community Board area	Fixed amount per rating unit	137.16	$14,950
Solid Waste Disposal *(funds Rubbish and Recycling)*	All rating units	Fixed amount per SUIP	144.92	$1,174,150
Roading *(funds Roading and Footpaths)*	All rating units (excl Defence land)	Capital value	0.00133	$10,104,358
	Defence land	Land value	0.00160	$40,559
	Forestry Differential	Capital Value	0.00360	$339,629
Wastewater public good *(funds Sewerage)*	All rating units	Fixed amount per SUIP	136.55	$1,104,282
Wastewater connected *(funds Sewerage)*	Rating units connected to wastewater schemes within the district	Fixed amount per number of water closets and urinals in the rating unit	762.38	$4,255,414
Water public good *(funds water)*	All rating units	Fixed amount per SUIP	193.15	$1,562,091
Water connected	Rating units connected to Marton, Bulls, Taihape, Mangaweka, Ratana schemes	Fixed amount per SUIP	805.23	$3,816,189
Water by volume	Marton, Bulls, Taihape, Mangaweka, Ratana schemes	Fixed amount per cu metre in excess of 250m3 per annum	2.60	$716,929
(funds water)	Bulls ANZCO	Fixed amount per cu metre in excess of 250m3 per annum	1.93	$314,891
Huntervilla urban (funds water)	Connected rating units	Fixed amount per cu metre	6.47	$198,930
Huntervilla rural *(funds water)*	Connected rating units	Fixed amount per unit or part unit***	350.03	$612,350
Huntervilla rural-urban (funds water)	Connected rating units	Fixed amount per unit or part unit***	371.90	$137,601
Erewhan rural *(funds water)*	Connected rating units	Fixed amount per unit or part unit***	242.02	$373,046
Omatane rural *(funds water)*	Connected rating units	Fixed amount per unit or part unit***	101.26	$12,505
Putorina rural *(funds water)*	Connected rating units	Land value	0.00	$12,013
Stormwater public good *(funds stormwater)*	All rating units	Fixed amount per SUIP	32.03	$0 $259,016
Stormwater urban *(funds stormwater)*	Marton, Bulls, Taihape, Mangaweka, Ratana, Huntervilla	Fixed amount per rating unit (as identified on rating maps available to view on Council's website)	352.02	$1,571,784
Total Rates Required	(Inclusive of GST)			**$43,794,821**

Separately Used or Inhabited Part (SUIP)

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

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

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

Residential Rating Units

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

Non-Residential Rating Units

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

Lump Sum Rates

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

Defence Land

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

Examples of Impact of Rating Proposals

For the year ending 30 June 2027

Location		CV 26/27	CV 25/26	Proposed 26/27	Actual 25/26	% increase
KOITIATA						
Koitiata	RAPAKI STREET	$430,000	$430,000	$2,419	$2,330	3.80%
Koitiata	OMANU STREET	$370,000	$370,000	$2,259	$2,183	3.46%
Koitiata	WAINUI STREET	$320,000	$320,000	$2,126	$2,061	3.14%
Koitiata	WAINUI STREET	$650,000	$650,000	$3,005	$2,869	4.75%
Koitiata	RAPAKI STREET	$510,000	$510,000	$2,632	$2,526	4.20%
TAIHAPE COMMERCIAL						
Taihape	HAUTAPU STREET	$96,000	$96,000	$3,499	$3,489	0.27%
Taihape	HAUTAPU STREET	$220,000	$220,000	$3,862	$3,815	1.24%
Taihape	HUIA STREET	$330,000	$330,000	$4,566	$4,424	3.19%
Taihape	HAUTAPU STREET	$435,000	$435,000	$4,874	$4,700	3.69%
Taihape	HUIA STREET	$540,000	$540,000	$4,801	$4,655	3.13%
Taihape	TUI STREET	$720,000	$720,000	$7,657	$7,496	2.14%
TAIHAPE NON COMMERCIAL						
Taihape	ALDRIDGE TERRACE	$105,000	$105,000	$3,145	$3,296	-4.58%
Taihape	LARK STREET	$133,000	$133,000	$1,979	$1,801	9.87%
Taihape	ACHILLES DRIVE	$225,000	$225,000	$3,817	$3,788	0.76%
Taihape	KAKAPO PLACE	$320,000	$320,000	$4,070	$4,021	1.23%
Taihape	TITI STREET	$510,000	$510,000	$4,577	$4,486	2.02%
Taihape	KIWI ROAD	$610,000	$610,000	$4,843	$4,731	2.38%
Taihape	KOKAKO STREET	$730,000	$730,000	$5,163	$5,025	2.76%
Taihape	HOSPITAL ROAD	$730,000	$960,000	$5,163	$5,588	-7.60%
Taihape	KOKAKO STREET	$1,090,000	$1,090,000	$6,123	$5,907	3.67%
HUNTERVILLE COMMERCIAL						
Hunterville	BRUCE STREET	$130,000	$130,000	$2,767	$2,459	12.55%
Hunterville	MILNE STREET	$260,000	$260,000	$3,148	$2,800	12.45%
Hunterville	MILNE STREET	$360,000	$360,000	$3,442	$3,063	12.38%
HUNTERVILLE NON COMMERCIAL						
Hunterville	KOTUKUTUKU ROAD	$230,000	$230,000	$1,886	$1,840	2.45%
Hunterville	WILSON ROAD	$330,000	$330,000	$3,266	$2,925	11.64%
Hunterville	PARAEKARETU STREET	$425,000	$425,000	$3,519	$3,158	11.43%
Hunterville	PARAEKARETU STREET	$600,000	$600,000	$3,986	$3,587	11.13%

Location		CV 26/27	CV 25/26	Proposed 26/27	Actual 25/26	% increase
MARTON COMMERCIAL						
Marton	HAIR STREET	$325,000	$325,000	$4,144	$4,056	2.18%
Marton	WELLINGTON ROAD	$455,000	$455,000	$4,526	$4,397	2.92%
Marton	WELLINGTON ROAD	$1,500,000	$540,000	$7,590	$4,620	64.28%
Marton	MORRIS STREET	$680,000	$680,000	$5,185	$4,988	3.96%
Marton	HIGH STREET	$800,000	$800,000	$6,680	$6,266	6.61%
MARTON INDUSTRIAL						
Marton	WELLINGTON ROAD	$230,000	$230,000	$3,866	$3,806	1.56%
Marton	WELLINGTON ROAD	$680,000	$680,000	$5,185	$4,988	3.96%
Marton	BROADWAY	$800,000	$800,000	$5,918	$5,624	5.23%
MARTON NON COMMERCIAL						
Marton	KERERU COURT	$160,000	$160,000	$2,051	$1,867	9.83%
Marton	ALEXANDRA STREET	$265,000	$265,000	$3,898	$3,851	1.20%
Marton	FRENCH STREET	$365,000	$365,000	$4,164	$4,096	1.66%
Marton	OXFORD STREET	$465,000	$465,000	$4,431	$4,341	2.07%
Marton	PUKEPAPA ROAD	$565,000	$565,000	$4,698	$4,586	2.43%
Marton	KERERU COURT	$665,000	$665,000	$4,964	$4,831	2.76%
BULLS COMMERCIAL						
Bulls	HIGH STREET	$240,000	$240,000	$3,895	$3,833	1.63%
Bulls	BRIDGE STREET	$355,000	$355,000	$4,232	$4,135	2.36%
Bulls	BRIDGE STREET	$460,000	$460,000	$4,540	$4,410	2.94%
Bulls	BRIDGE STREET	$780,000	$780,000	$5,859	$5,572	5.17%
Bulls	BRIDGE STREET	$1,690,000	$1,690,000	$8,528	$7,961	7.12%
BULLS NON COMMERCIAL						
Bulls	CRITERION STREET	$285,000	$285,000	$3,951	$3,900	1.30%
Bulls	TAUMAIHI STREET	$385,000	$385,000	$4,218	$4,145	1.75%
Bulls	WATSON STREET	$480,000	$480,000	$4,471	$4,378	2.13%
Bulls	BRIDGE STREET	$590,000	$590,000	$4,764	$4,647	2.52%
Bulls	BRIDGE STREET	$680,000	$680,000	$5,004	$4,868	2.80%
Bulls	GEORGE STREET	$770,000	$770,000	$5,244	$5,088	3.07%
Bulls	DANIELL STREET	$1,420,000	$1,420,000	$6,977	$6,680	4.45%

Location		CV 26/27	CV 25/26	Proposed 26/27	Actual 25/26	% increase
TURAKINA						
Turakina	STATE HIGHWAY 3	$265,000	$265,000	$1,979	$1,926	2.74%
Turakina	STATE HIGHWAY 3	$360,000	$360,000	$2,232	$2,159	3.40%
Turakina	RATANA ROAD	$460,000	$460,000	$2,499	$2,404	3.96%
Turakina	HAUNUI ROAD	$550,000	$550,000	$2,739	$2,624	4.37%
RATANA						
Ratana	SEAMER STREET	$85,000	$140,000	$1,988	$3,723	-46.60%
Ratana	TAMARIKI LANE	$238,000	$238,000	$3,963	$3,963	0.00%
Ratana	IHIPERA-KORIA STREET	$365,000	$365,000	$4,302	$4,274	0.64%
RURAL NORTH						
Rural North	MOAWHANGO VALLEY ROAD	$525,000	$525,000	$2,698	$2,598	3.86%
Rural North	MANUI ROAD	$1,430,000	$1,430,000	$5,111	$4,814	6.17%
Rural North	STATE HIGHWAY 1	$1,630,000	$1,630,000	$5,644	$5,304	6.42%
Rural North	PUKENAUA ROAD	$1,710,000	$1,710,000	$5,858	$5,500	6.51%
Rural North	OTAIHAPE VALLEY ROAD	$2,100,000	$2,100,000	$6,897	$6,455	6.86%
Rural North	TUHOE ROAD	$2,300,000	$2,300,000	$7,431	$6,945	7.00%
Rural North	RIDGE ROAD SOUTH	$2,475,000	$2,475,000	$7,897	$7,373	7.11%
Rural North	SPOONERS HILL ROAD	$2,700,000	$2,700,000	$8,497	$7,924	7.23%
Rural North	STATE HIGHWAY 1	$2,930,000	$2,930,000	$9,110	$8,487	7.34%
Rural North	KAKARIKI ROAD	$3,020,000	$3,020,000	$9,350	$8,708	7.38%
Rural North	KOEKE ROAD	$3,420,000	$3,420,000	$10,417	$9,687	7.53%
Rural North	STATE HIGHWAY 1	$3,520,000	$3,520,000	$10,683	$9,932	7.56%
Rural North	TAIHAPE-NAPIER ROAD	$3,880,000	$3,880,000	$11,618	$10,779	7.78%
MANGAWEKA						
Mangaweka	BROADWAY	$175,000	$175,000	$2,117	$1,939	9.18%
Mangaweka	TE KAPUA ROAD	$215,000	$215,000	$2,677	$2,924	-8.45%
Mangaweka	STATE HIGHWAY 1	$285,000	$285,000	$3,977	$3,935	1.06%
Mangaweka	KAWAKAWA STREET	$340,000	$340,000	$4,124	$4,070	1.32%
Mangaweka	STATE HIGHWAY 1	$340,000	$340,000	$3,010	$3,230	-6.81%

Location		CV 26/27	CV 25/26	Proposed 26/27	Actual 25/26	% increase
RURAL SOUTH						
Rural South	COLEMANS ROAD	$900,000	$900,000	$3,672	$3,481	5.48%
Rural South	MCHARDIE ROAD	$900,000	$900,000	$3,672	$3,481	5.48%
Rural South	SOMERSAL LANE	$1,210,000	$1,210,000	$4,499	$4,240	6.09%
Rural South	MAKIRIKIRI ROAD	$1,500,000	$1,500,000	$5,272	$4,951	6.49%
Rural South	SANTOFT ROAD	$1,500,000	$1,500,000	$5,272	$4,951	6.49%
Rural South	MILNE STREET	$1,530,000	$1,530,000	$6,157	$6,109	0.78%
Rural South	KAKARIKI ROAD	$1,750,000	$1,750,000	$5,938	$5,563	6.75%
Rural South	PAREWANUI ROAD	$1,750,000	$1,750,000	$5,938	$5,563	6.75%
Rural South	MAKIRIKIRI ROAD	$1,860,000	$1,860,000	$6,232	$5,832	6.85%
Rural South	FERN FLATS ROAD	$2,070,000	$2,070,000	$6,792	$6,347	7.01%
Rural South	JEFFERSONS LINE	$2,300,000	$2,300,000	$7,405	$6,910	7.16%
Rural South	MAKIRIKIRI ROAD	$2,400,000	$2,400,000	$7,671	$7,155	7.22%
Rural South	WHALES LINE	$2,620,000	$2,620,000	$8,258	$7,694	7.34%
Rural South	WANGANUI ROAD	$2,701,000	$2,701,000	$8,474	$7,892	7.37%
Rural South	MT CURL ROAD	$2,720,000	$2,720,000	$8,525	$7,938	7.38%
Rural South	STATE HIGHWAY 1	$3,220,000	$3,220,000	$9,858	$9,163	7.58%
RURAL LARGE DAIRY/PASTORAL						
Rural North	STATE HIGHWAY 1	$10,700,000	$10,700,000	$31,100	$28,793	8.01%
Rural North	TE MOEHAU ROAD	$19,900,000	$19,900,000	$56,902	$52,601	8.18%
Rural North	TAIHAPE-NAPIER ROAD	$40,000,000	$40,000,000	$116,856	$108,212	7.99%
Rural North	TAIHAPE-NAPIER ROAD	$46,070,000	$46,070,000	$127,950	$117,969	8.46%
Rural North	TAIHAPE-NAPIER ROAD	$52,034,000	$52,034,000	$143,852	$132,575	8.51%
RURAL SOUTH INDUSTRIAL						
Rural South	WANGANUI ROAD	$80,000	$80,000	$1,507	$1,487	1.33%
Rural South	CALICO LINE	$370,000	$370,000	$3,163	$3,334	-5.14%
Rural South	TUTAENUI ROAD	$560,000	$560,000	$4,834	$4,673	3.44%
Rural South	BRIDGE STREET	$670,000	$670,000	$4,804	$4,763	0.85%
Rural South	BRIDGE STREET	$1,100,000	$1,100,000	$6,065	$5,893	2.93%

Annual Plan Disclosure Statement

For the year ending 30 June 2027

What is the purpose of this statement?

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

The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark - Rates Affordability			***Limit***	***Planned***	***Met***
Rates Income - quantified limit					
	Capped at 12.5%	excluding newly introduced rates	$40.01M	$38.08M	yes
	Capped at 12.5%	excluding newly introduced rates	$40.01M	$38.08M	yes
Rates Increase - quantified limit					
	Capped at 12.5%	Including newly introduced rates	12.50%	6.40%	yes
	Capped at 12.5%	Including newly introduced rates	12.50%	6.40%	yes
Benchmark - Debt affordability			***Limit***	***Planned***	***Met***
Net interest payments to total revenue			20% max	5.17%	yes
Net interest payments to rates revenue			25% max	7.70%	yes
Net Debt to total revenue			175% max	164.39%	yes
Liquidity			110% min	111.03%	yes
Balanced budget benchmark			100% min	89.96%	no
Essential services benchmark			100% min	241.87%	yes
Debt servicing benchmark			10% max	5.98%	yes

Notes

Rates affordability benchmark

For this benchmark -

- The Council's planned rates income for the year is compared with the quantified limit on rates contained in the financial strategy included in the Council's Long Term Plan; and
- The Council's planned rates increase for the year is compared with the quantified limit on rates increases for the year contained in the Financial Strategy included in the Council's Long Term Plan.

The Council meets the rates affordability benchmark if –

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

Debt affordability benchmark

For this benchmark –

- The Council's planned interest expenses as a proportion of annual rates income is compared with the quantifies limit contained in the Financial Strategy included in the Council's Long Term Plan.
- The Council's planned net external debt as a proportion of annual rates income is compared with the quantifies limit contained in the Financial Strategy included in the Council's Long Term Plan
- The Council's planned debt per capita of population is compared with the quantifies limit contained in the Financial Strategy included in the Council's Long Term Plan

The Council meets the debt affordability benchmark if –

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

Balanced budget benchmark

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

Essential services benchmark

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

Debt servicing benchmark

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

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

Section 4: Glossary of Terms

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

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