

# Pūrongo ā-Tau Annual Report 2022/23



**RANGITIKEI**  
DISTRICT COUNCIL

*making this place home*



# Mihi

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

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

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

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

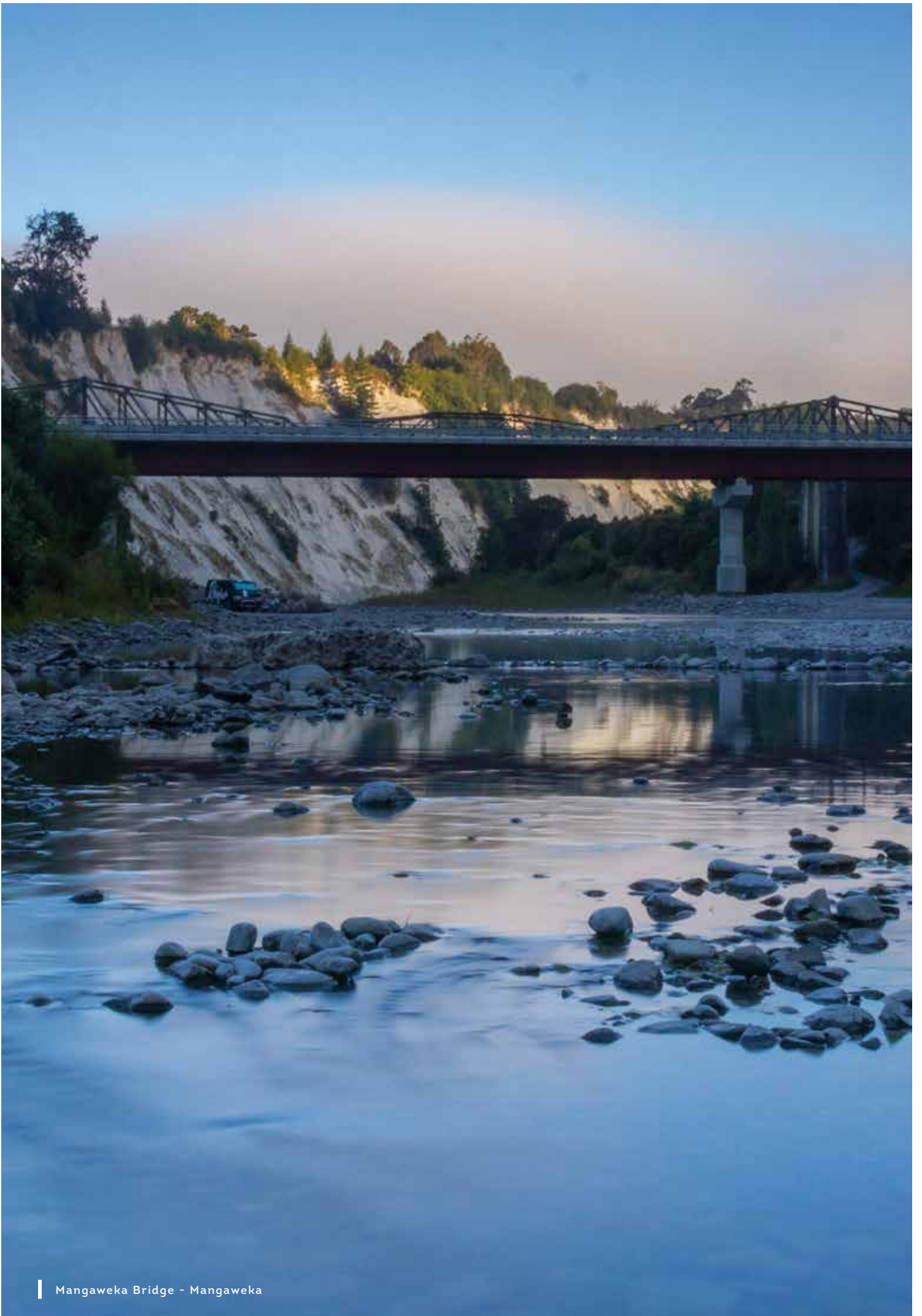
We send a warm welcome to  
you all.

Cease the winds from the west  
Cease the winds from the south  
Let the breeze blow over the land  
Let the breeze blow over the ocean  
Let the red-tipped dawn come with  
a sharpened air  
A touch of frost, a promise of a  
glorious day!

# Contents

<b>Section 1: Introduction</b>	<b>1</b>
Executive Summary	2
Audit Report	4
Who Are We?	8
Mission Statement	9
Council Operations	10
Statement of Compliance and Responsibility	11
<b>Section 2: Significant Activities – Service Performance Information</b>	<b>13</b>
Community Outcomes	15
Performance Reporting	17
Community Leadership	18
Roading and Footpaths	21
Water Supply	26
Sewerage and the Treatment and Disposal of Sewage	31
Stormwater Drainage	36
Community and Leisure Assets	40
Rubbish and Recycling	45
Environmental and Regulatory Services	49
Community Well-being	53
<b>Section 3: Financial Statements and Policy Reports</b>	<b>57</b>
Funding Impact Statement For the Year Ended 30 June 2020 Whole of Council	58
Statement of Comprehensive Revenue and Expense	59
Statement of Changes in Net Assets/Equity	59
Statement of Financial Position	60
Statement of Cash Flows	61
Council-Controlled Organisations (CCO)	62
Notes to the Financial Statements	63
Benchmarks Disclosure Statement	101
<b>Section 4: Other Information</b>	<b>105</b>
Your Elected Members	106
Your Representatives	107





| Mangaweka Bridge - Mangaweka

The image features a dark blue background with several thin white lines in the upper right corner. These lines form a series of overlapping, angular shapes that resemble a stylized sunburst or a series of radiating paths. The lines are thin and white, creating a high-contrast graphic element against the dark blue background.

*Section 1:*

# **Introduction**

# Executive Summary

## *The Annual Report*

The Annual Report is an essential accountability document.

It sets out to explain the Council's performance in year one of the 2021-31 Long Term Plan and against the various legislative and accounting requirements under which the Council is required to operate.

This Annual Report is prepared according to Sections 98 and 99 and Part 3 of Schedule 10 of the Local Government Act 2002. The Annual Report measures the Council's performance for the period 1 July 2022 to 30 June 2023.

As well as financial results, the Annual Report includes results of the performance measures set out in the 2021-31 Long Term Plan.

## Financial Performance

The Statement of Comprehensive Revenue and Expense shows income levels generally consistent with those recorded in the previous year but \$7.4m below budget. The budget included \$6m in connection with the development of the Marton Rail Hub but this project has been delayed. The Statement of Comprehensive Revenue and Expense also shows that Operating Expenditure is \$8.6m above budget. In 2022/23 Council incurred \$4.5m of unbudgeted operating expenditure as a result of emergency weather events. Further, recent revaluations have increased Council's Depreciation far greater than the budgeted increase. As a result of the above Council recorded a deficit after tax of \$7.9m for the year ended June 2023.

More detailed analysis of variances is presented in note 27 of the financial statements and in the commentary on the various groups of activities.

## Financial Position

Council had net assets of \$767m, largely represented by Property, Plant and Equipment.

Council had a comfortable liquidity position (current assets exceed current liabilities by \$9.1m).

## Opportunities for Māori to contribute to Council decision-making

Council continues to have our iwi advisory board, Te Roopuu Ahi Kaa, as an integral part of the organisation.

The role and responsibilities of Te Roopuu Ahi Kaa are set out in their terms of reference. Members of Te Roopuu Ahi Kaa sit on Councils Standing Committees, with voting and speaking rights, which is another opportunity for Māori and iwi to contribute to the decision making of Council.

A budget is allocated for the Māori Community Development Programme and is to be distributed by Te Roopuu Ahi Kaa in accordance with its own processes. This programme is designed to increase the capacity of Māori to contribute to local decision-making and strengthen relationships between iwi organisations/marae and Council.

Council introduced two Māori Wards for 2022 Local Government Elections to represent Tiikeitia ki Uta (Inland) Māori Ward and Tiikeitia ki Tai (Coastal) Māori ward by one councillor each. Māori wards are a mechanism through which councils can ensure that Māori communities are represented on council and, in doing so, both achieve better representation of Māori in council decision-making and improve the visibility of Māori issues within council thinking and processes.



## Sponsorship, Funding and Grants

### Community & Leisure

- JBS Dudding Trust (\$35,000) for books and language resources at our Libraries
- New Zealand Libraries Partnership Programme (\$40,000) for a fixed-term Community Engagement role within the Libraries.
- Ministry of Business Innovation & Employment – Tourism Infrastructure Fund (\$56,000) to install a dry vault toilet by the Springvale Suspension Bridge.

### Community Wellbeing

- Pub Charity (\$34,252.08) for Marton Market Day, and The Harvest Festival.
- Immigration NZ (\$10,000) for development of website and promotional material for the Welcoming Communities programme
- Sports Whanganui / Tu Manawa Funding – Active Aotearoa:
  - \$15,021.06 for a Play trailer (Supported by Taihape Development Community Trust)
  - \$4,883.61 for Taihape Taekwondo programme for Taihape and district youth
  - \$3,977.21 for Marton Boxing programme for Marton and district youth
  - \$4,000.00 for equipment for the Youth Golf programme equipment.
- LGNZ Mayors Task Force for Jobs \$450,000 plus \$220,000
- Ngā Tai O Te Awa \$1800 funding for youth Wahine rugby clinic



# Independent Auditor's Report

## To the readers of Rangitikei District Council's annual report for the year ended 30 June 2023

The Auditor-General is the auditor of Rangitikei District Council (the District Council). The Auditor-General has appointed me, Chris Webby, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the District Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the District Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

We refer to this information as "the disclosure requirements" in our report.

We completed our work on 30 October 2023. This is the date on which we give our report.

### Opinion on the audited information

In our opinion:

- the financial statements on pages 59 to 61 and pages 63 to 99:
  - present fairly, in all material respects:
    - the District Council's financial position as at 30 June 2023;
    - the results of its operations and cash flows for the year ended on that date; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the funding impact statement on page 58, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan;
- the Statement of Service Performance on pages 8 to 9, 14 to 55 and 72:
  - presents fairly, in all material respects, the District Council's levels of service for each group of activities for the year ended 30 June 2023, including:
    - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;
    - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
  - complies with generally accepted accounting practice in New Zealand; and
- the statement about capital expenditure for each group of activities on pages 20 to 55, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's Long-term plan; and
- the funding impact statement for each group of activities on pages 20 to 55, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan.

### Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014 on pages 101 to 103, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council's audited information and, where applicable, the District Council's long-term plan and annual plans.



The basis for our opinion is explained below and we draw attention to other matters. In addition, we outline the responsibilities of the Council and our responsibilities relating to the audited information, we comment on other information, and we explain our independence.

## Emphasis of matter - uncertainty over the water services reform programme

Without modifying our opinion, we draw attention to Note 24 on page 94, which outlines developments in the Government's water services reform programme.

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved.

## Basis for our opinion on the audited information

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information.

## Responsibilities of the Council for the audited information

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the District Council or there is no realistic alternative but to do so.

## Responsibilities of the auditor for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's annual plan and Long-term plan.

We did not evaluate the security and controls over the electronic publication of the audited information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the Statement of Service Performance, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

## Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 3, 10 and 106 to 107, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information, and we do not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of the District Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements, we have carried out engagement in the areas of debenture trust deed, which are compatible with those independence requirements. Other than these engagements we have no relationship with or interests in the District Council.



**Chris Webby**

Audit New Zealand

On behalf of the Auditor-General  
Palmerston North, New Zealand



# Who Are We?

## District Profile

The Rangitikei District comprises 4,500 square kilometres of mainly lush, rural land. It is a diverse district, ranging from the sand plains on the south coast – which stretch inland almost as far as Bulls – to the magnificent hill country of the upper Rangitikei. The District is characterised by its hills, which comprise 50% of the land.

The Rangitikei River is one of New Zealand's longest rivers, starting in the Kaimanawa Ranges and flowing out to the Tasman Sea.

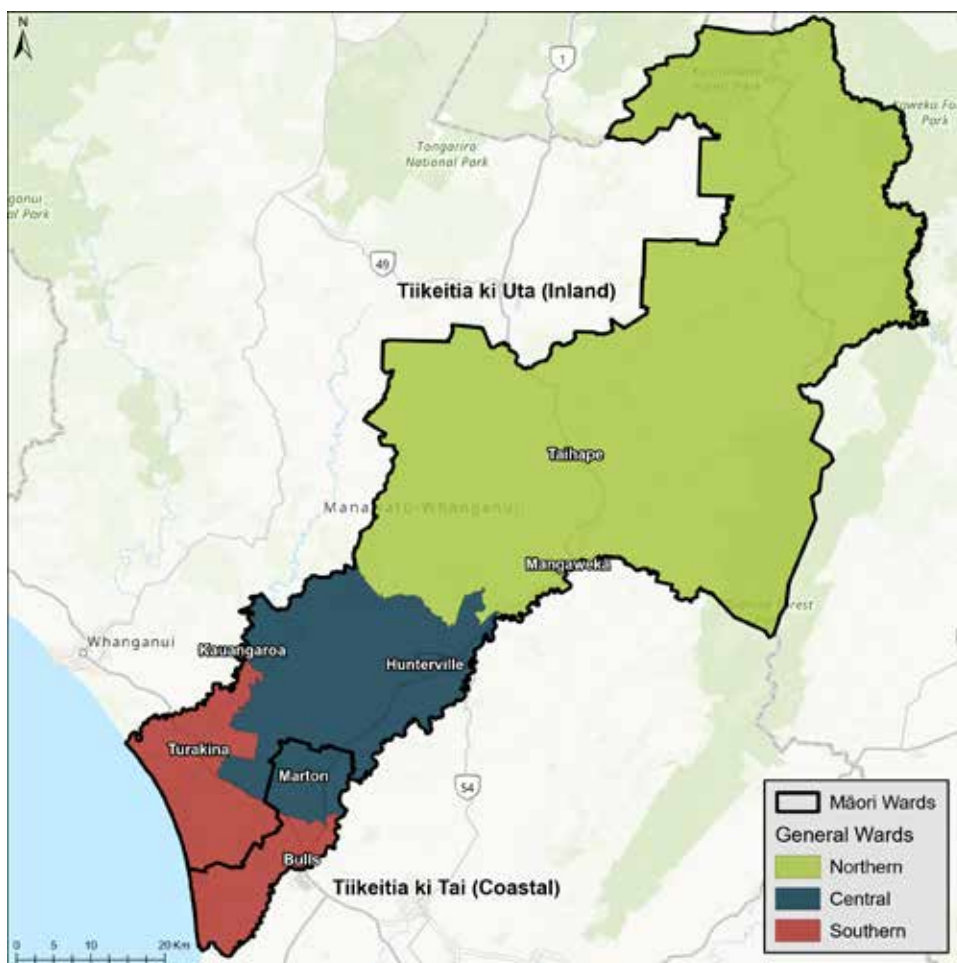
## Demographic and Social Features

The 2018 Census showed a usually resident population of 15,027 (compared to 14,019 at the 2013 Census). This showed an increasing population reversing the trend for a declining population since 1996. There were 3,936 Māori recorded in the 2018 Census (compared with 3,270 in 2013).

However, the most recent estimated population for the District, as at June 2022, is 16,100 an increase of 1,073 in the last four years. The number of occupied private dwellings at the 2018 Census was 5778 compared with 5773 in the 2013 Census. The number of unoccupied private dwellings was 933 compared with 912 in 2013. The 2018 Census recorded 12 dwellings under construction.

## Rangitikei District Council

The Rangitikei District Council is a territorial authority governed by the Local Government Act 2002. The Council was formed in 1989 by the amalgamation of the Rangitikei County Council, Marton Borough Council and Taihape Borough Council, along with parts of the KIWITEA and TAUPŌ County Councils.



# Mission Statement

## Council's Role

The Rangitikei District Council undertakes services for the residents and ratepayers of the Rangitikei. In everything it does, the Council has regard for the principles of equity and the principles of the Treaty of Waitangi.

The Local Government Act 2002 defines the purpose of local government is to:

"... enable democratic local decision-making and action by, and on behalf of communities and;

... promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

### The role of a local authority is to:

- give effect, in relation to its district or region, to the purpose of local government and;
- perform the duties, and exercise the rights, conferred on it by or under this Act and any other enactment"

(Sections 10 and 11 of the Local Government Act 2002)

To give effect to this role, the Council has allocated its services between nine Groups of Activities, which describe the services (and levels of service) the Council provides:



**Community Leadership**



**Roothing and Footpaths**



**Water Supply**



**Wastewater and Sewage Disposal<sup>2</sup>**



**Stormwater Drainage**



**Community and Leisure Assets**



**Rubbish and Recycling**



**Environmental and Regulatory**



**Community Well-being**

All of the Council's day-to-day business and long-term planning is centred on these activities and the budget requirements to keep them operational. Often sub-activities will fall out from the main activity and complement, in one way or another, the central activity.

## Council Operations

The Council appoints a Chief Executive to be in charge of the Council operations and delegates certain powers of management to him as required under Section 42 of the Local Government Act 2002.

The Chief Executive appoints staff to carry out all of the Council's significant activities.

## Division of Responsibility between the Council and Management

A key to the efficient running of the Council is that there is a clear division between the role of the Council and that of Management. The Council of the Rangitikei District concentrates on setting policy and strategy, and then reviews progress. Management is concerned with implementing the Council policy and strategy.

The Council's most recent Representation Review was completed in April 2022. The key change was the implementation of two Māori Wards and resulted in the following representation arrangement.

- Mayor plus 11 councillors elected from 5 wards.
- The two Community Boards (Rātana and Taihape) were also unchanged.

Ward	Number of Councillors per Ward
Northern General	2
Central General	5
Southern General	2
Tiiketia ki Uta (Inland)	1
Tiiketia ki Tai (Coastal)	1

While many of the Council's functions have been delegated, the overall responsibility for achieving the mission statement of the Council and the purposes of local government rests with the Council. The Council maintains effective systems of internal control, which includes the policies, systems and procedures established to provide measurable assurance that specific objectives of the Council will be achieved.



# Statement of Compliance and Responsibility

## Compliance

The Council and Management of the Rangitikei District Council confirm that all statutory requirements in relation to the Annual Report, as outlined in the Local Government Act 2002, have been complied with.

## Responsibility

The Council and Management of the Rangitikei District Council accept responsibility for the preparation of the annual Financial Statements and of the Statement of Service Performance, and the judgements used in them.

The Council and Management of the Rangitikei District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Council and Management of the Rangitikei District Council, the annual Financial Statements for the year ended 30 June 2023 fairly reflect the financial position and operations of the Rangitikei District Council.



**Andy Watson**

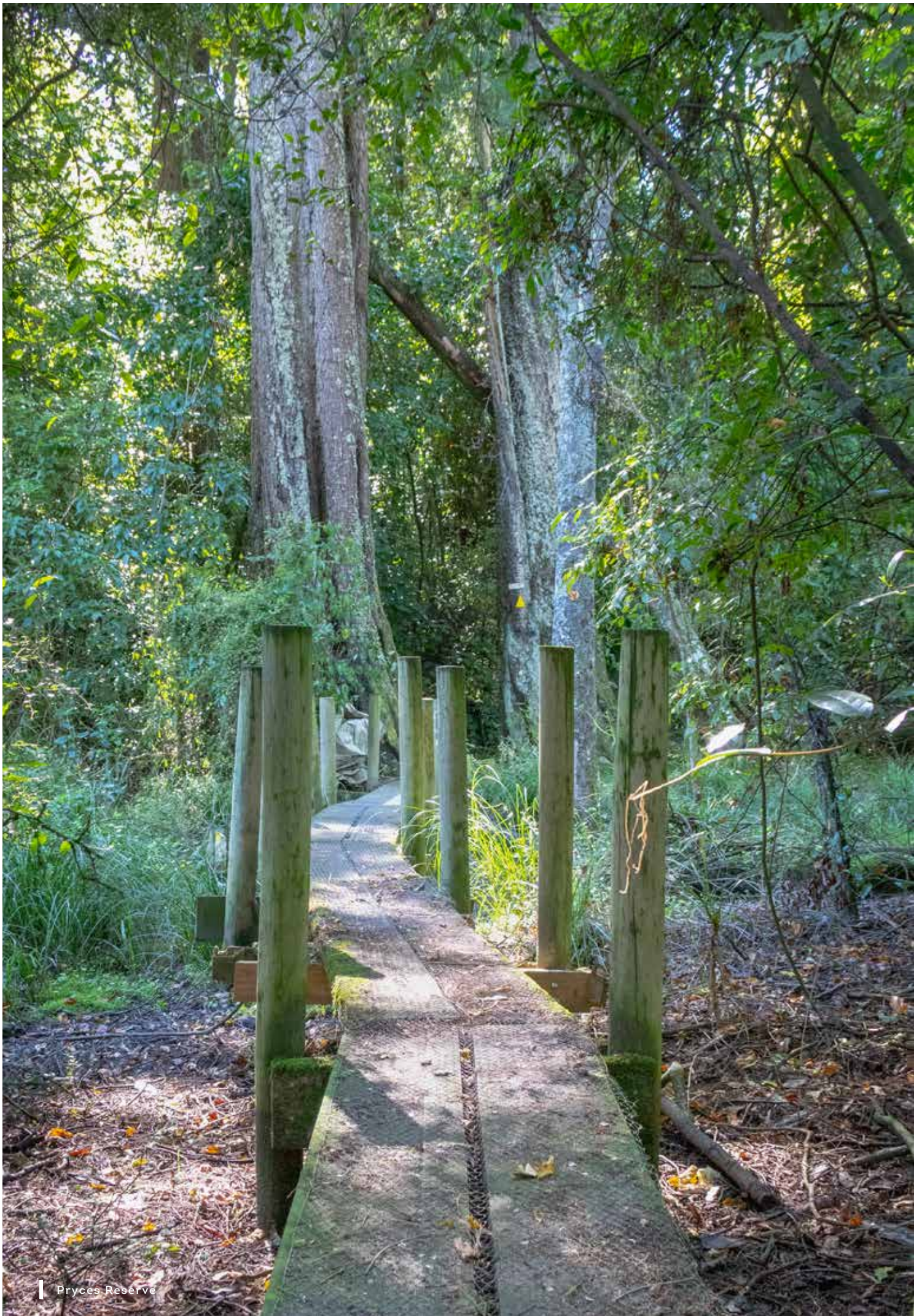
Mayor  
30 October 2023



**Kevin Ross**

Chief Executive (Interim)  
30 October 2023









*Section 2:*

# **Significant Activities – Service Performance Information**





Including Funding Impact Statements by Significant Activity  
and other information in accordance with PBE FRS-48



# Community Outcomes

Community outcomes are 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.

As part of developing the 2021-31 Long Term Plan, Council reviewed its outcomes; they are described below.

Community Outcomes	
 <p><b>Healthy and resilient communities</b></p>	<ul style="list-style-type: none"> <li>• We advocate for the well-being of our communities.</li> <li>• We ensure our infrastructure services are appropriate and affordable and we aim to reduce the risk from earthquake-prone buildings.</li> <li>• We support and manage events, activities and facilities that meet the needs of our community and make people proud to live here.</li> <li>• We work with cultural groups and new residents to ensure they are welcomed and we aim to keep communities well-informed and engaged in decision-making.</li> </ul>
 <p><b>Healthy and improving environment</b></p>	<ul style="list-style-type: none"> <li>• We are proud of our natural environments and will work towards more sustainable use of resources.</li> <li>• We aim to reduce our carbon footprints, reduce waste to landfill and plan for the projected impacts of climate change.</li> </ul>
 <p><b>Partnership with iwi</b></p>	<ul style="list-style-type: none"> <li>• We work with iwi on projects and plans that are important to them before carrying out public engagement.</li> <li>• We work with tangata whenua to identify and protect areas of cultural importance and we help tangata whenua tell their stories of the land and history.</li> </ul>
 <p><b>Prosperous economy</b></p>	<ul style="list-style-type: none"> <li>• We facilitate growth and support commercial and industrial investments and the visitor sector.</li> <li>• We value the rural economy and support primary sector productivity.</li> <li>• We aim to ensure rate levels are prudent and we seek housing solutions that support the community.</li> </ul>

The table below illustrates how each of the community outcomes relates to the groups of activities.

Group of activities	Community outcomes			
	Healthy and Resilient Communities	Health and Improving Environment	Partnership with Iwi	Prosperous Economy
Community Leadership	●	●	●	●
Roading and Footpaths	●	●		●
Water supply	●	●	●	
Sewerage and the treatment and Disposal of Sewage	●	●		
Stormwater Drainage	●	●		
Community and Leisure Assets	●	●		
Rubbish and Recycling	●	●		
Environmental and Regulatory Services	●	●		●
Community Well-being	●	●	●	●

Council has not undertaken any specific measurement during the year of progress towards the achievement of those outcomes.

## Identified effects of activities on the social, economic, environmental or cultural well-being of the community

The provision of a safe, convenient and well-maintained network of roads and footpaths contributes to (particularly) economic well-being by facilitating access by those conducting business within the District; it also contributes to social well-being by allowing people to connect easily with one another.

However, road deaths, noise, vibrations and emissions to air from road traffic are negative impacts on social and environmental well-being.

The provision of a reliable, safe water supply contributes particularly to social well-being; the ability to provide commercial quantities of water and stock water contribute to the community's economic well-being. Malfunctioning plants impact negatively on these well-beings.

Treatment and disposal of wastewater contributes to environmental well-being by minimising impacts on aquatic life and social well-being by ensuring disposal does not impact on residents' health. Malfunctioning treatment plants and broken or blocked reticulation impact negatively on social and environmental well-being,

Parks and reserves, libraries, and swimming pools contribute to the community's social well-being by providing recreational and educational opportunities.

Well-managed and accessible waste transfer stations reduce the likelihood of fly-tipping and this contributes to environmental well-being.

Animal control, building control and planning control contribute to personal and public health and safety, i.e. social well-being.

The youth development activity contributes to social well-being by providing opportunities for youth to collaborate with others and engage in meaningful dialogue with the Council.

The hui in Te Roopuu Ahi Kaa and representation from that Komiti on Council's standing committees contribute to the community's cultural well-being by promoting dialogue and understanding.

# Performance Reporting

The overall purpose of Council's performance framework is to:

- Allow residents to make a judgement on whether or not the Council action being measured is worth funding through rates or fees.
- Allow Council to take corrective actions if the expected results are not being achieved.

The Long Term Plan pulls together Council's strategies and plans, and the long term plan activities align with these plans. Hence Council's long term plan KPI's are part of its overall strategic monitoring framework. Service performance measures in the long term plan are mostly process and output based as they can be more closely linked to Council actions.

Council publicly reports the long term plan measures as part of Section 2: Significant Activities – Service Performance Information in the Annual Report. Residents need to look at these reports to get an understanding of how well Council is performing.

## Performance reporting

Council records a number of performance indicators, these include:

- Happy or Not reporting is used at four locations to measure real-time customer experiences of Council services. Council uses this data to make continual improvements to facilities and services. Limitations of this system includes misuse of the machines to capture data, where if someone is unhappy they can press the button multiple times, although if this occurs the system blocks someone from using it for 30 seconds.
- Council also has online feedback systems, where a request for service (RFS) can be lodged; or via a Korero Mai - feedback form where a customer can scan a QR code and it takes them to a feedback page on Council's website.
- Monthly performance reports are provided to the Finance / Performance Committee on each of the performance systems.

Another way the community can provide feedback to the council is through the public consultation process. The purpose of public consultation is to seek community feedback on council-related issues such as the development of new strategies, policies, bylaws, plans and projects. It can be part of a formal council consultation process or an informal community conversation to get indication of how people feel about a particular issue or topic. When we run a formal consultation, every response is reviewed by Council staff. Submission answers and comments are collated and analysed before being presented back to councillors so they can make informed decisions. When we are doing a formal consultation on a policy or a bylaw, all submissions are brought together into and are published on our website.

Council monitors its customer service requests and records data trends, as well as service uptake changes such as the number of building consents, dog registrations, or when legislative timeframes are met.

## Rationale for Long Term Plan measures

The Department of Internal Affairs sets some mandatory KPIs that all Councils need to include in their long term plans. These are marked as mandatory measures.

Other KPIs are set by Council and aim to report against key activities and programmes council is delivering for each group of activities. These measures were reviewed by management and Council in the development of the 2021-31 Long Term Plan.

## Other Key Judgements

The performance measure for the 'percentage of real water loss from the reticulation network' is measured in accordance with DIA calculation guidelines.



## Cost allocation

Note 1 to Council's Annual Financial Statements includes a summary of how Council allocates costs across its different activities. The note states that the Council has determined the cost of significant activities using the cost allocation system outlined below:

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

In the Activities that follow, performance reporting against the **Target (or Intended Level of Service)** is detailed as follows:

### ● Achieved

Required actions have been completed

Or where a long-term level of service is targeted, the results for the year are in keeping with the required trend to achieve the intended level of service

### ● Not achieved

None of the required actions have been undertaken

Or the result for the year is less than half of the intended level of service

Or where a long-term level of service is targeted, the results for the year are contrary to the required trend to achieve the intended level of service

### ● Not measured

A measure which Council is required to report upon, but did not undertake relevant activities, so cannot report results

\* In the levels of service statements which follow, denotes a mandatory measure prescribed by the Secretary of Internal Affairs under section 261B of the Local Government Act 2002.

Page 8 to 9, 14 to 55 and 72 (financial links) constitute Council's Statement of Service Performance in accordance with PBE FRS 48.

## Statement of Compliance

The service performance information in this report is compliant with New Zealand generally accepted accounting practice (NZ GAAP).

# Community Leadership

This activity focuses on the governance functions of Council, in particular leadership and planning and is concerned with local democratic decision-making.



A major focus is getting the 'right' information to the community, clearly and concisely, so that people have an opportunity to understand the Council's view on the critical issues and decisions for the District.



**Council adopted its 2023/24 Annual Plan on 22 June 2023.**



**Local Body Elections were held successfully in October 2022. Voter turnout was 46%.**



**The draft Community Spatial Plan was developed and consulted on in 2022/23. Council received 187 submissions.**

## Highlights for 2022/23

- **Local Body Elections** – these elections were held successfully in October 2022. Voter turnout was 46%, which was higher than the national average of 40.44%. A successful induction programme was carried out for the new Council.
- **2023/24 Annual Plan** – Following a special consultative process Council adopted its 2023/24 Annual Plan on 22 June 2023, at that meeting the rates resolution for 2023/24 was adopted; alongside the Schedule for Fees and Charges.
- **Regional collaboration** – Council has been a member of the Regional Working Group on Climate Change and will continue its involvement through 2023/24; our Mayor also attends the Regional Transport Committee; and is part of the Accessing Central NZ meetings.
- **Preparation of Order Papers** – Order Papers for Council, Committees, Boards, Community Committees and other meetings have continued to be delivered to ensure that decision-making was compliant and useful. During the year staff asked the Community Boards and Community Committees to review their Terms of Reference.
- **Delegations to Position Policy** – this Policy was adopted to replace the outdated Delegations Register.
- **Community Spatial Plan** – The draft Community Spatial Plan was developed and consulted on in 2022/23. Council received 187 submissions and is due to adopt the final Community Spatial Plan in late 2023.


## Level of Service


**Make decisions that are robust, fair, timely, legally compliant and address critical issues, and that are communicated to the community and followed through.**

PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils 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</i>					
On-time completion of, or substantially undertaken annual plan actions		90% or more Annual Plan Actions completed	75%	67.9%	The achievement of Annual Plan Actions has improved from the 2021/22 result. Activities with lower completion of actions included roading actions that were affected by Waka Kotahi funding and contractor availability and three waters actions that are ongoing due to the need for further investigation, third party input, or resource consenting.
Completion of capital programme		85% or more of the planned capital programme	67%	49.08%	Council's achievement of the capital program has improved from 2021/22. Delays in capital programmes include: * Roading: Weather events and contractor availability have required prioritisation of maintenance/repairs. * Three waters: Projects have been delayed for reasons outlined above including ongoing investigation, stakeholder input, and consenting.
Māori responsiveness framework:	Governance and relationships	80% or more overall satisfaction	80%	100%	Five responses from TRAK members were received. Three members expressed satisfaction across all areas. One member stated they 'do not know' to all questions as they have not been to enough meetings. One member stated satisfaction on governance and relationships, with the remaining neutral.
Satisfaction ratings from each member of Te Roopuu Ahi Kaa about the effectiveness of each framework outcome area.	Culture and identity		60%	92%	
	Prosperity and well-being		60%	67%	
	Resources and infrastructure		60%	75%	
<i>Councils intended level of service is to: Provide a high customer experience that satisfies the needs of the community</i>					
Customer views of their experience (both the customer service and service provided) with Council. HappyOrNot system		500 Responses Customer Satisfaction Index: Improvement on previous year	4,459 responses 85% Very Happy across all results on all units.	2,265 responses 83% very happy across all results on all units.	Happy Or Not units are available for customers to give feedback at the High Street office in Marton as well as the libraries in Marton and Taihape and Te Matapihi in Bulls.

\* Mandatory

 Achieved

 Not achieved

 Not measured



## Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023

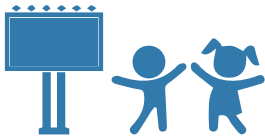
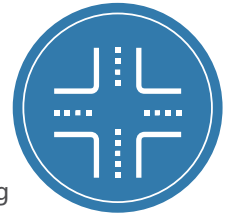
### Community Leadership

	2022 Long Term Plan (\$000)	2023 Long Term Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	1,143	1,262	1,353
Targeted rates	78	84	84
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	55	33
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding ( A )</b>	<b>1,221</b>	<b>1,401</b>	<b>1,470</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	688	781	875
Finance costs	-	-	-
Internal charges and overheads applied	532	619	645
Other operating funding applications	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>1,220</b>	<b>1,400</b>	<b>1,520</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>1</b>	<b>2</b>	<b>(50)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(2)	(2)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>(2)</b>	<b>(2)</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(50)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(2)</b>	<b>(2)</b>	<b>50</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>(1)</b>	<b>(1)</b>	<b>0</b>
<i>Note: Depreciation expense not included above</i>	-	-	-

## Roading and Footpaths

This activity covers Council's roading network (including bridges), footpaths and street lighting.

A safe roading network for users (including cyclists, pedestrians and mobility scooter users) traveling throughout the District is important for the transport of goods and people. This activity is the most significant for rates expenditure. It also receives a subsidy from central government, with a Financial Assistance Rate (FAR) of 63%.



**Electronic signage were installed at eight urban schools and one rural school.**



**40km of road was resealed.**





**Work was completed on seven bridges**

### Highlights for 2022/23:

- **Road Surfacing** – 40km of road was resealed. Kuku Street at the BP, Kakapo Place, Bruce Street/Parakaretu Street intersection and Station Road/Main Street/Matai Street intersection were paved with hotmix - Total length 320m.
- **Bridge and structural renewals** – This is a new work category for 2021-24, providing for the renewal of bridges and structures on a 'like for like' basis, as opposed to provision of new or upgrading of existing assets. Work was completed on seven bridges. Network bridge corrosion assessments, and special inspections were also carried out to inform the Forward Works Program. At Wairepu East Road, a large box culvert was replaced with a 1.2m x 2.0m box structure 12m in length.
- **Road to Zero** – This work category provides for the construction / implementation of high priority low-cost, low-risk improvements to the transport system. Electronic signage were installed at eight urban schools and one rural school. Work also commenced on the 'Speed Management Plan' to ensure strategic alignment with the Government Policy Statement (GPS) on Land Transport, and Rangitikei District Council's strategic direction. This will require an area wide approach to speed limits, rather than a 'corridor-by-corridor' approach. This is essential to ensure that the whole regional network is considered.
- **Low cost, low risk roading improvements** – This work category provides for the construction / implementation of low-cost, low-risk improvements to the transport system. Work was completed on two new guard rail projects, Makino Road and Mangaohane Road. Sealing was achieved at several intersections on the Taihape-Napier Road, and approaches to five bridges. Designs were also prepared for projects that were deferred to 2023-24. Constructing a right turn bay at Wanganui Road / Williamsons Line was started in April, however, the wet weather in May 2023 from the passing cyclone and persistent wet weather in June 2023 halted construction.
- **Resilience improvements** – This work category provides for non-routine work to protect the asset from damage. Heavy rock was placed around the Abattoir Road bridge to protect the abutment. This project required a resource consent. Designs were also prepared for construction projects deferred to 2023-24.
- **Footpaths** – New footpath and kerb and channel (600m) were constructed at Takahe Street.
- **Mangaweka Bridge** – This bridge is completed.
- **Emergency Work** – Storm events occurred on May 2022, June 2022, January 2023, February 2023 and May 2023. The cost to restore the storm damage that occurred during the year is estimated to be in the order of \$4 million. The frequency of cyclones passing over the country was very disruptive to the construction programme. This was due to work site conditions and resources second to clear debris so that road are usable.


## Level of Service


**Provide a sustainable network which is maintained in accordance with each road's significance for local communications and the local economy, taking into account the One Roding Network Classification and funding subsidies.**




PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils 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 Roding Network Classification and funding subsidies</i>					
*Road condition The average quality of ride on a sealed local road network measured by smooth travel exposure		90% or more	95%	95%	Smooth Travel Exposure was completed by WDM in May 2023.
*Road maintenance The percentage of the sealed road network that is resurfaced		6% or more	4.9%	5.6%	This year the programme for structural asphalt repairs has increased in the urban areas due to the deterioration of the sites. These sites have a wide carriageway but are short in length. This is an expensive option that comes with a longer life. Chip seal achieved = 39.27km. Asphalt achieved = 0.318km The budget was over-spent but under achieved. Cost Adjustment Factors have had an impact on the achievement length.
The percentage of the unsealed road network which is re-metalled during the year		12,000m <sup>3</sup> or more	11,933m <sup>3</sup> 99%	9186m <sup>3</sup> 76%	11,933m <sup>3</sup> was placed on the unsealed network, against the annual target of 12,000 m <sup>3</sup> The amount of metal required depends on factors including weather conditions. The normal application of gravel also is undertaken in different weather to sealed roads – as it is best applied in moderately wet conditions.
*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 e.g. Annual Plan, Asset Management Plan.		90% of footpaths make up category 1 or 2 <sup>1</sup>	94% Grade 1 and 2 condition rating.	CBD 95.3% 93% non-CBD (measurement was for grade 1, 2 and 3)	The footpath survey was carried out in March 2023.

<sup>1</sup> 1. Excellent, 2. Good, 3. Fair, 4. Poor, 5. Very Poor





 Achieved

 Not achieved


 Not measured


PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
*Road safety 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		No fatal crashes on the Council roading network	2	0	Council accesses crash reporting that includes police notes on the accident and possible contributing factors. No crash records indicated poor road condition as a contributing factor. Officers monitor crash information for any trends in crashes to identify locations where work could be undertaken to improve safety and ease of navigating roads.
		10 or less serious injury crashes on the Council roading network	6	6	
		Less than 6 fatal and serious injury crashes	8	6	


*Councils intended level of service is to: Be responsive to community expectations over the roading network and requests for service*

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.	After hours callouts		95% responded to in 12 hours	100%	98%	
	Working hours callouts		95% responded to in 6 hours	100%	97%	
	Resolution		85% of callouts resolved within one month	83%	79%	Due to the weather conditions during this financial year, the resolution of some Request for Service had to be delayed to accommodate more urgent works.
	Requests concerning potholes (Target: 95% responded to in 6 hours)		Specified reference to callouts relating to potholes	95%	92%	

\*Mandatory

 Achieved

 Not achieved

 Not measured



## Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023

### Roading and Footpaths

	2022 Long Term Plan (\$000)	2023 Long Term Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	129	143	144
Targeted rates	7,318	7,851	7,941
Subsidies and grants for operating purposes	4,260	4,143	7,112
Fees and charges	7	7	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	140	144	193
<b>Total operating funding ( A )</b>	<b>11,854</b>	<b>12,288</b>	<b>15,390</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	6,697	6,722	11,204
Finance costs	93	138	445
Internal charges and overheads applied	4,129	3,070	3,233
Other operating funding applications	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>10,919</b>	<b>9,930</b>	<b>14,882</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>935</b>	<b>2,358</b>	<b>508</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	11,682	8,076	5,276
Development and financial contributions	-	-	-
Increase (decrease) in debt	6,840	(1,785)	1,659
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>18,522</b>	<b>6,291</b>	<b>6,935</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	8,325	208	885
- to improve the level of service	5,923	4,425	440
- to replace existing assets	5,209	4,015	8,323
Increase (decrease) in reserves	-	-	(2,205)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>19,457</b>	<b>8,648</b>	<b>7,443</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(935)</b>	<b>(2,357)</b>	<b>(508)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>0</b>	<b>-</b>
<i>Note: Depreciation expense not included above</i>	8,176	9,031	10,242

The Council does not fully fund depreciation on roading. This is because a subsidy is received on capital renewals from Waka Kotahi (New Zealand Transport Agency) which is used to reduce the cost to the Council.

## Rangitikei District Council - Capital Works Roading and Footpaths

Category	Designated projects for 2022/23	2023 LTP Y2 (\$000)	2023 Actual (\$000)
<b>RENEWALS</b>	<b>(to replace existing assets)</b>		
Unsealed road metalling	Programmed renewals	457	516
Sealed road rehabilitation	Programmed renewals	824	1,640
Drainage	Programmed renewals	619	811
Structure components	Programmed renewals	598	434
Footpath renewals	Programmed renewals	244	354
Bridge and Structures renewals	Programmed renewals	88	368
Road to Zero	Programmed renewals	0	451
Traffic service renewals	Programmed renewals	271	220
Sealed road surfacing	Programmed renewals	915	1,762
Minor improvements	Programmed renewals	4,042	1,767
<b>Total renewals</b>		<b>8,058</b>	<b>8,323</b>
<b>CAPITAL</b>	<b>(to improve the level of service)</b>		
Marton Rail Hub		208	885
Development		258	440
Mitigation Sealing		126	0
<b>Total capital</b>		<b>592</b>	<b>1,325</b>
<b>Borrowing</b>			
For the year ended 30 June 2023			
Balance of borrowing at start of year		-	11,117
Funds borrowed during the year		-	3,745
Funds repaid during the year		-	(2,086)
<b>Balance of borrowing at end of year</b>		<b>-</b>	<b>12,776</b>
<b>Proportion of internal borrowing to all borrowing at 30 June</b>		<b>0%</b>	<b>22%</b>
<b>Portion of finance costs attributable to internal borrowing</b>		<b>-</b>	<b>27%</b>

# Water Supply

This activity ensures the District's towns of Taihape, Mangaweka, Hunterville, Marton, Bulls and Rātana have a reticulated drinking water supply.

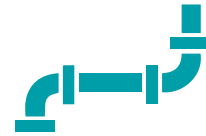
Council also administers rural water schemes on behalf of subscriber/owner committees in Hunterville, Erewhon, Omatane and Pūtōrino



**The design of the Bulls Reservoir pump station started**



**Construction of a new exploratory bore was completed in Marton**



**Detailed design of the last portion of the Taihape raw water falling main has been completed**

## Highlights for 2022/23:


- **Marton Water Strategy** – All work progressed as planned during the year. Construction of a new exploratory bore was completed, and the construction of the permanent production bore started. The tender process for the design of the new water treatment plant was completed. Additional investigation work was required and commissioned to assist in selecting the best suited treatment process.
- **Taihape water supply** – Detailed design of the last portion of the Taihape raw water falling main has been completed. The design will be constructed in the next financial year. A detailed design for the Mataroa Road water main has also been completed with pipe alignment and connection details being finalised.
- **Bulls Reservoir pump station** – The design of the Bulls Reservoir pump station started. Construction and commissioning of the new pump station is expected to be completed in the next financial year.


## Level of Service

### Provide a safe and compliant supply of drinking water

PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils intended level of service is to: Provide a safe and compliant supply of drinking water</i>					
<p>*Safety of drinking water</p> <p>The extent to which the Council's drinking water supply complies with: Council is required to report against the Drinking Water Standards for New Zealand (2018).</p> <p>From January 2023 Council is required to comply with the DWQAR (2022) Drinking Water Quality Assurance Rules.</p>	<ul style="list-style-type: none"> <li>part 4 of the drinking water standards (bacteria compliance criteria)</li> <li>Rules in the distribution system DWQAR (bacterial compliance)</li> </ul>	No Incidents of non-compliance with bacteria compliance criteria (6/6)	DWSNZ (2018) Jul-Dec 2022 Compliant (6/6) DWQAR Jan-Jun 2023 Non-compliant (4/6)	Compliant (6/6)	Non-compliances due to monitoring challenges. Under the DWQAR compliance was not achieved for Rātana, Taihape, Hunterville and Marton.
	<ul style="list-style-type: none"> <li>part 5 of the drinking water standards (protozoa compliance criteria)</li> <li>Rules in the treatment system DWQAR (protozoal compliance)</li> </ul>	No Incidents of non-compliance with protozoa compliance criteria (6/6)	DWSNZ (2018) Jul-Dec 2022 Non-compliant (4/6) DWQAR Jan-Jun 2023 Non-compliant (2/6)	Non-compliant (5/6)	Non-compliance is often caused by data collection issues such as spikes in electricity, and does not indicate that public health was ever at risk. Hunterville Urban WTP was non-compliant due to cartridge filter differential pressure. Under the DWSNZ compliance was not achieved for Bulls, Mangaweka, Taihape and Hunterville. Under the DWQAR compliance was not achieved for Marton and Bulls.
<i>Councils intended level of service is to: Provide reliable and efficient urban water supplies</i>					
<p>*Maintenance of the reticulation network</p> <p>The percentage of real water loss from Council's networked urban reticulation system</p>		Less than 40%	42%	37%	There is scope for this to appear elevated if industry is operating at night by increasing night flows.
<p>*Demand Management</p> <p>The average consumption of drinking water per day per resident within the District</p>		600 litres per resident per day	448	559 litres per resident per day	

 Achieved

 Not achieved


 Not measured




PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils intended level of service is to: Be responsive to reported faults and complaints*</i>					
*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.	Attendance for urgent call outs	0.5 hours	0.05 hours	0.1 hours	
	Resolution of urgent call outs	24 hours	1.5 hours	1.4 hours	
	Attendance for non-urgent call outs	24 hours	0.7 hours	0.2 hours	
	Resolution of non-urgent call outs	96 hours	4.3 hours	3.4 hours	
*Customer satisfaction The total number of complaints (expressed per 1000 connections to the reticulated networks) received by the Council <sup>1</sup>		≤20 complaints per 1000 connections	86.71/1000	75.73/1000	Council is aware of ongoing concerns about the water supply, particularly in Marton. Work has commenced on the Marton Water Strategy to improve the odour and taste of the Marton water supply by the end of 2024.
<i>Councils intended level of service is to: Maintain compliant, reliable and efficient rural water supplies</i>					
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:	Attendance time: from the time that the Council receives notification to the time that service personnel reach the site	48 hours	0.1 hours (normal)	0.1 hours (urgent) 0.1 hours (normal)	15 requests were received for rural water supplies, all which were non-urgent.
	Resolution time: from the time that the Council receives notification to the time that service personnel confirm resolution of the fault of interruption	96 hours	6.4 hours (non-urgent)	44 hours (urgent) 1.9 hours (normal)	15 requests were received for rural water supplies, all which were non-urgent.

\*Mandatory. Urgent: Callouts are considered urgent where there is full loss of water supply.  
Normal: Callouts are considered normal for all other matters where there is no full loss of water supply.

 Achieved

 Not achieved

 Not measured

<sup>1</sup> 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

# Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023

## Water Supply

	2022 Long Term Plan (\$000)	2023 Long Term Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	5,731	6,149	6,259
Subsidies and grants for operating purposes	-	-	264
Fees and charges	58	60	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	23
<b>Total operating funding ( A )</b>	<b>5,789</b>	<b>6,209</b>	<b>6,546</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	2,483	2,558	3,093
Finance costs	309	318	683
Internal charges and overheads applied	1,152	1,320	1,260
Other operating funding applications	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>3,944</b>	<b>4,196</b>	<b>5,036</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>1,845</b>	<b>2,013</b>	<b>1,510</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	2,410	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(1,069)	3,804	188
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ©</b>	<b>1,341</b>	<b>3,804</b>	<b>188</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	2,080	5,185	1,627
- to replace existing assets	1,106	630	690
Increase (decrease) in reserves	-	-	(619)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>3,186</b>	<b>5,815</b>	<b>1,698</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(1,845)</b>	<b>(2,011)</b>	<b>(1,510)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>0</b>	<b>2</b>	<b>0</b>
<i>Note: Depreciation expense not included above</i>	<i>1,847</i>	<i>2,015</i>	<i>2,090</i>

## Rangitikei District Council - Capital Works Water Supply

Category	Designated projects for 2022/23	2023 LTP Y1 (\$000)	2023 Actual (\$000)
<b>RENEWALS</b>	<b>(to replace existing assets)</b>		
Water renewals	Programmed renewals	426	333
Water schemes renewals	Programmed renewals	204	357
<b>Total renewals</b>		<b>630</b>	<b>690</b>
<b>CAPITAL</b>	<b>(to improve level of service)</b>		
New Bore		5,000	503
New Strategy		103	1,058
Water Upgrades		83	116
<b>Total capital</b>		<b>5,186</b>	<b>1,677</b>
<b>Borrowing</b>			
For the year ended 30 June 2023			
Balance of borrowing at start of year		-	18,060
Funds borrowed during the year		-	1,854
Funds repaid during the year		-	(1,666)
<b>Balance of borrowing at end of year</b>		<b>-</b>	<b>18,248</b>
All borrowing is managed through the Council's treasury function which borrows externally to maintain sufficient liquidity for day to day operations. Therefore, the loans to activities from the Council's treasury function, are funded by a mix of internal and external funds.			
<b>Proportion of internal borrowing to all borrowing at 30 June</b>		<b>0%</b>	<b>89%</b>
<b>Portion of finance costs attributable to internal borrowing</b>		<b>-</b>	<b>91%</b>

# Sewerage and the Treatment and Disposal of Sewage

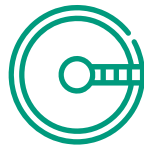


This activity provides a reticulated wastewater disposal service for the towns of Taihape, Mangaweka, Hunterville, Marton Bulls, Rātana and Koitiata.

It includes the reticulation, treatment and disposal of wastewater.



**Surveys of the wastewater treatment ponds in Taihape and Hunterville was completed**



**Design of the pipeline, storage ponds and existing plant upgrades continues Rātana**



**Papakai Pump Station Taihape construction expected to be completed by the end of 2023**













## Highlights for 2022/23:


- **Sludge surveys** – Detailed sludge surveys of the wastewater treatment ponds in Taihape and Hunterville was completed. This information is necessary for process upgrades to improve the effluent quality from these plants.
- **Lake Waipu Wastewater upgrade (Rātana)** – RDC identified and purchased land suitable for land disposal of treated wastewater from Rātana. A consent application for the discharge of treated wastewater to land was prepared and submitted. Design of the pipeline, storage ponds and existing plant upgrades continues. Planned work for the next financial year includes finalisation of the consent process followed by procurement and construction.
- **Papakai Pump Station Taihape** – The detailed design of the new pump station has been tendered and a contractor selected. Construction started and is expected to be completed by the end of 2023.
- **Inflow and infiltration** – Investigations completed in Hunterville, Mangaweka and Marton. The results of these investigations will contribute future works programmes to reduce the volume of storm water captured by the wastewater network.
- **Wastewater treatment plants** – Completed a treatment process review of Hunterville and Taihape wastewater treatment plants. This work informed treatment upgrades now included for construction in the 2023/24 financial year.



## Level of Service

**Provide a reliable reticulated disposal system that does not cause harm or create pollution within existing urban areas.**


PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils intended level of service is to: Provide a reliable, reticulated disposal system that does not cause harm or create pollution within existing urban areas</i>					
*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		No abatement notices	0	Achieved	No abatement notices received during the reporting year.
		No infringement notices	1	Achieved	An infringement notice was received on 8 December 2022, referring to non-compliance for the Taihape Wastewater Treatment Plant in October of that year. Council approved additional capital works in the 23/24 financial year to improve the performance of the plant.
		No enforcement orders	0	Achieved	No enforcement orders received during the reporting year.
		No convictions	0	Achieved	No convictions during the reporting year.
*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		Fewer overflows than 3 per 1000 connections	0.22	3.00 Not Achieved	
<i>Councils intended level of service is to: Be responsive to reported faults and complaints</i>					
* Fault response time Where the Council attends to sewerage overflows resulting from a blockage or other fault in the Council's sewerage system, the following median times are measured: 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		Attendance urgent 0.5 hours	0.7 hours	0.1 hours	
		Attendance non-urgent 24 hours	0.8 hours	0.1 hours	
		Resolution urgent 24 hours	1.4 hours	1.3 hours	
		Resolution non-urgent 96 hours	2.6 hours	3.3 hours	
 Achieved  Not achieved  Not measured					


PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<p>*Customer satisfaction</p> <p>The total number of complaints received by the Council about any of the following:</p> <p>a. sewage odour</p> <p>b. sewerage system faults</p> <p>c. sewerage system blockages, and</p> <p>d. the Council's response to issues with its sewerage system</p> <p>Expressed per 1000 connections to the Councils sewerage system.</p>		Fewer requests than 6 per 1000 connections	18.61/1000	11.86	Under this mandatory DIA measure, all requests for service for wastewater are counted as complaints, including multiple requests for service alerting Council to the same issue.


\* *Mandatory*

*Urgent: Callouts are considered urgent where sewage is evident.*

*Non-urgent: Callouts are considered non-urgent for all other matters where sewage is not evident.*

 Achieved

 Not achieved

 Not measured

## Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023 Sewerage and the Treatment and Disposal of Sewage

	2022 Long Term Plan (\$000)	2023 Long Term Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	(300)	(300)	-
Targeted rates	2,704	2,902	2,640
Subsidies and grants for operating purposes	-	-	588
Fees and charges	100	103	51
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding ( A )</b>	<b>2,504</b>	<b>2,705</b>	<b>3,279</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	782	807	904
Finance costs	137	217	342
Internal charges and overheads applied	473	210	402
Other operating funding applications	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>1,392</b>	<b>1,234</b>	<b>1,648</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>1,112</b>	<b>1,471</b>	<b>1,631</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	9,578	6,299	3,585
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>9,578</b>	<b>6,299</b>	<b>3,585</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	7,200	7,156	3,337
- to replace existing assets	3,490	614	1,009
Increase (decrease) in reserves	-	-	870
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>10,690</b>	<b>7,770</b>	<b>5,216</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(1,112)</b>	<b>(1,471)</b>	<b>(1,631)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Note: Depreciation expense not included above</i>	1,112	1,470	1,269

## Rangitikei District Council - Capital Works

### Sewerage and the Treatment and Disposal of Sewage

Category	Designated projects for 2022/23	2023 LTP Y2 (\$000)	2023 Actual (\$000)
<b>RENEWALS</b>	<b>(to replace existing assets)</b>		
Wastewater	Treatment and reticulation	614	1,009
<b>Total renewals</b>		<b>614</b>	<b>1,009</b>
<b>CAPITAL</b>	<b>(to improve level of service)</b>		
Treatment Plants Upgrade		7,156	3,337
<b>Total capital</b>		<b>7,156</b>	<b>3,337</b>

#### Borrowing

For the year ended 30 June 2022

Balance of borrowing at start of year	-	8,549
Funds borrowed during the year	-	4,358
Funds repaid during the year	-	(772)
<b>Balance of borrowing at end of year</b>	<b>-</b>	<b>12,135</b>

All borrowing is managed through the Council's treasury function which borrows externally to maintain sufficient liquidity for day to day operations. Therefore, the loans to activities from the Council's treasury function, are funded by a mix of internal and external funds.

<b>Proportion of internal borrowing to all borrowing at 30 June</b>	<b>0%</b>	<b>26%</b>
<b>Portion of finance costs attributable to internal borrowing</b>	<b>-</b>	<b>18%</b>



## Stormwater Drainage

This activity provides for the disposal of storm water in Taihape, Mangaweka, Hunterville, Marton, Bulls, and Rātana.



**The Hendersons Line, Marton storm water system in received a substantial upgrade**










**Storm water open drains maintained and cleared as needed across the district.**

### Highlights for 2022/23:

- **Hendersons Line** – The storm water system in the Hendersons Line area of Marton received a substantial upgrade and level of service improvement.
- **Bulls Storm water upgrade** – A storm water upgrade for the central part of Bulls was identified and detailed design completed. It is expected that construction of the new infrastructure will be completed in the next financial year.
- **Bulls and Marton flow monitoring** – of all the storm water open drains in Bulls and Marton was completed. This information will be used to assess the suitability and performance of these networks and to identify required upgrades to be included in the next Long Term Plan process.
- **Maintenance of existing open drain networks** – Storm water open drains maintained and cleared as needed across the district. The networks performed well during the 2022/23 wet winter season, with only a small number of storm water request for service received.
- **Heavy rainfall event** – During May 2023 the southern part of the district experienced a heavy rainfall event that caused substantial surface flooding and damage. All the information captured during this event will be used to identify future upgrades and improvements to continuously improve the performance of the storm water networks in the district.

## Level of Service


**Provide a reliable collection and disposal system to each property during normal rainfall.**


PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils intended level of service is to: Provide a reliable collection and disposal system to each property during normal rainfall</i>					
*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.		No abatement notices	Not measured	Not measured	Discharge compliance is a mandatory measure set by the Department of Internal Affairs therefore must be reported on. However, as Council has no stormwater consents the measurement in essence cannot be measured.
		No infringement notices	Not measured	Not measured	
		No enforcement orders	Not measured	Not measured	
		No convictions	Not measured	Not measured	
*System adequacy The number of flooding events <sup>1</sup> 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		Fewer requests than 5 per 1000 connected properties	0	0	There were no flooding events. The district experience one rain event that caused widespread surface flooding. Fortunately, no habitable floors got inundated in the district.
<i>Councils intended level of service is to: Be responsive to reported faults and complaints</i>					
*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.		Fewer requests than 5 per 1000 connected properties	14.8/1000	10.99/1000	The high number of complaints reflects the extraordinary rain event that occurred across the district. The Rangitikei District experienced a particularly wet summer and winter during this financial year.
*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.		Two hours or less	Not measured	Not measured	No flooding events occurred in the reporting period.

\* Mandatory

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

 Achieved

 Not achieved

 Not measured

## Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023

### Stormwater Drainage

	2022 Long Term Plan (\$000)	2023 Long Term Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	-	-	-
Targeted rates	634	681	691
Subsidies and grants for operating purposes	-	-	-
Fees and charges	15	15	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	23
<b>Total operating funding ( A )</b>	<b>649</b>	<b>696</b>	<b>713</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	95	98	162
Finance costs	23	34	44
Internal charges and overheads applied	149	142	202
Other operating funding applications	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>267</b>	<b>274</b>	<b>408</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>382</b>	<b>422</b>	<b>305</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	418	95	154
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>418</b>	<b>95</b>	<b>154</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	700	412	175
- to replace existing assets	100	104	93
Increase (decrease) in reserves	-	-	191
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>800</b>	<b>516</b>	<b>459</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(382)</b>	<b>(421)</b>	<b>(305)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>0</b>	<b>1</b>	<b>0</b>
<i>Note: Depreciation expense not included above</i>	382	421	615

## Rangitikei District Council - Capital Works Stormwater Drainage

Category	Designated projects for 2022/23	2023 LTP Y2 (\$000)	2023 Actual (\$000)
<b>RENEWALS</b>	<b>(to replace existing assets)</b>		
District	Drain renewals	104	93
<b>Total renewals</b>		<b>104</b>	<b>93</b>
<b>CAPITAL</b>	<b>(to improve level of service)</b>		
District	Upgrades	309	38
District	Strategy Development	103	137
<b>Total capital</b>		<b>412</b>	<b>175</b>
<b>Borrowing</b>			
For the year ended 30 June 2023			
	Balance of borrowing at start of year	-	1,107
	Funds borrowed during the year	-	209
	Funds repaid during the year	-	(55)
	<b>Balance of borrowing at end of year</b>	<b>-</b>	<b>1,261</b>
All borrowing is managed through the Council's treasury function which borrows externally to maintain sufficient liquidity for day to day operations. Therefore, the loans to activities from the Council's treasury function, are funded by a mix of internal and external funds.			
	<b>Proportion of internal borrowing to all borrowing at 30 June</b>	<b>0%</b>	<b>100%</b>
	<b>Portion of finance costs attributable to internal borrowing</b>	<b>-</b>	<b>100%</b>

## Community and Leisure Assets

This activity includes Council's community assets – halls, community buildings, public toilets, swimming pools, property, parks and reserves, libraries, cemeteries and community housing.



This group of activities provides opportunities for recreational, leisure and cultural pursuits and for social participation and interaction within the Rangitikei District.



**New dry vault toilets installed at the Turakina Junction, Tutaenui Dams, and Springvale Suspension Bridge.**



**Total refurbishment of Koitiata Campground toilet and shower amenities**



**Work completed on re-roofing and insulating the Wellington Road, Marton, housing units.**





### Highlights for 2022/23:

- **Libraries** – 2022/23 year saw the lifting of the last restrictions around mask wearing and gathering numbers which had impacted our sites. This has seen an increase in numbers of people returning to our sites, and an increase in issues of both hard-copy and electronic items, up by over 25% and 34% respectively on the previous year. The ability to 'check in' on Library self-check machines now gives users the opportunity to access our collections independently if they choose to. This allows staff to focus on more engagement activities within our spaces, which saw an increase in the number of events and programmes delivered from our libraries.
- **Public Toilets** – New dry vault toilets installed at the Turakina Junction, Tutaenui Dams, and Springvale Suspension Bridge.
- **Campgrounds** – Total refurbishment of Koitiata Campground toilet and shower amenities.
- **Housing** – Work completed on re-roofing and insulating the Wellington Road, Marton, housing units. Community housing units continued to be refurbished with new flooring, bench tops, ovens, cabinetry, and kitchen and/or bathroom units at a number of units. Installation of ventilation continued.
- **Halls** – Te Matapihi Community Centre, Bulls, and the Kokako Street Hall, Taihape –additional technology has allowed for zoom conference meetings for venues of 100+ people (as well as in smaller meeting rooms at Te Matapihi). Marton RSA & Citizens Memorial Hall – upgrade work completed for heating, and for accessible toilets.
- **Swim Centres** – Community Leisure Management were awarded the contract to manage the Swim Centres , introducing SwimMagic lessons and holding a number of fun, pool events.
- **Community-led projects** – A number of community-led projects have commenced, continued, and/or been completed e.g., Christmas Tree and Stage for the Village Green in Marton, Hautapu River Parks project in Taihape, renovation of the Campground facilities at Koitiata, solar heating at Hunterville Swim Centre, and a gas BBQ at Dudding Lake campground.





## Level of Service

Provide a fit for purpose range of community and leisure assets.

PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils intended level of service is to: Compliance with relevant standards</i>					
All swimming pools have poolsafe accreditation		Maintain accreditation	100%	Poolsafe accreditation received May 2022.	Poolsafe accreditation received May 2023 -valid to May 2024.
Council complies with criteria in rental warrant of fitness programme for community housing		All units (100%) achieve at least 95% compliance	92%	Of the 63 units inspected, 3 units did not meet compliance due to hot water temperatures exceeding 60 degrees.	Of the 71 housing units inspected during April/May, 4 units did not meet compliance due to hot water temperatures exceeding 60 degrees while 1 unit did not meet compliance due to the tenant turning off their hot water. One unit was not inspected due to the tenant being away for an extended period.
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		100% compliance	100% compliance	100% compliance	New dry vault toilets were installed at the Tutaenui Reservoir Reserve and the Springvale Suspension Bridge. Both facilities comply with SNZ 4241:1999 and CPTED principles.
Playground compliance with NZ Standards		80% compliance	100% compliance	Council undertake safety audits every 2 months and inspections twice a week. Urgent issues are resolved immediately, while non-urgent needs are scheduled for maintenance.	An independent audit was undertaken during the 22/23 financial year of all playground sites throughout the district. This will enable us to make informed replacement and funding decisions. Any issues are rectified when identified, as well as any additional requests for maintenance.

 Achieved


 Not achieved


 Not measured

PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils intended level of service is to: Library services are welcoming and provide a space for social interaction and learning</i>					
Customer rating of library facilities	Customer Satisfaction Index (provided via the HappyOrNot system): • 90%		82% overall. This consists of: 86% of 616 responses at Te Matapihi 81% of 783 responses at Taihape 82% of 2845 responses at Marton Library.	95.2% overall. This consists of: 84% of 153 responses at Te Matapihi 87% of 193 responses at Taihape 92% of 1,294 responses at Marton Library	At Te Matapihi we continue to get negative feedback from a member of the public who has been trespassed from the facility for anti-social behaviour in 2022 and continues to access that site. We have noticed that during the school holidays there is a definite increase in negative feedback. An example from Marton library in April shows that during the school holiday period is the only time any negative feedback was received. This may indicate that it is children scoring their unhappiness if they have been asked to reconsider their behaviour.
The number of library outreach activities and events delivered	5 per year for each library		Marton Library 10+ per month  Bulls Library 10+ per month  Taihape Library 5+ per month	Marton Library: 10+  Bulls Library: 10+  Taihape Library: 5+  Plus online story-times	Each month we are holding regular book, lego, colouring, knitting groups. Other events include movies, author visits, and staff making school visits. Staff seek feedback and tailor programmes to suit local communities. During school holidays our regular programmes change to activities for younger/school age customers which are very popular.
<i>Councils intended level of service is to: Provide parks and sports fields that are fit for purpose</i>					
Number of complaints about Council owned parks and sports fields	10 or less per year		1	3	It is to be expected that the community will contact Council with queries or concerns about parks and sports fields. While a number of calls were received about parks and sports fields, only one complaint was referred to the Resolution Co-ordinator.

\*Mandatory

 Achieved

 Not achieved

 Not measured

## Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023 Community and Leisure Assets

	2022 <i>Long Term Plan</i> (\$000)	2023 <i>Long Term Plan</i> (\$000)	2023 <i>Actual</i> (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	4,409	4,783	3,998
Targeted rates	-	-	-
Subsidies and grants for operating purposes	119	98	507
Fees and charges	130	134	117
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	657	676	1,225
<b>Total operating funding ( A )</b>	<b>5,315</b>	<b>5,691</b>	<b>5,847</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	2,413	2,330	2,736
Finance costs	217	281	460
Internal charges and overheads applied	809	1,025	1,232
Other operating funding applications	-	-	37
<b>Total applications of operating funding ( B )</b>	<b>3,439</b>	<b>3,636</b>	<b>4,465</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>1,876</b>	<b>2,055</b>	<b>1,382</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	6,589	553	4,591
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>6,589</b>	<b>553</b>	<b>4,591</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	300	-	-
- to improve the level of service	2,400	1,700	3,646
- to replace existing assets	5,766	907	931
Increase (decrease) in reserves	-	-	1,396
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>8,466</b>	<b>2,607</b>	<b>5,973</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(1,877)</b>	<b>(2,054)</b>	<b>(1,382)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>(1)</b>	<b>1</b>	<b>-</b>
<i>Note: Depreciation expense not included above</i>	1,876	2,054	2,449

## Rangitikei District Council - Capital Works Community and Leisure Assets

Category	Designated projects for 2022/23	2023 LTP Y2 (\$000)	2023 Actual (\$000)
<b>RENEWALS</b>	<b>(to replace existing assets)</b>		
Swim Centres	Pool Covers, General Upgrades	122	34
Libraries	Books, Furniture	105	81
Community Housing	Building Alterations	180	419
Domains	Amenities renewals	200	123
Public Toilets	Renewals	-	69
Halls	Renewals	-	205
Cemeteries	Renewals	300	-
<b>Total renewals</b>		<b>907</b>	<b>931</b>
<b>CAPITAL</b>	<b>(to improve level of service)</b>		
Domains	Building and Parks Upgrades	1,200	3,005
Public Toilets	Toilet Upgrades	-	111
Halls	Community Centres and Civic Centre Upgrades	500	530
<b>Total capital</b>		<b>1,700</b>	<b>3,646</b>
<b>Borrowing</b>			
For the year ended 30 June 2023			
Balance of borrowing at start of year		-	11,663
Funds borrowed during the year		-	6,535
Funds repaid during the year		-	(1,943)
<b>Balance of borrowing at end of year</b>		<b>-</b>	<b>16,254</b>
<b>Proportion of internal borrowing to all borrowing at 30 June</b>		<b>0%</b>	<b>51%</b>
<b>Portion of finance costs attributable to internal borrowing</b>		<b>-</b>	<b>72%</b>

## Rubbish and Recycling



This group of activities is focused on the appropriate disposal of refuse in the District, an activity where central government is increasingly determining national standards that Council must meet.

Council does not collect – other than from public litter bins – or dispose of rubbish within the District: this is handled by independent businesses. Council owns a network of waste transfer stations, whose operation is contracted out.



**Solid Waste management will be supplied by making use of in-house resources rather than being outsourced to an external service provider**



**Council partnered with local farmers to start a composting pilot**

### Highlights for 2022/23:

- **Solid Waste Management** – Solid Waste management will be supplied by making use of in-house resources rather than being outsourced to an external service provider. RDC employed a dedicated solid waste officer and will align all actions with the district wide Road Map document.
- **Waste Transfer Station operations contract** – Council tendered the supply of waste transfer station operations services to the open market and appointed a preferred contractor for the new contract term. This new contract will be in place from 1 July 2023.
- **Composting Pilot** – Council partnered with local farmers to start a composting pilot using food scraps and other organic waste such as cardboard. The pilot produced high-quality compost and Council is now considering larger scale options for the district.


## Level of Service


**Make recycling facilities available at waste transfer stations for glass, paper, metal, plastics, textiles and greenwaste. 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	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils 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.</i>					
Waste to landfill (tonnage)		Less than 5,500 tonnes to landfill	5,649 tonnes	5,898 tonnes	More tyres and green waste were recycled than previous years, resulting in a decrease in waste to landfill.
Recycling available at Waste Transfer Stations throughout the District.		Bulls, Marton, Taihape, Hunterville, Rātana provide for recycling of; glass, metal, paper, plastics (1-5), cans/tins.	Outcome met	Outcome met	Solid Waste has been brought back in-house and this has resulted in an increase and efficiency in recycling.

\*Mandatory

 Achieved

 Not achieved

 Not measured



## Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023 Rubbish and Recycling

	2022 Long Term Plan (\$000)	2023 Long Term Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	141	151	155
Targeted rates	932	1,000	1,013
Subsidies and grants for operating purposes	-	-	-
Fees and charges	649	669	875
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	10
<b>Total operating funding ( A )</b>	<b>1,722</b>	<b>1,820</b>	<b>2,053</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	1,463	1,509	2,262
Finance costs	1	1	2
Internal charges and overheads applied	195	245	389
Other operating funding applications	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>1,659</b>	<b>1,755</b>	<b>2,653</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>63</b>	<b>65</b>	<b>(600)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(64)	(66)	(3)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>(64)</b>	<b>(66)</b>	<b>(3)</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(603)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>-</b>	<b>-</b>	<b>(603)</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(64)</b>	<b>(66)</b>	<b>600</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Note: Depreciation expense not included above</i>	64	66	69

## Rangitikei District Council - Capital Works Rubbish and Recycling

Category	Designated projects for 2022/23	2023 LTP Y2 (\$000)	2023 Actual (\$000)
<b>RENEWALS</b>	<b>(to replace existing assets)</b>		
<b>Total renewals</b>		-	-
<b>CAPITAL</b>	<b>(to improve level of service)</b>		
<b>Total capital</b>		-	-
<b>Borrowing</b>			
For the year ended 30 June 2023			
Balance of borrowing at start of year		-	61
Funds borrowed during the year		-	0
Funds repaid during the year		-	(3)
<b>Balance of borrowing at end of year</b>		-	<b>58</b>

All borrowing is managed through the Council's treasury function which borrows externally to maintain sufficient liquidity for day to day operations. Therefore, the loans to activities from the Council's treasury function, are funded by a mix of internal and external funds.

<b>Proportion of internal borrowing to all borrowing at 30 June</b>	<b>0%</b>	<b>100%</b>
<b>Portion of finance costs attributable to internal borrowing</b>	-	<b>100%</b>

## Environmental and Regulatory Services



This group of activities covers the areas where Council ensures compliance with statutory requirements in the areas of planning, development and building, liquor and other licensing, animal control and environmental health.

During the year, there has been continued collaboration with neighbouring councils (both at a regional level and within a central New Zealand cluster associated with the Ministry of Business, Innovation and Employment <sup>1</sup>) over common approaches in managing Building Control Authority functions.

<sup>1</sup> This Ministry includes the former Department of Building and Housing.



**Animal Control Services continues under a shared services arrangement with Manawatū Districts.**



**Officers have completed all assessments of potential earthquake prone buildings 218 in total.**



**The Council Building Control Authority (BCA) remains accredited and was audited in February 2023.**


### Highlights for 2022/23:


- **Building Accreditation** – The Council Building Control Authority (BCA) remains accredited and was audited in February 2023. The audit findings by IANZ included 10 General non-compliance, 4 recommendations and 5 advisory notes, all of these matters have been addressed and our next audit is now due Feb 2025. Online electronic building consent applications is now well embedded and is working well with all consents now being received via the portal.
- **Implementation of the Building (earthquake-prone buildings) Amendment Act** – Officers have completed all assessments of potential earthquake prone buildings 218 in total, of which 105 had been identified as potentially earthquake prone, 9 of these have been either remediated or the engineering report has indicated they above the 34% NBS. Officers are now continuing final decision on the remaining 17 buildings. A total of 79 buildings have been issued with final earthquake prone notices.
- **Animal Control** – Council continued to provide animal control services for both Rangitikei and Manawatū districts under a shared services arrangement.
- **Food Act and Health Act** – Council continuous to provide this service under contract from Manawatū District Council.


## Level of Service





### Provide a legally compliant service.

PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils intended level of service is to: Provide a legally compliant service</i>					
Timeliness of processing building consents and resource consents	Building consents	100% processed within statutory timeframes	96.52% 305 out of 316 building consents were processed within timeframes	91.52%	305 out of 316 building consents were processed within timeframes. The 11 consents went overtime due to workload, staff absences, leave sick leave etc.
	Resource consents	100% processed within statutory timeframes	Land use consents: 100% Subdivision consent: 98%	Land use consents: 100% Subdivision consents: 95.4%	Only one resource consent was overdue, out of 62 resource consents issued. This consent was signed within timeframes but due to an administrative error was issued one day late.
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 1s = Any Dog Attack / Found Dog / Rushing Dog / Wandering Stock  • Priority 2s = Animal Welfare Concern / Barking Dog / Property Inspection / General Enquiry / Lost Animal / Microchip Dog / Multi-dog Inspection / Roaming Dog / Animal Control Bylaw Matter	Response to Priority 1 call outs	90% responded within 0.5 hours	97% responded to in time	98% responded to in time	
	Completion of Priority 1 call outs	90% completed within 20 working days	92% completed on time	90% completed on time	
	Response to Priority 2 call outs	90% responded within 24 hours	93% responded to in time	87% responded to in time	Rostering changes have improved staff availability during office hours, but with only 1 officer on call between two districts, it is not always possible to respond to callouts within the timeframe specified.
	Completion of Priority 2 call outs	90% completed within 20 working days	74% completed on time	72% completed on time	The time taken to resolve an issue is not always within Council's control, with reliance on factors such as the owner's situation or witness availability. Council seeks to meet the expected resolution times wherever possible. Staff shortages has affected these outcomes


 Achieved


 Not achieved


 Not measured

PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
Environmental health Response to Noise Control call outs		90% responded to in 1.5 hours	96%	98%	
Timeliness of response (i.e the site has been attended) and completion (i.e the Request for Service has been signed off by officers). Completion of Noise Control call outs		90% completed in 2 hours	97%	98%	
Response to Food Premises call outs		90% responded to in 24 hours	83%	100%	Service was disrupted twice during the year due to contractor resigning and the duration needed to reappoint a contractor.
Results will be presented as the median. Completion of Food Premises call outs		90% completed in 72 hours	75%	100%	Service was disrupted twice during the year due to contractor resigning and the duration needed to reappoint a contractor.

\* *Mandatory*

 Achieved

 Not achieved

 Not measured

## Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023 Environmental and Regulatory Services

	2022 Long Term Plan (\$000)	2023 Long Term Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	1,207	1,320	1,728
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,374	1,415	1,670
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	355	365	-
<b>Total operating funding ( A )</b>	<b>2,936</b>	<b>3,100</b>	<b>3,398</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	1,382	1,418	1,713
Finance costs	-	-	-
Internal charges and overheads applied	1,554	1,683	1,681
Other operating funding applications	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>2,936</b>	<b>3,101</b>	<b>3,394</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>0</b>	<b>(1)</b>	<b>4</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	4
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>0</b>	<b>(1)</b>	<b>(4)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>0</b>	<b>(1)</b>	<b>0</b>
<i>Note: Depreciation expense not included above</i>	-	-	-



## Community Well-being

This activity includes a range of programmes which contribute to community well-being – economic development, district promotion, information centres, community partnerships, and emergency management. .



**Marton Market Day and The Harvest Festival attended by approximately 8,000-10,000 people**



**Staff assisted in Hawkes Bay and Tararua following Cyclone Gabrielle**







**Council's Mahi Tahī programme was placed No.1 in the country**

### Highlights for 2022/23:


- **Council-run Events** - Marton Market Day and The Harvest Festival had approximately 8,000-10,000 people in attendance from all over the lower North Island, increasing economic activity and growing awareness of our district. The local community were able to enjoy top-rated bands and street entertainment.
- **Youth programmes** – a highlight was the funding received for youth programmes and the collaboration with other organisations that resulted in a number of successful youth programmes and events e.g., 6-week Golf programme in conjunction with GolfNZ, Taihape Area School, and Taihape Golf Club, which will now roll out to other schools and golf clubs in the district.
- **Emergency Management** – staff assisted in Hawkes Bay and Tararua following Cyclone Gabrielle, both contributing and gaining valuable experience in an emergency event situation
- **Mayors Task Force for Jobs** - Council's Mahi Tahī programme was placed No.1 in the country for the total number of placements in the Mayors Task Force for Jobs programme.
- **Community network partners** – In partnership with our Community network partners a number of programmes and events were delivered that contributed to the social, economic, environmental, and cultural well-beings, including participating in a collective approach with key stakeholders in the Taihape Community on the Taihape Wellbeing Initiative.


## Level of Service


Provide opportunities to be actively involved in partnerships that provide community and ratepayer wins.

PERFORMANCE MEASURE	OUTCOME	2022/23 TARGET	2022/23 RESULT	2021/22 RESULT	NARRATIVE
<i>Councils intended level of service is to: Ensure competency in discharging Civil Defence responsibilities</i>					
Timing of self-assessment when the Emergency Operations Centre is activated and of continued civil defence training exercises		Self-assessment undertaken and responded to within four months of Emergency Operations Centre activation	Achieved	Achieved	Internal debrief held as a result of Surface flooding at Koitiata and Scotts Ferry. Flood pump purchased for future Scotts Ferry response.
		At least one exercise undertaken each year	Achieved	Achieved	Small scale 'exercise' held Jan 23, testing Councils Internet Business Continuity Plan utilising the Woi Satellite trailer for 7 days unsupported. Trailer performed very well.
<i>Councils intended level of service is to: Identify and promote opportunities for economic development in the District.</i>					
Implementing actions each year from the Economic Development Strategy and Housing Strategy Action Plans (Annual Work Plans).		Greater than 80% of the actions completed for each relevant year.	80% Housing Strategy Actions 50% Economic Development Strategy Actions	75% Housing Strategy actions 34.9% Economic Development Strategy actions	At the 23 November 2022 Council meeting, it was resolved that staff were to progress the business case for Tui Street properties only, halting other actions on the strategy pending a review by Council. 50% of economic development actions with KPIs established through the end of July 2023 were achieved. There were 36 actions identified in the Economic Development work plan. 18 of these actions were completed.
		GDP growth for the Rangitikei District is within +/-1% of national GDP growth, or better.	Not achieved	Achieved	Results are based on economic information provided for 2022. Rangitikei District GDP showed growth of 2.3%, lower than the national GDP growth of 5.3% by two percentage points.

\*Mandatory

 Achieved

 Not achieved

 Not measured

## Rangitikei District Council - Funding Impact Statement For the Year Ended 30 June 2023 Community Well-being

	2022 Long Term Plan (\$000)	2023 Long Term Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>			
General rates, uniform annual general charge, rates penalties	1,360	1,503	875
Targeted rates	-	-	-
Subsidies and grants for operating purposes	125	69	809
Fees and charges	5	5	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	19	20	39
<b>Total operating funding ( A )</b>	<b>1,509</b>	<b>1,597</b>	<b>1,723</b>
<b>Applications of operating funding</b>			
Payment to staff and suppliers	1,123	1,056	1,706
Finance costs	-	-	-
Internal charges and overheads applied	377	531	493
Other operating funding applications	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>1,500</b>	<b>1,587</b>	<b>2,199</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>9</b>	<b>10</b>	<b>(476)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(10)	(10)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>(10)</b>	<b>(10)</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(476)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding ( D )</b>	<b>-</b>	<b>-</b>	<b>(476)</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(10)</b>	<b>(10)</b>	<b>476</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>(1)</b>	<b>0</b>	<b>0</b>
<i>Note: Depreciation expense not included above</i>	10	10	27

● Achieved

● Not achieved

● Not measured





*Section 3:*

**Financial  
Statements and  
Policy Reports**

## Funding Impact Statement - Whole of Council

For the Year Ended 30 June 2023

	2022 Annual Plan (\$000)	2022 Actual (\$000)	2023 Annual Plan (\$000)	2023 Actual (\$000)
<b>Sources of operating funding</b>				
General rates, uniform annual general charge, rates penalties	7,104	6,924	8,181	8,253
Targeted rates	17,398	17,258	18,360	17,935
Subsidies and grants for operating purposes	4,688	5,005	5,269	8,982
Fees and charges	2,348	3,003	3,360	4,089
Internal charges recovered	13	71	40	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1,196	501	515	390
<b>Total operating funding ( A )</b>	<b>32,747</b>	<b>32,762</b>	<b>35,725</b>	<b>39,649</b>
<b>Applications of operating funding</b>				
Payment to staff and suppliers	26,164	28,134	29,213	33,912
Finance costs	496	293	752	813
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding ( B )</b>	<b>26,660</b>	<b>28,427</b>	<b>29,965</b>	<b>34,725</b>
<b>Surplus (deficit) of operating funding ( A - B )</b>	<b>6,087</b>	<b>4,335</b>	<b>5,760</b>	<b>4,924</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	14,092	9,109	16,236	5,276
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	26,310	15,984	27,299	12,000
Gross proceeds from sale of assets	-	-	840	1,600
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding ( C )</b>	<b>40,402</b>	<b>25,093</b>	<b>44,375</b>	<b>18,876</b>
<b>Application of capital funding</b>				
Capital expenditure				
- to meet additional demand	8,625	-	7,225	885
- to improve the level of service	18,484	4,311	21,649	10,615
- to replace existing assets	16,379	18,344	21,260	11,010
Increase (decrease) in reserves	3,000	6,373	-	1,290
Increase (decrease) in investments	-	400	-	-
<b>Total applications of capital funding ( D )</b>	<b>46,488</b>	<b>29,428</b>	<b>50,134</b>	<b>23,800</b>
<b>Surplus (deficit) of capital funding ( C - D )</b>	<b>(6,086)</b>	<b>(4,335)</b>	<b>(5,759)</b>	<b>(4,924)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>

Note: Depreciation expense not included above

14,042

13,094

14,834

17,496

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



## Statement of Comprehensive Revenue and Expense

For the year ending 30 June 2023

	Notes	2023 Actual (\$000)	2023 Budget (\$000)	2022 Actual (\$000)
<b>Revenue</b>				
Rates	3	26,188	26,540	24,183
Subsidies and Grants	4A	14,258	21,505	14,113
Other revenue	4B	4,089	3,875	3,504
Finance revenue		390	41	71
Vested and discovered assets		-	-	4,975
Gains		511	840	126
<b>Total operating revenue</b>		<b>45,436</b>	<b>52,801</b>	<b>46,972</b>
<b>Expenditure</b>				
Depreciation and amortisation expense	11,12	17,496	14,834	13,093
Personnel costs	5	7,975	7,254	7,121
Finance costs		813	752	293
Losses		37	-	24
Other expenses	6	27,037	21,960	21,013
<b>Total operating expenditure</b>		<b>53,358</b>	<b>44,800</b>	<b>41,544</b>
<b>Operating surplus (deficit) before tax</b>		<b>(7,922)</b>	<b>8,001</b>	<b>5,428</b>
Income tax expense	7	-	-	-
<b>Operating surplus (deficit) after tax</b>		<b>(7,922)</b>	<b>8,001</b>	<b>5,428</b>
Other comprehensive revenue and expense				
<i>Items that could be reclassified to surplus(deficit)</i>				
Financial assets at fair value through other comprehensive revenue and expense		-	-	-
<i>Items that will not be reclassified to surplus(deficit)</i>				
Gain on revaluation of infrastructure assets	11	-	-	128,670
Gain on revaluation of property, plant and equipment	11	30,459	1,985	-
<b>Total other comprehensive revenue and expense</b>		<b>30,459</b>	<b>1,985</b>	<b>128,670</b>
<b>Total comprehensive revenue and expense</b>		<b>22,537</b>	<b>9,986</b>	<b>134,098</b>

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

*The accompanying notes form part of these financial statements.*

## Statement of Changes in Net Assets/Equity

For the year ending 30 June 2023

	Notes	2023 Actual (\$000)	2023 Budget (\$000)	2022 Actual (\$000)
<b>Balance as at 1 July</b>		<b>744,806</b>	<b>642,259</b>	<b>610,708</b>
Total comprehensive revenue and expense for the year		22,537	9,986	134,098
Transfers to/from Special Reserves		85	-	-
Other adjustments		(139)	-	-
<b>Balance as at 30 June</b>	<b>17</b>	<b>767,288</b>	<b>652,245</b>	<b>744,806</b>

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

*The accompanying notes form part of these financial statements.*

## Statement of Financial Position

For the year ending 30 June 2023

	Notes	2023 Actual (\$000)	2023 Budget (\$000)	2022 Actual (\$000)
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	8	11,939	7,992	13,171
Debtors and Other Receivables	9	3,862	4,556	3,460
Prepayments		252	219	297
<b>Total current assets</b>		<b>16,053</b>	<b>12,767</b>	<b>16,928</b>
<b>Non-current assets</b>				
Plant, property and equipment	11	787,836	693,857	754,364
Intangible assets	12	666	145	628
Forestry assets		61	71	61
Other financial assets				
Corporate bonds	10	802	79	477
Investment in CCOs and other similar entities	10	51	49	51
<b>Total non-current assets</b>		<b>789,416</b>	<b>694,201</b>	<b>755,581</b>
<b>Total assets</b>		<b>805,469</b>	<b>706,968</b>	<b>772,509</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Creditors and other payables	13	5,017	5,357	6,250
Employee entitlements	15	800	720	568
Income in advance	13A	1,143	166	1,474
Borrowings	14	16	16	16
<b>Total current liabilities</b>		<b>6,976</b>	<b>6,259</b>	<b>8,308</b>
<b>Non-current liabilities</b>				
Employee entitlements	15	8	5	7
Provisions	16	149	792	325
Borrowings	14	31,048	47,667	19,064
<b>Total non-current liabilities</b>		<b>31,205</b>	<b>48,464</b>	<b>19,396</b>
<b>Total liabilities</b>		<b>38,181</b>	<b>54,723</b>	<b>27,704</b>
<b>Net Assets</b>		<b>767,288</b>	<b>652,245</b>	<b>744,805</b>
<b>Equity</b>				
Accumulated funds	17	465,260	474,704	472,181
Special and restricted reserves	17	4,588	4,517	4,504
Other reserves	17	297,440	173,024	268,120
<b>Total equity</b>		<b>767,288</b>	<b>652,245</b>	<b>744,805</b>

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

*The accompanying notes form part of these financial statements*

## Statement of Cash Flows

For the year ending 30 June 2023

	Notes	2023 Actual (\$000)	2023 Budget (\$000)	2022 Actual (\$000)
<b>Cash flows from operating activities</b>				
Receipts from rates revenue		26,053	26,238	24,970
Receipts from other revenue		17,724	16,013	15,000
Interest received		390	44	71
Payments to suppliers and employees		(34,959)	(26,144)	(26,470)
Interest paid		(813)	(965)	(293)
<b>Net cash inflows (outflows) from operating activities</b>	<b>18</b>	<b>8,395</b>	<b>15,186</b>	<b>13,278</b>
<b>Cash flows from investing activities</b>				
Receipts from sale of property, plant and equipment		1,440	690	340
Acquisition of investments		-	-	(400)
Purchases of property, plant and equipment		(22,608)	(25,983)	(22,578)
Purchases of intangible assets		(143)	-	(445)
<b>Net cash inflows (outflows) from investing activities</b>		<b>(21,311)</b>	<b>(25,293)</b>	<b>(23,083)</b>
<b>Cash flows from financing activities</b>				
Proceeds from borrowings		11,684	12,158	15,984
<b>Net cash inflows (outflows) from financing activities</b>		<b>11,684</b>	<b>12,158</b>	<b>15,984</b>
Net increase (decrease) in cash, and cash equivalents		(1,232)	2,051	6,179
Cash and cash equivalents at the beginning of the year		13,171	7,882	6,991
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>11,939</b>	<b>9,933</b>	<b>13,170</b>

The accompanying notes form part of these financial statements.

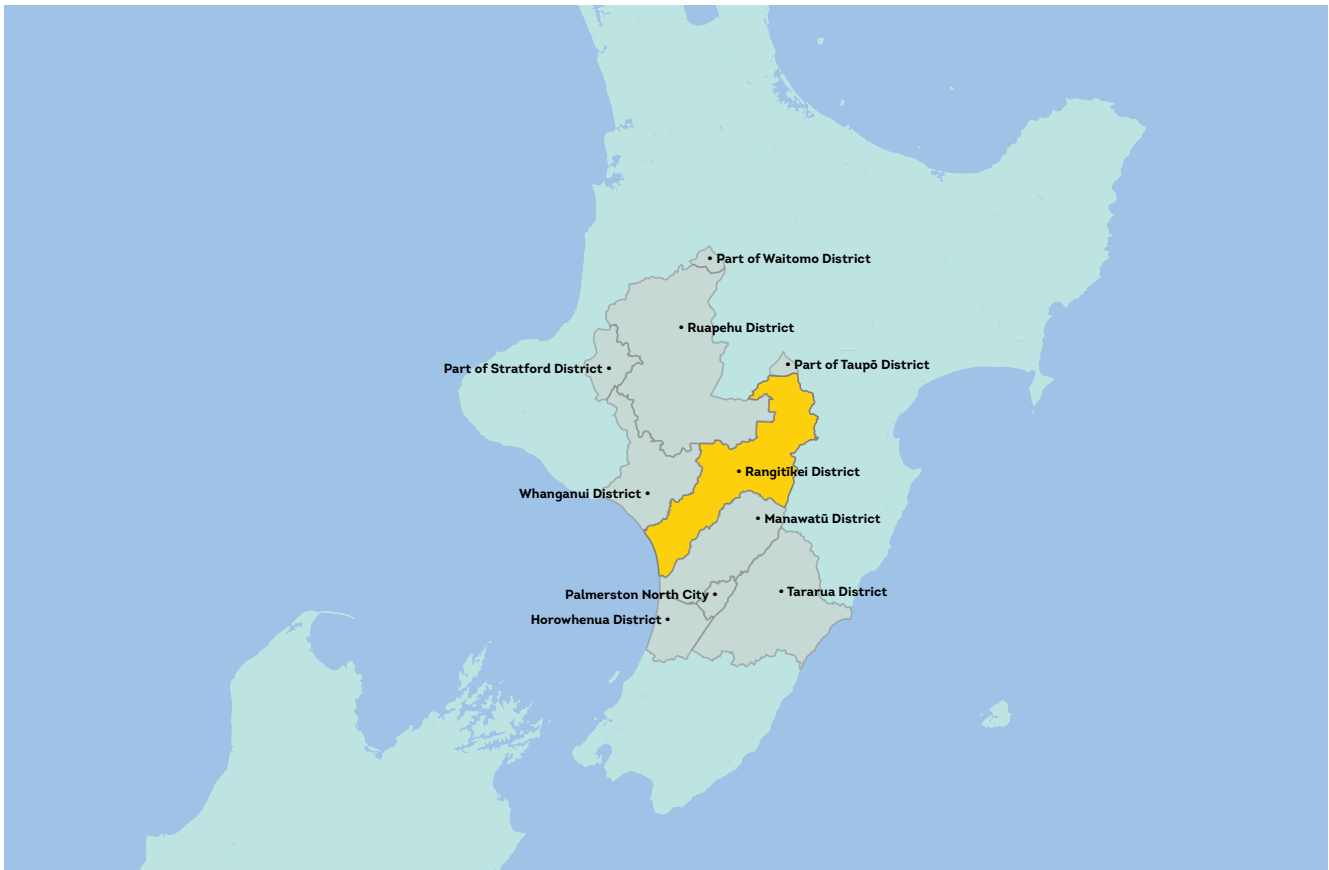
## Council-Controlled Organisations (CCO)

### Manawatū-Whanganui LASS Limited

This company was set up in 2008 by seven local councils to investigate the possibilities of economies of scale by joint procurement.

Rangitikei District Council owns one seventh or 14% of this company and has a \$16,000 share capital.

The company is treated as a CCO under the Local Government Act 2002 but in March 2013 Rangitikei District Council resolved that it is exempt for the purposes of section 6(4)(i) of that Act until 30 June 2019. Other member councils passed similar resolutions. That has been extended a further three years, until 30 June 2022. As per 26 May 2022 Council meeting this was extended for three more years until 30 June 2025.



### MW Regional Disaster Relief Fund Trust

After the Manawatu Whanganui Regional Disaster Relief Fund Trust was established in March 2004, each of the eight local authorities appointing trustees passed a resolution exempting the Trust for the status as a council-controlled organisation.

In 2015, the administration of the Trust was transferred to Horizons Regional Council, and resolutions passed by participating councils to exempt it for the purposes of section 6(4)(i) of the Local Government Act 2002. At its meeting on 30 August 2018, Rangitikei District Council resolved that this exemption continue for a further three years, i.e. to 30 June 2021.

At its meeting on 26 May 2022, Council resolved that this exemption continue until 30 June 2025.

# Notes to the Financial Statements

## Note 1: Summary of Significant Accounting Policies

### Reporting Entity

The Rangitikei District Council (the Council) is a territorial authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return.

The Council has designated itself as a public benefit entity for financial reporting purposes.

The financial statements of the Council and, where appropriate, service performance information are for the year ended 30 June 2023. The financial statements were authorised for issue by the Council on 30 October 2023.

### Basis of Preparation

The financial statements have been prepared on the going concern basis, and the accounting policies have been applied consistently throughout the period.

### Statement of compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements and, where appropriate, service performance information have been prepared in accordance with Tier 1 Public Benefit Entity (PBE) accounting standards.

These financial statements comply with PBE standards.

### Presentation currency and rounding

The financial report is presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000) unless otherwise stated.

### Implementation of new and amended accounting standards

#### **Amendment to PBE IPSAS 2 Statement of Cash Flows**

These amendments require additional disclosures that enable users of financial statements to evaluate cash and non-cash changes in liabilities arising from financial activities. It is effective for reporting periods on or after 1 January 2021.

### Summary of Significant Accounting Policies

#### **Revenue**

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

The specific accounting policies for significant revenue items are explained below:

#### **Revenue from non-exchange transactions**

##### **General and targeted rates**

General and targeted rates are set annually and invoiced within the year. The Council recognises revenue from rates when the Council has set the rates and provided the rates assessment. The Council considers the payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.

Rates arising from late payment penalties are recognised as revenue when rates become overdue.

Rates remissions are recognised as a reduction in rates revenue when the Council has received an application that satisfies its rates remission policy.

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

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

##### **Other grants received**

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

##### **Vested assets**

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

##### **Direct charges – subsidised**

**Rendering of services – subsidised**

Rendering of services at a price that is not approximately equal to the value of the service provided by the Council is considered a non-exchange transaction. This includes rendering of services where the price does not allow the Council to fully recover the cost of providing the service (such as building consents, dog licensing etc.), and where the shortfall is subsidised by income from other activities, such as rates. Generally there are no conditions attached to such revenue.

Revenue from such subsidised services is recognised when the Council issues the invoice or bill for the service. Revenue is recognised as the amount of the invoice or bill, which is the fair value of the cash received or receivable for the service. Revenue is recognised by reference to the stage of completion of the service to the extent that the Council has an obligation to refund the cash received from the service (or to the extent that the customer has the right to withhold payment from the Council) if the service is not completed.

**Sale of goods – subsidised**

A sale of goods at a price that is not approximately equal to the value of the goods provided by the Council is considered a non-exchange transaction. This includes sales of goods where the price does not allow the Council to fully recover the cost of producing the goods (such as the supply of bulk water), and where the shortfall is subsidised by income from other activities such as rates.

Revenue from the sale of such subsidised goods is recognised when the Council issues the invoice or bill for the goods. Revenue is recognised at the amount of the invoice or bill, which is the fair value of the cash received or receivable for the goods.

**Revenue from exchange transactions****Direct charges – full cost recovery****Sale of goods – full cost recovery**

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

**Interest and dividends**

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the costs of the investment.

**Expenses**

Expenses are measured at the fair value of the consideration paid or payable, taking into account contractually defined terms of payment and excluding taxes or duty.

The specific accounting policies for significant expense items are explained below.

**Borrowing costs**

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

**Salary and wages**

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

**Grants**

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

**Income tax**

Income tax expense includes current and deferred tax.

Current tax is the income tax payable on the taxable surplus for the year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates (and tax laws) that have been enacted or substantively enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and corresponding tax bases used in the computation of the taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance

date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Council expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable surpluses will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination, and at the time of the transaction, affects neither the accounting surplus nor the taxable surplus.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

### Operating leases

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

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

### Cash and cash equivalents

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

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

### Receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL).

The Council applies the simplified ECL model of recognising lifetime ECL for short term receivables.

In measuring ECLs receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are "written-off":

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

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

### Previous accounting policy

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

### Accounting policy

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

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

Transaction costs are included in the value of the financial asset at initial recognition unless the it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council's management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are solely payments of principal and interest (SPPI) on the principal outstanding and is held with in a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.



### Initial recognition of concessionary loans

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

### Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates.

### Subsequent measurement of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit.<sup>1</sup> Debt instruments in this category are the Council's listed bonds.

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

### Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Other than for derivatives, the Council has no instruments in this category.

### Expected credit loss allowance (ECL)

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

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and including forward-looking information.

The Council consider a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Council measure ECLs on loan commitments at the date the commitment becomes irrevocable. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

### Shares in subsidiaries (at cost)

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

### Previous accounting policy (summarised)

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

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

<sup>1</sup> There is a difference in the treatment of cumulative gains or losses previously recognised for financial assets at FVTOCRE. The treatment depends on whether the financial asset is a debt instrument or an equity instrument. If the financial asset is a debt instrument, the cumulative gains or losses previously recognised in other comprehensive revenue and expense is reclassified to surplus or deficit. If the financial asset is an equity instrument, the cumulative gains or losses previously recognised in other comprehensive revenue and expense is not reclassified to surplus or deficit; instead, it is transferred to accumulated funds.

The main differences for the prior year policies are:

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

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

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

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

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

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

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified current assets.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit.

#### **Non-current assets held for sale**

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

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

the sale will be made or that the sale will be withdrawn. The Council must be committed to the distribution expected within one year from the date of classification.

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

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

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

### **Property, plant and equipment**

Property, plant and equipment consist of:

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

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

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

Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

#### **Revaluation**

Land and buildings (operational and restricted) and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. All other asset classes are carried at depreciated historical cost.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the asset's fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is

recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

### Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

### Disposals

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

### Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

### Depreciation

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

### Operational and restricted assets

Buildings	
Structure	50-170 years
Roof	Up to 40 years
Services	40-65 years
Internal fit out	5-35 years
Plant	Up to 30 years
Motor vehicles	5-6 years
Office equipment	Up to 10 years

Computer hardware	Up to 5 years
Library books	Up to 10 years

### Infrastructural assets

Roading network	
Top surface (seal)	3-20 years
Pavement sealed (base course)	60-67 years
Pavement unsealed (base course)	50-60 years
Formation	Not depreciated
Culverts	8-100 years
Footpaths	25-75 years
Drainage facilities	80-100 years
Traffic facilities and miscellaneous items	10-80 years
Street lights	25-70 years
Bridges	50-120 years
Water	
Pipes	30-90 years
Pump stations	5-100 years
Pipe fittings	25-100 years
Wastewater	
Pipes	5-100 years
Manholes	Up to 100 years
Treatment plant	5-100 years
Stormwater	
Pipes	50-90 years
Manholes, cesspits	Up to 90 years
Waste transfer stations	Up to 50 years

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

### Service concession arrangements

The Council may acquire infrastructural assets by entering into a service concession arrangement (SCA) with a private operator to build, finance, and operate an asset over a specified period.

Assets acquired through a SCA are initially recognised at their fair value, with a corresponding liability. The asset is subsequently measured following the accounting policies above for property, plant, and equipment.

The Council currently has not entered into any such SCA where a private operator has built and financed an asset.

The Council has only entered into SCAs where the Council itself owns the asset and any charges for services provided by the operator are recognised as an expense in the year to which it relates.

### Intangible assets

#### Software acquisition

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring into use the specific software.

Staff training costs are recognised in the surplus or deficit when incurred.

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

### Easements

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

### Carbon credits

Carbon credit purchases are recognised at cost on acquisition. They are not amortised, but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

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

### Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	3-5 years
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### Impairment of property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost to sell and value in use.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset.

Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit. The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit a reversal of the impairment loss is also recognised in the surplus or deficit.

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

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash-generating assets, value in use is determined by using the approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

### Value in use for cash-generating assets

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return.

The value for cash-generating assets and cash-generating units is the present value of expected future cash flows.

### Forestry assets

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

Gains or losses arising from a change in fair value less estimated costs to sell are recognised in the surplus or deficit.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

### Payables

Short-term payables are recorded at their face value.

### Borrowings

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

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

## Employee benefits

### Short-term employee entitlements

Employee benefits expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salary and wages, and holiday pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

### Long-term employee entitlements

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

### Presentation of employee entitlements

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

## Superannuation schemes

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

## Provisions

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

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

## Landfill aftercare

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

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure.

The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the Council.

## Equity

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

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

### Special reserve funds

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

### Restricted reserve funds

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

### Property revaluation reserves

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

### Fair value through other comprehensive revenue and expense reserves

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

## Goods and services tax (GST)

All items in the financial statement are exclusive of goods and services tax (GST) except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as an input tax credit then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to,



the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

### Budget figures

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

### Cost allocation

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

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

### Critical accounting estimates and assumptions

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

#### Infrastructural assets

- The actual condition of an asset may not reflect the condition estimated in determining the carrying amount of the asset. This is particularly so for assets which are underground and difficult to assess the actual condition of, such as water, wastewater and stormwater assets.
- Estimates of any obsolescence or surplus capacity of an asset are based on judgements made with the best knowledge available at the time.

- Estimates of the useful remaining lives of an asset may vary with such things as soil type, rainfall, amount of traffic, natural disaster and other occurrences. The Council could be over- or under-estimating these, but assumptions are made based on the best knowledge available at the time.

### Critical judgements in applying accounting policies

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

#### Classification of property

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

## Note 2: Reconciliation of funding impact statement to statement of comprehensive revenue and expense

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
<b>Revenue</b>		
Operating funding from funding impact statement	39,649	32,762
Operating revenue from statement of comprehensive revenue and expense	45,436	46,972
<b>Difference</b>	<b>5,787</b>	<b>14,210</b>
<b>Reconciling items:</b>		
Subsidies and grants for capital expenditure	5,276	9,108
Gains	511	126
Vested assets	-	4,975
<b>Total reconciling items</b>	<b>5,787</b>	<b>14,209</b>
<b>Expenditure</b>		
Application of operating funding from funding impact statement	34,725	28,427
Total operating expenditure from statement of comprehensive revenue and expense	53,358	41,544
<b>Difference</b>	<b>18,633</b>	<b>13,117</b>
<b>Reconciling items:</b>		
Depreciation and amortisation expense	17,496	13,095
Losses	37	24
Impairment of WIP	1,100	-
<b>Total reconciling items</b>	<b>18,633</b>	<b>13,117</b>



## Note 3: Rates revenue

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
General rates	4,596	4,266
Uniform annual general charge	3,657	3,417
Targeted rates attributable to activities		
roading	7,941	7,364
community services	84	78
solid waste disposal	1,013	946
wastewater	2,935	2,729
water	4,657	4,340
stormwater drainage	690	646
Targeted rates for water supply (water by volume)	1,599	1,429
Rates Penalties	562	534
<b>Rates</b>	<b>27,734</b>	<b>25,749</b>
Less rates charged on Council properties	589	481
Less rates remissions	957	1,085
<b>Total rates</b>	<b>26,188</b>	<b>24,183</b>
<b>Rates remissions</b>		
Multiple toilet pans	295	274
Penalties and other remissions	662	811
<b>Total remissions</b>	<b>957</b>	<b>1,085</b>

## Note 4A: Subsidies & Grants

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
Waka Kotahi (NZTA) - Operational Subsidy	7,112	4,257
Waka Kotahi (NZTA) - Capital Subsidy	5,276	4,294
Three Waters funding	508	4,305
Other grants	1,362	1,257
<b>Total subsidies and grants</b>	<b>14,258</b>	<b>14,113</b>

## Note 4B: Other revenue

<i>Non-exchange revenue</i>		
Residential rents (community housing)	570	632
Regulatory revenue	1,309	1,316
Petrol tax	120	115
Other	2,090	1,441
<b>Total other revenue</b>	<b>4,089</b>	<b>3,504</b>

## Note 5: Personnel costs

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
Salary and wages	7,742	6,895
Defined contribution plan employer contributions (KiwiSaver)	217	188
ACC levies	16	37
<b>Total personnel costs</b>	<b>7,975</b>	<b>7,121</b>

## Note 6: Other expenses

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
Fees to auditors		
financial statements *	201	152
Emergency works	4,531	1,062
Maintenance	5,541	4,862
Contractors and Professional Services	8,078	8,016
Grants	947	1,083
Insurance premiums	840	746
Impairment of WIP	1,100	-
Other operating expenses	5,799	5,092
<b>Total other expenses</b>	<b>27,037</b>	<b>21,013</b>

\* This amount includes minor amounts relating to Council's debenture trust deed (\$5k) compliance and recovery for cost overruns on last years audit of the financial statements and performance information.

## Note 7: Tax

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
<b>Relationship between tax expense and accounting surplus</b>		
Surplus (deficit) before tax	(7,922)	5,188
Tax at 28%	(2,218)	1,453
Plus (less) tax effect of:		
Non-taxable revenue/Non-taxable expenditure	2,218	(1,453)
<b>Tax expense</b>	<b>-</b>	<b>-</b>

## Note 8: Cash and cash equivalents

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
Cash at bank and on hand	11,939	10,171
Term deposits	-	3,000
<b>Total cash and cash equivalents</b>	<b>11,939</b>	<b>13,171</b>

The Council holds unspent funds, included in Cash and cash equivalents, of \$1,387,000 (2022 \$1,387,000) that are subject to restrictions. These unspent funds relate to funds received from various sources to be used for specific purposes. They include the

Council's restricted reserves, and grants from agencies that have been unspent at balance date

## Note 9: Receivables

	Actual 2023 (\$000)	Actual 2022 (\$000)
<b>Non-exchange receivables</b>		
Rates receivables	1,421	1,201
Other receivables	2,760	2,395
Community Loan	-	183
<b>Gross debtors and other receivables</b>	<b>4,181</b>	<b>3,779</b>
Less allowance for credit losses	(319)	(319)
<b>Total non-exchange receivables</b>	<b>3,862</b>	<b>3,460</b>
<b>Exchange receivables</b>		
Other receivables	-	-
Less allowance for credit losses	-	-
<b>Total exchange receivables</b>	<b>-</b>	<b>-</b>
<b>Total Receivables</b>	<b>3,862</b>	<b>3,460</b>

### Fair value

Debtors and other receivables are non-interest bearing and receipt is normally on 30-day terms. Therefore, the carrying value of debtors and other receivables approximates their value.

### Rates receivable

The Council does not provide for ECLs on rates receivable. Council has various powers under the Local Government (Rating) Act 2002 (LG(R)A 2002) to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the court's Judgment, then the council can apply to the Registrar of the High court to have the judgment enforced by sale or lease of the rating unit.

Ratepayers can apply for payment plan options in special circumstances. Where such repayment plans are in place, debts are discounted to their present value of future payments if the effect of discounting is material.

### Other receivables

The ECL rates for other receivables at 30 June 2023 and 1 July 2022 are based on the payment profile of revenue on credit over the prior two years at the measurement date and the corresponding historical credit losses experienced for that period. The historical loss rates are adjusted for current and forward-looking macroeconomic factors that might affect the expected recoverability of receivables. Given the short period of credit risk exposure, the effects of macroeconomic factors are not considered significant. There have been no changes since 1 July 2021 in the estimation techniques or significant assumptions in measuring the loss allowance.

The allowance for credit losses based on Council credit loss matrix is as follows:

	Current	Non Current : days past due		
		1 to 30 days	31 to 90 days	More than 90 days
<b>30 June 2023</b>				
Expected credit loss rate	11.56%	-	-	-
Gross receivable amount (\$000)	2,760	-	-	2,760
Lifetime ECL (\$000)	319	-	-	319
<b>30 June 2022</b>				
Expected credit loss rate	13.32%	-	-	-
Gross receivable amount (\$000)	2,395	-	-	2,395
Lifetime ECL (\$000)	319	-	-	319

	<i>Actual</i> 2023 (\$000)	<i>Actual</i> 2022 (\$000)
Movements in the allowance for credit losses are as follows:		
At 1 July	319	324
Additional provisions made during the year	-	-
Provision increased (reversed) during the year Per note 2 & note 8	-	(5)
Receivables written off during the period	-	-
<b>As at 30 June</b>	<b>319</b>	<b>319</b>

The Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

"The Chief Executive approved the write-off of rates receivable during the year under the LG(R)A 2002 as follows:

\* Section 90A: nil: (2022: Nil) - \* Section 90 (B): Nil (2022: Nil)"

## Note 10: Other financial assets

	<i>Actual</i> 2023 (\$000)	<i>Actual</i> 2022 (\$000)
<b>Non-current portion</b>		
Corporate bonds	802	477
Investments in CCOs and similar entities		
Unlisted shares in New Zealand Local Government Insurance Corporation Limited	35	35
Unlisted shares in Manawatu Wanganui LASS Limited	16	16
<b>Total non-current portion</b>	<b>853</b>	<b>528</b>

## Note 11: Property, Plant and equipment

2023

	Balances at 1 July 2022		Carrying amount \$000	Additional assets re-cognised \$000
	Cost/ valuation \$000	Accum depr \$000		
<b>Movements for each class of property, plant and equipment are as follows:</b>				
<b>Operational assets</b>				
Land	6,356	(18)	6,338	-
Buildings	23,068	(2,692)	20,376	-
Plant and vehicles	4,661	(2,579)	2,082	-
Office equipment	1,036	(807)	229	-
Computer hardware	1,114	(848)	266	-
Library books	2,693	(2,206)	487	-
<b>Total operational assets</b>	<b>38,929</b>	<b>(9,150)</b>	<b>29,777</b>	<b>-</b>
<b>Infrastructural assets</b>				
Roading network	517,170	-	517,170	-
Land under roads	44,968	-	44,968	-
Water systems				
treatment plants and facilities	33,008	-	33,008	-
other assets	40,099	-	40,099	-
Wastewater systems				
treatment plants and facilities	14,779	-	14,779	-
other assets	24,476	-	24,476	-
Stormwater network	21,112	-	21,111	-
Waste transfer stations	2,006	-	2,006	80
<b>Total infrastructural assets</b>	<b>697,618</b>	<b>-</b>	<b>697,617</b>	<b>80</b>
<b>Restricted assets</b>				
Land	7,293	(3)	7,290	-
Buildings	3,280	(555)	2,725	-
<b>Total restricted assets</b>	<b>10,574</b>	<b>(558)</b>	<b>10,015</b>	<b>-</b>
<b>Total property, plant and equipment</b>	<b>747,120</b>	<b>(9,708)</b>	<b>737,409</b>	<b>80</b>
Total WIP	16,915	-	16,915	-
<b>Total All Assets</b>	<b>764,035</b>	<b>(9,708)</b>	<b>754,324</b>	<b>80</b>

### Work In Progress

	2023 (\$000)	2022 (\$000)
Buildings	504	1,269
Roading and Footpaths	3,691	3,248
Wastewater	11,457	7,903
Water	1,345	1,691
Stormwater	319	272
Computer Hardware	88	39
Computer Software	473	110
Public Toilets	55	606
swimcentres	4	5
Domains	4,916	1,766
Forestry	6	6
<b>Total Work in progress</b>	<b>22,859</b>	<b>16,916</b>

We have changed the way work in progress is disclosed in the financial statements this year to have better oversight on what we have in work in progress each year which enables better reporting.

Current year additions \$000	Current year disposals \$000	Revaluation surp(def) \$000	Current year depn \$000	Adj. for accumulated depcn on Revaluation/Disposal \$000	Cost/valuation \$000	Balances at 30 June 2023 Accum depn \$000	Carrying amount
109	(718)	5,188	(33)	4	10,935	(47)	10,888
2,093	(326)	9,980	(2,269)	2,179	34,815	(2,782)	32,033
650	(135)	-	(270)	111	5,176	(2,739)	2,437
13	-	-	(44)	-	1,049	(851)	197
58	(4)	-	(88)	4	1,169	(932)	236
66	-	-	(96)	-	2,760	(2,302)	457
<b>2,988</b>	<b>(1,182)</b>	<b>15,168</b>	<b>(2,800)</b>	<b>2,298</b>	<b>55,902</b>	<b>(9,652)</b>	<b>46,250</b>
8,324	-	-	(10,242)	-	525,494	(10,242)	515,252
-	-	-	-	-	44,968	-	44,968
64	-	-	(949)	-	33,072	(949)	32,123
2,599	-	-	(1,136)	-	42,698	(1,136)	41,562
-	-	-	(420)	-	14,779	(420)	14,359
121	-	-	(849)	-	24,597	(849)	23,748
87	-	-	(615)	-	21,199	(615)	20,584
-	-	(565)	(68)	-	1,521	(68)	1,453
<b>11,195</b>	<b>-</b>	<b>(565)</b>	<b>(14,279)</b>	<b>-</b>	<b>708,328</b>	<b>(14,279)</b>	<b>694,049</b>
634	-	12,034	(1)	-	19,961	(4)	19,957
649	-	1,355	(310)	296	5,284	(569)	4,715
<b>1,283</b>	<b>-</b>	<b>13,388</b>	<b>(311)</b>	<b>296</b>	<b>25,245</b>	<b>(573)</b>	<b>24,672</b>
<b>15,466</b>	<b>(1,182)</b>	<b>27,992</b>	<b>(17,390)</b>	<b>2,593</b>	<b>789,475</b>	<b>(24,504)</b>	<b>764,977</b>
7,044	(1,100)	-	-	-	22,859	-	22,859
<b>22,510</b>	<b>(2,282)</b>	<b>27,992</b>	<b>(17,390)</b>	<b>2,593</b>	<b>812,437</b>	<b>(24,504)</b>	<b>787,836</b>

Included in the above current year additions Council was also 'vested assets' these relate to subdivisions completed by a developer and then vested into Council, the amounts included in the above are listed below:

#### Asset Class

	2023 (\$000)	2022 (\$000)
Road network	-	3,493
Land under Roads	-	0
Water systems 'other assets'	-	0
Wastewater systems 'other assets'	-	0
Stormwater systems	-	349
Community and Leisure Assets	-	1133
<b>Total vested assets</b>	<b>-</b>	<b>4,975</b>



## Note 11: Property, Plant and equipment

2022

	Balances at 1 July 2021		Carrying amount \$000	Additional assets re-cognised \$000
	Cost/ valuation \$000	Accum depn \$000		
<b>Movements for each class of property, plant and equipment are as follows:</b>				
<b>Operational assets</b>				
Land	5,510	(12)	5,498	-
Buildings	22,534	(1,700)	20,834	-
Plant and vehicles	3,209	(2,440)	769	-
Office equipment	973	(766)	207	-
Computer hardware	944	(786)	158	-
Library books	2,611	(2,101)	510	-
<b>Total operational assets</b>	<b>35,781</b>	<b>(7,805)</b>	<b>27,976</b>	<b>-</b>
<b>Infrastructural assets</b>				
Roading network	431,129	(15,886)	415,243	-
Land under roads	43,331	-	43,331	-
Water systems				
treatment plants and facilities	22,771	(1,209)	21,562	-
other assets	38,421	(2,164)	36,257	-
Wastewater systems				
treatment plants and facilities	13,411	(797)	12,614	-
other assets	21,088	(1,201)	19,887	-
Stormwater network	17,357	(674)	16,683	-
Waste transfer stations	1,066	(48)	1,018	-
<b>Total infrastructural assets</b>	<b>588,574</b>	<b>(21,979)</b>	<b>566,595</b>	<b>-</b>
<b>Restricted assets</b>				
Land	7,237	(2)	7,235	-
Buildings	3,280	(357)	2,923	-
<b>Total restricted assets</b>	<b>10,517</b>	<b>(359)</b>	<b>10,158</b>	<b>-</b>
<b>Total property, plant and equipment</b>	<b>634,872</b>	<b>(30,143)</b>	<b>604,729</b>	<b>-</b>
Total WIP	6,622	-	6,622	-
<b>Total All Assets</b>	<b>641,494</b>	<b>(30,143)</b>	<b>611,351</b>	<b>-</b>

### Work In Progress

	2022 (\$000)	2021 (\$000)
Buildings	1,269	802
Roading and Footpaths	3,248	3,538
Wastewater	7,903	569
Water	1,691	1,363
Computer Hardware	149	79
Stormwater	272	271
Public Toilets	606	-
Swim Centres	5	-
Domains	1,766	-
Forestry	6	-
<b>Total Work in progress</b>	<b>16,916</b>	<b>6,622</b>

Current year additions \$000	Current year disposals \$000	Revaluation surp(def) \$000	Current year depn \$000	Balances at 30 June 2022		Carrying amount \$000
				Cost/ valuation \$000	Accum depn \$000	
846	-	-	(6)	6,356	(18)	6,338
556	(22)	-	(994)	23,068	(2,694)	20,374
1,739	(286)	-	(426)	4,662	(2,582)	2,080
64	-	-	(42)	1,037	(808)	229
170	-	-	(62)	1,114	(848)	266
82	-	-	(105)	2,693	(2,206)	530
<b>3,457</b>	<b>(308)</b>	<b>-</b>	<b>(1,635)</b>	<b>38,930</b>	<b>(9,156)</b>	<b>29,817</b>
10,519	-	99,535	(8,126)	517,171	-	517,171
1,636	-	-	-	44,967	-	44,967
193	-	11,886	(633)	33,008	-	33,008
371	-	4,587	(1,117)	40,098	-	40,098
150	-	2,375	(360)	14,779	-	14,779
180	-	5,034	(624)	24,477	-	24,477
536	-	4,241	(348)	21,112	-	21,112
-	-	1,011	(24)	2,005	-	2,005
<b>13,585</b>	<b>-</b>	<b>128,669</b>	<b>(11,232)</b>	<b>697,617</b>	<b>-</b>	<b>697,617</b>
58	(2)	-	(1)	7,293	(1)	7,292
-	-	-	(198)	3,280	(555)	2,725
<b>58</b>	<b>(2)</b>	<b>-</b>	<b>(199)</b>	<b>10,573</b>	<b>(556)</b>	<b>10,017</b>
<b>17,100</b>	<b>(310)</b>	<b>128,669</b>	<b>(13,066)</b>	<b>747,120</b>	<b>(9,712)</b>	<b>737,451</b>
9,961	-	-	-	16,916	-	16,916
<b>27,061</b>	<b>(310)</b>	<b>128,669</b>	<b>(13,066)</b>	<b>764,036</b>	<b>(9,712)</b>	<b>754,367</b>

Included in the above current year additions Council was also 'vested assets' these relate to subdivisions completed by a developer and then vested into Council, the amounts included in the above are listed below:

#### Asset Class

	2022 (\$000)	2021 (\$000)
Roading network	3,492	1,480
Land under Roads	-	893
Water systems 'other assets'	-	61
Wastewater systems 'other assets'	-	73
Stormwater systems	349	278
Community and Leisure Assets	1,133	-
<b>Total vested assets</b>	<b>4,975</b>	<b>2,785</b>

## Note 11: Property, Plant and equipment continued

### Valuation

#### Land and buildings (operational, restricted and infrastructural)

The valuation of land and buildings was performed by independent registered valuers, Scott Lewis (BBS (VPM) MPINZ) and Ashley Pont (BLPM (APINZ), of Quotable Value Asset and Advisory. The valuation is effective at 1 July 2022. The total fair value of land and buildings valued was \$68,392,700 at that date.

Land and buildings are valued at fair value using market-based evidence where available. Where not available, depreciated replacement value has been used. All major buildings were also inspected and underwent a review of their condition rating when taking their fair value into consideration.

#### Infrastructural assets

##### Roading network

The valuation of the roading network was performed independently by Scott McIntyre (BBIM, CTech) of The Datastack. This was peer reviewed by Brian Smith (BCom CA) of Brian Smith Advisory. The valuation is effective at 30th June 2022. The total fair value of the roading network was \$562,485,860. at that date.

The roading network is valued at fair value based on the application of appropriate replacement costs and effective lives, and The Datastack experience of other local authorities' transport asset components. They are within the ranges specified in the New Zealand Infrastructural Valuation and Depreciation Guidelines. Land under roads is not re valued. On the transition to International Financial Reporting Standards on 01/07/2006 the council elected to use the FV of land under roads as at 30/06/2005 as deemed cost.

##### Water, wastewater and stormwater systems

The valuation of the water, wastewater and stormwater assets was performed by Caleb Zhu (BCom), John Vessey (BE Civil, BA Econs, CP Eng), Jamie Cable (BapplEcon Dip Eng Civil) of WSP. The valuation was peer reviewed by Brian Smith (BCom CA) of Brian Smith Advisory. The valuation is effective at 30th June 2022. The total fair value of water, wastewater and stormwater was \$135,480,000 at that date.

Water, wastewater and stormwater assets are valued at fair value using a brown fields approach that assumes the surface above underground components will need to be removed and then replaced. Current contract costs have been used to determine the value of materials.

### Estimated replacement cost of major infrastructure

	2023 (\$000)	2022 (\$000)
Water supply		
treatment plant and facilities	53,943	51,082
other assets	91,311	86,469
Sewerage		
treatment plant and facilities	24,655	23,348
other assets	65,568	62,091
Stormwater drainage	41,773	39,558
Roads and footpaths	907,052	888,396
<b>Total estimated replacement cost</b>	<b>1,184,303</b>	<b>1,150,944</b>

## Note 12: Intangible assets

	Actual 2023 (\$000)	Actual 2022 (\$000)
<b>Computer Software</b>		
Cost/ Valuation Balance at 1 July	1,312	866
Accumulated depreciation & Impairment 1 July	(828)	(801)
<b>Carrying amount 1 July</b>	<b>484</b>	<b>65</b>
Additions	143	445
Amortisation	(106)	(27)
Cost/ Valuation 30 June	1,454	1,311
Accumulated amortisation & impairment 30 June	(934)	(828)
<b>Balance at 30 June</b>	<b>521</b>	<b>483</b>
Work in progress	-	-
<b>Balance as at 30 June (including Work in progress)</b>	<b>521</b>	<b>483</b>
<b>Carbon credits</b>		
Cost/ Valuation Balance at 1 July	145	145
Accumulated depreciation & Impairment 1 July	-	-
<b>Carrying amount 1 July</b>	<b>145</b>	<b>145</b>
Increase/ (decrease) due to valuation	-	-
Additions	-	-
Amortisation	-	-
Cost/ Valuation 30 June	145	145
Accumulated amortisation & impairment 30 June	-	-
<b>Balance at 30 June</b>	<b>145</b>	<b>145</b>
<b>Total Intangible assets</b>	<b>666</b>	<b>628</b>

There are no restrictions over the title of intangible assets. No intangible assets are pledged as security for liabilities.

### Carbon credits

As noted in Council's June 2022 Annual Report, Council holds carbon credits for the purpose of meeting its obligations under the Emissions Trading Scheme for carbon emissions from its forestry operations. The Council is required to forfeit carbon credits for emissions for any forests not replanted four years after deforestation. The carbon credits were revalued at 30 June 2022 using the spot market price for NZUs on the open market. The fair value at 30 June 2022 was \$346 560 (2021: \$198 132). Council does not consider that the June 2022 valuation has changed materially and has not adjusted the book value of these credits.

### Impairment

There were no impairment expenses or provisions for intangible assets. At balance date, none of these intangible assets was impaired. Carbon credits are not impaired but recorded at current market value because the Council still has forests to be harvested in which case the credits may well be used to satisfy non-replanting requirements.

## Note 13: Creditors and other payables

	<i>Actual</i> 2023 (\$000)	<i>Actual</i> 2022 (\$000)
<i>Payables under exchange transactions</i>		
Trade payables	1,162	1,463
Retentions	506	785
Accrued expenses	3,349	4,002
<b>Total</b>	<b>5,017</b>	<b>6,250</b>
<i>Payables under non-exchange transactions</i>		
Income tax payable	-	-
Other taxes (e.g. GST and FBT)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Total creditors and other payables</b>	<b>5,017</b>	<b>6,250</b>

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

## Note 13A: Income in advance

	<i>Actual</i> 2023 (\$000)	<i>Actual</i> 2022 (\$000)
Significant revenue in advance amounts as at 30 June are as follows:		
Rates	1,026	1,037
Other	117	437
<b>Total</b>	<b>1,143</b>	<b>1,474</b>

## Note 14: Borrowings

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
<b>Current portion</b>		
Secured bank loans	-	-
Community loan	16	16
<b>Total current portion</b>	<b>16</b>	<b>16</b>
<b>Non-current portion</b>		
Secured bank loans	-	-
Community loan	48	64
Loan - New Zealand Local Government Funding Agency	31,000	19,000
<b>Total non-current portion</b>	<b>31,048</b>	<b>19,064</b>
<b>Total borrowings</b>	<b>31,064</b>	<b>19,080</b>

### *Security*

The Council's bank loans (including LGFA loans), if any, are secured over the Council's rates.

### *Fair value*

The carrying amounts of borrowings approximates their fair value as discounting is not considered significant.

## Note 15: Employee entitlements

	<i>Actual</i> 2023 (\$000)	<i>Actual</i> 2022 (\$000)
<b>Current Portion</b>		
Accrued pay	200	123
Annual leave	600	445
Long service leave	-	-
Superannuation	-	-
<b>Total current portion</b>	<b>800</b>	<b>568</b>
<b>Non-current portion</b>		
Long service leave	8	7
<b>Total non-current portion</b>	<b>8</b>	<b>7</b>
<b>Total employee entitlements</b>	<b>808</b>	<b>575</b>

### *Sick leave*

No provision is made for sick leave because absences in the coming years are not expected to exceed the annual entitlement of staff, and calculations show any amounts involved are likely to be immaterial.

## Note 16: Provisions

	<i>Actual</i> 2023 (\$000)	<i>Actual</i> 2022 (\$000)
<b>Landfill aftercare</b>		
Balance at 1 July	325	586
Additional(reduction) in provisions made	-	150
Amounts used	(176)	(402)
Unused amount reversed	-	-
Discount unwind	-	(9)
<b>Balance at 30 June</b>	<b>149</b>	<b>325</b>



## Note 17: Equity

	<i>Actual 2023 (\$000)</i>	<i>Actual 2022 (\$000)</i>
<b>Accumulated funds</b>		
Balance at 1 July	472,181	466,754
Other transfers	1,001	-
Surplus (deficit) for year	(7,922)	5,427
<b>Balance at 30 June</b>	<b>465,260</b>	<b>472,181</b>
<b>Other reserves</b>		
Property revaluation reserves		
Balance at 1 July	267,989	139,319
Net revaluation gains	30,459	128,670
Transfer to accumulated funds on disposal of property	(1,007)	-
<b>Balance at 30 June</b>	<b>297,441</b>	<b>267,989</b>
Property revaluation reserves for each class of assets consist of:		
<b>Operational assets</b>		
land	10,543	4,813
buildings	22,222	12,563
<b>Infrastructural assets</b>		
sewerage systems	19,871	19,669
water systems	33,899	34,121
stormwater drainage network	13,140	13,140
roading network	179,434	179,415
<b>Restricted assets</b>		
land	15,710	3,209
buildings	2,491	1,060
<b>Total</b>	<b>297,310</b>	<b>267,989</b>
<b>Fair value through other comprehensive income reserve</b>		
Balance at 1 July	131	131
Net revaluation gains (losses)	-	-
Transfer to net surplus/deficit	-	-
<b>Balance at 30 June</b>	<b>131</b>	<b>131</b>
<b>Total other reserves</b>	<b>297,441</b>	<b>268,120</b>
<b>Total Special and restricted reserves (Note 17A)</b>	<b>4,588</b>	<b>4,504</b>
<b>TOTAL EQUITY</b>	<b>767,288</b>	<b>744,805</b>

## Note 17A: Special and restricted reserves 2023

<i>Name (* denotes restricted)</i>	<i>Associated activity</i>	
Aquatic	Swimming pools	Capital works
Bulls courthouse*	Property	Maintenance of courthouse building
Flood damage	Roading	Road maintenance due to flooding
General purpose	Capital works	Capital works
Haylock park*	Parks and reserves	Additional reserve area at park
Huntermville rural water	Water	Future loop line
Keep Taihape beautiful*	Property	Enhancement of Taihape
Marton land subdivision*	Parks and reserves	Improvement to reserves land
Marton marae*	Property	Marton marae project
McIntyre recreation*	Parks and reserves	Maintenance or upgrades of park
Putorino rural water	Water	Maintenance of scheme dam
Ratana sewer	Sewerage	Capital works
Revoked reserve land	Parks and reserves	Offset costs of other revoked land
Rural housing loan	Property	No longer required
Rural land subdivision*	Parks and reserves	Improvement to reserves land
Santoft domain*	Parks and reserves	Maintenance or upgrades of park

### Total special and restricted reserves

## Special and restricted reserves 2022

<i>Name (* denotes restricted)</i>	<i>Associated Activity</i>	<i>Purpose</i>
Aquatic	Swimming pools	Capital works
Bulls courthouse*	Property	Maintenance of courthouse building
Flood damage	Roading	Road maintenance due to flooding
General purpose	Capital works	Capital works
Haylock park*	Parks and reserves	Additional reserve area at park
Huntermville rural water	Water	Future loop line
Keep Taihape beautiful*	Property	Enhancement of Taihape
Marton land subdivision*	Parks and reserves	Improvement to reserves land
Marton marae*	Property	Marton marae project
McIntyre recreation*	Parks and reserves	Maintenance or upgrades of park
Putorino rural water	Water	Maintenance of scheme dam
Ratana sewer	Sewerage	Capital works
Revoked reserve land	Parks and reserves	Offset costs of other revoked land
Rural housing loan	Property	No longer required
Rural land subdivision*	Parks and reserves	Improvement to reserves land
Santoft domain*	Parks and reserves	Maintenance or upgrades of park

### Total special and restricted reserves

<i>Balance 1 Jul 2022</i>	<i>Deposits</i>	<i>Withdrawals</i>	<i>Balance 30 Jun 2023</i>
161	-	-	161
124	23	-	146
309	-	-	309
2,403	-	-	2,403
31	3	-	34
214	7	-	221
20	2	-	22
461	41	-	502
4	-	-	4
22	2	(1)	23
23	2	-	25
27	3	-	30
238	-	-	238
150	-	-	150
205	18	-	223
113	14	(29)	97
<b>4,504</b>	<b>115</b>	<b>(30)</b>	<b>4,588</b>

<i>Balance 1 Jul 2021</i>	<i>Deposits</i>	<i>Withdrawals</i>	<i>Balance 30 Jun 2022</i>
161	-	-	161
110	14	-	124
309	-	-	309
2,403	-	-	2,403
31	-	-	31
214	-	-	214
20	-	-	20
461	-	-	461
4	-	-	4
22	-	-	22
23	-	-	23
27	-	-	27
238	-	-	238
150	-	-	150
205	-	-	205
128	6	(21)	113
<b>4,506</b>	<b>20</b>	<b>(21)</b>	<b>4,504</b>

## Note 18: Reconciliation of net surplus (deficit) to net cash flow from operating activities

	Actual 2023 (\$000)	Actual 2022 (\$000)
<b>Surplus (deficit)</b>	<b>(7,922)</b>	<b>5,427</b>
<b>Add (less) non-cash items</b>		
Depreciation and amortisation	17,496	13,094
Property, plant and equipment impairment	1,100	-
(Gains) losses in fair value on forestry assets	-	8
Interest receivable on investment	(25)	-
Movement in special reserve fund	84	-
Reversal of previous losses on roading through operating surplus(deficit)	-	-
Movement in employee entitlements (non current)	1	-
Vested assets	-	(4,975)
	<b>18,656</b>	<b>8,127</b>
<b>Add (less) items classified as investing or financing activities</b>		
(Gains) losses on disposal of property, plant and equipment	(474)	(102)
(Gains) losses on fair value financial assets	-	-
(Gains) losses revaluation land & Buildings financial assets	-	-
(Gains) losses biological Assets	-	-
	<b>(474)</b>	<b>(102)</b>
<b>Add (less) movements in working capital items</b>		
(Increase) decrease in prepayments	45	(84)
(Increase) decrease in debtors and other receivables	(402)	(371)
Increase (decrease) in income in advance	(331)	(1,464)
Increase (decrease) in creditors and other payables	(1,233)	1,935
Increase (decrease) in provisions	(176)	(291)
Increase (decrease) in employee entitlements	232	101
	<b>(1,865)</b>	<b>(174)</b>
<b>Net cash inflow (outflow) from operating activities</b>	<b>8,395</b>	<b>13,278</b>

## Note 19: Capital commitments and operating leases

	Actual 2023 (\$'000)	Actual 2022 (\$'000)
<b>Capital commitments</b>		
<i>Property, plant and equipment</i>		
Not later than one year	6,939	4,568
Later than one year and not later than five years	-	842
<b>Total capital commitments</b>	<b>6,939</b>	<b>5,410</b>

### Operating leases as lessee

The Council leases property, plant and equipment in the normal course of it business. The future aggregate minimum lease payments payable under non-cancellable operating leases are as follows:

Not later than one year	21	26
Later than one year and not later than five years	-	21
Later than five years	-	-
<b>Total non-cancellable operating leases</b>	<b>21</b>	<b>47</b>

### Operating leases as lessor

Some property, including reserves land, is leased under operating leases. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

Not later than one year	18	25
Later than one year and not later than five years	55	71
Later than five years	24	24
	<b>96</b>	<b>120</b>

No contingent rents have been recognised during the period.

## Note 20: Contingencies

### Contingent Assets

#### *Private facilities*

The Council has identified four facilities (for example, club rooms) on its reserves land owned by third parties that are not specified to be removed under the terms of their leases. The Council will gain control of these assets only if the various clubs vacate the facilities. Until this event occurs, the assets are not recognised as assets in the statement of financial position. As at 30 June 2018 these four facilities have an approximate value of \$350,000.

### Contingent Liabilities

Rangitikei District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down, however the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme.

The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weather-tight defects (in a mixed claim involving both weather-tight and non-weather-tight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

The Council is a guarantor of the New Zealand Local Government Funding Agency Limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and it has a current credit rating from Standard and Poor's of AAA. The Council is one of 69 local authority guarantors of the NZLGFA. In that regard it has uncalled capital of \$3million. When aggregated with the uncalled capital of other shareholders, \$20M is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, RDC is a guarantor of all of NZLGFA's borrowings. At 30 June 2022, NZLGFA had borrowings totalling \$17,684M (2022: \$15,789M). Financial reporting standards require RDC to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- we are not aware of any local authority debt default events in New Zealand; and
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

## Note 21: Related party transactions

	<i>Actual</i> 2023 (\$0)	<i>Actual</i> 2022 (\$0)
<b>Key management personnel compensation</b>		
<i>Councillors</i>		
Remuneration	442,133	440,903
Full-time equivalent members	12	12
<i>Senior management team, including the chief executive</i>		
Remuneration	1,320,413	1,087,907
Full-time equivalent members	8	6
<b>Total key management personnel remuneration</b>	<b>1,762,546</b>	<b>1,528,810</b>
<b>Total full-time equivalent personnel</b>	<b>20</b>	<b>18</b>

Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent is taken as the number of Councillors.

The Councillor remuneration includes annual salary, allowances for mileage and telephone/fax.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

## Note 22: Remuneration

	<i>Actual</i> 2023 (\$0)	<i>Actual</i> 2022 (\$0)
<b>Chief Executive</b>		
<b>Peter Beggs</b>		
Gross salary	272,531	263,514
Vehicle (market value plus FBT)	19,250	20,306
Superannuation contribution	8,175	7,875
<b>Total remuneration</b>	<b>299,956</b>	<b>291,695</b>
<b>Other Council employees</b>		
Number of full-time employees	67	75
Number of full-time equivalents of part-time employees	25.46	19
A full-time employee is determined on the basis of a 40-hour working week		
Total annual remuneration by band for employees as at 30 June		
less than \$60,000 per annum	51	52
\$60,001 to \$79,999	27	27
\$80,000 to \$99,999	15	19
\$100,000 to \$119,999	11	9
\$120,000 to \$179,999	7	7
\$180,000 to \$299,999	4	1
<b>Total employees</b>	<b>115</b>	<b>115</b>

Total remuneration includes the value of any non-financial benefit paid to an employee.

	<i>Actual</i> 2023 (\$0)	<i>Actual</i> 2022 (\$0)
<b>Elected representatives</b>		
<b>Council</b>		
<i>Mayor</i>		
A Watson	128,764	113,953
<i>Councillors</i>		
C Ash	7,522	24,162
N Belsham	13,053	41,922
A Gordon	12,626	31,855
D Wilson	35,214	30,252
G Duncan	36,884	26,446
F Dalgety	31,767	36,723
W Panapa	7,725	24,950
B Carter	28,164	25,177
R Lambert	28,582	26,192
Piki Te Ora (Tracey) Hiroa	31,767	32,585
C Raukawa	27,070	26,687
J Wong	23,921	-
S Loudon	19,014	-
G Maughan	19,014	-
J Calkin	19,685	-
<b>Total Council members remuneration</b>	<b>470,772</b>	<b>440,904</b>
<i>Community Boards</i>		
<i>Taihape</i>		
P Kipling-Arthur	5,838	-
M Fannin	1,368	4,338
A Abernathy	2,737	8,676
G Larsen	4,460	4,338
E Abernathy	4,460	4,338
<i>Rātana</i>		
G Taiaroa	1,515	-
S Peke-Mason	1,530	3,335
C Mete	4,382	4,523
C Rourangi	-	1,880
L Meihana	2,336	2,126
J Nepia	2,186	2,126
<b>Total Community Board members remuneration</b>	<b>30,812</b>	<b>35,680</b>
<b>Total elected representatives remuneration</b>	<b>501,584</b>	<b>476,583</b>

The total remuneration for each elected member is made up of annual salary, non-salary benefits and mileage. The larger movements in the remuneration figures shown above are caused mainly by either one of the two years only being a part-year for remuneration purposes, payments of backpay and/or differences in travel related claims.



## Note 23: Severance payments

For the year ended 30 June 2023, the Council made severance payments of \$30,000 (2022: Nil) to employees.

## Note 24: Events after balance date

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved.

## Note 25A: Financial instrument risks

In accordance with the transitional provisions in PBE IPSAS 41, the Council has elected not to restate the comparative information. The comparative information continues to be reported under PBE IPSAS 29. Adjustments arising from the adoption of PBE IPSAS 41 are recognised in opening equity at 1 July 2022 (the date of initial application).

	Measurement classification		30/06/2022	1/07/2022	Adoption
	PBE IPSAS 29	PBE IPSAS 41	PBE IPSAS 29 (\$000)	PBE IPSAS 41 (\$000)	Adjustment (\$000)
<b>Financial Assets</b>					
Unlisted Shares	FVTOCRE *	FVTOCRE	51	51	0
Cash and cash Equivalents	Loans and receivables	Amortised costs	13,171	13,171	0
Receivables **	Loans and receivables	Amortised costs	3,460	2,259	(1,201)
Corporate Bonds	Held-to-maturity	FVTOCRE	477	477	0

\* FVTOCRE = Fair value through other comprehensive revenue and expenditure

\*\* Receivables in the financial instruments notes does not match the total receivables balances in Note 9 and in the Statement of Financial Position because it excludes rates receivables. Rates receivables are a statutory right, as opposed to a contractual right, therefore it does not meet the definition of a financial asset under PBE IPSAS 41 Financial Instruments.

	Actual 2023 (\$000)	Actual 2022 (\$000)
<b>Financial instrument categories</b>		
<i>Financial assets</i>		
<i>Loans and receivables</i>		
Cash and cash equivalents	11,939	13,171
Debtors and other receivables	2,441	2,076
<b>Total loans and receivables</b>	<b>14,380</b>	<b>15,247</b>
<i>Fair value through other comprehensive revenue and expense</i>		
Other financial assets		
corporate bonds	802	477
unlisted shares	51	51
<b>Total fair value through other comprehensive revenue and expense</b>	<b>853</b>	<b>528</b>
<i>Financial liabilities</i>		
<i>Financial liabilities at cost</i>		
creditors and other payables	5,017	6,250
Loans	31,000	19,000
community loan	64	80
<b>Total financial liabilities</b>	<b>36,081</b>	<b>25,330</b>

## Note 25B: Fair value hierarchy disclosures

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- \* Quoted market price (level 1) - Financial instruments with quoted prices for identical instruments in active markets.
- \* Valuation technique using observable inputs (level 2) - Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- \* Valuation techniques with significant non-observable inputs (level 3) - Financial instruments valued using models where one or more significant inputs are not observable.

The following table analyses the basis of the valuation of classes of financial instruments measured at fair value in the statement of financial position:

	Valuation technique			Significant non-observable inputs (\$000)
	Total (\$000)	Quoted market price (\$000)	Observable inputs (\$000)	
<b>2023</b>				
<b>Financial assets</b>				
<i>Unlisted shares</i>				
New Zealand Local Government Insurance Corporation Limited	35	-	-	35
Manawatu Wanganui LASS Limited	16	-	-	16
Corporate bonds	802	802	-	-
<b>2022</b>				
<b>Financial assets</b>				
<i>Unlisted shares</i>				
New Zealand Local Government Insurance Corporation Limited	35	-	-	35
Manawatu Wanganui LASS Limited	16	-	-	16
Corporate bonds	477	477	-	-

There were no transfers between the different levels of the fair value hierarchy

The table below provides a reconciliation from the opening balance to the closing balance for level 3 fair value measurements:

	Actual 2023 (\$000)	Actual 2022 (\$000)
Balance at 1 July	51	51
Gains (losses) recognised in the surplus or deficit	-	-
Gains (losses) recognised in other comprehensive income	-	-
Purchases	-	-
<b>Balance at 30 June</b>	<b>51</b>	<b>51</b>

## Note 25C: Financial instrument risks

The Council has policies to manage the risks associated with financial instruments. The Council is risk averse and seeks to minimise exposure from its treasury activities. It has established liability management and investment policies. These policies do not allow any transactions that are speculative in nature to be entered into.

### Market risk

#### Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices. The Council is exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through other comprehensive income. Equity security price risk is not managed as the only share investments are unlisted shares in New Zealand Local Government Insurance Corporation Limited, and, Manawatu Wanganui LASS Limited.

#### Currency risk

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Council has no financial instruments with foreign currency components and is therefore not exposed to currency risk.

#### Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowings and investments issued at fixed rates of interest expose the Council to fair value interest rate risk. The Council's investment policy requires a spread of investment maturity dates to limit exposure to short-term interest rate movements.

#### Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose the Council to cash flow interest rate risk. The Council currently has no variable interest rate debt or investment.

#### Credit risk

Credit risk is the risk that a third party will default on its obligations to the Council, causing it to incur a loss. Due to the timing of its cash inflows and outflows, surplus cash is invested into term deposits and corporate bonds, which gives rise to credit risk. The Council only invests in deposits with registered banks and in high grade corporate bonds, and limits the amount of credit exposure to any one institution. Investments are made only in banks and companies with specified credit ratings.

	<i>Actual</i> 2023 (\$000)	<i>Actual</i> 2022 (\$000)
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#### Maximum exposure to credit risk

The Council's maximum credit risk exposure for each class of financial instruments is as follows:

Cash at bank and term deposits	11,939	13,171
Debtors and other receivables	3,862	3,460
Corporate bonds	802	477
<b>Total credit risk</b>	<b>16,603</b>	<b>17,108</b>

#### Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by references to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates.

#### Counterparties with credit ratings

Cash at bank and term deposits		
AA-	11,939	13,171
<b>Total cash at bank and term deposits</b>	<b>11,939</b>	<b>13,171</b>

#### Corporate bonds

AA	774	448
A+	-	-
A	-	-
A-	28	29
BBB-	-	-
<b>Total corporate bonds</b>	<b>802</b>	<b>477</b>

Debtors and other receivables arise mainly from the Council's statutory functions. Therefore, there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings. The Council has no significant concentrations of credit risk in relation to debtors and other receivables, as it has a large number of credit customers, mainly ratepayers, and the Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

### Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities, and the ability to close out market positions. The Council aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, the Council maintains a target level of investments that must mature within the next 12 months. The Council manages its borrowings in accordance with its funding and financial policies, which include a liability management policy.

### Contractual maturity analysis of financial liabilities

The table below analyses the Council's financial liabilities into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Further interest payments on floating rate debt are based on the floating rate on the instrument at balance date. The amounts disclosed are the contractual undiscounted cash flows and include interest payments.

	<i>Carrying amount \$000</i>	<i>Contractual cash flows \$000</i>	<i>Less than 1 year \$000</i>	<i>1 to 5 years \$000</i>	<i>More than 5 years \$000</i>
<b>2023</b>					
Creditors and other payables	5,017	5,017	5,017	-	-
Loans	31,000	38,365	1,362	31,267	5,736
Community loan	64	64	16	48	-
<b>Total</b>	<b>36,081</b>	<b>43,446</b>	<b>6,395</b>	<b>31,315</b>	<b>5,736</b>
<b>2022</b>					
Creditors and other payables	6,250	6,250	6,250	-	-
Loans	19,000	23,792	-	13,180	10,612
Community loan	80	80	16	64	-
<b>Total</b>	<b>25,330</b>	<b>25,330</b>	<b>6,266</b>	<b>13,244</b>	<b>10,612</b>

### Contractual maturity analysis of financial assets

The table below analyses the Council's financial assets into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows and include interest receipts.

	<i>Carrying amount \$000</i>	<i>Contractual cash flows \$000</i>	<i>Less than 1 year \$000</i>	<i>1 to 5 years \$000</i>	<i>More than 5 years \$000</i>
<b>2023</b>					
Cash and cash equivalents	11,939	11,939	-	-	-
Debtors and other receivables	2,441	2,441	-	-	-
Other financial assets	-	-	-	-	-
term deposits	-	-	-	-	-
corporate bonds	802	960	29	760	170
<b>Total</b>	<b>15,182</b>	<b>15,340</b>	<b>29</b>	<b>760</b>	<b>170</b>
<b>2022</b>					
Cash and cash equivalents	13,171	13,171	-	-	-
Debtors and other receivables	2,076	2,076	-	-	-
Other financial assets	-	-	-	-	-
term deposits	-	-	-	-	-
corporate bonds	477	477	-	477	-
<b>Total</b>	<b>15,724</b>	<b>15,724</b>	<b>-</b>	<b>477</b>	<b>-</b>

**Sensitivity analysis**

The tables below illustrate the potential effect on the surplus or deficit and equity (excluding accumulated funds) for reasonably possible market movements, with all other variables held constant, based on the Council's financial instrument exposures at balance date.

**Interest rate risk**

	Note	-100bps Surplus \$000	Other Equity \$000	+100bps Surplus \$000	Other Equity \$000
<b>2023</b>					
<i>Financial Assets</i>					
Cash and cash equivalents		(119)	-	119	-
Corporate bonds		-	-	-	-
<b>Total sensitivity to interest rate risk</b>		<b>(119)</b>	<b>-</b>	<b>119</b>	<b>-</b>
<b>2022</b>					
<i>Financial Assets</i>					
Cash and cash equivalents		(132)	-	132	-
Corporate bonds		-	-	-	-
<b>Total sensitivity to interest rate risk</b>		<b>(132)</b>	<b>-</b>	<b>132</b>	<b>-</b>

*Explanation of interest rate sensitivity risk*

The interest rate sensitivity is based on a reasonable possible movement in interest rates, with all other variables held constant, measured as a basis point (bps) movement. For example, a decrease in 100 bps is equivalent to a decrease in interest rates of 1%.

**Note 26: Capital management**

The Council's capital is its equity (or ratepayers' funds), which comprise accumulated funds and reserves. Equity is represented by net assets.

The Local Government Act (2002) (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community.

Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long-term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure that ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its long-term plan (LTP) and in its annual plans (where applicable) to meet the expenditure needs identified in those plans. The Act also sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

The Council has the following Council-created reserves:

*Special Reserves*

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

*Restricted Reserves*

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

## Note 27: Explanation of major variances against budget

<b>Subsidies and grants</b>	<b>(\$7.2 million)</b>	<b>33% decrease from budget</b>
This is mainly the result of not receiving the budgeted grant in relation to the development of the Marton Rail Hub. This had a Budget of \$6m but delays in the project have resulted in this income not becoming due.		
<b>Depreciation and amortisation expense</b>	<b>\$2.7 million</b>	<b>18% increase from budget</b>
Depreciation was affected by infrastructure revaluation conducted at 30 June 2022. This revaluation resulted in a significant increase in Council's annual Depreciation expense : Actual Depreciation increased by \$3.5m (27%) but the associated budget was only increased by \$0.8m (6%)		
<b>Personnel costs</b>	<b>\$0.7 million</b>	<b>10% increase from budget</b>
This is mainly the result of Council employing unbudgeted staff in connection with an unbudgeted grant that was received during the year.		
<b>Other expenses</b>	<b>\$5.1 million</b>	<b>23% increase from budget</b>
Council incurred \$4.5m of unbudgeted Emergency Works during 2022/23. Such Emergency Works were the result of severe weather events of 2022/23 and 2021/22. Although this received grant funding, it meant that other Capital Work could not be conducted, resulting in an overspend in Operating Expenditure and a corresponding underspend in Capital Expenditure.		
<b>Gain on revaluation of infrastructure assets</b>	<b>\$30 million</b>	<b>&gt;100% increase from budget</b>
The independent revaluation on Council's Buildings, conducted as at 1 July 2022, was far greater than the budget.		
<b>Cash and cash equivalents</b>	<b>\$4 million</b>	<b>50% increase from budget</b>
Council's deferral of parts of its budgeted 2022/23 Capital Program, \$1.1m of Rates received in advance and a lower year end Debtors balance resulted in higher year end Bank Reserves than was budgeted.		
<b>Debtors and Other Receivables</b>	<b>(\$0.7 million)</b>	<b>15% decrease from budget</b>
As reported in June 2022, Council's Debtor levels are below the levels included in its Long Term Plan, which formed the basis for the Annual Plan budget.		
<b>Plant, property and equipment</b>	<b>\$94 million</b>	<b>14% increase from budget</b>
A revaluation performed by external valuers for the current reporting year increased our fair value of assets in excess of the budgeted increase.		
<b>Income in advance</b>	<b>\$1 million</b>	<b>&gt;100% increase from budget</b>
Rates income of \$1.1m was received in advance - this was not budgeted.		
<b>Borrowings</b>	<b>(\$16.6 million)</b>	<b>35% decrease from budget</b>
This is due to a number of capital infrastructure projects not started in the current year as planned and rolled to the next year. The Council did not require borrowings as per budget for these projects.		
<b>Other reserves</b>	<b>\$124 million</b>	<b>72% increase from budget</b>
The independent revaluation on Council's Buildings and Infrastructure Assets provided revaluation increases far greater than the budget.		

## Note 28: Rating base information

	<i>Actual 2023</i>	<i>Actual 2022</i>
Number of rating units preceding year	8,831	8,658
	<i>(\$000)</i>	<i>(\$000)</i>
Total capital value of rating units preceding year	6,392,523	6,301,800
Total land value of rating units preceding year	4,126,204	4,108,045

Note: "preceding year" for 2023 is as at 30 June 2022 and "preceding year" for 2022 is as at 30 June 2021

## Note 29: Insurance of assets

	<i>Actual 2023</i>	<i>Actual 2022</i>
	<i>(\$000)</i>	<i>(\$000)</i>
Total value of assets covered by insurance contracts	130,805	89,035
Maximum amount of insurance	228,199	185,700
Total value of assets covered by financial risk sharing arrangements	67,066	68,899
Maximum amount available under those arrangements (40%)	50,708	77,407
Total value of assets that are self-insured	515,252	517,170
The value of funds maintained for that purpose	309	309

It is anticipated (but cannot be guaranteed) that under the terms contained in the Guide to the Civil Defence Emergency Plan, central government may fund 60% of the qualifying cost of reinstating essential infrastructure assets in the event of a major disaster.



# Benchmarks Disclosure Statement

For year ending 30 June 2023

## What is the purpose of this statement?

The purpose of this statement is to disclose the council's 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 report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

## Rates affordability benchmarks

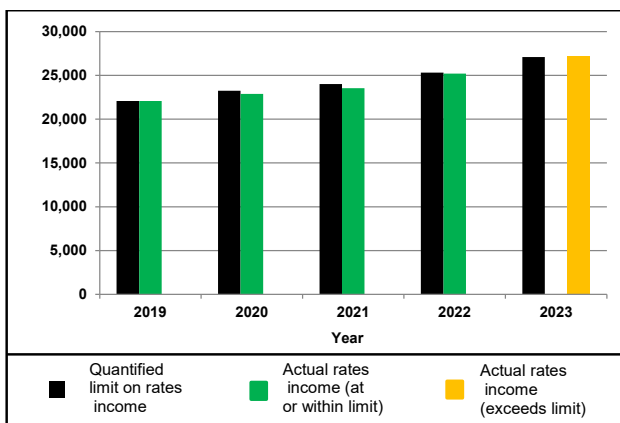
The council meets the rates affordability benchmark if its—

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

## Rates (income) affordability

The following graph compares the council's actual rates income with a quantified limit on rates contained in the financial strategy included in the council's most relevant LTP (2018/28 LTP for the first three years, 2021/31 for the next two years).

All limits are based on amounts included in the most relevant Long Term Plan.

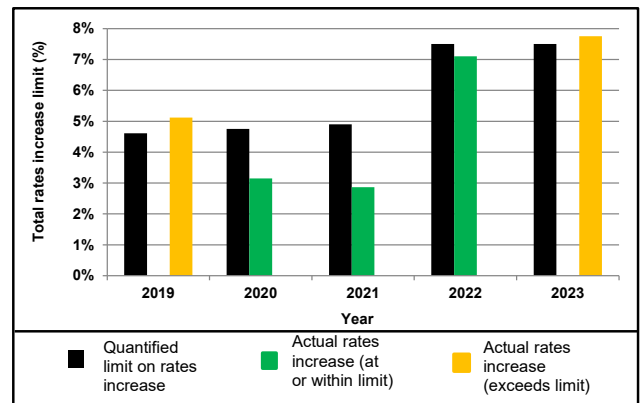


## Rates (increases) affordability

The following graph compares the council's actual rates increases with a quantified limit on rates increases included in the financial strategy contained in the Council's most relevant LTP.

The quantified limits are as follows:

2018/19	4.61%
2019/20	4.75%
2020/21	4.90%
2021/22	7.50%
2022/23	7.50%



## Debt affordability benchmark

The council meets the debt affordability benchmarks if its actual borrowing is within each quantified limit on borrowing.

Council's 2021/31 LTP replaced the key debt affordability ratios to the 4 indicators stated below.

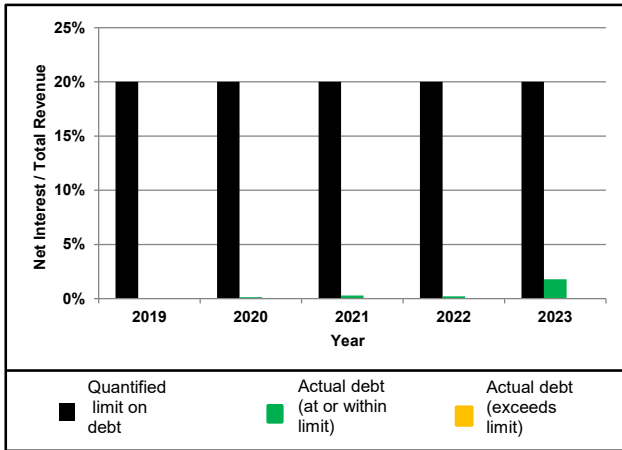
These indicators have been applied to the historic years to enable effective comparisons.

The limit are as follows:

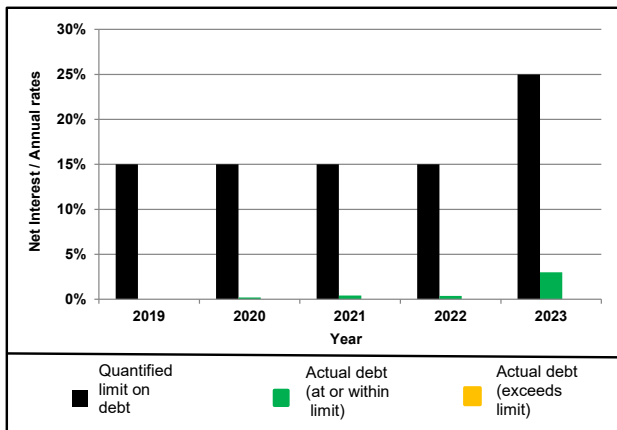
- Net interest payments as a ratio of total revenue must be less than 20%
- Net interest payments as a ratio of annual rates revenue must be less than 25%
- Net debt as a ratio of total revenue must be less than 175%

External debt plus liquid investments divided by external debt must be more than 110%

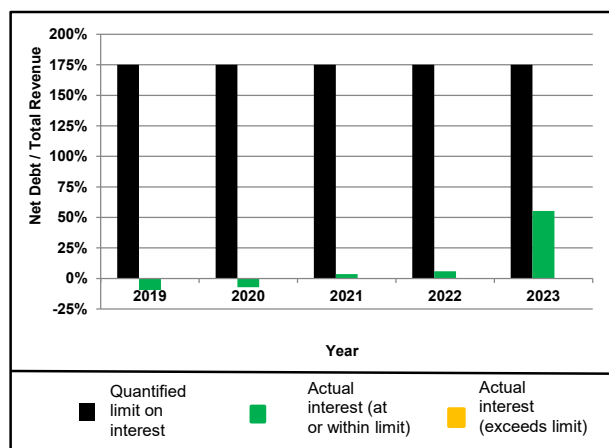
The following graph compares the Council's net interest payments as a ratio of total revenue (benchmark: must be lower than 20%).



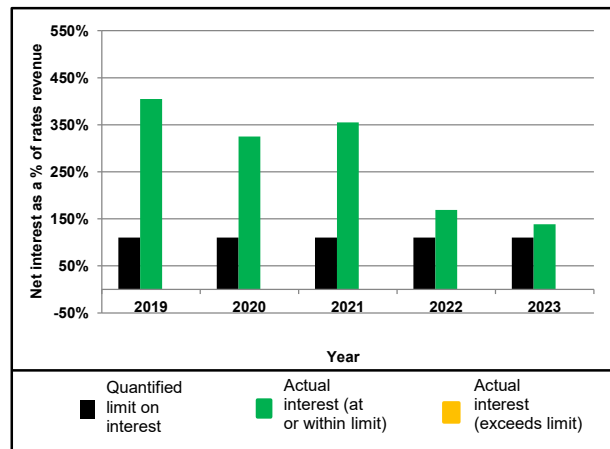
The following graph compares the net interest payments as a ratio of annual rates revenue (benchmark: must be lower than 25%).



The following graph compares the Council's net debt as a ratio of total revenue (benchmark: must be lower than 175%).



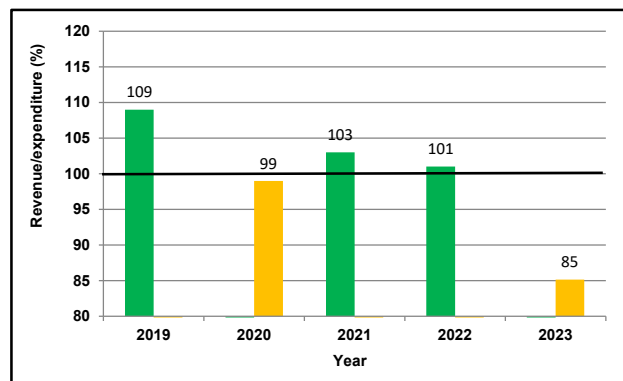
The following graph compares the Council's external debt plus liquid investment divided by external debt. (benchmark: must be greater than 110%).



### Balanced budget benchmark

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

The council meets this benchmark if its revenue equals or is greater than its operating expenses.

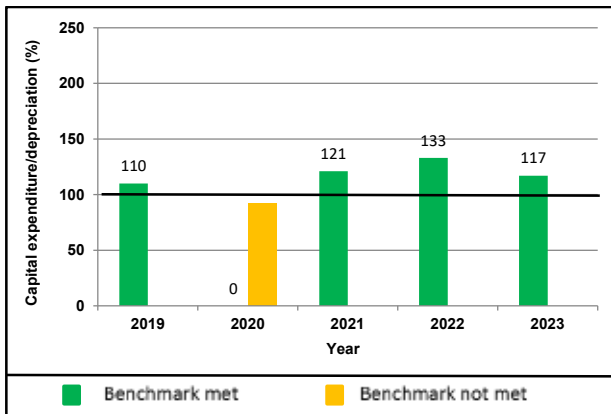


Council incurred significant operating expenditure in connection with Emergency Works (weather-related) in 2022/23. These expenses are shown in Note 6 to the Annual Financial Statements and had a significant negative distorting impact on this benchmark for 2022/23.

### Essential services benchmark

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

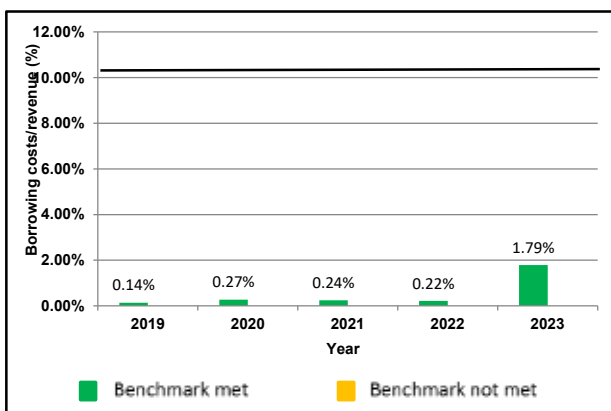
The council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services. Network services is defined in the regulations as infrastructure related to water supply, sewerage and the treatment and disposal of sewage, storm water drainage,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



### Debt servicing benchmark

The following graph displays the council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

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



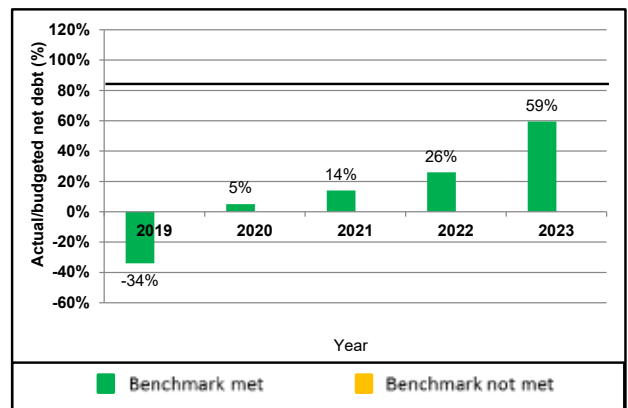
### Debt control benchmark

The following graph displays the council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

(The graph shows negative values when financial liabilities are less than financial assets, excluding rate and other receivables.)

The council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt. The regulations do not state what plans the Council should use when determining planned debt. This benchmark has used Council's most relevant LTP for these purposes.

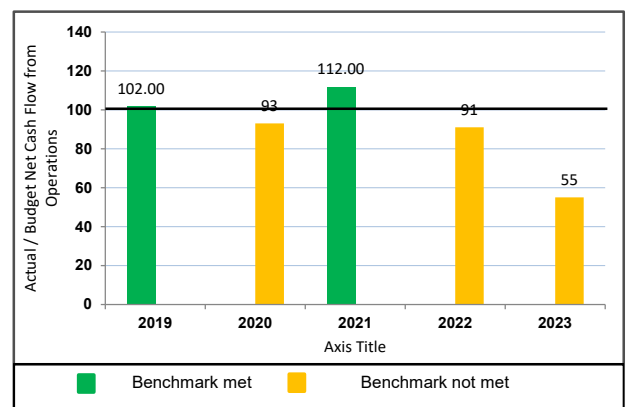
(The graph shows negative values when financial liabilities are less than financial assets, excluding trade and other receivables.)



### Operations control benchmark

This graph displays the council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

The council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



Council incurred significant operating expenditure in connection with Emergency Works (weather-related) in 2022/23. These expenses are shown in Note 6 to the Annual Financial Statements and had a significant negative distorting impact on this benchmark for 2022/23.





*Section 4:*

**Other  
Information**

# Your Elected Members



**Mayor Andy Watson**

06 327 7615  
027 617 7668  
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**Deputy Mayor Dave Wilson**

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**Councillor Fiona (Fi) Dalgety**

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**Councillor Richard Lambert**

06 322 8096  
027 879 2221  
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**Councillor Simon Loudon**

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[simon.loudon@rangitikei.govt.nz](mailto:simon.loudon@rangitikei.govt.nz)



**Councillor Greg Maughan**

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[greg.maughan@rangitikei.govt.nz](mailto:greg.maughan@rangitikei.govt.nz)



**Councillor Gill Duncan**

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027 255 1409  
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**Councillor Jeff Wong**

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[jeff.wong@rangitikei.govt.nz](mailto:jeff.wong@rangitikei.govt.nz)



**Councillor Jarrod Calkin**

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**Councillor Brian Carter**

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**Councillor Coral Raukawa**

027 201 8032  
[coral.raukawa@rangitikei.govt.nz](mailto:coral.raukawa@rangitikei.govt.nz)



**Councillor Piki Te Ora Hiroa**

021 0275 9983  
[tracey.hiroa@rangitikei.govt.nz](mailto:tracey.hiroa@rangitikei.govt.nz)

- Central Ward
- Northern Ward
- Southern Ward

- Tiikeitia ki Tai (Coastal) Ward
- Tiikeitia ki Uta (Inland) Ward

# Your Representatives

## Community Board Members

### Taihape

Mr Peter Kipling-Arthur (Chair)	021 0233 9254
Ms Emma Abernethy (Deputy Chair)	06 388 0777
Ms Gail Larsen	027 495 4620
Mr Les Clarke	021 244 7057
Cr Gill Duncan	06 388 1409
Cr Jeff Wong	0211707637

### Rātana

Mr Charlie Mete (Chair)	027 418 9108
Mr Jamie Nepia (Deputy Chair)	020 410 96229
Mr Lequan Meihana	027 232 0361
Ms Grace Taiaroa	027 495 9447
Cr Piki Te Ora Hiroa (co-opted member)	021 0275 9983

### Te Roopuu Ahi Kaa (Iwi Liaison Committee)\*

Mr Pahia Turia (Chair)	06 344 8150	(Whangaehu)
Ms Piki Te Ora Hiroa (Deputy Chair)	021 0275 9983	(Ngāti Whitikaupeka)
Mr James Allen	021 261 1862	(Ngā Wairiki ki Uta)
Ms Moira Raukawa	027 473 4426	(Ngāti Tamakopiri)
Ms Marj Heeney	021 065 2484	(Ngāi te Ohuake)
Mr Thomas Curtis	021 307 610	(Te Rūnanga o Ngāti Hauiti)
Mr Lequan Meihana	027 232 0361	(Rātana Pā)
Ms Leanne Hiroti	0204 038 3979	(Ngā Ariki Turakina)
Ms Kim Savage	027 877 5238	(Ngāti Parewahawaha)
Mr Chris Shenton	06 348 0558	(Ngāti Kauae/Tauira)
Cr Gill Duncan	06 388 1409	(Council Representative)

### Community Committee Chairs\*

Marton Community Committee - Carolyn Bates	06 327 8088
Bulls Community Committee - Gregory Smith	022 022 6475
Turakina Community Committee - Duran Benton	06 327 3737
Hunterville Community Committee - Karen Kennedy	027 285 3944

### District Licensing Committee\*

Mr Stuart Hylton (Commissioner)	027 446 5352
Mr Andy Watson (Deputy Chair)	027 617 7668
Mr Chalky Leary	06 322 8561
Ms Judy Klue	06 322 8475
Mr Colin Mower	021 130 3586

\*His Worship the Mayor is a member, ex officio, of all Council Committees.









[www.rangitikei.govt.nz](http://www.rangitikei.govt.nz)

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*Making this place home.*