

Ruapehu District Council
Te Kaunihera-ā-Rohe o Ruapehu

Annual Report 2023/2024

Section 1.



In Taumarunui, the extension of the Ongarue/Whanganui River cycle/walk path from Ngā Huinga Cherry Grove to the Manunui Bridge has been very popular with the community.



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COUNCIL DIRECTORY

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Website: www.ruapehudc.govt.nz

Email: info@ruapehudc.govt.nz

Locations: 59-61 Huia Street, Taumarunui, 3920 Phone 07 895 8188 Fax 07 895 3256
37 Ayr Street, Ohakune, 4625 Phone 06 385 8364 Fax 06 385 8628
24 Duncan Street, Raetihi, 4632 Phone 06 385 4447 Fax 06 385 4014

Bankers: Bank of New Zealand
101 Hakiaha Street, Taumarunui

Auditors: Audit New Zealand on behalf of the Auditor General
PO Box 1165, Auckland, 1140

Solicitors: Le Pine & Co
PO Box 140, Taupō

Major Contractors: Horizon Services Ltd
Datacom Group Ltd
Inframax Construction Ltd
Emmetts Civil Construction Ltd
Enviro NZ Services Ltd
GHD Ltd
Combined Road & Traffic Services Ltd
Delta Technology Solutions Ltd
Recreational Services/Green by Nature
Agspec Services Ltd
Veolia Water Services (ANZ) Pty Ltd
Visit Ruapehu

STATEMENT OF COMPLIANCE

The financial statements and the service performance information of the Council and Group have been prepared in accordance with the requirements of the Local Government Act (LGA) and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FGP)R), which includes the requirement to comply with NZ GAAP.

Dated this 27th November 2024

Weston Kirton
MAYOR

Clive Manley
CHIEF EXECUTIVE

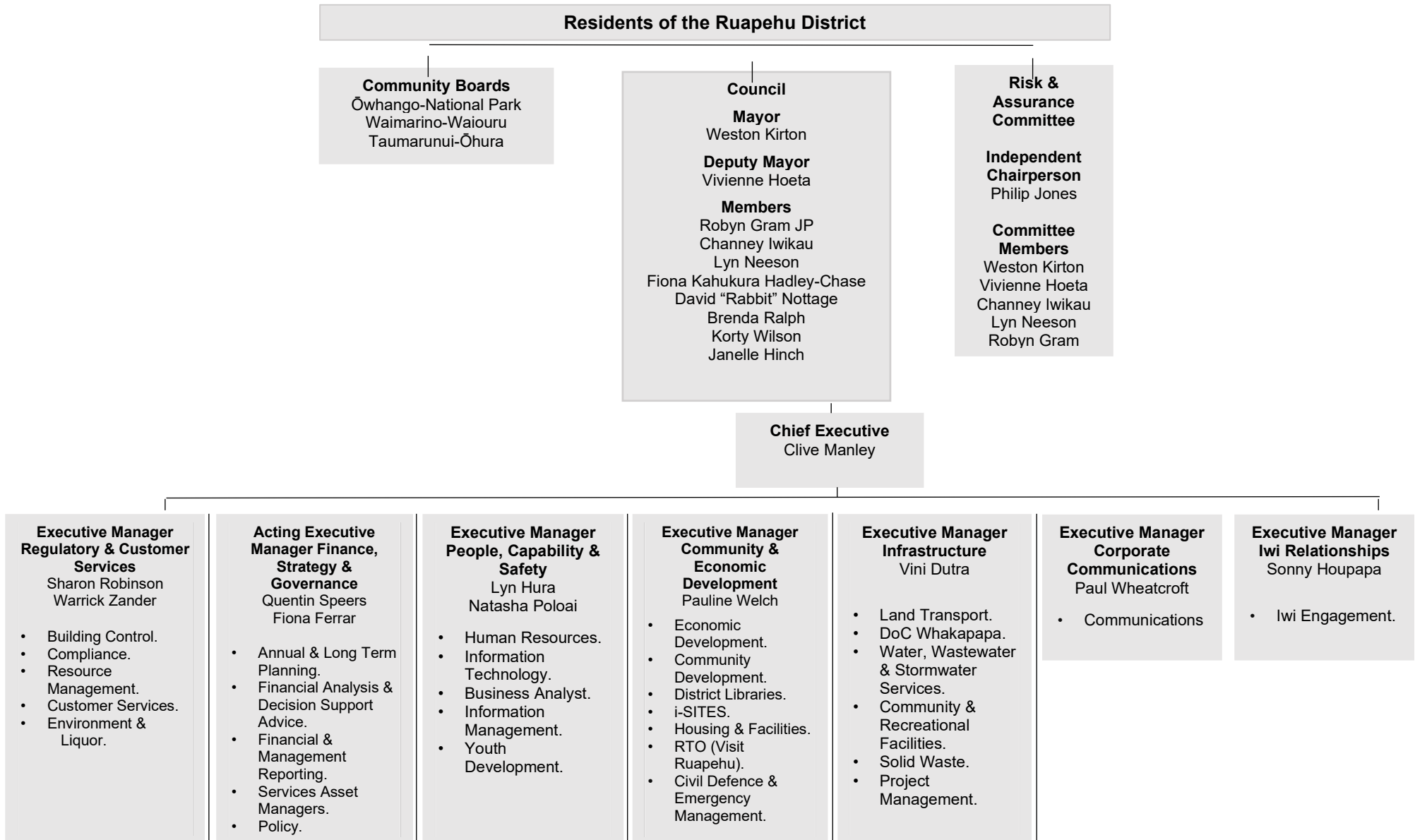
WHAT IS AN ANNUAL REPORT

The local authority is required to produce a plan showing how it will achieve the purpose of Local Government, that is to meet the current and future needs of the community. The local authority demonstrates its contribution towards this purpose in the setting of Strategic Goals (SGs) and in the development of a Long-Term Plan (LTP).

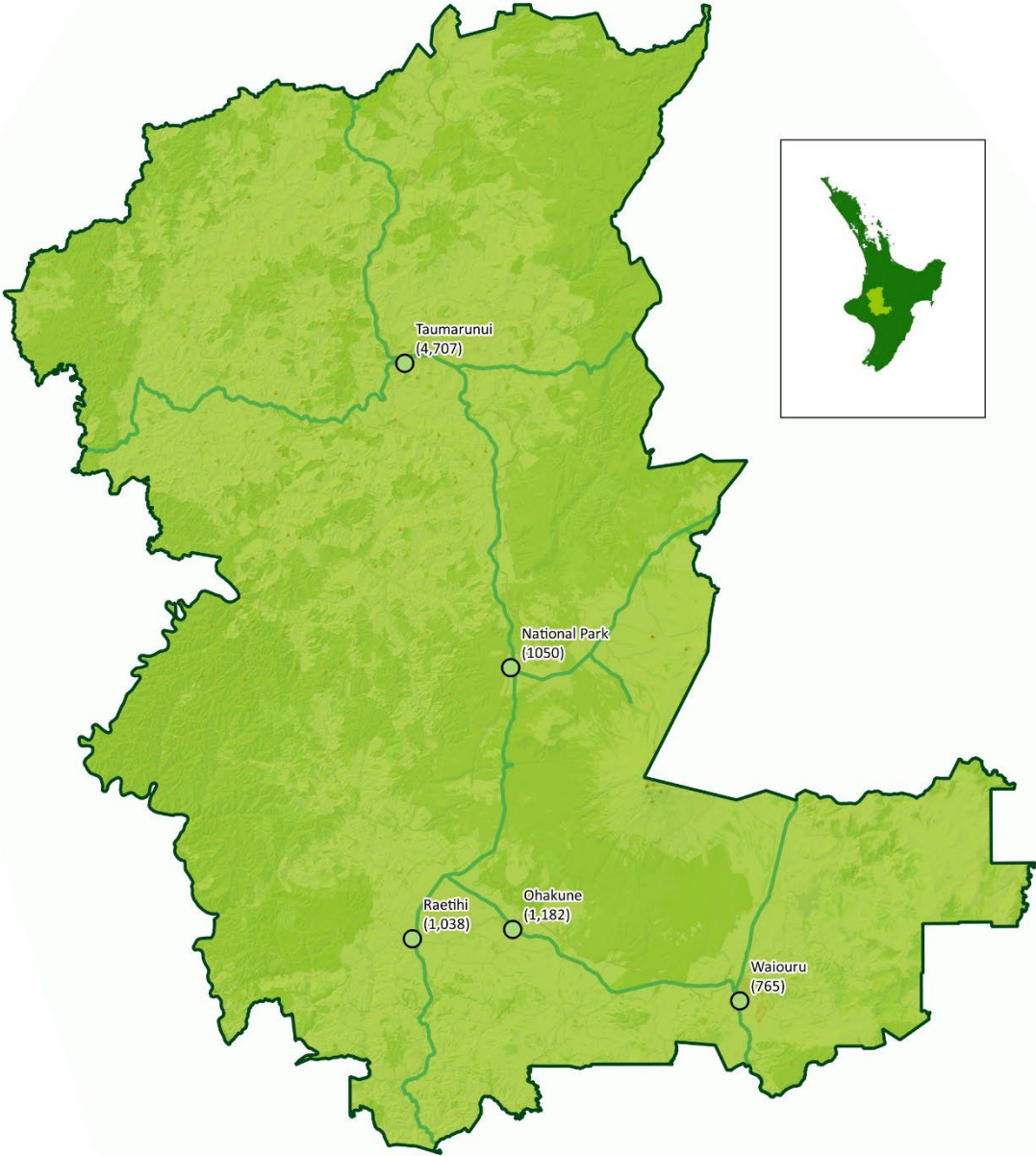
The LTP describes what a local authority aims to achieve over a minimum period of ten years. The LTP must be produced once every three years, with an Annual Plan for the years in between. The Annual Plan provides the budget for the coming year and explains any changes from the LTP. The first year of the LTP is the Annual Plan for that year.

The Annual Report is used to monitor the local authority's progress against the SGs, and work programmes identified in the 2021-2031 LTP and against budgets contained within the 2021-2031 LTP.

COUNCIL ORGANISATIONAL STRUCTURE



RUAPEHU DISTRICT MAP

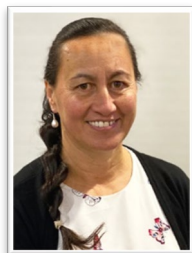


MAYOR AND COUNCILLORS



Weston Kirton
Mayor

56 State Highway 41,
RD 4, TAUMARUNUI
3994
Phone 07 895 8188
Mobile 027 494 4497



Vivienne Hoeta
Deputy Mayor

34 George Street,
RAETIHI 4632
Phone 06 385 4451
Mobile 027 658 8320



Korty Wilson
Māori Ward
Councillor

Mobile 027 255 7230



David "Rabbit" Nottage
General Ward
Councillor

32 Southridge Drive,
OHAKUNE 4625
Mobile 021 111 6514



Fiona Kahukura
Hadley-Chase
Māori Ward
Councillor

20 Whakaraparapa
Road, KAKAHI 3989
Mobile 027 263 5869



Robyn Gram JP
General Ward

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TAUMARUNUI 3920
Phone 07 895 5320
Mobile 027 389 1912



Lyn Neeson
General Ward

204 Tawata Road,
RD3, KIRIKAU 3993
Phone 07 896 7659
Mobile 027 353 7907



Brenda Ralph
General Ward
Councillor

27 South Street,
TAUMARUNUI 3920
Mobile 027 663 4128



Janelle Hinch
General Ward
Councillor

Mobile 022 385 8683



Channey Iwikau
Māori Ward
Councillor

Mobile 027 226 8411

COMMUNITY BOARDS

Ōwhango – National Park Community Board

Janelle Hinch is Council's appointed representative on the Board. Mayor Weston Kirton is an ex-officio member and has speaking rights.



Anthony Gurr
Chairperson

20 Ward Street,
NATIONAL PARK 3989

Phone 021 487 742



Janelle Hinch
Appointed Councillor

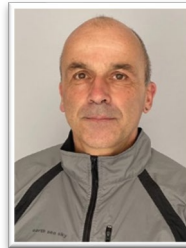
Phone 022 385 8683



Simon O'Neill
Deputy Chairperson

1 Omatane Road,
ŌWHANGO 3990

Phone 021 661 159



Peter Zimmer

Phone 027 479 1926



Eddie Marsters

10 Ward Street,
NATIONAL PARK 3989

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Murray Wilson

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NATIONAL PARK 3989

Phone 027 542 9079

COMMUNITY BOARDS

Waimarino-Waiouru Community Board

David “Rabbit” Nottage is Council’s appointed representative on the Board. Mayor Weston Kirton is an ex-officio member and has speaking rights.



**John (Luigi) Hotter,
Chairperson**

99 Ruapehu Road,
OHAKUNE 4625

Phone 027 274 2616



**David “Rabbit” Nottage
Appointed Councillor**

32 Southridge Drive,
OHAKUNE 4625

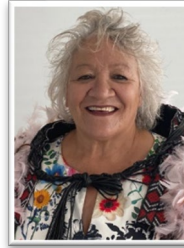
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**Stu Robinson
Deputy Chairperson**

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Angel Reid

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Kay Henare

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Colin Pakai

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WAIOURU

Phone 021 091 67315

COMMUNITY BOARDS

Taumarunui-Ōhura Community Board

Lyn Neeson is Council's appointed representative on the Board. Mayor Weston Kirton is an ex-officio member and has speaking rights.



**Luke Pepper,
Chairperson**

31b Oruaiwi Road, RD
4, TAUMARUNUI 3994

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**Lyn Neeson
Appointed Councillor**

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**Molly Jeffries
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Oriwia Wanakore

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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE

We are pleased to present the Ruapehu District Council's Annual Report for the 2023/24 financial year, marking the third year of our ten-year 2021/31 Long Term Plan. This year, despite significant financial and operational challenges, we have successfully delivered on key commitments while maintaining essential services to our community.

In recognition of the cost-of-living pressures facing our residents, the Council adopted a 7% average rate increase, supported by increases in fees and charges by around 10%, and managed a debt level of \$58 million. With a 6% rise in rates necessary just to cover interest payments, our capacity for new initiatives was limited. This financial year resulted in a net deficit of \$824k against a budgeted surplus of \$4 million, largely due to higher debt servicing costs, insurance costs, depreciation and escalating infrastructure costs.

The Council faced significant inflationary pressures, particularly in infrastructure, where the cost of road construction has risen by 27%, sewerage systems by 30%, and bridge construction by 38% over the past three years.

Despite these challenges, we completed \$22.2 million in capital works, with the largest portion, \$10.1 million, invested in land transport. This included 3.822 km of sealed pavement rehabilitation and 16.5 km of chip seal resurfacing, although higher costs reduced the scope of these activities. Safety upgrades on Ohakune Mountain Road and new kerb and channels on Ruapehu Road were also completed.

Our second-largest area of capital expenditure was three waters projects, with \$7.1 million allocated to drinking water, \$1.2 million to wastewater, and \$200k to stormwater initiatives. These projects were completed amidst ongoing changes and uncertainty in water services reform, which increased staff workloads and impacted financial planning due to the cancellation of the \$12.35 million 'Better-Off' transition funding.

Construction commenced on two major eco-tourism trails: the 21 km Te Ara Mangawhero and the 29.4 km Te Hangāruru, in partnership with Ngāti Rangī and Uenuku respectively. These trails will enhance our visitor sector by becoming part of Ngā Ara Tuhono, one of New Zealand's Great Rides.

In partnership with iwi, Council advanced the development of a Māori Engagement Strategy aimed at strengthening relationships with Māori, Iwi, and Hapū, with completion expected by October 2024.

Additionally, we continued our commitment to a zero-waste future, aligning with the national waste strategy, Te Rautaki Para. Our Resource Recovery Centres significantly increased waste diversion, with Ohakune and Taumarunui achieving notable improvements.

Capital improvements worth \$1.6 million were made to recreation and community facilities, including the addition of burial plots, installation of memorial walls, refurbishment of i-SITE buildings, and upgrades to social housing stock. Despite budget constraints, township renewal projects continued based on community priorities, with various upgrades across Ohakune, Taumarunui, and Raetihi.

Looking ahead, we face a constrained environment for new initiatives, with a focus on rates affordability and conservative financial management. Despite these challenges, we remain committed to serving our community and advocating for their needs, ensuring ongoing progress in a challenging and evolving landscape.



Weston Kirton
MAYOR
RUAPEHU DISTRICT



Clive Manley
CHIEF EXECUTIVE
RUAPEHU DISTRICT COUNCIL

HOW WE PERFORMED FINANCIALLY

Operational Result

Our operational result for the 2023/24 Financial Year shows a net deficit of \$824k against a budget of \$4m surplus.

Capital Works Programme

We have completed a capital works programme in the last 12 months totalling \$22.2m.

Activity	Description	\$million
Land Transport	Renewals of various sorts	10.1
Water Supply	Renewals of various sorts	7.1
Wastewater	Various minor works	1.2
Stormwater	Various minor works under \$100k	0.2
Solid Waste	Various minor works under \$100k	0.0
Recreation & Community Facilities	Various minor works	1.6
Community Support	Various minor works under \$100k	0.4
Overheads	Computer Equipment, Software and Furniture	1.6
Total		22.2

Key Financial Indicators – Comparative Table

(\$million)

	LTP 2024	2024	2023	2022	2021	2020
Income	47.1	53.7	50.6	51.9	46.2	43.5
Less Expenditure	43.1	54.5	52.8	41.3	40.1	38.7
Surplus/(Deficit)	4.0	(0.8)	(2.2)	10.7	6.1	4.8

Debt

Council debt total is \$58m. This has increased by \$3m during the 2023/24 Financial Year (\$13.6m for 2022/23).

Weighted Average Interest Rates

	2024	2023	2022	2021	2020
Short Term < 1 yr.	5.39%	6.03%	3.11%	0.59%	0.62%
Long Term > 1 yr.	5.31%	5.36%	3.10%	2.20%	2.01%

Key Treasury Management Indicators

The table indicates the performance of Council's Treasury Management against the Treasury Management Policy limits on borrowing and interest rate exposures.

	Acceptable Range	2024 Actual	2023 Actual	2022 Actual	2021 Actual	2020 Actual
Interest Expense/Operating Revenue	3 to 12%	5.3%	4.0%	1.7%	1.2%	1.9%
Total Liabilities /Total Assets	<12%	10.7%	11.37%	9.1%	9.6%	8.2%
Net Debt /Operating Revenue	1 to 1.5	1.1	0.89	0.80	0.71	0.67

	Acceptable Range	2024 Actual	2023 Actual	2022 Actual	2021 Actual	2020 Actual
Interest Rate Exposure under new Treasury Policy						
Less than 2 years	40% to 100%	54.50%	44.75%	45.89%	56.00%	32.00%
2 - 4 years	25% to 80%	36.89%	34.53%	26.57%	24.00%	44.00%
4 - 8 years	0% to 60%	8.62%	20.72%	27.54%	19.00%	24.00%

Key Performance Indicators

Council records a variety of key performance indicators (KPIs) to report nonfinancial performance. Individual KPIs are reported in each activity area and can be found on the following pages.

	2024		
	Achieved	Not Achieved	Not Assessed
Land Transport	4	2	1
Water	7	2	-
Wastewater	10	1	-
Stormwater	7	-	-
Solid Waste	7	-	1
Recreation and Community Facilities	15	16	1
Community Support	7	3	-
Leadership	4	4	-
Regulation	10	3	-
Total	71	31	3

Independent Auditor's Report

To the readers of Ruapehu District Council's annual report for the year ended 30 June 2024

The Auditor-General is the auditor of Ruapehu District Council (the District Council) and its subsidiaries and controlled entities (the Group). The Auditor-General has appointed me, Clarence Susan, 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 27 November 2024. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 3 to 66 of section two:
 - present fairly, in all material respects:
 - the District Council and Group's financial position as at 30 June 2024;
 - the results of the 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 67 to 69 of section two, 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 provision (referred to in the annual report as Council Activities on pages 22 to 23, 29 to 30, 38 to 45, 52 to 55, 61 to 62, 70 to 72, 87 to 98, 110 to 113, 120 to 122 and 128 to 129 of section one:
 - presents fairly, in all material respects, the levels of service for each group of activities for the year ended 30 June 2024, 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 31, 46, 56, 63, 73, 99, 114, 123 and 130 of section one, 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 31, 46, 56, 63, 73, 99, 114, 123 and 130 of section one, 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 71 to 77 of section two, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council and Group’s audited information and, where applicable, the District Council’s long-term plan and annual plans.

The basis for our opinion is explained below. 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.

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 and the Group 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 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 and Group'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 provision (referred to in the annual report as Council Activities), 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 and Group'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 and the Group 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 obtain sufficient appropriate audit evidence regarding the audited information of the entities or business activities within the Group to express an opinion on the consolidated audited information. We are responsible for the direction, supervision, and performance of the Group audit. We remain solely responsible for our audit opinion.

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 1 to 13, 19 to 21, 24 to 28, 32 to 37, 47 to 51, 57 to 60, 64 to 69, 74 to 86, 100 to 109, 115 to 119, 124 to 127, of section one and pages 1 to 2 and 70 of section two, 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 and Group 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.

Other than the audit and our report on the disclosure requirements, we have no relationship with, or interests in, the District Council or its subsidiaries and controlled entities.

A handwritten signature in blue ink, appearing to read 'Clarence Susan', with a stylized flourish at the end.

Clarence Susan
Audit New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand



SECTION ONE

COUNCIL ACTIVITIES

*Section One Council Activities Image: Upper reaches of the Whanganui River, Ruapehu District.
Credit Visit Ruapehu.*

RUAPEHU'S VISION AND MISSION

Vision

Drive and support the development of safe, prosperous rural communities that are able to thrive and capitalise on our agriculture, business and tourism sectors while sustaining our beautiful environment.

Mission

Our mission is to promote an environment which is sustainable, enhances the quality of life and meets the needs of our present and future citizens and visitors to the Ruapehu District.

- Creating and retaining jobs.
- Growing incomes and opportunities.
- Increasing the ratepayer base.
- Providing sustainable infrastructure.
- Providing value for money in all we do.
- Ensuring the people who benefit from Council spending contribute their fair share of the costs.
- Working with Government and others to gain funding for key projects to reduce the financial burden on Ruapehu ratepayers.
- Creating collaborative partnerships with mana whenua.



*Image: Timber Trail, Ruapehu District.
Credit: Visit Ruapehu.*

COMMUNITY WELL-BEING OUTCOMES

Council has stated its core priorities in the form of five Community Well-Being Outcomes. These Outcomes are Council's "true north" for planning and decision-making. Every project that Council undertakes and every dollar it spends links back to at least one – but often several – of these Outcomes. They are a keyway we measure success.

This Annual Report provides information to the community on what Council has done to promote the achievement of the Outcomes.



Social - Safe, Healthy Communities

- Quality regulation, regulatory services, and infrastructure.
- Reduce the volume of waste to the landfill.
- Core infrastructure endeavours to keep pace with changing demand.
- Excellent standards of safety and welfare are promoted and respected.
- Preparation, planning, and timely responses protect people and property from natural hazards.



Cultural - Vibrant and Diverse Living

- Traditions, values, and history of all ethnic groups are respected.
- Activities, facilities, and opportunities for youth are provided and supported.
- Excellence and achievement in sport, arts/cultural pursuits, community service and business are supported.
- Events and festivals are encouraged and supported.
- Working together with tangata whenua to achieve common goals.



Environmental – Sustaining Beautiful Environments

- Our environment is accessible, clean and safe and our water, soil and air meets required standards.
- The promotion of our District includes focus on our natural rivers, bush and mountains, as well as the built heritage, agriculture and railways.



Economic - Thriving Economy

- Regulatory services and reliable infrastructure help the economy prosper.
- Our transportation network is reliable, safe and endeavours to meet the needs of users.
- Economic diversity and core economic strengths are encouraged in partnership with others.
- Planning and regulatory functions balance economic growth and environmental protection.



Strong Leadership and Advocacy

- Council advocates strongly for the provision of, and access to, affordable and effective health, welfare, law enforcement and education services.
- Council is proactive, transparent and accountable.

STRATEGIC ACTIVITIES

Council targets its activities to achieve Outcomes. There are nine groups of activities that Council reports against. These are grouped under two key areas – Facilities and Assets and Community Services.

Facilities and Assets	Community Services
<ul style="list-style-type: none">▪ Land Transport▪ Water Supply▪ Wastewater▪ Stormwater / Flood Protection▪ Solid Waste ▪ Community Facilities Cemeteries. Community Halls. Parks and Reserves. Public Toilets. Administration and Library Buildings. Social Housing.	<ul style="list-style-type: none">▪ Community Support Emergency Management. Library Services. Regional Tourism Organisation. i-SITES. ▪ Leadership<ul style="list-style-type: none">- Governance Council. Council Community Boards.- Strategic Development. Economic Development. Business Development. Iwi Development. Policy Development. Youth Development. ▪ Regulation Building Services. Compliance. Environmental Health. Alcohol Licencing. Resource Management.

The section provides information on what Council did, and how much it cost, for each group of activities. The information is provided in the following format for each Activity:

- 1 What services and activities are included in the Group.
- 2 Why Council does these things and the contribution to Outcomes.
- 3 What Council achieved (KPI's).
- 4 What Council spent on major capital projects against planned expenditure.
- 5 Highlights of the year.
- 6 Funding summary including the operational result and rates allocated to fund the activity. This compared to the 2022/23 and 2023/24 Financial Years as set out in the Long-Term Plan 2021/31.

Service performance judgements and assumptions

When we prepared the forecast Statement of Service Performance in the 2021-2031 Long Term Plan, Ruapehu District Council has made the following judgments in the selection of our service performance measures found in the Statements of Service Performance sections:

- We have reflected on the extent to which the levels of service we plan to provide to the community were best captured by performance measures.
- Consideration has been given to the views expressed by our residents and ratepayers, community boards and their communities. This includes feedback relevant to the levels of service and performance measures received throughout the LTP consultation process.
- We have ensured that the performance measures adequately inform progress towards delivering the outcomes in the 2021-2031 Long Term Plan.

Relevant measurement judgements have been included within each group of activity section to which the judgement relates.

Under the Local Government Act 2002 we are mandated to provide standard performance measures so that the public may compare the level of service provided in relation to the following group of activities: water supply,

sewerage and the treatment and disposal of sewage, stormwater drainage, flood protection and control works and the provision of roads and footpaths. DIA guidance has been followed in measuring performance against all mandatory performance measures. We demonstrate regulatory compliance for statutory measures (such as percentage of both building consents and resource consents applications processed within 20 statutory days). Further to the above judgements being made in the selection of performance measures, we also apply judgements in the measurement, aggregation, and presentation of service performance information. As part of setting funding levels, the Council has considered the impact on services and their related performance measures. Despite funding pressures, management has determined it is possible to continue to provide services at current levels and the related performance measures do not need to be adjusted for funding reasons. Material judgements have been applied as follows:

Surveys

To measure the quality of our outputs, we use the annual Customer Satisfaction Survey to help us to assess the quality of the service provided. This survey relates to customer interactions with council services. We also used a general community wellbeing survey to understand the attitudes and perceptions of our communities more broadly, which enables a comparison across councils of the impacts on residents' quality of life. These surveys are designed in-house and have been designed to measure changes in perception of service delivery over time. We balance our measure of service delivery with supplemented direct measures of the quality of our service, which measures the direct observation of the service delivery, this type of measurement is more objective and easily quantifiable.

External implications for statements about performance

There are conditions that affect the service performance results and may result in a variation from the anticipated or forecasted results. These are ones which are outside the control of council. Examples of this are, but not limited to changes in government policy in New Zealand, changes in international travel restriction, global and domestic economic conditions and international policy that may impact areas such as recruitment, availability of material and supplies (for example, materials required for critical infrastructure), volatility in international financial markets and other unforeseen considerations.

Statement of compliance

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



LAND TRANSPORT

Introduction

Land Transport is responsible for the maintenance and improvement of the roading infrastructure within the Ruapehu District, excluding state highways which are maintained by Waka Kotahi – New Zealand Transport Agency (NZTA).

The assets maintained, include but are not limited to:

- 490 km of sealed roads.
- 842.5 km of unsealed road.
- 341 bridges and 88 large culverts.
- 70.5 km of footpaths.
- 1,339 streetlights.
- 5.1 km of retaining walls.
- 1,451 Regulatory road signs.

Community Well-being Outcomes



Social



Cultural



Environmental



Economic

Rationale

The Land Transport activity provides road and pedestrian infrastructure that allows for the safe, reliable, efficient and effective movement of vehicles and people. Roads are essential infrastructure for both community and economic development.

Activity impacts on community well-being

There are significant negative effects associated with the provision of a roads' service including loss of landscape amenity values, increased erosion, stormwater and flooding, runoff, noise, dust, vehicle emissions and traffic dangers.

Council mitigates many of these effects through provisions in its maintenance and improvement contracts. Council also supports this approach by inspections of road conditions, regular reporting by its contractors, audit of contractor performance and responding to public notification of road condition problems.

Erosion and sedimentation during routine road works are minimised using industry controls such as sediment filters and traps with disposal and fill sites located no closer than 20 meters from riparian margins.

Council's Land Transport Bylaw and Policy support the protection of its road network by regulating the behaviour of people who impact on road conditions.

Highlights for the Year

Several activities within Land Transport under Ruapehu District Council's responsibilities have new contracts starting during the 2024/25 year: with one contract currently within the procurement process.

Contract Number	Contract Name	Term (yrs)	Contract Commencement	Contract Completion Min.	Contract Completion Max.	Rights of Renewal
1880	Ohakune Mountain Road Traffic Management (Pure Turoa)	5+1+1+1	1 July 2019	31 October 2024	30 June 2027	Performance Management and Principals' Discretion
1900	Streetlight Services (Horizon Networks)	5+2+1	1 October 2022	30 June 2027	30 June 2030	Engineer Discretion
1901	Road Network Maintenance & Renewals (Inframax)	8	1 October 2022	30 June 2030	30 June 2030	N/A
1903	Road Network Vegetation Control (Combined Road & Traffic Services)	5+3	1 October 2022	30 June 2027	30 June 2030	Engineer Discretion
1905	Structural Maintenance and Renewals (Enmnetts Civil Construction)	5+2	1 July 2023	30 June 2028	30 June 2030	Engineer Discretion and Waka Kotahi NZTA Approval
1906	Roadside Spraying & Pest Plant Control (Agspec Services Ltd)	5+3	1 October 2022	30 June 2027	30 June 2030	Engineer Discretion
1912	Road Network Marking (Road Marking Services)	5+2+1	1 October 2022	30 June 2027	30 June 2030	Engineer Discretion
1916	Aggregate Supply (Jilesen Group)	1	1 July 2022	30 June 2030	30 June 2030	Annual Price Negotiation
1917	Aggregate Supply (Byfords Construction)	1	1 July 2022	30 June 2030	30 June 2030	Annual Price Negotiation
1919	Aggregate Supply (Frasers Quarry)	1	1 July 2022	30 June 2030	30 June 2030	Annual Price Negotiation
1926	Professional Services (BTW Company Ltd)	3+2+2	1 July 2024	30 June 2027	30 June 2032	Annual Price Negotiation
1927	Seal Pavement Rehabilitation (Under Procurement)	2 to 5				Engineer and Principals' Discretion

The Professional Services agreement (Contract 1730) between RDC and GHD was extended by 12 months upon approval from Waka Kotahi New Zealand Transport Agency (Waka Kotahi). The end date for this contract is 30 June 2024.

The Professional Services agreement (Contract 1926) was won by BTW Company. BTW is part of a consortium of three partners forming BRX; the partners are BTW Company (BTW), Rationale and Xyst.

BTW is a multidisciplinary consultancy offering a range of surveying, planning, engineering and environmental services and are the lead engineering and technical partner for this contract, Rationale provide strategic support and Xyst specialise in parks and open spaces.

- **Forestry and Land Use** - Changing land uses (i.e. forestry and mining) is resulting in (and will increase) the deterioration of the network, causing increased reactive (unplanned works to maintain the roading environment) maintenance and repair costs.
- **Needs and Expectations** - The needs and expectations of road users (local, freight, events, tourists) to maintain and/or improve the form and function of the network has been offset by the current financial environment.
- **Climate, Geology and Topography** - The network is impacted by climate, geology, and topography, resulting in reactive/unplanned maintenance costs as well as increased safety risk and operation of the network.
- **Safety**-Vulnerable Road users are at greater risk due to increasing and changing activity and environmental conditions, which is expected to result in increased deaths and serious injuries.

Pavement Resurfacing

Council completed 16.5km of chip seal resurfacing, which is less than the 18.6km completed in 2022/23 financial year. A limited budget impacted on the length of resurfacing and asphalt achieved.

Sealed Pavement Rehabilitation

3.822km of pavement rehabilitation was completed in 2023/24.

The full list of completed sites is shown below:

Pavement Rehabilitation Sites 2023/24			
Road Name	RP Location (km)	Length (km)	Status
Ongarue Waimiha Road	RP 7.520 – 8.440	0.920	Complete
Ruatiti Road	RP 6.760 – 8.500	1.740	Complete
Ruapehu Road	RP 1.317 - 2.104	0.787	Complete

Pavement Rehabilitation Sites 2023/24			
Road Name	RP Location (km)	Length (km)	Status
Total Completed		4.960	
Ohakune Mountain Road	RP 7.820 - 7.980	0.160	Complete
Ohakune Mountain Road	RP 8.400 - 8.515	0.115	Complete
Ohakune Mountain Road	RP 11.720 - 11.820	0.100	Complete
Total Completed		3.822	

Bridges

Ruapehu Road:

The Ruapehu Road bridge opened on Friday 11 August 2023 at 6:30am, with a blessing by Ngāti Rangī.

Mangateitei

Due to the deterioration of aging timbers, Mangateitei Bridge is restricted to 60% Class 1, placing increased restrictions on farming operations beyond the bridge. The bridge was unable to be funded in the previous funding block due to Waka Kotahi criteria (although it was Ruapehu District Council's desire to replace the bridges, funding was not available before September 2021).

The Mangateitei bridge replacement funding was approved by Waka Kotahi in September 2021 for funding block 2021-24. In parallel, approval was sought through KiwiRail for work to occur on and above the rail corridor and is still with KiwiRail for approval.

As full approval was not granted by KiwiRail, this project has been deferred in the Long Term Plan for the 2024/2027 period, while negotiations with KiwiRail continue.

Minor Improvements

There were six pavement rehabilitation sites, were completed throughout the district. Additional works was not able to be completed due to financial constraints.

Flood Damage

All emergency works surrounding Cyclone Gabrielle and Auckland Anniversary were completed before the end of the financial year.

Drainage

The water channel programme continues, which comprises of travelling around the sealed network (and unsealed roads where the water channel is unable to be graded) on an eight-year cycle with wheeled diggers. The ramped-up culvert flushing programme and culvert inlet and outlet focus continues.

Cycleway Development

Council continues to focus on the enabling and construction of the Te Ara Mangawhero and Te Hangāruru cycle trails which form part of the Mountains to Sea, Great Ride.

Te Ara Mangawhero Trail Phase one which extends from Ohakune up to 6.3km up Mt Ruapehu is well into construction with completion due in October 2024. Phase 2 is under design and consenting and construction will begin in 2024/25 financial year.

Te Hangāruru Trail Phase one is currently under construction and phase two is under design and consenting and construction will begin in 2024/25 financial year.

Capital Projects

Project Description	Carried Forward Budget \$000	Budget 2023/24 \$000	Actual 2023/24 \$000	Notes
Kerb and Channel Development	75	1	1	LOS
Bus Shelter Renewals	42	46	-	Renewal
Under Veranda Lighting Renewals	-	5	-	Renewal
Motorist Service & Information Signs	-	34	1	Renewal
Street flags District	-	19	(13)	Renewal
Facility Road & Car Park Renewals	12	16	3	LOS
Seal Extensions	221	-	-	Growth
Waiouru Truck Park - Investigation and Design	33	33	-	LOS
Pedestrian Safety Improvements - District wide	48	-	-	LOS
Minor & Associated Improvements	-	686	213	Renewal
Low Cost Low Risk (SPR) - A/C	1,383	2,963	3,114	Renewal
B292 Managateitei Rail Over Bridge Renewal	4,315	-	-	Renewal
Sealed Road Surfacing SPR	105	268	155	Renewal
Drainage Renewals SPR	-	30	2	Renewal
Traffic Services Renewals	-	26	22	Renewal
Unsealed Road Metalling	-	1,394	1,422	Renewal
Sealed Road Surfacing	-	1,428	1,520	Renewal
Drainage Renewals	-	471	341	Renewal
Pavement Rehabilitation	-	2,096	2,155	Renewal
Structures Components Replacements	-	532	198	Renewal
Traffic Services Renewals	-	275	229	Renewal
Bridge Renewals	-	715	679	Renewal
Footpath Renewals	-	174	83	Renewal
Low Cost Low Risk - Taupo Rd Streetlight Upgrade	442	-	-	LOS
Facility Road & Car Park Renewals	-	20	-	Renewal
Total	6,676	11,232	10,126	

What We Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Land Transport					
The safety of the land transport network is acceptable to users.	The change from the previous financial year in the number of crashes resulted in fatalities and serious injuries on the local road network, expressed as a number.	There were 9 serious crashes on the local network during 2022/23	Target for reducing the number of serious injuries and fatalities ≥ 1 .	There were 3 serious crashes on the local network during 2023/24.	Achieved. There were no fatal crashes and 3 serious crashes in 2023/24, so the total reduced by 6. All crashes were as a result of driver error (Note 5).
Roads are managed to an acceptable level and the road network is available when required *.	The average quality of ride on a sealed local road network, measured by smooth travel exposure (Note 1).	90%	Target level of smooth travel exposure $\geq 87\%$.	91%	Achieved.
	The percentage of the sealed local road network that is resurfaced.	3.8% 18.6km out of 488m	$\geq 7.5\%$ $\geq 37\text{km}$ out of 486km.	3.49% 17.13km out of 490km	Not achieved. Due to a combination of weather conditions, subcontractor availability and budget constraints.
	Maintain the sealed roads to a standard that allows < 5.5 defects/km/quarter (Note 2).	Q1 – 4.1 Q2 – 4.0 Q3 – 3.8 Q4 – 3.1	< 5.5 defects/km/quarter	Q1 – 5.0 Q2 – 0.6 Q3 – 0.7 Q4 – 1.0	Achieved for all four quarters. Quarters 1-3 only averaged 51.6km of inspection on sealed roads. The fourth quarter inspection 231.2km of road. Potholes, grading corrugations and surface water channels were the main defects contributing to the total number of defects.
	Maintain the unsealed roads to a standard that allows < 5.5 defects/km/quarter (Note 2).	Q1 – 4.6 Q2 – 3.7 Q3 – 3.6 Q4 – 4.1	< 5.5 defects/km/quarter	Q1 – 3.7 Q2 – 2.5 Q3 – 2.1 Q4 – 2.8	Achieved for all four quarters. There was 40% less km of unsealed roads audited compared to last year.

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
	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 Council's Asset Management Plan.	91.7% of the 72.1km of footpath is in average or better condition. 4.3% of the network is in poor condition.	90% of network to be in average condition or greater and not more than 5% of network in poor condition.	88.8% of the 70.3km of footpath is in average or better condition. 5.6% of the network is in poor condition.	Not achieved.
	The percentage of customer service requests relating to roads and footpaths to which Council responds within the time frame specified in the LTP (Note 3).	78%	≥85%	69.4%	Not achieved / Unable to confirm During the 23/24 financial year, Council changed computer processing systems, in addition to the change of Professional Services provider, this has resulted in a change with regards to how KPI's are calculated.

* The road measures are managed to an acceptable level, and the network available when required.

Notes:

1. Smooth travel exposure is reported annually. The two inputs Road Roughness, which is measured two yearly, was last completed in November 2021 by Shaw's Consulting Services Ltd. Vehicle Kilometres Travelled (VKT) are updated during the year from system-generated estimates.
2. A defect constitutes potholes on sealed roads, unsealed shoulders on sealed roads, corrugations on unsealed roads, damage to bridges, blocked drain holes and culverts, overgrown vegetation, and damaged running boards and traffic signs.
 - a. The accuracy of these have not been verified by Council. On 1 July 2024 a new Professional Services team was welcomed onboard. This change of provider has highlighted there being a significant amount of data and intellectual property that is not held within Council.
 - b. The coverage of the roads network inspected during the year is aimed at 100%. In 2023/24, 67.3% of the network roads were inspected, with 904.4 out of 1343 km of roads in the district inspected.
 - c. Defects are calculated by the number of defects / number of kilometres audited over the three months in the quarter.
 - d. Each road should be inspected at least once a year.
3. The Request for Service targets can be found in the Asset Management Plan.
4. Traffic counts are undertaken at 500 count sites over a five-year period from which the Waka Kotahi / Te Ringa Maimoa traffic counting system generates estimates for all (approximately) 1,800 sections of road. These estimates are used to calculate the vehicle kilometres travelled by multiplying the traffic volume for each section of road by the length of each section of road. During the 2023/24 financial year, traffic counts were undertaken at 161 different count sites.
5. Total 3 serious crashes FY23/24 - :Bend– Lost Control – 2
:Miscellaneous - 1

The Te Ringa Maimoa traffic data is currently showing for the 2022/2023 period.

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024
Land Transport Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,671	1,726	1,862
Targeted rates	3,898	4,028	4,283
Subsidies and grants for operating purposes	7,140	6,911	7,888
Fees and charges	173	179	5
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	151	156	154
Total operating funding (A)	13,033	13,000	14,192
Applications of operating funding			
Payments to staff and suppliers	10,332	10,197	10,334
Finance costs	310	325	803
Internal charges and overheads applied	351	376	1,225
Other operating funding applications	-	-	-
Total application of operating funding (B)	10,993	10,898	12,362
Surplus/(deficit) of operating funding (A-B)	2,040	2,102	1,830
Sources of capital funding			
Subsidies and grants for capital expenditure	8,524	8,012	7,778
Development and financial contributions	25	25	-
Increase/(decrease) in debt	898	531	310
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	9,447	8,568	8,088
Application of capital funding			
Capital expenditure:			
- To meet additional demand	55	57	-
- To improve the level of service	3,173	3,004	4
- To replace existing assets	8,096	7,446	10,121
Increase/(decrease) in reserves	163	163	(207)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	11,487	10,670	9,918
Surplus/(deficit) of capital funding (C-D)	(2,040)	(2,102)	(1,830)
Funding balance ((A-B) +(C-D))	-	-	-



WATER SUPPLY

Introduction

Te Mana O Te Wai

The first principal of water use is Te Mana O Te Wai. Council ensures that they take this into consideration for all their water supplies across the district.

The purpose of the Water Supply Activity is to supply safe drinking water to the communities of the district. Water supply is essential to run households, maintain public health and sustain Economic Development. Council is committed to providing a water supply service that meets the needs of the community.

Council is responsible for the provision and management of six water supply schemes at National Park, Ohakune, Ōhura, Ōwhango, Raetihi and Taumarunui.

A total of 214.17 km of pipes makes up the reticulation network plus 5 pump stations located across the district.

In Waiouru, Council owns and operates the water supply network outside the Army base and purchases the potable water from the New Zealand Defence Force.

The water supply network is made up of a mix of assets:

- Head works, surface water sources, intake weirs and pipelines to treatment plants.
- Treatment Plant including raw water pumps, clarifier, filters, main pumps and chemical dosing pumps.
- Water storage including reservoirs and pipelines.
- A piped network including pipelines, valves, hydrants, water meters, service connections and pump stations.

Community Well-Being Outcomes



Social



Cultural



Environmental



Economic

Rationale

Water supply is perceived by communities to be one of the essential services Council supplies. Council is required by law to assess the need and provision of water services and to retain its water supplies. It also has a duty to improve, promote and protect public health. Water supplies can be closed or transferred with the agreement of local communities.

There have also been significant legislation and policy changes that will impact the wastewater activity including the Local Water Done Well Reform (previously called the 3 Waters Reform), more freshwater management direction, zero carbon bill and climate change considerations over the last three years. There is now a crown entity Taumata Arowai to regulate drinking water and Water Services. Further legislation and regulation changes are expected with proposed changes to the Resource Management Act.

Council also has obligations under Horizons One Plan regarding the way it delivers and manages water.

Activity impacts on community well-being

The provision of water supply services can result in negative environmental and cultural impacts on waterways.

Council use of waterways has an opportunity cost to others through reducing the amount of water that may be used by others, e.g., commercial, or industrial businesses and farms. This may have a detrimental economic impact on those businesses. Council mitigates these effects by drawing water to an agreed level that meets resource consent conditions. These conditions include limiting supply as set out in the One Plan. Promoting wise water use by all and reducing leakage in the reticulation network.

Failures in treatment or reticulation can have significant health effects such as what happened in Havelock North. The loss of water supply is disruptive to our communities and can affect whole communities and individual property owners.

Taumata Arowai (the new regulator) has requirements with a strong emphasis on increased monitoring of raw water through the treatment process to the customer. Council has bacterial compliance at all plants and is now focusing on delivering protozoal compliance and renewing failing pipeline. Investment in new infrastructure and compliance costs will be significant for developers and businesses along with individual households. There will be continued new government legislation, policy and regulations.

The coalition government's announcement of the repeal of the Three Waters legislation and the move to the Local Water Done Well will impact how these services will operate. Community affordability remains a high risk.

Climate change predictions are that extreme weather events will occur more frequently. Rainfall events carry sediment which makes rivers dirty which reduces the water quality in the river. Dirty water takes longer to treat and therefore reduces the capacity of the plant to produce clean safe clean water. Droughts can see the volume of water being able to be taken from the river reduced as set out in resource consents. This restricts capacity at a time when consumer demand is high.

Highlights for the Year

Hakiaha Street Watermain Renewal – Taumarunui

Hakiaha Street installation completed March 2024.



Hakiaha Street watermain installation works

Ohakune Water Treatment Plant Upgrade – Raw Water Tie-in

The raw water tie-in at the new Ohakune water treatment plant is in progress and is expected to be complete in July 2024. The new water treatment plant is due to be online and operational by December 2024.

Pipework Modification and Check Valves installation – Raetihi

Modifications to the post media filter pipework were made and new check valves installed at the Raetihi Water Treatment Plant.



Newly installed Check Valves and Pipework re-arrangement

Boles Street Ridermain Upgrade – Taumarunui

The 50mm galvanised ridermain on Boles Street was upgraded to 63mm MDPE.

Roslyn Street Ridermain Upgrade – Taumarunui

The 50mm galvanised steel ridermain on Roslyn Street was upgraded to 63mm MDPE.

New Road Ridermain Upgrade – Taumarunui

The 50mm galvanised steel ridermain on New Road was upgraded to 63mm MDPE.



New Road Ridermain Upgrade works

Turbidity Meter Replacements - Ōhura

New raw water and settled & treated turbidity meters were installed at Ōhura Water Treatment Plant.

New Raw Water Suction Pump – Ōhura

A new raw water suction pump was installed at Ōhura Water Treatment Plant.

Raw Water Line Replacement – Ōhura

A new PE raw water suction main was installed at Ōhura Water Treatment Plant.

Valve Replacement – Ōhura

Six new automated valves were replaced at Ōhura Water Treatment Plant.

New Reservoir Roof – Ōhura

The roof at the Ōhura Reservoir was replaced.

Ōwhango Water Treatment Plant Upgrade - New Access Track – Ōwhango

The access track to the Ōwhango Water Treatment plant has been upgraded in preparation for the construction of a new water treatment plant.



Ōwhango WTP Access Track works

Status of Resource Consents for Water Plants as follows:

Town	Expiry Date of Consent	Consent Status	Notes
Ōhura	14 November 2021	Consent remains active under the Resource Management Act.	This consent expired in November 2021. Combined application between Iwi (Ngāti Hāua, Nga Tangata Tiaki) and RDC in progress.
Taumarunui	20 June 2017	Consent remains active under the Resource Management Act.	New application lodged with Horizons Regional Council 20 March 2017. Abstraction continues under the old consent until the lodged consent is processed. A new joint application is being planned. This project is being led by Ngāti Hāua with support from RDC.
Ōwhango	20 March 2016	Consent remains active under the Resource Management Act.	New application lodged with Horizons Regional Council 18 December 2015. The application remains on hold to allow Council to consider catchment water allocation in conjunction with the Taumarunui consent (Note 1). Abstraction continues under the old consent until the lodged consent is processed.
National Park	12 December 2026	Current	This consent will not expire until 2026.
Raetihi	1 July 2039	Current	This consent will not expire until 2039.
Ohakune	11 September 2025	Current.	This consent will not expire until 2025.

Notes:

1. The Water Supply Scheme continues to operate under the existing consent until the new consent is granted or declined.

Capital Projects

Project Description	Carried Forward Budget \$000	Budget 2023/24 \$000	Actual 2023/24 \$000	Notes
District Wide (Renewal)	14	-	-	Renewal
District Wide (LOS)	-	40	-	LOS
Ruapehu District Council SCADA Setup 2021-2022	31	-	-	LOS
Water Meters FY22-23	-	-	79	LOS
National Park WTP Asset Renewals	-	-	14	Renewal
WTP upgrade for Protozoa	-	-	9	LOS
PLC Data Backup and Data Security	30	30	-	LOS
Ohakune WTP build	3,255	3,255	3,072	LOS
Ōhura WTP: Renewals	-	23	69	Growth
Ōhura WTP: Buildings	-	-	(1)	LOS
Ōhura WTP: Resource Consent	10	-	(1)	LOS
Ōhura WTP PLC System Upgrade	-	23	-	LOS
Ōhura WTP Water Pump upgrade	-	-	27	LOS
Ōwhango WTP Upgrades	-	1,173	1,381	LOS
Raw Water Bridge Upgrades and Region Wide Reservoirs				
Access Entry Assessment	11	-	-	LOS
Ōwhango WTP Reservoir Lining	-	-	38	LOS
Ōwhango LOS program	-	-	4	LOS
Electrical, Instrumentation & SCADA Upgrade for Reservoir	25	25	-	LOS
Raetihi Reservoir Variations	103	-	-	LOS
Install local Data Logger at Settling Pond	34	34	31	LOS
Raetihi WTP - return valves	-	9	-	Renewal
Raetihi Growth program	-	3	-	Growth
Ōhura Water Treatment Upgrade	-	59	100	LOS
Ohakune WTP upgrade	-	-	23	LOS
Taumarunui: Rangaroa Reservoir: Asset Renewal	-	-	(4)	Renewal
Hakiaha St Watermain	1,238	1,144	1,118	Renewal
Taumarunui Railway Crossing Watermain Renewal	425	847	586	Renewal
RUA/2022/0096 - Tawa St, Ridermain ext Manunui	-	-	(1)	LOS
Taumarunui Ridermain Upgrades	-	381	380	LOS
Ongarue Bridge Watermain Replacement	-	-	50	LOS
Campbell street Ridermain replacement	-	24	23	Renewal
Matapuna Water - Supply & install Genset	-	-	11	Renewal
Matapuna WTP Raw Water Intake	-	30	36	Renewal
Matapuna WTP Screen wash	-	11	0	Renewal
Matapuna WTP UV Isolation Valves	-	15	17	Renewal
Taumarunui Renewals program	-	82	-	Renewal
Waiouru - Watermain Replacement	-	-	30	Renewal
Total	5,176	7,208	7,088	

What We Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Water Supply					
Quality of Drinking Water - continuity of potable water supply to applicable community areas.	Extent to which Council's drinking water supplies comply with Part 4 (bacteria compliance criteria) of the Drinking Water Standards. (Future increases reflect changing statutory requirements)	Jul-Dec 2022 DWSNZ 2018 Ōhura = Y Taumarunui = Y Ōwhango = Y National Park = Y Raetihi = Y Ohakune = Y Jan-Jun 2023 DWQAR 2023 Ōhura = N Taumarunui = Zone Y* WTP N* (note 10a) Ōwhango = N National Park = N Raetihi = Zone Y* WTP N* (note 10b) Ohakune = N	Ōhura =Y Taumarunui =Y Ōwhango =Y National Park =Y Raetihi =Y Ohakune =Y	Ohura = N Taumarunui = N Owango = N National Park = N Raetihi = Y Ohakune = N	Not achieved Ōhura, Taumarunui, Ōwhango, National Park and Ohakune National Park, Ōhura and Ōwhango were assessed under the T2 Rule Module. Achieved Raetihi

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Water Supply					
	Extent to which Council's drinking water supplies comply with Part 5 (protozoal compliance criteria) of the Drinking Water Standards.	<p>Jul-Dec 2022 DWSNZ 2018</p> <p>Ōhura = N Taumarunui = Y Ōwhango = N National Park = N Raetihi = Y Ohakune = N</p> <p>Jan-Jun 2023 DWQAR 2023</p> <p>Ōhura = N</p> <p>Jan-Jun 2023 DWQAR 2023</p> <p>Ōhura = N Taumarunui = N Ōwhango = N National Park = N Raetihi = Y Ohakune = N</p>	<p>Ōhura =N Taumarunui =Y Ōwhango =N National Park =N Raetihi =Y Ohakune =Y</p>	<p>Ōhura = N Taumarunui =N Ōwhango = N National Park = N Raetihi = Y Ohakune = N</p>	<p>Not Achieved in Ōhura, Taumarunui Ōwhango, National Park and Ohakune</p> <p>National Park, Ohura and Ohwango were assessed under the T2 Rule Module</p> <p>Achieved in Raetihi</p>
Responsiveness.	Percentage of real water loss from the networked reticulation system, using minimum night flow (MNF) analysis (Note 8).	<p>Taumarunui (note 9) 40%) National Park 25% Ohakune 59% Ōhura 15% Ōwhango 56% Raetihi 64%</p>	≤40% all supplies.	30% avg. loss across all supplies	<p>Achieved</p> <p>Council employed the services of an independent as opposed to Veolia for the water loss report 23-24. Their methodology for calculations is explained in their report for 23-24. This year the</p>

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Water Supply					
					average loss across all supplies was reported. The previous year was broken down into townships and Taumarunui loss of 40% chosen to represent the loss across the district (and narrative of such is in the notes section of annual report)

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Water Supply					
	Where the Council attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured: Attendance for urgent callouts: from the time that the Council receives notification to the time that service personnel reach the site (i.e., loss of water supply) (Notes 2, 5 and 6).	38.5 Minutes	Median response times ≤2 hours.	23 Minutes	Achieved Council Contractors responded to calls faster than the previous year. This is a reflection of Contractors commitment to improvement and ensure target response time to attend site are met.
	Where the Council attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the				Achieved In 2023-24 Council Contractors took longer to resolve urgent callouts than

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
	<p>following median response times are measured:</p> <p>Resolution of urgent call outs from the time the Council receives notification to the time that service personnel confirm resolution of the fault or interruption site (i.e., loss of water supply) (Notes 2 and 6).</p>	159 minutes	Medium response times ≤6 hours.	209 minutes	<p>previous year. Of the 11 Urgent callout records in the median 4 were significantly over the target time of 360 mins (6 hours) which has resulted in an increase in overall median for urgent calls for 23-24. The resolution time for urgent calls is still within the target time.</p>

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Water Supply					
	<p>Where the Council attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured:</p> <p>Attendance to non-urgent callouts from the time that the Council receives notification to the time that service personnel reach the site (i.e., no loss of water supply) (Notes 2, 5 and 7).</p>	101 minutes	Medium response times ≤36 hours.	126 minutes	<p>Achieved</p> <p>It took Council contractor longer to attend Non-urgent calls then the previous year. This may be a reflection of staff changes - Contractor (Veolia) undertook restructuring of their departments within the year. (Staff changes/moves & new recruits) Covid has also been a factor with contractor schedules – (sick staff at home for 1 week)</p>
	<p>Where the Council attends a call-out in response to a fault or unplanned interruption to its</p>				<p>Achieved</p> <p>It took contractor longer to</p>

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
	<p>networked reticulation system, the following median response times are measured:</p> <p>Resolution of non-urgent callouts from the time that the Council receives notification to the time that service personnel confirm resolution of the fault or interruption (i.e., no loss of water supply) (Notes 2 and 7).</p>	318 minutes	Median response times ≤72 hours.	550.5 minutes	<p>resolve a non-urgent issue than the previous year. Of the 276 non-urgent records in the median 20 were over target times which contributed to the variance in resolution times. Traffic Management coordination and awaiting parts have contributed to the longer resolution times with extension requests filed when TMP and parts have delayed the resolution of call out. Contractor Restructuring with staff changes/moves and new recruits also occurred within the 23-24 year. Covid could also be a factor with contractor schedules and coordination of works with sub-contractors. – (sick staff at home for 1 week).</p>

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Water Supply					
Public safety pressures and flow.	Total number of complaints (Note 4) received by Council about any of the following (expressed per 1,000 connections (Note 3) to the network reticulation systems.				<p>Continuity of Supply Not Achieved</p> <p>All other measures achieved. No variance for odour. Taste variance – There were 4 complaints for taste in FY23-24 and 6 complaints in the previous year.</p> <p>Multiple calls received for the same incident – burst mains which contributed to the non achieved for Continuity of Supply.</p> <p>There were less calls during FY23-24 to the previous year.</p> <p>This could be indicative of watermain upgrades within the district. (e.g. Hakiha Street, and Golf Road both having been upgraded, these were historically problematic lines prone to bursts. There have been no calls for bursts along these lines since the mains were upgraded with newly installed pipework.</p>
	(a) Drinking water clarity.	(a) 3.2	(a) < 15	(a) 3.4	
	(b) Taste.	(b) 1.0	(b) < 10	(b) 0.7	
	(c) Odour.	(c) 0.5	(c) < 5	(c) 0.5	
	(d) Pressure and flow.	(d) 7.1	(d) < 25	(d) 1.63	
	(e) Continuity of supply and	(e) 3.5	(e) < 5	(e) 5.39	
	(f) Council response times	(f) 15	(f) < 25	(f) 14	

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
					No complaints for Council response times.
	The average consumption of drinking water per day, per resident within the territorial authority district (litres per person per day).	448	≤500	444	Achieved
	Peak demand using peak population (litres per person per day).	254	≤300	286	Achieved Historically the waters component of annual report does not include a comparative narrative, rather a CY-PY disclosure of results and whether the target is achieved or not achieved. The increase could be indicative of more visitor activity in the region during 23-24 peak season. A higher projected peak population (23-24) was used to make the calculation.

Notes:

1. Mandatory Non-Financial Performance Measures, against which all water infrastructure in New Zealand is measured, were introduced by the Department of Internal Affairs in 2014.
2. The times shown for “attendance” and “resolution” are reported by the service provider, Veolia as part of their contracted responsibilities. This includes travel time. The accuracy of these have been verified by Council, and audits and GPS conduct check upon job completion.
3. The number of connections is calculated from the number of customers charged in their rates for use of Council water services calculated at 6,123 as of 30 June 2024. (6,137 as of 30 June 2023).
4. There are occasions where there is more than one complaint per event. In such a situation, each complaint is counted separately, not each event or occurrence. However, for after-hours complaints received from the Palmerton North Call Centre, only the first complaint about an incident was recorded.
- 4a. In August 2023 a single event is counted rather than multiple calls for continuity of supply and response times.
5. The median time presented is based on calls that have been raised directly with Council and not Council’s contractor Veolia.
6. An urgent call-out is one that leads to a complete loss of supply of drinking water due to a fault or unplanned interruption.

7. A non-urgent call-out is one where there is still a supply of drinking water.
8. Real water loss refers to volumes lost through leaks, bursts or overflows on mains, service reservoirs and services connections, up to the point of the customer meter. We aim to provide an efficient and effective water supply. We achieve this by undertaking activities such as water leakage detection and maintaining our network of water pipes. This measure estimates how much water is lost from the system between the water treatment plant and the household or customer. High levels of water loss can indicate that the network is in poor condition or operating inefficiently. 31% of the network have water meters installed on their properties.
9. Water loss percentage for 2023-24 is the percentage of water loss across all network supplies.
10. Bacterial criteria reporting was changed 1st January 2023 when the new DWQAR (Drinking Water Quality Assurance Rules) came into effect superseding the previous DWSNZ (Drinking Water Standards New Zealand). The perimeters of reporting are now analysed at both Water Treatment Plant and Zone level. Except for Raetihi, the criteria was not met under the new DWQAR for the period ending June 2024.

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024

Water Supply Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	4,540	4,719	4,462
Subsidies and grants for operating purposes	-	-	422
Fees and charges	106	110	155
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	4,646	4,829	5,039
Applications of operating funding			
Payments to staff and suppliers	2,705	2,784	3,824
Finance costs	290	355	1,112
Internal charges and overheads applied	219	235	556
Other operating funding applications	-	-	-
Total application of operating funding (B)	3,214	3,374	5,493
Surplus/(deficit) of operating funding (A-B)	1,432	1,455	(454)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	31	32	-
Increase/(decrease) in debt	1,665	4,843	7,019
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	1,696	4,875	7,019
Application of capital funding			
Capital expenditure:			
- To meet additional demand	75	419	69
- To improve the level of service	769	3,084	5,190
- To replace existing assets	2,072	2,691	1,829
Increase/(decrease) in reserves	212	136	(523)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	3,128	6,330	6,565
Surplus/(deficit) of capital funding (C-D)	(1,432)	(1,455)	454
Funding balance ((A-B) +(C-D))	-	-	-



WASTEWATER (SEWERAGE)

Introduction

The purpose of the Wastewater Activity is to collect and dispose of wastewater in an effective and environmentally friendly manner. This activity is essential in order to protect the environment and to maintain public health.

Council owns treatment plants at Taumarunui, National Park Village, Ohakune, Pipiriki, Raetihi and Rangataua. In addition, Council co-operates with the New Zealand Army in Waiouru to provide wastewater services for the town.

Council's wastewater assets consist of:

- 6 wastewater treatment plants.
- 126.1km of pipes.
- 17 pump stations.
- 1,627 manholes.
- 6,613 rateable service connections.

Community Well-Being Outcomes



Social



Environmental



Economic

Rationale

Council is required to assess water and other sanitary services available to the community, including stormwater drainage, and has a duty under Section 23 of the Health Act 1956 to improve, promote and protect public health.

As well as the legal mandate, this service contributes to several of Council's Community Outcomes.

Activity impacts on community well-being

The collection, treatment and discharge of wastewater has a negative effect on the environment through the final disposal of treated wastewater.

The effects of climate change predictions are more extreme events of weather with increased frequency. The wastewater network can be affected by infiltration (water entering the system from high ground water tables) and inflow from stormwater flowing across the ground or illegal connections into the network. These forces can impact on individuals or whole communities' properties and the environment.

Failures in the collection or treatment system, can result in untreated or partially treated wastewater discharges. This wastewater may contain pathogens and nutrients that can be harmful to humans and the environment. Wastewater may accumulate on the ground, percolate into the groundwater or flow into nearby waterways. This poses public health risks and can damage aquatic environments and/or cause property damage.

New more intensive treatment technologies will be required to deliver to higher environmental standards for the land, air, and water. These methods include high treatment costs including higher carbon outputs to deliver lower nutrient outputs. The investment in new infrastructure and compliance costs could be significant for developers and businesses along with individual households.

Council mitigates discharge effects by treating wastewater to an agreed level that meets resource consent conditions. Resource consent processes are lengthy and difficult to navigate with changing legislation, policy and regulations.

The coalition government's announcement of the repeal of the Three Waters legislation and the move to the Local Water Done Well will impact how these services will operate. Community affordability remains a high risk.

Wastewater discharges may also contribute to pollution issues experienced downstream of treatment facilities. Horizons One Plan's new targets for wastewater treatment will require significant investment by Council. Council mitigates discharge effects by treating wastewater to an agreed level that meets resource consent conditions.

Council's contractor has prepared a Health and Safety Assessment of Council's systems to assist Council in the prioritisation, planning and implementation or mitigation measures. This report is available to view at all Council offices.

Highlights for the Year

Pipiriki WW Treatment Plant Overflow Management and Improvement Works - Pipiriki

Works to provide permanent site access for operation and maintenance for the sand filters and the other components at Pipiriki WWTP.



Access Improvement works at Pipiriki WWTP

Pipiriki WWTP Sand Filter Replacement for Sand Filter No.2 - Pipiriki

The Filter media was replaced in Sand Filter No.2 due to clogging issues.



New Sand Media in Sand Filter No.2 at Pipiriki WWTP

Discharge Pump Fencing – Pipiriki

New fencing was installed around the discharge pump at Pipiriki WWTP.

Boundary Fence – Ohakune

A new stockproof boundary fence was installed at the Ohakune WWTP.

Andrew Drive and Ruanui Street WWPS Telemetry Solution - Ohakune

New RTU and Cellular telemetry was installed to rectify telemetry link issues for the Andrew Drive and Ruanui Street Wastewater Pump Stations.

National Park WWTP Telemetry Upgrade – National Park

The obsolete telemetry system at National Park Wastewater Treatment Plant was upgraded.

Hikumutu WWTP Effluent Telemetry

A new Effluent Telemetry system was installed at Hikumutu Wastewater Treatment Plant.

Echolands Road Wastewater Main Upgrade

150 meters of Wastewater main on Echolands Road was upgraded.

The status of Resource Consents for Wastewater Plants is as follows:

Town	Expiry Date of Consent	Notes
Taumarunui	1 July 2023	Consent lodged in conjunction with Ngāti Hāua.
National Park	17 November 2015	Application lodged with HRC 17 August 2015. (Note 1)
Raetihi	17 November 2015	Application lodged with HRC 17 August 2015. (Note 3)
Ohakune	17 November 2015	Application lodged with HRC 17 August 2015. (Note 3)
Pipiriki	1 July 2035	Current.
Waiouru	1 July 2029	Current (New Zealand Defence Force). (Note 2).
Rangataua	December 2005	Wetland being developed in conjunction with Ngāti Rangī. (Note 1)

Notes:

1. The Wastewater Plant continues to operate under the existing consent until the new consent is granted.
2. Wastewater disposal for Waiouru Township is procured by RDC from the New Zealand Defence Force.
3. Wastewater engineer is developing solutions. Once sufficient data is collected at Ohakune he will repeat the process for Raetihi to ensure that the correct solution is implemented to meet resource consent requirements.

Capital Projects

Project Description	Carried Forward Budget \$000	Budget 2023/24 \$000	Actual 2023/24 \$000	Notes
District Wide Wastewater - I&I Reduction	-	-	14	Renewal
National Park - Network - Growth Extension	-	43	42	Renewal
National Park Telemetry replacement	-	-	41	Renewal
Okahune WWTP - Upgrade	-	4	2	LOS
Ohakune WWTP Septage Receiver	-	-	25	Renewal
Miro Street WW Main Critical Upgrade	288	288	296	LOS
Mangawhero Terrace WW Main Critical Upgrade	31	31	3	LOS
Goldfinch WW Main Critical Upgrade	-	64	64	LOS
Ohakune LOS program	-	71	-	LOS
Ohakune Growth program	-	45	-	Growth
RUA/2023/0020 - Pipiriki WWTP Overflow Management and Improvement Works	-	125	130	LOS
Pipiriki Renewals program	-	10	-	Renewal
Pipiriki WWTP Discharge Pump Fencing RUA/20230066	-	7	7	Renewal
Pipiriki Sand Replacement Sand Filter (no 2) RUA/2023/0011	-	230	242	Renewal
Raetihi Renewals program	-	12	-	Renewal
Raetihi LOS program	-	51	-	LOS
Raetihi Growth program	-	4	-	Growth
Rangataua WWTP - Asset Renewal	-	-	34	Renewal
Rangataua Renewals program	-	118	-	Renewal
Rangataua LOS program	-	61	-	LOS
Rangataua Growth Program	-	-	24	LOS
Hikumutu Sewerage Resource Consents	-	-	(16)	Renewal
Asset Renewals/Replacements	-	-	4	Renewal
Hikutumu WWTP Composite (22/0015)	200	200	131	LOS
Echolands Road Wastewater Main Upgrade	102	102	96	LOS
Hikumutu WWTP Effluent Telemetry Installation	20	20	19	LOS
Hikumutu WWTP Galvanised Waste Bins	-	-	8	LOS
Taumarunui WWPS	-	32	-	LOS
Tuku Street VSD Upgrade	-	-	6	LOS
Totara Road Sewer - Manunui	-	-	21	LOS
Taumarunui Renewals Program	-	167	-	Renewal
Hikumutu Aeration, Inlet & Pond Works	-	-	(28)	Renewal
Hikumutu WWTP Switchboard, PLC & Electrical Upgrade Works	-	-	3	LOS
Hikumutu WWTP Inlet Screen upgrade works	-	-	32	LOS
Waiouru Renewal Program	-	7	-	Renewal
District Wide - Strategic Design Works inc. TIF	-	-	(12)	LOS
Total	641	1,692	1,187	

What We Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Wastewater					
Environmental sustainability	Number of dry weather wastewater overflows from Council's system, (expressed per 1,000 connections (Note 3) to that system).	0.9	≤7	0.5	Achieved There were ½ the amount of dry weather overflows compared with the previous year. 3 whole DRY overflows recorded in 23/24 and 6 whole DRY overflows in 22/23. The variance reflects Council investment in wastewater mains upgrades.
	Compliance with Council's resource consents for discharges from the wastewater system as measured by number of:				
	(a) Abatement Notices.	1	≤2	4	Not Achieved Due to new rules under Taumata Arowai, Horizons have increased inspections to show accountability. Abatements were issued following inspections.
	(b) Infringement Notices received.	-	≤2	1	Achieved
	(c) Enforcement Orders received.	-	≤1	-	Achieved
(d) Convictions received by Council in relation to those resource consents.	-	-	-	Achieved	

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Wastewater					
Responsiveness to infrastructure issues.	Where Council attends to wastewater (sewerage) overflows resulting from a blockage or other fault in the Council wastewater system, the following median response times measured: Attendance time: From the time that Council receives notification to the time that service personnel reach the site; (Note 2 and 5).	1.09	Median response times ≤2 hours for a blockage or fault.	0.23	Achieved Council contractors responded to calls faster than previous year. This is a reflection of Contractor's commitment to improvement and ensure target response time to attend site are met. There were also only 3 whole records to average out for 23-24 year compared with 6 whole records for 22-23.
	Where Council attends to wastewater (sewerage) overflows resulting from a blockage or other fault in the Council wastewater system, the following median response times measured: Resolution time: From the time that the Council receives notification to the time that service personnel confirm resolution of the blockage or other fault (Note 2 and 5).	3.72	Median response times ≤6 hours for a blockage or fault.	2.70	Achieved Council contractors resolution times were faster than previous year, with attendance to site also faster this is reflected in the resolution times as well. This is a reflection of Contractor's commitment to improvement and ensure target resolution times are met. There were also only 3 whole records to average out for 23-24 year compared with 6 whole records for 22-23.

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Wastewater					
Public safety continuity of wastewater collection system.	Where Council attends to wastewater (sewerage) overflows resulting from a blockage or other fault in the Council wastewater system, the following median response times measured: Total number of complaints (Note 4) received by Council about any of the following (expressed as per 1,000 connections (Note 3) to the territorial authority's wastewater system.				
	(a) Wastewater odour.	(a) 0.30	(a) ≤15	(a) 0.76	Achieved Odour – There were 5 whole odour complaints 23-24 compared with 2 odour complaints in 22-23. Both years are well below the target set.
	(b) Wastewater system faults.	(b) 0.0	(b) ≤5	(b) 0.00	Achieved
	(c) Wastewater system blockages.	(c) 6.94	(c) ≤25	(c) 6.05	Achieved Wastewater system blocks – There were 40 whole block complaints 23-24 compared with 46 whole block complaints in 22-23. This is still well below the target set for block complaints and may also be reflective of Council

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
	(d) The Council's response to issues with its wastewater system.	(d) 0.00	(d) ≤25	(d) 0.00	investment in wastewater mains upgrades. Achieved

Notes:

1. There are now mandatory Non-Financial Performance Measures against which all wastewater infrastructure in New Zealand is measured.
2. The times shown for "attendance" and "resolution" are reported by the service provider, Veolia as part of their contracted responsibilities. This includes travel time.
3. The number of connections is calculated from the number of customers charged in their rates for use of Council wastewater services calculated at 6,613 as of 30 June 2024 (6,624 as of 30 June 2023).
4. There are occasions where there is more than one complaint per event. In such a situation, each complaint is counted separately, not each event or occurrence.
5. The median time presented is based on calls that have been raised directly with Council and not Council's contractor Veolia.

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024

Wastewater Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	25	25	-
Targeted rates	3,004	2,913	2,373
Subsidies and grants for operating purposes	-	-	115
Fees and charges	107	112	122
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	3,136	3,050	2,610
Applications of operating funding			
Payments to staff and suppliers	1,876	1,755	1,643
Finance costs	82	99	406
Internal charges and overheads applied	219	235	355
Other operating funding applications	-	-	-
Total application of operating funding (B)	2,177	2,089	2,404
Surplus/(deficit) of operating funding (A-B)	959	961	206
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	64	66	-
Increase/(decrease) in debt	592	1,177	822
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	656	1,243	822
Application of capital funding			
Capital expenditure:			
- To meet additional demand	20	62	-
- To improve the level of service	176	703	822
- To replace existing assets	1,233	1,254	365
Increase/(decrease) in reserves	186	185	(159)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,615	2,204	1,028
Surplus/(deficit) of capital funding (C-D)	(959)	(961)	(206)
Funding balance ((A-B) +(C-D))	-	-	-



STORMWATER AND FLOOD PROTECTION

Introduction

Efficient and effective stormwater and flood protection infrastructure is a key element in the sustainable and healthy development of a community. A developed network of pipes, culverts to drains and watercourses provides a safe and efficient means of collecting and conducting stormwater through townships.

The stormwater network reticulation comprises of 66.5km of stormwater mains plus approximately 645 manholes across the district plus open drains, associated culverts, and sumps.

Stormwater is rainwater that runs over the ground on its way to a natural watercourse. When rain falls on buildings, carparks, roads, driveways and gardens, but does not soak into the ground, it will pond or follow a natural path downhill until it reaches a watercourse or is collected by a pipe system.

Where there is development, runoff from properties and roads flows into stormwater systems. The greater the level of development in a catchment, the greater level of impermeable surfaces, e.g., roofs, driveways, and paths, which results in a greater conversion of rainfall into runoff. If this runoff is not managed, it will cause flooding. Generally, stormwater is directed into channels on roadways or into drains, then into streams and rivers.

Community Well-Being Outcomes



Social



Environmental



Economic

Rational

Under the Local Government Act, Council is required to assess water and other sanitary services available to the community, including stormwater drainage.

There have also been significant legislation and policy changes that will impact the stormwater activity including the 3 water reforms, more freshwater management direction, zero carbon bill and climate change considerations over the last three years. There is now a new crown entity Taumata Arowai to regulate drinking water and Water Services. Further legislation and regulation changes are expected with proposed changes to the Resource Management Act.

As well as the legal mandate to provide this service, Council aims to:

- Provide efficient and safe stormwater collection and disposal and flood protection in an effective and environmentally acceptable manner.
- Plan for resilience to flooding and safeguard the lives and property of communities during flood events.
- Develop a stormwater treatment system which reduces degradation and contamination to the receiving environment.

Activity impacts on community well-being

The stormwater and flood protection runoff naturally contains debris and chemicals that are present in the catchment area. Due to the presence of these chemicals and other debris, the disposal of stormwater and flooding into natural watercourses may have negative effects on the quality of the aquatic environment. This can also reduce the community's opportunity to engage with the water for swimming, sports or gathering kai.

The effects of climate change predictions are more extreme weather events increasing in frequency. The volume of water (rain events) impacts on the capacity of the watercourse, culvert and river system. When there is too much water to hold, flooding occurs which may impact on individuals or whole communities' properties and transportation networks.

Taumata Arowai (the new regulator) will need to be supported. The legislation allows for funding through its compliance checks of Council service delivery. This will be a new charge which will ultimately be funded by the customers and ratepayers. In addition, the coalition government's announcement of the repeal of the Three Waters legislation and the move to the Local Water Done Well will impact how these services will operate. Community affordability remains a high risk.

Stormwater and flooding runoff is monitored by Horizons Regional Council for water quality and other effects. Council maintains its stormwater and flood protection systems to reduce the level of flooding within the district.

Highlights for the Year

Totara Crescent Stormwater - Taumarunui

The stormwater drain along the railway corridor was cleared out and new culvert put into place to mitigate stormwater overflows.



Mitigation works along the Totara Crescent Railway Corridor

Kururau Road Stormwater Rectification works

A broken 150mm underground stormwater lateral pipe was replaced with a new 600mm chamber behind the kerb and channel to reduce flow out onto Kururau Road.

Tawa Street Stormwater Improvement - Manunui

A new 50 metre stormwater drain channel, a new 600mm chamber/manhole bore and a new 45m 225mm PE stormwater pipe was installed up to the bridge above the stream on Tawa Street to mitigate erosion.

East Street Stormwater Pipe Replacement - Taumarunui

12 metres of new 225mm PP stormwater pipe and a new catch-pit were installed at East Street.



Stormwater Pipe and Catchment Pit works

Capital Projects

Project Description	Carried Forward Budget \$000	Budget 2023/24 \$000	Actual 2023/24 \$000	Notes
District Wide Stormwater (Renewal)	-	146	6	Renewal
District Wide Stormwater (Growth)	-	-	7	Growth
Park Lane - Concrete Pipe and Catchpit	-	-	14	LOS
Findlay Street - Concrete Wingwall and Safety Grill	-	-	17	LOS
Tuku St Stormwater	-	-	25	LOS
Kururau Rd Storm water rectification	-	-	17	Renewal
Tawa St Stormwater Improvement	-	-	49	LOS
East Street Stormwater Pipe	-	-	45	LOS
Totara Crescent Flood Mitigation	-	-	8	LOS
Total	-	146	187	

What We Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Stormwater					
Capacity/degree of protection.	The number of flooding events that occur in a territorial authority district (Note 2). For each event, number of habitable floors affected (Note 3) (per 1,000 properties connected (Note 1) to system).	-	≤3	0.5	Achieved
Environmental impacts are managed and resource consents complied with.	Compliance with Council's resource consents for discharges from the stormwater system as measured by the number of Abatement Notices.	-	≤2	-	Achieved
	Compliance with resource consents for discharges from the stormwater system as measured by the number of Infringement Notices received.	1	≤1	-	Achieved Council did not receive any infringement notices in the 23-24 year.
	Compliance with resource consents for discharges from the stormwater system as measured by the number of Enforcement Orders.	-	≤1	-	Achieved
	Compliance with resource consents for discharges from the stormwater system as measured by the number of successful prosecutions received by Council in relation to those resource consents.	-	-	-	Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Stormwater					
Responsiveness of service.	The median response time to attend a flooding event (note 3), measured from the time that Council receives notification to the time that service personnel reach the site.	-	≤2 hours	1.76	Achieved
	The number of complaints (Note 4) received by Council about the performance of its stormwater system, (expressed as per 1,000 properties connected to Council's stormwater system).	7	≤15	5	Achieved There were 3 habitable floor encroachments that occurred on the same day, same weather event in the 23-24 year. There were 0 events in the previous year. There were 29 total complaints in 23-24 and 43 total complaints in 22-23. The decrease in complaints is reflective of Council investments in wastewater main upgrades.

Notes:

1. The number of connections is calculated from the number of customers charged in their rates for use of Council stormwater services calculated at 5,841 as of 30 June 2024 (5,847 as of June 2023).
2. A flooding event means an overflow of stormwater from a Council stormwater system that enters a habitable floor.
3. A habitable floor refers to a floor of a building (including a basement) but does not include ancillary structures such as stand-alone garden sheds or garages.
4. There are occasions where there is more than one complaint per event. In such a situation, each complaint is counted separately, not each event or occurrence.

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024

Stormwater Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	572	584	605
Targeted rates	572	584	605
Subsidies and grants for operating purposes	-	-	-
Fees and charges	22	29	3
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	1,166	1,197	1,213
Applications of operating funding			
Payments to staff and suppliers	634	621	514
Finance costs	24	38	45
Internal charges and overheads applied	110	118	231
Other operating funding applications	-	-	-
Total application of operating funding (B)	768	777	790
Surplus/(deficit) of operating funding (A-B)	398	420	423
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	1,100	383	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	1,100	383	-
Application of capital funding			
Capital expenditure:			
- To meet additional demand	13	13	7
- To improve the level of service	1,112	439	158
- To replace existing assets	146	151	22
Increase/(decrease) in reserves	227	200	236
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,498	803	423
Surplus/(deficit) of capital funding (C-D)	(398)	(420)	(423)
Funding balance ((A-B) +(C-D))	-	-	-



SOLID WASTE

Introduction

The Waste Management and Minimisation Activity owns, operates via contractors and maintains the following assets and services for waste minimisation and reduction. Along with a local circular economy platform:

- weekly kerbside household recycling, food waste and rubbish collection
- maintains seven transfer stations at: Ōhura, Ongarue, Taumarunui, Ōwhango, National Park, Ohakune (Waimarino) and Pipiriki.
- maintains two Resource Recovery Centres at: Taumarunui and Ohakune
- maintains 7 closed landfills: Ōhura, Ongarue, Taumarunui, Ōwhango, Ohakune, Raetihi and Karori
- green waste drop-off and processing
- metal drop off and processing including whiteware
- E-waste drop-off
- Household quantities of hazardous waste
- Concrete and rubble drop off and processing
- Waste Management and Minimisation Planning and education.

Manages the collection and disposal of rubbish and recycling in the district. Including convenient kerbside collections of recycling, food waste and rubbish for the larger towns. Provision of an effective waste minimisation educational programmes through our facilities and contracted educators at schools. The assets for this activity include seven transfer stations and seven decommissioned (closed) landfills. Waimarino and Taumarunui Transfer Stations include Resource Recovery Centres.

Community Well-Being Outcomes



Social



Environmental



Economic

Rational

There are two pieces of legislation that require councils to provide this service to their communities:

- The Health Act 1956 requires Council to provide this activity to ensure that the public suffers no adverse effects due to the accumulation of refuse (both legal and illegal).
- The Waste Minimisation Act 2008 requires councils to promote effective and efficient waste management.

The shipping of waste to a Class 1 landfill at Hampton Downs, has a significant cost associated with it which has impacted on rates in recent years. Council is actively working to provide infrastructure to encourage the community to participate in waste minimisation and facilitate local circular economy. Council has invested in Resource Recovery facilities, kerbside recycling programme and food waste collection to remove organics from the waste stream. Significant community education and buy in will be required to further lower the volumes of refuse landfilled. The community must show a greater commitment to reducing waste to reach the future legislation targets.

Activity impacts on community well-being

The Waste Minimisation and Management activity collects rubbish from around the district and deposits it at Hampton Downs Landfill. The accumulation of waste in one area concentrates the effects that this refuse may have on its immediate environment. This includes negative effects such as water contamination, odour and vermin nuisances. But accumulating waste at scale also enables more resources to be concentrated into the management of disposal and treatment of discharges to the land, water and emissions to air. Hampton Downs Landfill incorporates best practices in its management of environmental effects. Gases are captured and used to generate power for the national grid.

Council closed the district landfill in 2020 and, on the same land area, has enhanced the Taumarunui Transfer Station which collects and bulks both waste and recycling to be shipped out of the district. This site has also been utilised to develop the Horizontal Composting Unit and Resource Recovery Centre. All of this land is subject to the resource consents for the closed landfill, which is monitored for effects of potential contaminants in the surrounding soil and water, and gases into the air. Ruapehu District Council must abide by resource consent conditions to ensure responsible management of the negative environmental effects of the landfill and transfer station activities. Horizons Regional Council monitors closed landfills for ongoing environmental impacts.

There are also greater community expectations to remediate historical closed landfills coupled with cultural requirements to mitigate impacts on the environment. These become more prevalent with Settlement agreements across the district.

Zero Waste 2040

Council has a Zero Waste 2040 vision as part of its Waste Management and Minimisation Plan (WMMP) for 2018-2028. This policy aims to significantly reduce waste sent to landfills by focusing on several key strategies:

- Reducing Waste: Encouraging the community to buy less, choose well, and make items last longer.
- Recycling: Promoting recycling to save energy and resources. For example, recycling one aluminum can save enough energy to run a lightbulb for 20 hours.
- Reusing: Supporting the use of reusable items like shopping bags and cloth nappies.
- Repurposing: Finding new uses for items instead of discarding them.

- Composting: Encouraging households to compost organic waste, which can significantly reduce the amount of waste going to landfills.

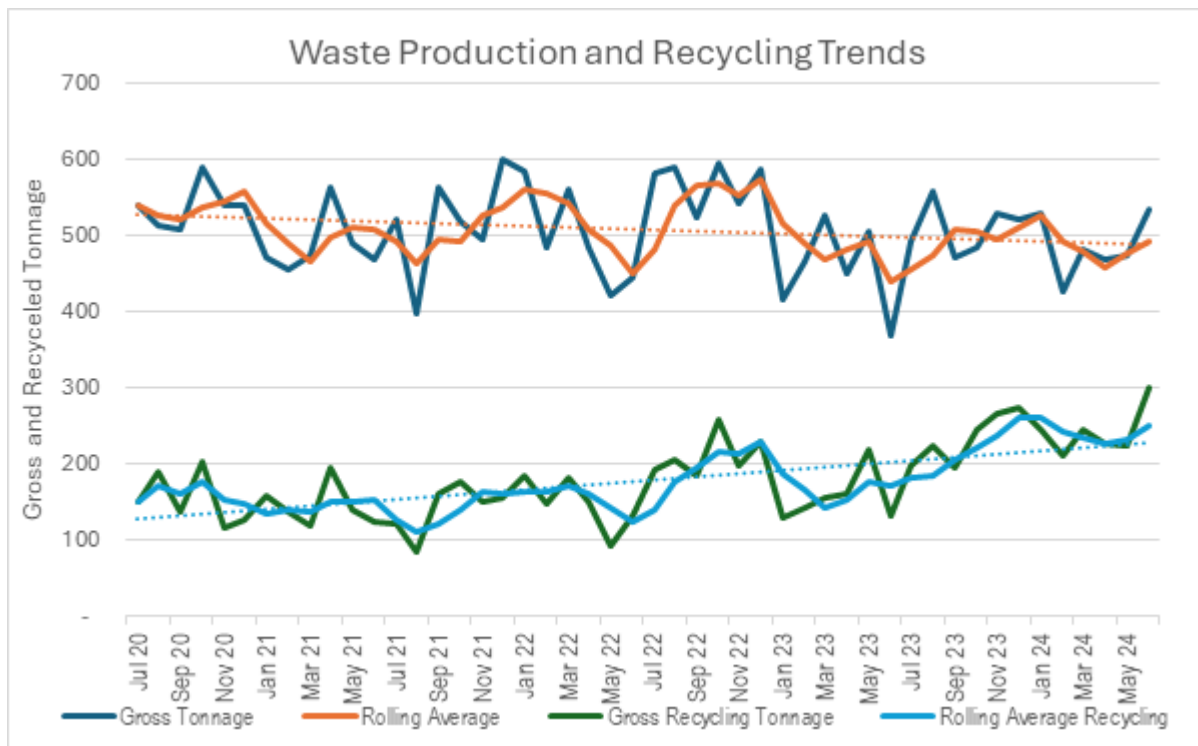
Council also introduced kerbside food waste collection and other community-driven initiatives to support these goals. The overall aim is to create a sustainable environment by minimizing the waste footprint of the district.

Highlights for the Year

Tonnages

Ruapehu District Council continues the journey towards sustainability and waste minimisation which is promoted through the waste hierarchy to reduce, reuse and redirect materials into the recycling stream. This year was around consolidating our Resource Recovery Facilities expansion over the last few years, supporting them with minor infrastructure additions. Emphasis was placed on delivering waste management plan reviews for the resource consents, Waste Minimisation Act legislation changes, including the kerbside recycling standardisation. Supporting national campaigns, such as Love Food Hate Waste – “eat me first” which sought to reduce the production of waste at source.

A district wide “Waste Assessment Report” was completed, which fed into the next draft Waste Management and Minimisation Plan to be consulted with the public in 2024-2025 year. Understanding our waste streams is a key to measuring success and has highlighted the need for a weighbridge at the Waimarino Transfer Station. The categories and best reporting software to support measurements has only come clear as the government announced the key elements that will need to be measured late June. The weighbridge and supporting infrastructure across sites, will span across this year and into next financial year.



Graph of Gross tonnages and Recycling tonnages

The graph provides a representation of solid waste and recycling tonnage over time. The gross Tonnage line depicts the total volumes generated of reuse and recycling over the last four years at an average of 6147 tonnes. This year 3118 tonnes per year or approximately 260 tonnes per month of waste was landfilled. With a three-monthly average plotted through the line to show the downward trend over time. The gross recycling tonnage and its three-month rolling average trend line depicts, waste diversion through the resource recovery centres and recycling opportunities, increasing diversion from the landfill each year. The spike in April 2024 reflects the measurement of green waste processing in National Park being added into the waste measurement system has been removed to show a truer trend.

Landfill Erosion Protection

Council applied for emergency works to control the river erosion and protect the Taumarunui landfill stormwater and treatment system, the Golf Road bridge and undertake vegetation clearance to allow the Taringamotu River channel to naturally realign. As this area is known as Te Horongapai ō Hikairō and has significant cultural value, being the area where peace was agreed upon between the 3 Iwi of the region, the work was collectively supported by Iwi and adjacent landowner. Also, as the Ongarue and Taringamotu Rivers are part of the Whanganui River Catchment which is legislated under Te Awa Tupua (Whanganui River Claims Settlement) Act working alongside Iwi ensured effect was given to the legislation. The joint venture with Iwi, Horizon Regional Council, the contractors, and adjacent landowner enabled Council to deliver a positive outcome and uphold the wellbeing of its community.



Eroded land with landfill in back ground being prepared Te Horangapia being protected by rock bags for protection

Resource Recovery Centre –Waimarino and Taumarunui

The Resource Recovery Centre continues to be extremely popular with the community as a go to resource site, promoting sustainable and responsible use. Waimarino diverted 94 tonnes through its shop and Taumarunui almost doubled its last year tonnage to 168 tonnes through its shop, rather than being deposited into landfill. The centres have been used to deliver sustainable workshops for schools, clubs, training facilities and the general community. Both sites are supported by their own Facebook pages with 940 and 1.3k followers respectively. From the Taumarunui Recovery Centre our educator has provided Beeswax wraps, worm farms, native tree propagation, workshops on fruit tree pruning with various communities such as Raetihi, Ohakune, Taumarunui.



Taumarunui Resource Recovery Shop 3rd birthday



Ethical Waste New Signage

Education in Schools

The EnviroSchools Programme supports and empowers children and young people to plan, design and implement sustainability actions that are important to them and their communities. It provides relevant life contexts for learners to become connected with their environment and their communities, and how to be actively involved in social, cultural, economic and environmental change. The programme is guided by Māori perspectives and respect for the diversity of people and cultures is actively celebrated. Community Outcomes include:

- Cultural, social and economic sustainability
- Biodiversity & biosecurity action
- Kai/food production & distribution
- Ecological building action
- Waste reduction & zero waste
- Water health & conservation
- Energy conservation & action

The Programme reached 950 students through 12 Schools. 23 teachers from 5 schools attended 2 workshops on native plant propagation and pest animal tracking and trapping. The southern schools of Ohakune, Orautoha, Waiouru, National Park and Ngāti Rangī attended a plant pest hui. This followed the waist stream hui held earlier in 2023.

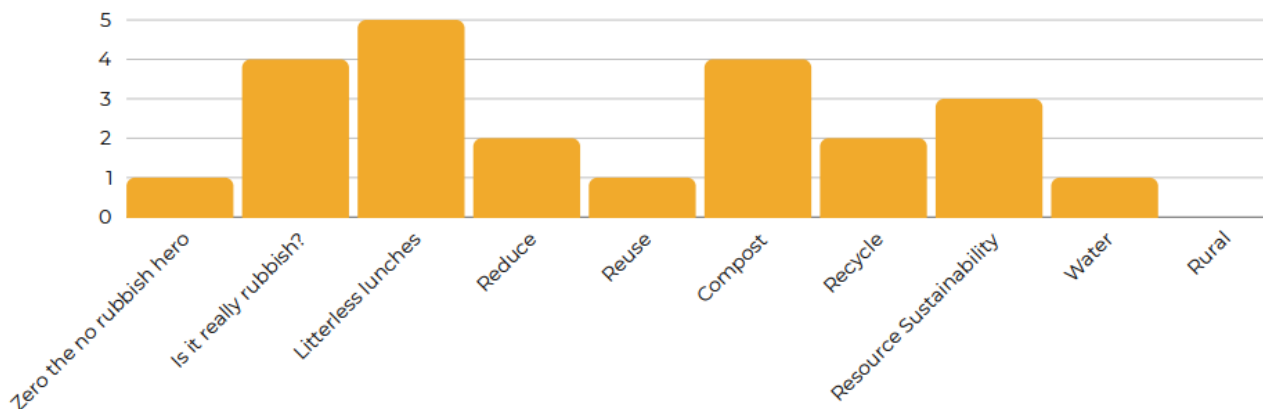
Waiouru school conducted an environmental audit of the National Army Museum.

Raetihi and Ohakune Primary schools both held planting days to enhance their environments

Ngakunui Valley School, Matiere school and Ohakune school were successful recipients of Pat Kelly Enviroschools Action Fund for projects this year.

Council supports a paper for trees programme which has 27 schools and preschools registered who recycled 56 tonnes of paper and cardboard and earned 259 plants. The recycling efforts of the children saved 449m³ of landfill space and prevented 303 tonnes of CO₂ being produced at the landfill. The paper for trees reached 455 students.

The Zero Waste Education is an in-depth programme of zero rubbish, reducing, reusing, recycling, and composting which reached 459 students through 5 schools taking up this option this year.



Enviroschools | Ruapehu Schools Planting for Outdoor Classrooms

Council remains a strategic partner with Para Kore in delivering te ao Māori based, zero-waste recycling systems, and although there have been some setbacks with staff changes and lack of data capturing, Ruapehu has 35 Ropu signed up to Para Kore. Para Kore also completed two presentations, one Wānanga, and two other hui. A Pare Kore representative attended the Matariki celebrations in Taumarunui and at Mana Ariki Marae, as an opportunity to network and create relationships (whakawhanaungatanga), to share the Para Kore kaupapa with the community, and observe current waste management practices. Visits have been made with Te Kōhanga Reo o Atutahi, Mana Ariki Marae with managing their waste types and recycling. Support to deliver microgreens and ikura wānanga to whānau of Manumovement (a rōpū based in Taumarunui) that supports whānau Māori in suicide prevention.

Capital Projects

Project Description	Carried Forward Budget \$000	Budget 2023/24 \$000	Actual 2023/24 \$000	Notes
Taumarunui Shop	13	13	3	Growth
Eftpos machines National Park and Ōwhango	2	2	-	LOS
Community initiatives - Pipiriki	7	7	-	LOS
Road improvements all sites	12	22	-	LOS
Roof over sorting facility Taumarunui	18	18	25	LOS
Signage all sites	21	21	-	LOS
Waimarino and NP Weighbridges	99	99	-	LOS
NP transfer station under cover resite	52	52	-	LOS
Additional recycling facilities e.g. bailers, wheelie bins/hook bins	5	5	12	LOS
Site shop development national park	-	5	-	Growth
Total	229	244	39	

What We Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Waste Management and Minimisation					
The community is provided with opportunities to recycle.	The portion of waste recycled increases by 0.5% each year (Note 1).	6%	+0.5% Overall	0.29%	Achieved The total recycling value growth increased by 0.29% using owls data. Total recycling: 2,211.70 tonnes 2022/23 2,858.47 tonnes 2023/24 Which was a 29% increase in volume. High growth in 2022/23 year is reflective of the second year of the Taumarunui Recycling Centre and Waimarino site adding a person to divert waste at the tipping face. 2023/2024 is a reflection of these services continuing to grow.
Waste minimisation is encouraged.	A comprehensive waste audit is conducted every LTP cycle to inform any change to the Waste Minimisation Management Plan (2018, 2021 and 2024).	2	1	1	Achieved Council contracted MorrisonLow to review and analyse and provide a Waste Assessment in December 2023. A WMMP has also been drafted.
Waste hierarchy (reduce, reuse, redirect and refuse promoted throughout the community.	Waste Minimisation initiatives promoted district wide through multimedia communications.	>200	4	>200	Achieved Taumarunui Reuse Shop Facebook Page has 1.3k followers on Ruapehu District Council Facebook Page. 199 posts in the last 90 days. The focus is on reduce, reuse and redirect at the Recovery Centres before recycling is employed at the transfer stations.
	Two industry stewardship schemes promoted annually.	2	2	2	Achieved Taumarunui Reuse Shop was used to promote product stewardship. E-waste collected at Taumarunui and

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Waste Management and Minimisation					
					Waimarino Transfer Station. Love Food Hate Waste has been promoted through a national campaign and supported at Council offices and Resource Recovery Centres
Legislative compliance is achieved.	Annual resource consent breaches.	-	<2	-	Not Assessed The report for 2023-2024 is not due to Horizons Regional Council until July 2024.
Waste education in schools.	Percentage of schools visited annually that participate in Waste Minimisation education programme.	100%	75%	100%	Achieved Those who agreed to participate had the programme delivered. But 86% of programmes were delivered across schools.
Community is satisfied with the overall level of service for Waste Management and Minimisation.	Percentage of community satisfied with the overall LoS.	68%	75%	75%	Achieved Approximately 245 people replied to the survey. 75.43% recycling satisfaction, 76.55% rubbish service satisfaction, 87.85% Transfer station satisfaction. In 22/23 a \$20 levy Ministry For Environment increase was passed to customers. Survey results reflected low (59%) satisfaction in rubbish service and costs across the activity. This year satisfaction had increased for recycling, rubbish and transfer stations bring satisfaction to target.
	Number of requests for service that indicate poor service provision is less than 52 per	21	<52	17	Achieved 113 RFS (request for service) complaints

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Waste Management and Minimisation					
	year (approx. 1 per week).				regarding refuse and recycling service. 17 valid issues The rest were not valid or not contract issues.

Notes:

- The HRC report for 2023-24 year was not available at the time of report publication. Results were
 ATH-2000008603 – Stormwater permit- comply
 ATH-2000008604- Discharge refuse into land - comply
 ATH 2000008605- Discharge to air - comply
 ATH-2000008606- Discharge leachate and stormwater to ground low-risk noncompliance
 ATH-2018202118- Hot compost unit discharge to air low risk non-compliance

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024

Waste Management and Minimisation Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	621	633	770
Targeted rates	889	916	1,178
Subsidies and grants for operating purposes	-	-	-
Fees and charges	889	946	1,462
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	2,399	2,495	3,410
Applications of operating funding			
Payments to staff and suppliers	2,245	2,328	2,621
Finance costs	27	27	93
Internal charges and overheads applied	66	71	292
Other operating funding applications	-	-	-
Total application of operating funding (B)	2,338	2,426	3,006
Surplus/(deficit) of operating funding (A-B)	61	69	404
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	27	10	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	27	10	-
Application of capital funding			
Capital expenditure:			
- To meet additional demand	18	53	3
- To improve the level of service	62	11	36
- To replace existing assets	-	-	-
Increase/(decrease) in reserves	8	15	365
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	88	79	404
Surplus/(deficit) of capital funding (C-D)	(61)	(69)	(404)
Funding balance ((A-B)+(C-D))	-	-	-



RECREATION AND COMMUNITY FACILITIES AND COMMUNITY PROPERTY

Introduction

This activity provides a range of recreation facilities and property within each community that is readily accessible and enjoyed by the community. Council regards this activity as an essential service for the public good.

Parks and Reserves

The Reserves Act 1977 provides the mandate and guidelines for the management of Council Reserves, most of which have been vested in Council by the Crown.

The purpose of Parks and Reserves assets is to:

- Provide space for people to pursue active and passive recreational activities for their social, spiritual, mental and physical wellbeing.
- Provide the landscape setting for towns.
- Ensure the protection and maintenance of history (ecological and human) and character of the area.
- Ensure that environments essential to the existence of plant and animal species (including humans) are maintained.
- Protect public access to significant landscape features and recreation areas.

Areas covered by the Parks and Reserves Activity include parks, reserves, playgrounds, camping grounds (Taumarunui, Raetihi and Ohakune Holiday Parks), walkways, miscellaneous structures (for example, the Taumarunui Grandstand).

Swimming Pools

Council maintains and operates three public swimming pools located in the three main townships: Taumarunui, Ohakune and Raetihi.

Public swimming pools provide highly valued swimming facilities for the people of the district. The three swimming pool complexes owned by Council are considered significant assets.

Community Halls

Manunui Hall has been busy recently. The Whakaarotahi Trust who are currently operating out of the hall are also working alongside Land based training. Land based training are working with our rangatahi getting youth into work experience and hopefully moving forward an apprenticeship with the support of council.

Miriama Hall is well utilised by the Community for meetings and events.

Libelle group continue to operate out of the Kitchen at the Taumarunui War Memorial providing lunches for our local primary schools. Their use has scaled back in the last 6 months and the Hall is again being heavily utilised by Community Groups. ANZAC, Matariki Concerts and various other events and art shows have taken place at the War Memorial Hall this past year.

Public Toilets

The provision of public toilet facilities for residents and visitors is an important activity for Council, particularly in relation to public health and safety.

As well as the Taumarunui Hakiaha Street toilets coming back into full service after their refurbishment, new dry vault toilets were installed in the Ruatiti Domain. To support the increase facilities available for the users of the Cycleways, the Council have installed port-a-loos at various well used junctions such as Clyde Access, Horopito.

Cemeteries

This service provides enquiry and burial services and burial administration and records for Council cemeteries. Council owns and maintains ten cemeteries in Manunui, Matiere, Ohakune, Ōhura, Ōwhango, Raetihi, Rangataua, Raurimu and Taumarunui. Council also owns the closed cemetery at Tatu (not maintained).

Council cemeteries continue to see upgrades to support the growth of Ruapehu, cultural practices and training are in the early stages of integration for contractors in our Cemetery spaces, the wider contract team are in the early stages on implementation of the open spaces contract.

Social Housing

Council owns a total of 92 individual social housing units and one house. Constructed on seven separate sites across the district: Raetihi – 20 units and one house, Ohakune – 8 units, Taumarunui – 57 units (on four different sites).

6 brand new housing units have been constructed at Moore Street and are now occupied. Work continues to increase the living standards of all Council housing units.

Administration Buildings and Libraries

Each of the three administration buildings (Taumarunui, Raetihi and Ohakune) house a library, a Council Chamber, and staff offices. Council's provision of libraries sits under both Property activity (the buildings) and the Community Support activity (the service, incl. books, computers, children's holiday programmes etc.).

Other Properties

Council also owns the Taumarunui Aerodrome, Ohakune Railway Station, the former Taumarunui Saleyards and a number of other properties, and the former library building in Ohakune.

For detailed information on these properties, please see the Community Property Asset Management Plan.

Community Well-Being Outcomes



Social

Cultural

Leadership

Rationale

Under the Local Government Act, Council is required to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

The total value of Recreation and Community Facilities portfolio is currently estimated to be \$17.2 million. It includes parks, reserves, playgrounds, walkways, swimming pools, community halls, public toilets, and cemeteries.

The total value of the Community Property portfolio is currently estimated to be \$24.6 million. It includes the Council administration and library buildings, social housing and others.

As well as the legal mandate to provide these services, The Recreation and Community Facilities and Community Property activities play an important role in achieving Council's community well-being outcomes.

Activity impacts on community well-being

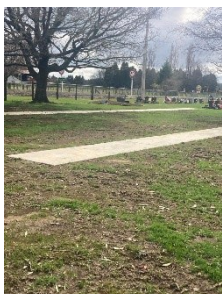
There are no significant effects on the community associated with the provision of the Recreation and Community Facilities or Community Property activities.

Highlights for the Year

Cemeteries

Upgrades to Cemeteries in Ruapehu included the extension of Raetihi Cemetery within the existing parcel, adding an additional 100 burial plots into the cemetery.

Memorial Walls in Taumarunui and Manunui Cemetery now allow for memorials to be displayed.



Raetihi Cemetery extension



Taumarunui Cemetery Wall



Manunui Cemetery Wall

Community Buildings and Property

Council has been working in collaboration with the sporting community in Taumarunui to see upgrades to the Taumarunui Jubilee Grandstand in the form of paint, shower renewals and installation of new partitions for the ablutions blocks.

Taumarunui and Ohakune I-site have both received upgrades in the form of paint and internal refurbishment.

All council offices have received some minor upgrades in the form of internal refurbishment including the engagement wall for collaboration on Community Projects.



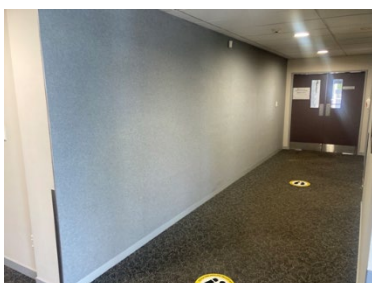
Shower Facilities, Taumarunui Jubilee Grandstand- Women's



Shower Facilities, Taumarunui Jubilee Grandstand- Men's



Taumarunui I-site upgrades



Taumarunui office

Social Housing

Waimarino Rest Home – 110 – 116 Seddon Street

110 – Units 1, 2, 3 and 4 have all received double glazed windows and doors. Unit one has been completely renovated.

112 – Studio A has had shower renovated as there was leaks under the floor.

114 – Units 8 and 9 have been completely renovated received new double-glazed windows and doors, a new kitchen, new bathroom, paint carpet curtains and vinyl.

116 – Consent application has been sent for approval to renovate bedsits 1, 2 ,3 ,4, 5, 6.



Moore Street - 11 – 13 Moore Street

Flats 1, 2, 3, 4, 6,7 and 8 – Have all received new carpet, vinyl, accessible showers and a paint job. All units have received triple-glazing on the windows and doors. All units have healthy homes upgrades.

Every social housing flat that is run by Council now has lockboxes to make the flats easier to access. This will be useful for when a tenant is locked out or if ambulances/contractors or police need to access a flat.



Miriama Street Flats

Flat 3 has received a new accessible oven, due to tenant requiring accessibility and posing a health and safety risk with existing conventional oven.

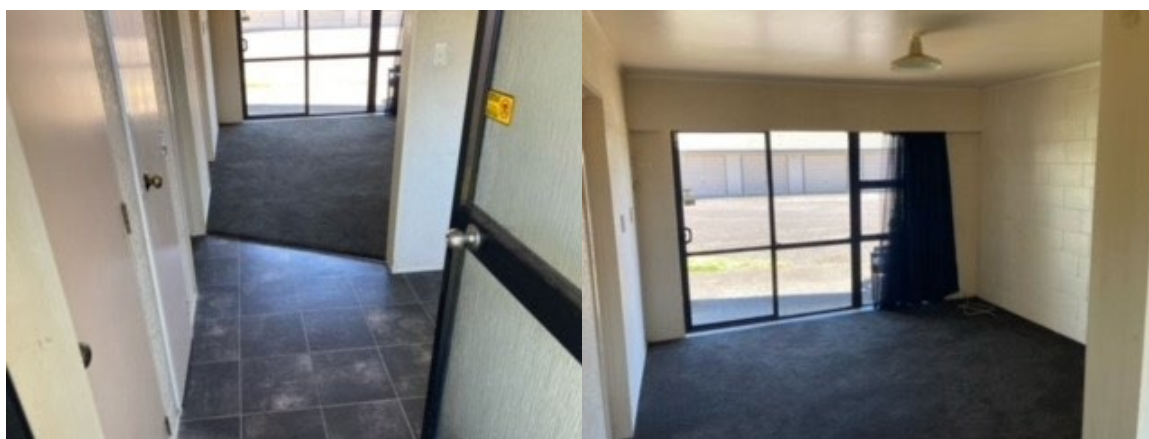


Rochfort Flats

Flats 9 and 10 have received an internal paint. Flat 9, 10 and 19 have received new carpet and vinyl. All units have received healthy homes upgrades.

Rangimarie Flats

Flats 12 has received an internal paint, new carpet and vinyl. Flat 5 has received new carpet. Healthy homes upgrades are due to be completed by the end of June 2024.



Cherry Grove Court

Flat 3 has had kitchen renovations completed as old kitchen was old and required upgrade.



Parks and Reserves

Council has been working hard alongside Town Revitalisation groups to bring community aspirations to life in the Community and Recreational Facilities space.

Ohakune Community prioritised their beautification of their town in form of upgrades at Christie Park playground, Ohakune Junction and general Ohakune infrastructure. This included the installation of new street furniture in the CBD, Christie Park playground and hard surfaces upgrades, and planting and traffic plans for future opportunities in the junction area.

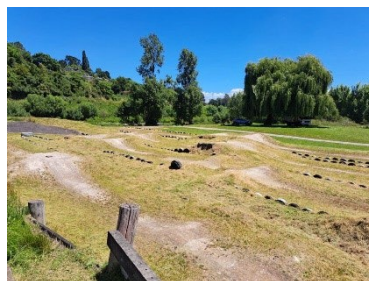
The Raetihi community chose the Raetihi pool as a priority allowing for plant and pipework upgrades alongside some beautification, which allowed for purchasing of street and reserve furniture. The community has also planned for lighting improvements and continued planting plans for the Makotuku river.

The Taumarunui community chose to prioritise their river walkway focusing on the creation of the walkway from Taumarunui CBD to Manunui, allowing for a school path connection between the town and village. A similar theme continued around waterways and beautification with the Morero stream project focusing on restoring native planting and flow of the stream with a connecting path from Taumarunui Jubilee Grandstand to Taumarunui playground. Te Horongopai, a significant area for Iwi in Taumarunui, also saw upgrades in the form of a channel realignment and planting with aspirations to enhance the area in future.

Continued planting and turf renovations across the district are prioritised by our open space management team with edging improvements and replacement plantings throughout the year.



Ohakune Street Furniture



Taumarunui Pump Track Renovations



Taumarunui Garden renovations



Taumarunui -Bullians Ave improvements



Manunui Walkway



Repurposed furniture to river walkway



Raetihi -Reserve Fence



Taumarunui river walkway- Stage three



Taumarunui Morero Stream project



Ōwhango trial of bike wash station



Taumarunui river walkway stage two



Taumarunui Arboriculture improvements Taumarunui domain



Taumarunui Tuhua domain walkway



Taumarunui Domain hedge removal and fencing improvements



Taumarunui River walkway fencing



Ohakune Carrot Park walkway



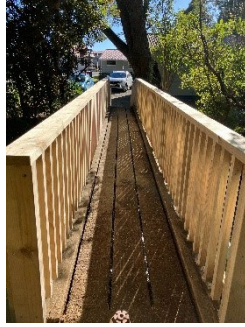
Taumarunui Bullians Avenue



Raetihi Bench seats



Raetihi Street furniture purchase



Ohakune Mangateitei Bridge



Te Horongopai realignment and planting

Playgrounds

Recreational Playgrounds are continually expressed as an important asset by our community.

With community plans for Rangataua, Waiouru and Taumarunui ready for funding. Major upgrades included Christie Park Volleyball court and Basketball court.



Christie Park Volleyball Court Renovations

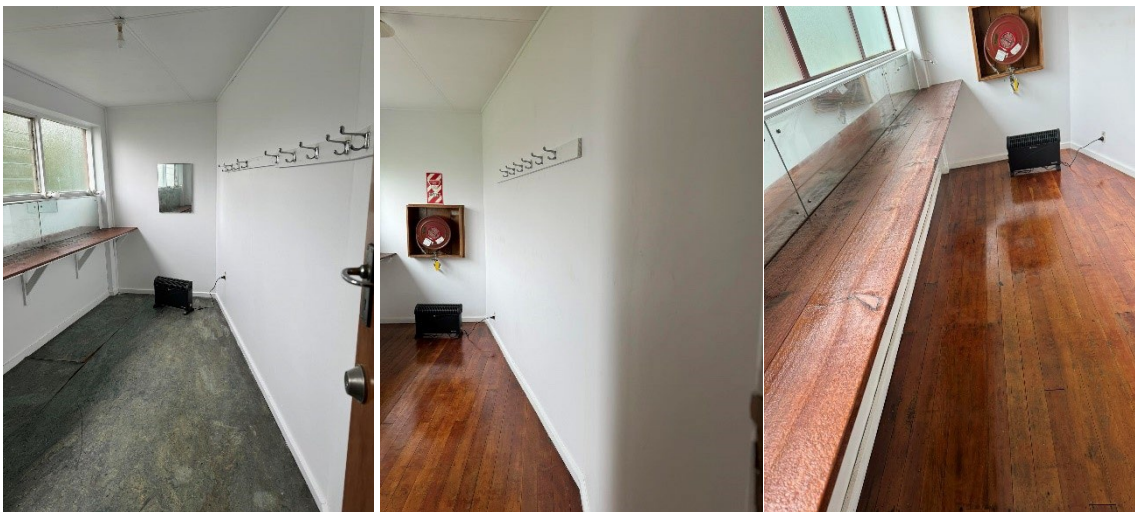


Christie Park Basketball Court

Community Halls

Taumarunui War Memorial Hall

2x Dressing rooms have been renovated which includes wall plaster, paint, bench and varnish. A ramp has been installed behind the hall due to health and safety risks of logs that were previously being used.



Miriama Community Centre

2x New ovens were purchased for Miriama Hall.



Manunui Memorial Hall

2x heat pumps were purchased for the Manunui hall.



Public Toilets

In collaboration with Taumarunui River Walkway project Taumarunui Toilets received upgrades in the form of paint with artistic designs for local schools being considered to adorn the exterior of the toilet facilities.

In addition, Council continued minor upgrades and renewals for public toilets across the district.



Taumarunui Esplanade toilets refurbishment



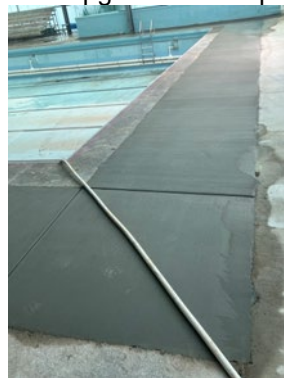
Taumarunui Riverside Toilets refurbishment



Taumarunui Domain Toilets refurbishment

Swimming Pools

Raetihi Pool received upgrades in the form of plant and pipe replacement to the main Pool. All district Pools received upgrades in the form of paint and minor upgrades in the plant rooms and ablution areas.



Raetihi Pool upgrades

Capital Projects

Project Description	Carried Forward Budget \$000	Budget 2023/24 \$000	Actual 2023/24 \$000	Notes
Housing Initiative	209	209	(54)	LOS
Teitei Drive, Ohakune	-	-	(36)	LOS
Moore Street Units Refurbishment	-	-	192	LOS
Teitei Drive, Housing Project	-	-	(69)	LOS
Social Housing Minor Maintenance	-	26	21	Renewal
District Wide Social Housing Healthy Home Upgrades	30	30	-	LOS
Social Housing, Seddon St Raetihi (Waimarino)	116	618	514	LOS
Taumarunui Domain Facilities Upgrade	16	16	6	LOS
Fencing Problem Reserves North	-	12	20	Renewal
Fencing Problem Reserves south	-	12	13	Renewal
Taumarunui - 250m Walkway per annum	-	51	118	LOS
Ohakune - 250m walkway per annum	-	51	(25)	LOS
Taumarunui Domain drain realignment/boardwalk	20	20	(1)	LOS
Ohakune Swimming Pool Ablutions Block	29	-	-	LOS
Tangiwai Reserve Development	15	118	10	LOS
Parapara Road Development	10	10	-	Renewal
District Wide Cemetery Furniture	-	5	-	Renewal
Raetihi Cemetery Fence Front (last section)	7	7	-	Renewal
Raetihi Cemetery Land Purchase	150	150	-	LOS
District Wide playground Equipment	34	34	4	Renewal
Memorial Walls TMN, OHK, RAE	30	45	35	LOS
Ohakune Junction Removable Bollards	40	40	-	LOS
Taumarunui Wayfinding signage	-	-	1	LOS
Waiouru Playground	105	105	1	LOS
Ex-TMN Fire Station Disabled Facilities	25	25	40	LOS
Raetihi Rest Home Deferred Renewals	50	-	-	Renewal
Taumarunui Turf Upgrades	13	13	14	Renewal
Taumarunui Pool - Office Block Roof	51	51	13	Renewal
Pungapunga Reserve Access Route	-	-	(33)	LOS
Taumarunui Hakiaha St Verandas	-	96	(140)	LOS
Town Revitalisation Raeithi service hub	-	257	92	LOS
National Park Revitalization plan	-	103	(28)	LOS
Ohakune Town Revitalization - planning	-	309	118	LOS
Ohakune Town Revitalization - infrastructure	-	-	414	LOS
Raetihi Town Revitalisation	-	50	52	LOS
Taumarunui Town Revitalisation Wayfinder	-	200	334	Renewal
Seddon Street Toilets Men's Upgrade	-	15	-	LOS
Taumarunui Grandstand Stage 2 upgrade	-	51	-	LOS
Total	950	2,729	1,626	

What We Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Recreation and Community Facilities and Community Property					
Council will maintain and provide access to playgrounds, public green space, amenities, libraries and community halls.	Council-Owned Swimming Pools Achieve NZ Water Pool standards for all Pools.	100%	100%	100%	Achieved.
	Cemeteries Number of customer complaints on the maintenance of the district cemeteries.	1	<10 Per annum	3	Achieved. There has been a notable increase in the number of burials and visitations this year, which has put additional strain on our facilities and services. We are currently expanding our resources to better manage this increased demand.
	% of cemetery assets in satisfactory condition (grades 1, 2 or 3).	90%	>95%	94.44%	Not Achieved.
	% of cemetery interment requests responded to within 24 hours.	100%	100%	15.38%	Not Achieved. Response times will be within 100% however due to staff change during the reporting period the RFS calls were not closed within the required timeframes.
	Community Halls Council managed community halls have the required building compliance and emergency evacuations procedures in place.	100%	100%	100%	Achieved
	% of Council managed community halls and public toilets in satisfactory condition (grades 1, 2 or 3).	90%	>95%	90%	Not Achieved. Christie Park toilets have components that are of grade 4 inclusive of toilet pan and door.

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Recreation and Community Facilities and Community Property					
	Community Halls, Swimming Pools & Public Toilets Full compliance with legislative requirements when undertaking repairs, refurbishing or demolition of buildings including asbestos material.	100%	100%	100%	Achieved.
	Community Halls, Swimming Pools & Public Toilets Safety defect requests attended and made safe at building within 4 hours.	90%	100%	0%	Not Achieved. Two call outs only but both exceeded the 4 hour timeframe.
	Community Halls, Swimming Pools & Public Toilets Safety defects are rectified (issue fully resolved) within 3 days.	100%	100%	17.36%	Not Achieved. 80% of calls are related to Community Halls. When contractors do not close off service requests, our CRM system is unable to update the status of these defects accurately. This results in incomplete data, making it difficult to track the progress and resolution of safety issues. The lack of timely updates from contractors causes delays in our reporting processes. This affects our ability to provide accurate and up-to-date information. This rise is partly due to enhanced awareness and reporting mechanisms we implemented to ensure a safer environment. While this has led to a higher number of unattended issues, it also reflects our commitment to

					<p>transparency and safety.</p> <p>We are implementing additional training sessions for our contractors to emphasize the importance of closing off service requests promptly and accurately.</p> <p>We are working on enhancing our CRM system to include automated reminders and alerts for contractors to close off service requests.</p>
<p>Amenities and facilities are provided that meet the needs and safety of the community.</p>	<p>Playgrounds % of playground assets complying with NZ standards (annual audit). (Note 2).</p>	100%	100%	80%	<p>Not Achieved.</p> <p>The primary reason for this decline is the decommissioning of one of our playgrounds. This playground is currently in the process of being decommissioned, and the work has not yet been completed. As a result, it has temporarily affected our compliance metrics.</p> <p>The Ohakune playground in question is undergoing a structured decommissioning process, which involves dismantling equipment, ensuring safety, and preparing the site for future use. This process is essential to maintain safety standards and comply with regulatory requirements.</p> <p>The decommissioning is a temporary measure, and once completed, it will no longer impact our compliance metrics. We anticipate that the overall compliance rate will return to its previous levels once the decommissioning is finalized.</p>

	Parks and Reserves Users feel safe when using actively used domains and reserves.	88%	85%	77.58%	Not Achieved. There has been a rise in incidents of vandalism and anti-social behaviour in some parks. We are collaborating with local law enforcement and community groups to enhance surveillance and implement preventive measures to address these issues.
	Parks and Reserves Number of customer complaints on the maintenance of the actively used domains and reserves.	3	<10 per annum.	3	Achieved.

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Recreation and Community Facilities and Community Property					
	Parks and Reserves % of parks assets in satisfactory condition (grades 1, 2 or 3) **.	85%	>95%	85%	Not Achieved
	Public Toilets % of public toilet related emergency requests for Service responded to within 24 hours (Note 1).	100%	90%	100%	Achieved One emergency request could not be verified as attended within the 24-hour window due to incomplete documentation. This has affected our reported response rate, even though the issue may have been resolved promptly. We are currently enhancing our documentation and tracking processes to ensure that all emergency requests are accurately recorded and verified. This will help prevent similar issues in the future and improve our response rate metrics.
	Public Toilets % of public toilet related urgent requests for Service responded to within 48 hours (Note 1).	100%	85%	28.13%	Not Achieved Our previous CRM system has faced challenges in accurately tracking and updating the status of urgent service requests. This has led to delays in identifying and responding to these requests within the required timeframe. We are in the process of upgrading our CRM system to enhance its functionality and ensure more reliable tracking and reporting.
	Public Toilets Number of customer complaints received.	1	<20 per annum.	1	Achieved

	Public Toilets Any new public toilets provide safe environment for users.	100%	>95%	100%	Achieved
	Public Toilets % of public toilets inspected and cleaned daily in all areas.	85%	>85%	85%	Not Achieved Some are not scheduled in for cleaning every day

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Recreation and Community Facilities and Community Property					
Libraries, public meeting venues and Administration Buildings will be retained and well maintained.	Buildings Public council buildings (including administration, library and Information Centres) have the required building compliance in place.	100%	100%	50%	Not Achieved Over the past two years, there has been a period of neglect in the proactive management of our building portfolio. This neglect was due to a combination of factors, including leadership changes, shifting organisational priorities, and the redirection of resources to other urgent areas. As a result, routine maintenance and compliance activities were deprioritised, leading to a decline in the overall condition and compliance of our buildings.
	Buildings Full compliance with legislative requirements when undertaking repairs, refurbishing, demolition of buildings including asbestos material.	100%	100%	100%	Achieved
	Buildings Safety defect requests attended and made safe at building within 4 hours.	70%	90%	30%	Not Achieved There has been a notable increase in the number of reported safety defects, which has put additional strain on our existing resources. This surge in demand has made it challenging to maintain our usual response times. Recently, we have undertaken a reclassification of safety defects to better prioritize and address the most critical issues first. This reclassification has temporarily affected our response metrics, as some defects previously

					classified as urgent are now being addressed within a different timeframe based on their revised priority level.
	Buildings Safety defects rectified (issue fully resolved) within 3 days.	75%	85%	19.28%	Not Achieved Again, when contractors do not close off service requests, our CRM system is unable to update the status of these defects accurately. This results in incomplete data, making it difficult to track the progress and resolution of safety issues. The lack of timely updates from contractors causes delays in our reporting processes. This affects our ability to provide accurate and up-to-date information.
	Buildings % of Council buildings in satisfactory condition (grades 1, 2 or 3**).	97%	95%	-	Not Assessed No asset condition assessments completed this financial year.
	Library Facility % of Library users who are satisfied or highly satisfied with public library facility.	61%	75%	88.97%	Achieved There has been a delay in updating our collection with new and popular materials due to supply chain issues and budget constraints. This has led to customer dissatisfaction as they are unable to access the latest books and resources. We are working on expediting the acquisition process to better meet customer needs.
	i-SITEs and Service Centres Visitor Information and Service Centre users are satisfied or highly satisfied with buildings (Annual Survey Monkey).	56.43%	75%	90.08%	Achieved We have actively sought and acted upon customer feedback to make continuous improvements to our services. By addressing specific concerns and suggestions from our

					<p>visitors, we have been able to tailor our services to better meet their needs.</p> <p>We have strengthened our engagement with the local community by hosting events, workshops, and information sessions. These initiatives have fostered a stronger connection between our I-SITE centers and the community, leading to increased satisfaction among both residents and tourists.</p> <p>We have updated and expanded the range of information and resources available at our I-SITE centres. This includes more detailed maps, brochures, and digital resources that help visitors plan their activities more effectively.</p>
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Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Recreation and Community Facilities and Community Property					
Housing units are maintained to a satisfactory standard and provide a safe environment for tenants.	Social Housing % of residents who feel safe in their homes.	93%	95%	91%	Not Achieved
	Social Housing % of residents are satisfied or very satisfied with the LoS (Note 3).	95%	90%	97%	Achieved
	Social Housing All social housing units are proactively inspected annually.	100%	100%	100%	Achieved
	Social Housing % of social housing units in satisfactory condition (grades 1, 2 or 3) **.	95%	95%	78%	Not Achieved Instances of vandalism and misuse by some tenants have also contributed to the deterioration of the housing units. We are working on implementing stricter policies and increasing tenant education to mitigate these issues. There has been a significant increase in the demand for social housing, leading to higher occupancy rates. This increased usage has accelerated the wear and tear on the units, making it more challenging to keep up with maintenance needs. Limited financial and staffing resources have impacted our ability to carry out necessary maintenance and repairs. Budget constraints have delayed critical upgrades and routine maintenance, affecting the overall condition of the housing units.

					Many of our social housing units are aging and require significant updates to maintain their condition. The natural wear and tear over time have led to a decline in the overall quality of these units.
	Social Housing % utilisation rates of social housing units available to use.	91%	85%	91%	Achieved Enhanced outreach and support services have made it easier for individuals in need to apply for and secure social housing. These efforts include better information dissemination, streamlined application processes, and increased support for vulnerable populations. The shortage of affordable housing in the private market has driven more individuals and families to seek social housing. This shortage is due to various factors, including limited new housing developments and increased competition for available units.
	Buildings and Social Housing % of requests responded to within 3 days (excluding safety defects).	72%	80%	72%	Not Achieved Our primary focus has been on addressing the most critical concerns first, which has sometimes diverted resources from other requests that also require attention. Ensuring the well-being of our community remains our top priority, even as we work towards improving our overall response times.
Airfield that is safe for authorised aircraft.	Aerodrome % compliance of the Taumarunui Aerodrome with civil aviation authority (CAA) safety requirements.	100%	100%	100%	Achieved

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Notes:

** International infrastructure Management Manual conditions grades:

- 1 - Very Good,
- 2 - Good,
- 3 - Moderate,
- 4 - Poor,
- 5 - Very Poor.

- 1: Future targets decreased to reflect ability of contractors to respond and requirements of contract obligations.
- 2: Future targets increased to reflect responsibility of Principal under new Health and Safety Act.
- 3: Future targets increased to closer reflect actual performance.

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024

Community Facilities Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,517	3,683	4,105
Targeted rates	-	-	-
Subsidies and grants for operating purposes	5	5	3
Fees and charges	595	587	240
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	4,117	4,275	4,348
Applications of operating funding			
Payments to staff and suppliers	3,249	3,339	3,997
Finance costs	106	128	82
Internal charges and overheads applied	395	423	751
Other operating funding applications	-	-	-
Total application of operating funding (B)	3,750	3,890	4,830
Surplus/(deficit) of operating funding (A-B)	367	385	(482)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	1,914
Development and financial contributions	-	-	-
Increase/(decrease) in debt	803	1,303	(286)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	803	1,303	1,628
Application of capital funding			
Capital expenditure:			
- To meet additional demand	165	582	-
- To improve the level of service	741	823	1,207
- To replace existing assets	109	73	419
Increase/(decrease) in reserves	155	210	(480)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,170	1,688	1,146
Surplus/(deficit) of capital funding (C-D)	(367)	(385)	482
Funding balance ((A-B)+(C-D))	-	-	-



COMMUNITY SUPPORT

Introduction

The purpose of Local Government is to provide good quality local infrastructure, public services and regulatory functions at the least possible cost to households and business. In relation to Community Support functions, the key words are 'local' (to differentiate from services better provided by Central Government) and 'public' which means that Council's should not try to replace services provided by the private sector.

For Ruapehu District Council, those services that fall within the Community Support activity are:

- Emergency Management (Civil Defence).
- Libraries.
- i-SITES.
- Regional Tourism Organisation.

Emergency Management

Council is an active member of the Manawatu-Wanganui Civil Defence Emergency Management (CDEM) Group, as required by the CDEM Act 2002. This group maintains a Plan that considers all phases of emergency – the 4 Rs: Reduction, Readiness, Response and Recovery. A business plan is also managed by the group, with each of the member councils contributing to achieving the goals of the group. The group's approach is "centralised coordination and local delivery" and works closely with emergency services, welfare agencies.

Council staff and volunteers are trained at various levels of competency in readiness for any civil defence emergency within the district. The aim is to improve consistency in approach and to provide additional resources to enhance the level of readiness and response capability throughout the district and the region. Currently the councils trained state sits at 90% trained (different levels).

RDC CD has also trained many different Government and Non-Government agencies in emergency management across the Ruapehu, such as NZDF, FENZ, Iwi to name a few, and the new financial year will see more of this especially with Iwi / Hapu after being successful with an application to the NEMA Resilience Fund, where the local EMO has put together a Marae Resilience training programme, which will see both more resilient communities as well as assisting Māori to have skills in being involved in the operation and decision making of an RDC lead Emergency Operations Centre should a large scale event happen.

The increasing impact of climate change has a direct impact on the emergency management activity of Council. There have been numerous events which have required emergency management support. Some recent examples include:

- Localised flooding on Totara Crescent in Matapuna, and
- More minor slips throughout the region.

Council will continue to resource this function to cope with future events and achieve compliance with the Civil Defence Act 2002.

Library Services

Ruapehu Community Libraries are situated in Taumarunui, Ohakune and Raetihi. The library buildings are managed by the Community Property activity, but the library services (books, computers, children's holiday programmes etc.) fall within the Community Support Activity.

Council also supports the community libraries in Ōhura and Waiouru with grants each year.

i-SITES

There are two i-sites in the district; Taumarunui and Ohakune plus a mobile i-site which supports both visitor experience and promotion of the district through events. I-sites provide local information and booking services to visitors and enhances the visitor experience. The i-sites are a tool for council to support economic development through their connectivity to visitors, business, and community.

Visit Ruapehu Limited - Regional Tourism Organisation

Visit Ruapehu Limited is the registered legal name of this limited liability company, which from December 2019 began operating as a Council-Controlled Organisation (CCO) wholly owned by Ruapehu District Council.

The company is a New Zealand Regional Tourism Organisation and has been formed with the specific objectives of:

- (a) The promotion of social, cultural, environmental, and economic welfare of the citizens of the Ruapehu District.
- (b) The promotion of the Ruapehu District for the benefit of the public and visitors.
- (c) The provision of advocacy and support for the visitor sector to develop and deliver quality, sustainable visitor experiences.
- (d) The development and maintenance of resources holding public information about tourism in the Ruapehu District.

Council contracts out the Regional Tourism Organisation function because it believes that people who have worked in the industry can deliver the services better and more efficiently than Council could. Visit Ruapehu Limited supports the tourism infrastructure of the district and works with local, regional and national partners. Council considers Visit Ruapehu Limited to be an essential part of its economic and community development

strategy, particularly the promotion of Ruapehu as a visitor destination, both for the domestic and international markets, in partnership with operators/providers.

Community Well-Being Outcomes



Social



Cultural



Environmental



Economic



Leadership

Rationale

The purpose of this activity is to provide services such as Emergency Management (Civil Defence), Libraries, i-SITES and Visit Ruapehu Limited (for tourism and economic development).

Activity impacts on community well-being

- Emergency Management and Library Services:
There are no significant negative effects on the community from the provision of these services.
- I-SITES and Regional Tourism Organisation (RTO)/ Visit Ruapehu
The i-SITES and Visit Ruapehu work together to encourage visitors to the district and to ensure that they have a fantastic time while they are here.

The results of their efforts have been paying off with increases in both visitor numbers and length of stay.

While this increase is good for the local economy it also places extra pressure on the local infrastructure (roads, waste management, water and wastewater). Our growth-driven infrastructure demands could be a rate burden on our communities as we work to fund renewal and improvements to meet increasing standards such as those in the waters.

By way of mitigation, Council actively pursues funding support from central government so that the cost of infrastructure upgrades is not borne entirely by the ratepayer.

Highlights for the Year

Grants

A total of \$651,500 has been allocated through Grant Funding.

Ring fenced funding continues to support the following:

- Raetihi Information Centre,
- Trust Waikato Community Pool,
- Christmas parades held in Taumarunui and Raetihi
- various Community Halls across the district (for maintenance purposes).

Pride of place funding has been a significant contributor to communities across the district such as Matiere and Raetihi funding redevelopment and upgrades of community pools and playgrounds, as well as maintenance upgrades to museums and theatres.

Councils one off Empowering Communities, Enhancing Lives Fund saw funding go towards many different initiatives and projects across the district, such as, awa enhancement projects, kohanga facilities improvements, sink or swim programmes, walking track maintenance, community events and new playground equipment.

Visit Ruapehu Limited – Regional Tourism Organisation

Ruapehu District Council continues its support for Visit Ruapehu to promote Ruapehu as a prime destination for both domestic and international travellers, including providing crucial support and advocacy for local tourism operators. This is in alignment with the objectives set out in the Statement of Intent.

FY24 Challenges and Achievements

The 2023-2024 fiscal year presented ongoing challenges for Ruapehu's visitor industry, primarily due to the uncertain future of Ruapehu Alpine Lifts (RAL). The ongoing uncertainty for RAL, coupled with some challenging weather conditions, meant less available visitor days and spend in the region.

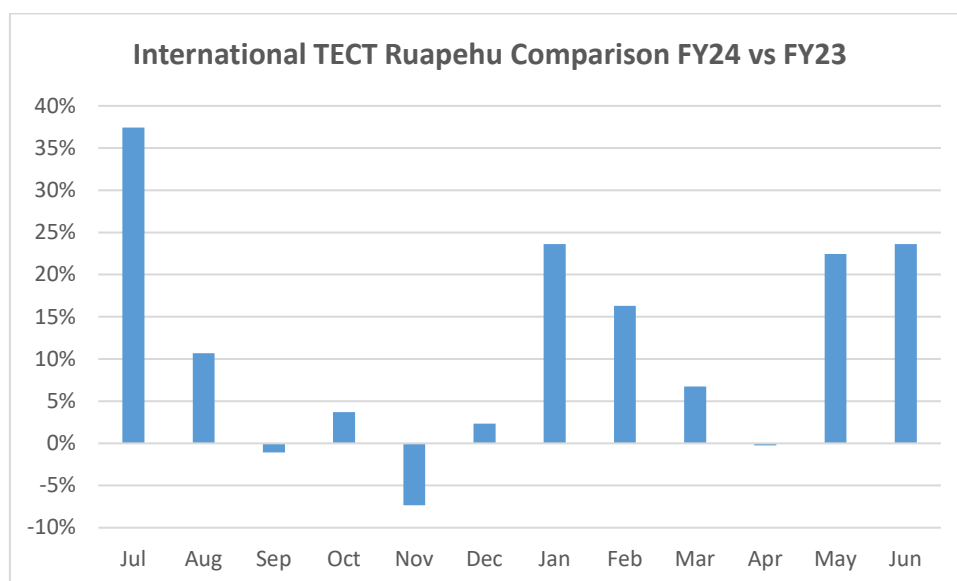
Despite these challenges, there were notable successes:

- **Visitor Spend:** Ruapehu experienced a 10% increase in international visitor spend.
- **Domestic Spend:** There was a modest decline of 3% in annual domestic spend, reflecting exceptional resilience despite the challenges faced by RAL. This small decrease, relative to previous years, highlights the robust performance of the local tourism sector.
- **National Trends:** Nationally, tourism showed an overall increase in international visitor spend compared to the previous year, reaching nearly 82% of pre-COVID-19 levels. New Zealanders across the country are spending less on domestic tourism and are departing for travel at 90% of pre-COVID levels, these trends indicate reduced time and resources for domestic tourism.

International Visitation and Engagement

Summer 2024 demonstrated a strong performance in international visitation. Visit Ruapehu has enhanced its efforts in engaging with international travel agents and wholesalers to boost the region's visibility.

Data from the Department of Conservation revealed that 75% of the 105,000 walkers on the Tongariro Alpine Crossing (TAC) during summer used a concessionaire, with approximately 80% being international visitors. This underscores the importance of the RTO, local businesses and operators being involved with the international travel trade for key attractions like the TAC, to maintain and increase visibility for Ruapehu.



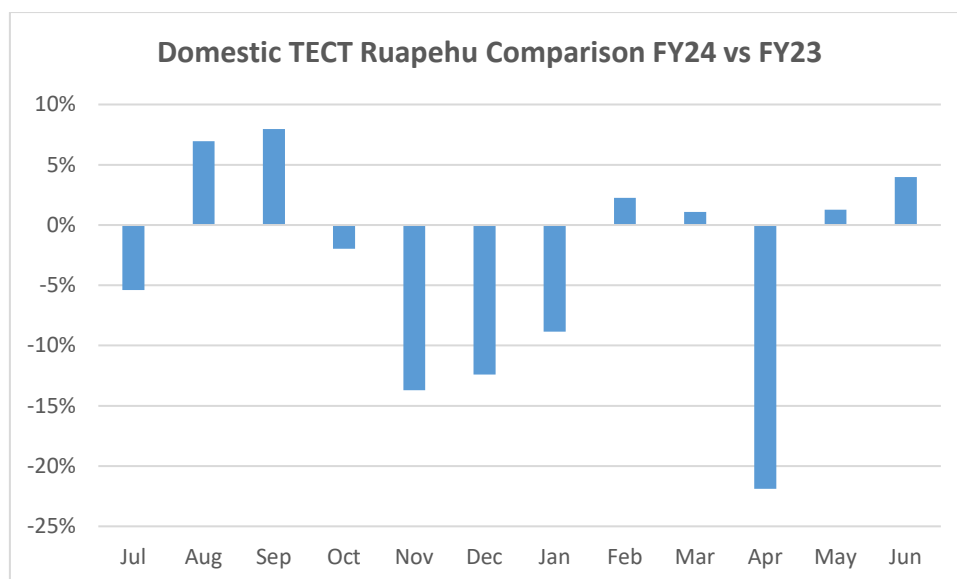
Media Coverage and Famil* Results.

The exceptional results achieved this year underscore the value of robust third-party relationships:

- **Post-TRENTZ Famil (May 2024):** In collaboration with Great Journeys New Zealand and Tātaki Auckland Unlimited, Ruapehu hosted the largest group of international buyers on a TRENTZ famil this year. Over 20 international trade buyers and partners experienced Ruapehu's offerings, despite competing invitations from other regions.
- **Jagt Australian Media Famil (October 2023):** This famil, sponsored by Tourism New Zealand (TNZ) and Great Journeys New Zealand (GJNZ), led to Visit Ruapehu (VR) attending the International Media Marketplace (IMM) in Sydney in February 2024. The estimated Advertising Value (EAV) from this event was impressive, approaching \$1 million, with minimal cost to VR.
- **Air New Zealand Trade Famil (March 2024):** Hosted by Sabine Engelbrecht, this famil provided VR the opportunity to deliver a joint webinar with Air New Zealand in April 2024 to the Travel Edge advisors group in the USA. Additionally, Ruapehu was featured in Air New Zealand's B2C online campaign.

- **Ōwhango Adventures Trade Famil (October 2023):** In partnership with Rotorua NZ, VR hosted a group of key International Business Operators (IBOs) and TNZ teams for a 3-night, 4-day Whanganui Journey, showcasing a cultural and guided tour with Ōwhango Adventures.

**Famil refers to familiarisation, a term meaning access to a tourism product or service at no cost to the user, who is normally from a travel or tourism-related organisation*



Domestic Marketing Focus

Despite a slight decrease in overall New Zealand spending to the end of June 2024, domestic marketing remains a core focus. Ruapehu continues to see stronger domestic spend during the summer months compared to pre-COVID levels.

VR's digital marketing efforts have led to increased engagement and positive responses. The primary channel for domestic marketing is digital, allowing effective measurement and broader reach. This focus will continue into FY25.

April 2024 saw a drop in numbers predominantly due to the rearranging of Easter, School Holiday and Anzac holidays which did not align this year.

Social Media and Website Metrics

Between July 1, 2023, and June 30, 2024, VR observed significant growth across various online platforms:

- Instagram: Reach increased by 32%, indicating a broader audience exposure and higher content visibility.
- Facebook: Profile Visits surged by 210% year-on-year, reflecting heightened interest and engagement with VR's content.
- Website Performance:
 - Overall visitation increased by 22% compared to the previous year.
 - Outbound clicks and operator referrals saw a remarkable 156% year-over-year increase.

Marketing Campaigns

VR executed three seasonal campaigns to drive visitation:

- **Winter Campaign:** Promoted mid-week visits and highlighted off-mountain activities such as hiking, mountain biking, indoor rock climbing, museum visits, and alpaca encounters.
- **Spring Campaign:** Encouraged week-long visits and showcased off-mountain activities, the Whanganui River, and the benefits of spring skiing.
- **Autumn Campaign ("Just Like Summer, With A Jumper"):** Emphasized that visitors could enjoy summer activities with just a bit of warmer attire for autumn.

These campaigns were disseminated across multiple platforms including Meta, Google Search, Google Display, OurNZ, Wilderness Magazine online, Tots to Teens (adventurous families), GrownUps (active retirees), Stuff, SKI FM, Adventure Magazine and the always-on Google activity included autumn-specific messaging.



The year has been a testament to the resilience and performance of Ruapehu’s tourism industry, despite significant challenges. The positive trends in visitor spend, media coverage, increasing travel trade and digital performance reflect a successful year for Visit Ruapehu and highlight the region’s potential.

i-SITES

During 2024, the i-sites were successfully rebranded as indicated in the pictures below. The Ohakune i-site, also benefited from an internal refit as shown which took many months of collaboration between various stakeholders and local business to provide local content for the finished product. The project itself included local businesses providing services. This refit also included digital upgrades which enhance both the visitor experience and a great tool to assist training and consistency in information, provided from staff.





Civil Defence and Emergency Management

Work continues still on the new Civil Defence volunteer's headquarters in Taumarunui along with the partner training Fire Rescue First Response Limited with now focusing on the lecture rooms to get them up to speed with office furniture and IT equipment so that this facility can be used to its fullest. The Facility in National Park nears completion which will provide an additional capability to manage emergency responses within the district.

School program for Taumarunui High School had its 2nd year of running which saw an increase to 20 students learning about the practical side of Civil Defence responses.

A lite audit has also been conducted this term with very good results and a 3–5-year strategy from that will be produced to assist Civil Defence in the area going forward.

Our volunteer numbers remain strong with ongoing recruitment, the Manawatu – Whanganui region now has an accredited NZ response team (NZRT4) which will most definitely be utilized in any large-scale emergency in the region.

Libraries

There has been collaboration with Ruapehu REAP for a number of children's events, including being a part of their week-long activity programs held most holidays at the Raetihi Primary School Hall, as well as a Matariki/Puanga themed fun day for young children in Raetihi.

Lego programs are being run in Taumarunui and Ohakune libraries most holidays. These have proven to be extremely popular, and sessions are usually packed to capacity. Taumarunui Library also hosted The Nukes ukelele trio workshops and concerts over two days for children and adults.

Following on trend with other libraries, the traditional summer holiday reading program has been changing form over the years, and is now more activity based, yet with reading still as a component. Taumarunui staff developed and created an activity booklet with four different challenges – Reading, Exploring, Creativity and Manaakitanga – and with a variety of activities within each challenge, to be completed at home or while on holiday. Children returned to the library with evidence of the activities completed, and their names were entered into a draw for significant prizes.

There has been a succession of school class visits to Taumarunui library over the year, where staff have delivered a program of library familiarisation and assistance with individual student research where needed. The visits normally include a story-time session. ‘Read and Rhyme’ has also continued successfully, with visits to early-childhood centres within the district.

After the Taumarunui jigsaw puzzle collection was moved to a more visible location and in noting the consequent increase in circulation, more puzzles have been purchased and have been extended to the Ohakune and Raetihi library collections. Family board and card games have also been added in all libraries, available for use on site as well as for loan, and are proving to be especially popular during the holidays.

The library orchestrated, hosted and assisted Adrian Leineweber with public presentations on internet safety and spotting scams, in Taumarunui, Ohakune and Raetihi. Constable Peter Marks from Taumarunui Police was also invited to speak at each of the seminars.

A number of new features have been introduced into the library services based on feedback from borrowers who responded to the library strategy survey last year. One of these has been the creation of stickers and markers on books for ‘staff pics’ and ‘reader pics’, whereby staff and borrowers can comment on and recommend books they have read. The response has been very positive and encouraging.

Two staff members have been facilitating monthly Library Book Club meetings in the Taumarunui chambers kitchen/dining room. This has proven to be highly successful, with up to 15 regular borrowers attending and chatting about what they have been reading while enjoying home-baking supplied by staff. ‘Book club pic’ labels were designed for reader favourites, and the attendees are enjoying the opportunity to form new relationships and friendships.

Library staff have been noticing a gradual shift in reading interest in different parts of the collections over the last few years and have been culling some areas while re-shuffling and extending others, over all three libraries. This has been a work in progress over the last 12 months. Shelving has been adapted to allow for more books to be ‘facing out’ on display, especially in the non-fiction area in Ohakune. Culled books are being put into storage for a book fair later in the year or being sold directly from the ‘sales’ area in each library. A reduction of the non-fiction area in Taumarunui has enabled a shelving unit to be removed, which has created more seating and meeting space which was much needed. The displaced unit is now a ‘new releases’ display stand in Ohakune library – also much needed. The Tikanga and Large Print collection areas in Taumarunui have been extended due to growing demand.





Capital Projects

Project Description	Carried Forward Budget \$000	Budget 2023/24 \$000	Actual 2023/24 \$000	Notes
Ohakune iSite Internal Refit	-	218	333	LOS
iSite Mobile Trailer Fit-out	-	9	-	Renewal
Internal Refit of Taumarunui Isite	-	45	-	LOS
CRM system for iSites	-	4	-	LOS
Whakapapa/ National Park Solution	-	10	-	LOS
Digital marketing display	-	58	-	LOS
New digital kiosk for Waiouru	-	18	-	LOS
Library - Taumarunui	-	67	67	Renewal
Library - Ohakune	-	-	1	Renewal
Library - Waiouru	-	-	1	Renewal
Library Funding 2020	-	-	(1)	Renewal
Radio Network	-	-	(2)	LOS
EOC Laptops	15	-	-	LOS
CD Base	-	-	(1)	LOS
Body Worn Cameras (Consent Staff)	-	-	9	LOS
Generator	-	10	-	LOS
Total	15	439	406	

What We Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Emergency Management					
Council will provide Civil Defence and Emergency Management for the District.	Percentage of staff who are adequately trained in an approved emergency response-training programme.	68%	70%	90%	Achieved. Staff more engaged
	Undertake five or more presentations or events within the community to raise awareness of Civil Defence.	12	>5	10	Achieved Community more aware of risks post Cyclone Gabrielle so had more requests
	Have trained volunteer community Civil Defence teams in the district.	6	4	4	Achieved. Includes mountain staff for Whakapapa and Pure Turoa, and started with Iwi groups. The target was met, but was down on the previous year. The 2023/24 year had other priorities for training.
	Respond to hazardous substance emergencies with two hours from notification.	100%	100%	100%	Achieved. However, this is a FENZ and Horizons output.
Library Service					
Provide a library service that meets the needs of the community.	Percentage of users who are satisfied with the service provided.	92%	75%	90.17%	Achieved. Data sourced from 2023/24 Level of Service survey. The target was met, and the difference from the previous year is not significant.

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
	Increase the number of active library members.	2,455 +6.1%	+1% Per Year.	1,840 -33.4%	<p>Not Achieved.</p> <p>Sourced from Kōtui Library Management System database.</p> <p>This target was not met and is mainly a result of a changing reader base and some older readers dropping off, as well as some clean-up of the database.</p> <p>While the membership has decreased, the number of books being borrowed remains steady.</p>

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Visitor Information Centres (i-SITES)					
i-SITES are open 40 hours minimum per week.	Booking transactions (sales) increase.	-37%	+2%	-8.36%	Not achieved. Key tourism businesses went into receivership i.e. the ski field and the Chateau was closed which also impacted sales.
	Customer satisfaction with i-SITE service from Trip Advisor and Google+.	>91.5%	>=85%	>90%	Achieved
Regional Tourism Organisation/Visit Ruapehu Limited – 2022/23					
Visit Ruapehu Limited Regional Tourism Organisation (RTO) will proactively promote the destination to Domestic and International markets.	Domestic tourism awareness of Ruapehu grows against the 2016 benchmark of 14%	26%	+0.5%		This measure has been discontinued and replaced with the one below “Visitor Spend in Ruapehu increases year on year”
	International tourism awareness of Ruapehu grows against the 2016 benchmark of 3% (Note 1).	11%	+0.5%		
2023/24 - New Measure that focuses on increasing visitor spend rather than on visitor numbers					
Visitor Spend in Ruapehu increases year on year	Increase in Domestic Visitor Spend		3%	-3%	Not achieved In line with New Zealand overall at -3%, a strong result considering impact of factors such as RAL and Chateau uncertainty and the depressed NZ economy along with election year
Visitor Spend in Ruapehu increases year on year	Increase in International Visitor Spend		+3%	10%	Achieved. Still recovering from pre COVID with spend now at 70% of 2019 international spend for Ruapehu

Notes:

1. The base data used in this measure is sourced from <https://teic.mbie.govt.nz/teiccategories/datareleases/tects/> KPIs changed from FY23 from a focus on increasing visitor number to increasing visitor spend.

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024

Community Support Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,445	3,583	3,306
Targeted rates	615	632	187
Subsidies and grants for operating purposes	-	-	48
Fees and charges	130	149	668
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	4,190	4,364	4,209
Applications of operating funding			
Payments to staff and suppliers	2,666	2,733	2,713
Finance costs	2	2	122
Internal charges and overheads applied	1,359	1,459	2,001
Other operating funding applications	-	-	-
Total application of operating funding (B)	4,027	4,194	4,836
Surplus/(deficit) of operating funding (A-B)	163	170	(627)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	163
Development and financial contributions	-	-	-
Increase/(decrease) in debt	11	(9)	244
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	11	(9)	407
Application of capital funding			
Capital expenditure:			
- To meet additional demand	-	-	-
- To improve the level of service	39	14	339
- To replace existing assets	67	80	68
Increase/(decrease) in reserves	68	67	(626)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	174	161	(220)
Surplus/(deficit) of capital funding (C-D)	(163)	(170)	627
Funding balance ((A-B)+(C-D))	-	-	-



LEADERSHIP

Introduction

The Local Government Act 2002 (LGA) sets out the role and principles of local government as well as governance and management principles.

The following principles from the Local Government Act 2002 guide both the governance and the strategic development functions of Council. Council must:

- Exercise activities for the benefit of the district.
- Conduct its business in an open and transparent manner, giving effect to desired Outcomes.
- Seek and consider the views of its communities and their wellbeing in decision making.
- Collaborate with other organisations to meet desired Outcomes.
- Ensure prudent financial and asset stewardship in accordance with sound business practice, including periodically assessing the expected returns from any commercial activity and assessing risk.

Provide for the present and future needs of the district by considering social, economic, cultural interests of the community and the need to maintain the environment for present and future generations.

The Leadership Activity is divided into two key areas:

- **Governance** – Council and Community Boards.
- **Strategic Development** – Economic Development, Business Development, Policy Development, Youth Development, and Iwi Development.

Governance

Council

Council is made up of nine Elected Members from across the District plus the Mayor. Council resolved to introduce Māori Wards for the 2022 elections, as such six Councillors represent the General Ward, and three Councillors represent the Māori Ward; both Wards comprise the entire Ruapehu District.

On election all Elected Members, whether elected from the General or Māori Ward, make a declaration that they will perform their duties faithfully and impartially, and according to their best skill and judgement in the best interests of the entire District.

Council's focus is strategic direction policy and an overview of the financial position of Council.

Community Boards

Community Boards are Ward-based and serve an important function in the district. Their role is to be the advocate for their local community (Ward) to Council, to stay involved and engaged with issues "on the ground" and communicate those concerns to Council.

Five Community Board members are elected every three years by their Ward constituents as part of local body elections, and Council appoints one Councillor to sit on one of each of the Community Boards.

In the Ruapehu District we have three community boards, Ōwhango-National Park Community Board (ONPCB), Taumarunui-Ōhura Community Board (TOCB), and Waimarino-Waiouru Community Board (WWCB).

Strategic Development

Economic Development

This group of activities promotes the Community Outcomes that mainly target environmental, social, and economic objectives. Wellbeing's are being targeted through diverse activities like town revitalisation, building resilience, and community development and relationships (by working with various community groups).

Business Development

Council employs a permanent i-site and Business Development Manager to advocate for and support diverse business confidence, innovation, and growth in the district. The Manager works with local businesses, through the i-sites and Regional Tourism, including through local business groups. The manager also works individually with businesses to navigate council processes, and other processes like health and safety.

Policy Development

Council develops bylaws, strategies, and policies to provide practical solutions, guidance and consistency in direction setting and decision making with the purpose of achieving balanced wellbeing outcomes for the district.

Youth Development

Youth Development has had a varied series of programmes that Council provided through diverse activities across council, including the MTFJ, Civil Defence, Libraries, and others. This year, Council has dedicated a person to begin the process of re-establishing youth council. Their primary focus has been on reviewing how youth council used to operate and developing a plan to ensure its success moving forward.

Developing relationships and engaging with Māori

Council established the Iwi Relationships Team to enhance its capacity in meeting its commitments to Māori and continues to support its legislative obligations to Iwi and Hapū pre and post Treaty settlements.

Community Well-Being Outcomes



Social



Cultural



Environmental



Economic



Leadership

Activity impacts on community well-being

There are no significant negative effects on the community of the Leadership Activity of Council.

Highlights for the Year

Governance (Mayor and Council)

During 2023/24, the following number of meetings were held:

Name of Meeting	Number of Meetings
Council ordinary meetings	15
Waimarino-Waiouru Community Board	7
Ruapehu District Māori Council	0
Ōwhango-National Park Community Board	6
Taumarunui-Ōhura Community Board	6
Risk and Assurance Committee	4
Total	38

Strategic Development

Some areas of Council progress during the 2023/24 period are:

1	Adoption of the 2024-2034 Long Term Plan
2	Review of the Financial Strategy
3	Review of the Infrastructure Strategy
4	Review of the Rates Remission Policy
5	Review of the Remission and Postponement of Rates on Māori Land Policy
6	Review of the Development Contributions Policy
7	Review of the Rates Postponement Policy
8	Review of the Revenue and Financing Policy
9	Review of the Pride of Place Policy and Community Grants Policy and creation of a new combined Community Development and Pride of Place Policy
10	Review of the Dangerous, Affected and Insanitary Building Policy

11	Review of the Feedback and Complaint Policy
12	Creation and adoption of the Smokefree and Vapefree Policy

Youth Development

The Mayors Taskforce for Jobs assisted 26 youth into sustainable employment outcomes and 8 other employment opportunities. The MTFJ also assisted with multiple youth in acquiring Drivers Licences. We were fortunate to have an exemplary relationship with MSD staff, and support from the Regional Commissioner. Together, we are not just opening doors; we are building bridges to a better future for everyone involved.



Economic Development

The Economic Development Activity has continued to support economic development, Business groups and events, as well as regional and local Skills and Talent forums. The Section 17a Review was completed with the outcomes for delivery of the service changing from July 2024, with the i-sites and VR combining, and the Economic Development Activity being outsourced.

Town Revitalisation

The wayfinding project in Taumarunui has been completed, with digital story telling markers being located along the river walkway. The community of Ōwhango has completed their community plan “Ōwhango Vision 2035” and have had it successfully endorsed by the Community Board. This plan can be used by the community to seek third party funding for projects and also contributes to the strategic planning of Council. Raetihi steering group has had a gap analysis on previous consultations completed, this information will form the basis of their community plan. The Raetihi hub project has been through the procurement process for Architects and work has begun on preliminary designs.

Māori Development

Work to establish a relationship agreement has started with Te Nehenehenui Trust, the post settlement governance entity for Ngāti Maniapoto Iwi. The relationship agreement is a joint venture which also includes Horizons and Taranaki Regional Councils. Work also continues in establishing Council's relationships commitments with Ngāti Rangī and Ngāti Hāua Iwi.

Council continues to work alongside Ngā Tangata Tiaki o Whanganui to meet the legislative obligations of Te Awa Tupua (Whanganui River Claims Settlement) and remains committed to working through the subsequent phases of Te Heke Ngahuru ki Te Awa Tupua now that its long term strategy has been developed.



Maungāronga Marae, Ohakune – RDC hui as part of the induction process with new contractors BTX (BTW Company Ltd, in partnership with Rationale and Xyst)

What We Achieved

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Leadership					
Council provides public access to the community through Community Boards and Council meetings.	Number of Public Forums per year.	28	>40	30	Not Achieved. The RDMC did not hold any formal meetings during the 23/24 Financial Year. The ordinary meetings only totalled 34 of which there were two LTP Hearings and two online meetings that did not include a Public Forum.
Residents are satisfied with the Leadership of Council.	Percentage of respondents who are satisfied with Council's overall leadership and performance.	62.1%	60%	73.81%	Achieved The variation between 22/23 and 23/24 results is due to staff discovering that the N/A option in the Customer Satisfaction survey skews the results. The N/A option was removed from the survey results providing a more accurate representation of the survey results.
Economic and Business Development					
Progress the Accelerate 25 Ruapehu Regional Visitor Development Plan and the Economic Development Strategy.	Continue to progress the Accelerate 25 Ruapehu Regional Visitor Development Plan by increasing the number of priority actions achieved each year.	4 additional actions achieved.	3 additional actions.	4 additional actions.	Achieved. <ol style="list-style-type: none"> Working Regionally on the Acc 25, by quarterly Economic Development meeting attended, Mayor's Taskforce for Jobs: MSD/LGNZ programme with a youth development focus, those disadvantaged in the labour market etc achieved and ongoing. Two major events, "Be your own Boss" and a School and Careers Day, both very well attended. Working with the "Pet Food" factory on looking to extend

					commercial opportunities for greater service across the region.
	Continue to progress the Economic Development Strategy by increasing the number of priority actions achieved each year.	3 additional actions achieved.	3 additional actions.	3 additional actions.	Achieved. <ul style="list-style-type: none"> 1. Local Business enterprise supported through business network events, including one in Taumarunui on Business Safety, and an Event one in Ohakune. Achieved and ongoing 2. Regional Business Partners Network business support programme. Achieved and ongoing 3. EMA partnership to support local business: business developed, employment practice: all things employers etc. Achieved and ongoing.

Iwi Development

Council meets regularly with Iwi/Hapū.	Number of meetings with Iwi/Hapū per year.	12	>6	14	Achieved A key strategic focus for RDC is the development of its relationships with iwi and hapū. RDC's Iwi Relationships Team is working hard to have meaningful relationships with iwi and hapū, hence the increase in meetings being held.
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Policy Development

Consultation material will be made publicly available from all Council offices and on its website.	Percentage of respondents who are satisfied or very satisfied with consultations.	71%	80%	43.84%	Not Achieved. Of 220 respondents 97 said they were satisfied or very satisfied. 2023/24 saw some community opposition to a housing project in Ohakune, which led to a notable discrepancy between current year and prior year satisfaction levels, as
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					reflected in the Customer Satisfaction Survey.
Youth Development					
Activities, facilities and opportunities for youth are provided and supported.	Support the Ruapehu Youth Council to hold 18 meetings a year.	0	18	0	Not Achieved. The Ruapehu Youth Council is not currently active. Council now has a part time youth development officer focused on re-establishing youth council.
	Support the Ruapehu Youth Council to hold two community events per year (at least).	0	2	0	Not Achieved. The Ruapehu Youth Council is not currently active. Council now as a part time youth development officer focused on re-establishing youth council.

Capital Projects

Project Description	Carried Forward Budget \$000	Budget 2023/24 \$000	Actual 2023/24 \$000	Notes
Mountains to Sea - Te Ara Mangawhereo	1,081	2,934	819	Growth
Ohakune to Raetihi cycle trail	-	54	(4)	Growth
Mountains to Sea - Horopito to Pokaka (Missing Link)	40	1,103	599	Growth
Ohakune TR - Christie Park Build	-	200	-	Growth
Total	1,121	4,291	1,414	

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024

Leadership Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,867	1,937	1,586
Targeted rates	330	366	775
Subsidies and grants for operating purposes	34	35	683
Fees and charges	35	1	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
Total operating funding (A)	2,266	2,339	3,044
Applications of operating funding			
Payments to staff and suppliers	1,740	1,774	2,092
Finance costs	-	-	6
Internal charges and overheads applied	526	565	213
Other operating funding applications	-	-	-
Total application of operating funding (B)	2,266	2,339	2,310
Surplus/(deficit) of operating funding (A-B)	-	-	734
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	1,100
Development and financial contributions	-	-	-
Increase/(decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	-	-	1,100
Application of capital funding			
Capital expenditure:			
- To meet additional demand	-	-	1,414
- To improve the level of service	-	-	-
- To replace existing assets	-	-	-
Increase/(decrease) in reserves	-	-	420
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	-	-	1,834
Surplus/(deficit) of capital funding (C-D)	-	-	(734)
Funding balance ((A-B) +(C-D))	-	-	-



REGULATION

Introduction

The Regulation Activity seeks to facilitate a safe and sustainable community through the administration and enforcement of laws made by Central Government. This includes the sustainable management and use of natural resources under the Resource Management Act 1991 and District Bylaws.

Council is required by a number of laws to provide Regulatory Services. These laws include, but not limited to:

- The Local Government Act 2002,
- The Resource Management Act 1991,
- The Dog Control Act 1996,
- The Building Act 2004,
- The Health Act 1956,
- The Sale and Supply of Alcohol Act 2012, and
- The Food Act 2014
- Amusement Device Regulations 1978,
- Camping Ground Regulations 1985,
- Litter Act 1979,
- Freedom Camping Act 2023,
- Land Transport Act 1998, and
- Reserves Act 1977.

As well as administering many Central Government laws, Council is required to enforce its own bylaws. A bylaw is a local law, specific to a region, district, or city.

The Regulation group is made of the following teams:

Building Services

The Building Services team inspects all building works and relocated buildings to ensure they meet the Building Act 2004 and Building Code requirements. The building Team are also responsible for ensuring swimming pools and buildings with BWOFs are compliant.

Resource Management

The Resource Management team coordinates both the issuing of resource consents and monitoring the conditions of these consents, in line with relevant legislation (primarily the Resource Management Act) and the District Plan.

The District Plan is one of Council's key planning documents that sets out the rules and policies that guide development in the district. The Resource Management Act requires that the District Plan to be reviewed every ten years. Because of the size and complexity of a DP review, Council will do a 'rolling review' of discrete sections as required to satisfy the prescribed review process. There is increasing interest to subdivide residential zoned land in Ohakune. These applications can be quite complex as they require careful consideration of issues around managing residential amenity and access to community infrastructure.

Land Information Memorandum (LIM)

This activity processes LIM application requests in accordance with the Local Government Official Information and Meetings Act 1987.

Licensing and Compliance Team

The Licensing and Compliance Team was formed in July 2022 by bringing together the following activities:

Environmental Health and Alcohol Licencing

There are a number of functions under this activity, which includes food safety, alcohol licencing, making sure premises and events comply with regulatory standards, as well as monitoring environmental issues and investigating complaints. The team ensures that health and safety of the public are protected by ensuring food and alcohol premises comply with legal requirements under the Sale and Supply of Alcohol Act 2012, and Food Act 2014, and other premises required to hold registration under the Health Act 1956 also meet statutory requirements.

Compliance

The Compliance activity ensures compliance with Council's Bylaws and legislation such as the Dog Control Act 1996, Litter Act 1979, Freedom Camping Act 2023, Land Transport Act 1998, and Reserves Act 1977.

The role is varied and includes:

- Animal control
- Parking
- Noise control
- Bylaws
- Stock on road calls
- Freedom camping
- Illegal dumping
- Abandoned vehicles

The Compliance Officers hold the responsibility to monitor and enforce these laws and bylaws when necessary. The role aims to promote a safe and happy community by engaging with members of the community; providing education about local bylaws and other community-focused legislation and working alongside individuals or businesses to achieve compliance where required.

Community Well-Being Outcomes



Social

Environmental

Economic

Leadership

Activity impacts on community well-being

There are no significant negative effects on the community as a result of the Regulatory Activity of Council.

Highlights for the Year

Licensing and Compliance

The Licensing side of the team has continued to assist businesses and individuals to ensure that the information provided is accurate and acceptable to the District Licensing Committee for all types of liquor licence applications. Most existing licensees achieve the requirements relating to the keeping of records, but unfortunately, several new business owners, still struggle to grasp the responsibilities associated with holding a liquor under the Sale and Supply of Alcohol Act 2012 resulting in the need for additional support. Staffing issues continues to be a source of concerns for the district's hospitality industry, particularly certified managers to act as duty managers.

The District Licensing Committee has conducted 4 hearing (1 held in the previous year). Consistent with the previous years, two Renewal Applications for an existing On Licences were referred to the Committee for failing to maintain required records, the third was an Application for a New Licence which was declined. The last was a Renewal Application for an existing Off Licence that opposed by the Medical Officer of Health with request to remove all outside promotions for Alcohol and remove single bottle sales. Only the removal of Promotions on the exterior of the premises was upheld.

Food Businesses have overall shown a good level of compliance with the requirements under the food Act 2014, but unregistered individuals selling food through social media is again on the increase with education provided to those who the team has been able to contact.

The last year proved to be challenging for the compliance officers:

- 72% of dog registrations were paid during this financial year, significantly less than the 91% in the previous year,
- Wandering and barking dog complaints have been the most common complaints received from the community,
- Council has seen an increase in the surrendering of adult dogs and puppies,
- 31 of the 209 dogs impounded were rehomed,
- 62 illegal dumping complaints were received across the district in comparison to 99 the previous year,
- 31 Abandoned vehicles we reported with majority removed after 7 days' notice was posted on the vehicle.

The team continue to encourage customer to call when the issue occurs rather than next day/s after noise complaints and dog attacks, as some members of the community are still not aware that an afterhours service is available to allow response to priority calls 24/7.

Building Control Unit

The Building Team have had a busy year with audits, IANZ undertook a BCA audit and MBIE undertook two performance monitoring assessments of TA functions. IANZ are returning this August for an interim assessment of the BCA functions to ensure accreditation requirements are being met. The Building Team have used the audits as a learning opportunity for improvement to the services they provide. The Building Team issued 214 Building Consents, completed 1803 Site Inspections, issued 244 Code Compliance Certificates, completed 468 Requests for Service and processed 445 Building Warrant of Fitness.



4 house development on Totara Street (SHWAY 4) Manunui

Resource Consents

A total of 58 consents were processed in 2023/24 being a mix of Subdivision (42) and Land use (16) consents. The statutory timeframe under the RMA to process applications is 20 working days, our average processing was 16 days.

11 Deemed Permitted Boundary Activity Applications were processed under the new Section 87BA of the Resource Management Act 1991. These applications are exempt from the full Land Use Resource Consent process. They have a 10-day maximum timeframe to process under the RMA. All were processed with an average of 3 days.

621 Requests for Service have been received and completed, which is a decrease of 115 from last year.

Level of Service	Key Performance Indicators	2022/23 Actual	2023/24 Target	2023/24 Actual	Commentary
Building Services					
Council will effectively process all proposed applications.	Building consents processed within 20 working days from request.	99.2%	100%	99.49%	Not Achieved. Of 214 – 1 consent not processed in 20 days.
	Code Compliance Certificates issued within 20 working days from request.	99.03%	100%	98.37%	Not Achieved. Of 244 – 2 CCC's not issued within 20 days.
	Urgent LIMs processed in five working days from valid application.	100%	100%	100%	Achieved. 1 urgent LIM processed.
	Non-urgent LIMs processed in ten working days from valid application (Note 1).	96.9%	95%	100%	Achieved.
Animal Control					
	Respond to dog attacks within two hours of receiving the complaint.	95%	100%	100%	Achieved. 54 reported attacks on animals and people (from Mon – Fri).
	% of all registered dogs by 30 June.	44.8%	50%	86.3%	Achieved. Over 4,000 known dogs were registered. The improvement in this measure is as a result of deliberate and sustained effort to communicate with dog owners and to encourage the registration/update the registration of dogs.
Environmental Health					
Council will undertake ongoing monitoring of conditions to ensure compliance.	Health-related food hygiene complaints are responded to within 24 hours working weekdays and 72 hours weekends and actioned within five days.	100%	95%	100%	Achieved. Only one complaint received.
	Percentage of food premises complying with improvements requested by Environmental Health Officer as second inspection.	96.6%	90%	95%	Achieved. One business out of nineteen required an additional visit.

Level of Service	Key Performance Indicators	2021/22 Actual	2022/23 Target	2022/23 Actual	Commentary
Alcohol Licensing					
Ensure alcohol licensing complies with statutory and licensing provisions.	Percentage of alcohol licences that comply with statutory and licence conditions on first inspection.	95%	95%	93.5%	Not Achieved. 4 out of 61 premises failed on first inspection.
Health Related Noise					
Ensure noise complaints are responded to effectively, promptly and efficiently.	Less than 2 health related noise complaints received a second time.	1	<2	1	Achieved. One address continues to be of issue with contractors not able to substantiate complaints
Resource Management					
Resource consents are processed within the legal timeframes.	Land Use consents processed within the legal timeframes.	100%	100%	100%	Achieved. All 27 Land use consents processed within the legal timeframes. This includes 11 processed as Deemed Permitted Boundary Activity consents.
	Subdivision consents processed within the legal timeframes.	100%	100%	100%	Achieved. All 42 Subdivision consents processed within the legal timeframe.
The public is informed about Resource Management processes and other issues related to maintaining a sustainable environment.	% of pre-application meetings to number of applications received.	70%	>10%	70%	Achieved. There is a steady number of Pre-application meetings which generally result in future applications.

Notes:

1. While Council strives to meet the statutory 10 working day processing timeframe, until LIMs are available electronically, there is always a potential delay through unforeseen lack of human resourcing somewhere in the process.

Funding Impact Statement

Ruapehu District Council for the year ending 30 June 2024

Regulation Activity

	LTP 2023 \$000	LTP 2024 \$000	Actual 2024 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,173	2,280	2,636
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,070	1,101	1,064
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	19
Total operating funding (A)	3,243	3,381	3,719
Applications of operating funding			
Payments to staff and suppliers	1,892	1,943	1,983
Finance costs	-	-	-
Internal charges and overheads applied	1,351	1,438	2,203
Other operating funding applications	-	-	-
Total application of operating funding (B)	3,243	3,381	4,187
Surplus/(deficit) of operating funding (A-B)	-	-	(468)
Sources of capital funding			
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	-	-	-
Total sources of capital funding (C)	-	-	-
Application of capital funding			
Capital expenditure:			
- To meet additional demand	-	-	-
- To improve the level of service	-	-	-
- To replace existing assets	-	-	-
Increase/(decrease) in reserves	-	-	(468)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	-	-	(468)
Surplus/(deficit) of capital funding (C-D)	-	-	468
Funding balance ((A-B) +(C-D))	-	-	-

Ruapehu District Council
Te Kaunihera-ā-Rohe o Ruapehu

Annual Report

2023/2024

Financial Information

Section 2.



Council advanced our zero-waste objectives by aligning its Waste Management and Minimisation Plan with the national strategy, Te Rautaki Para. Resource Recovery Centres significantly increased waste diversion efforts, diverting 94 tonnes of waste in Ohakune and 168 tonnes in Taumarunui which celebrated its third birthday with a three-day, three-dollar sale.



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STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2024

Group and Parent
For the year ended 30 June 2024

	Notes	Council			Group	
		Actual	LTP	Actual	Actual	Actual
		2024	2024	2023	2024	2023
		\$000	\$000	\$000	\$000	\$000
Revenue						
Rates	3	28,731	28,573	27,000	28,731	27,000
Fees and Charges	4	3,382	2,919	3,208	3,382	3,208
Development and Financial Contributions		196	124	230	196	230
Subsidies and Grants	5	20,114	15,102	19,049	20,114	19,049
Finance Revenue	6	264	26	339	273	348
Other Revenue	7	576	371	680	586	1,138
Gains	8	444	-	91	444	91
Total Revenue		53,707	47,115	50,597	53,726	51,064
Expenses						
Personnel Costs	9	6,926	6,675	6,315	7,224	6,589
Depreciation and Amortisation Expense	19	11,640	10,517	10,786	11,643	10,788
Finance Costs	6	2,821	1,052	2,009	2,821	2,009
Other Expenses	10	31,299	24,841	30,733	31,005	30,920
Losses	11	1,842	-	2,960	1,842	2,960
Total Expenses		54,528	43,085	52,803	54,535	53,266
Share of Associate's Surplus / (Deficit)		(3)	-	-	(3)	-
Net Surplus / (Deficit) before tax		(824)	4,030	(2,206)	(812)	(2,202)
Income tax expenses		-	-	-	1	1
Net Surplus / (Deficit) after tax		(824)	4,030	(2,206)	(810)	(2,201)
Other Comprehensive Revenue and Expense						
Gain/(Loss) on Property, Plant and Equipment Revaluations	25	35,340	15,492	11,362	35,340	11,362
Financial Assets at Fair Value Through Comprehensive Revenue and Expense		2	-	(5)	2	(5)
Total Other Comprehensive Revenue and Expense		35,342	15,492	11,357	35,342	11,357
Total Comprehensive Revenue and Expense		34,519	19,522	9,151	34,532	9,156

*Explanation of Major Variances against budget are provided in Note 37.
The accompanying notes form part of these financial statements.*

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

Group and Parent as at 30 June 2024

	Notes	Council			Group	
		Actual 2024 \$000	LTP 2024 \$000	Actual 2023 \$000	Actual 2024 \$000	Actual 2023 \$000
Assets						
Current Assets						
Cash and Cash Equivalents	12	1,535	2,197	9,407	1,710	9,620
Receivables	13	3,588	3,967	3,982	3,609	4,020
Prepayments and Accrued Income	38	2,658	1,015	2,811	2,668	2,825
Inventory	14	341	382	310	341	310
Total Current Assets		8,122	7,561	16,510	8,328	16,775
Non-Current Assets						
Investment in Associates						
- Investment in CCOs and other similar Entities	15	64	48	67	64	67
Other Financial Assets	16	1,232	741	1,028	1,232	1,028
Property, Plant and Equipment	17	586,570	514,559	542,477	586,576	542,484
Intangible Assets	18	354	877	155	354	155
Investment Property	20	6,070	3,853	5,805	6,070	5,805
Total Non-Current Assets		594,290	520,078	549,532	594,297	549,539
Total Assets		602,412	527,639	566,042	602,624	566,315
Liabilities						
Current Liabilities						
Creditors and Other Payables	21	5,916	3,539	6,783	5,955	6,909
Borrowings	22	19,617	8,000	8,122	19,617	8,122
Employee Entitlements	23	560	403	509	580	529
Income in Advance	38	1,461	2,835	1,793	1,483	1,801
Total Current Liabilities		27,554	14,777	17,207	27,636	17,361
Non-Current Liabilities						
Borrowings	22	38,400	48,298	46,900	38,400	46,900
Provisions	24	237	199	233	237	233
Total Non-Current Liabilities		38,637	48,497	47,133	38,637	47,133
Total Liabilities		66,191	63,274	64,340	66,272	64,494
Net Assets		536,221	464,365	501,702	536,352	501,821
Equity						
Accumulated Funds	25	295,370	302,779	294,941	295,499	295,058
Other Reserves	25	240,851	161,586	206,761	240,853	206,763
Total Equity Attributable to the Council		536,221	464,365	501,702	536,352	501,821

Explanation of Major Variances against budget are provided in Note 37. The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY AS AT 30 JUNE 2024

Group and Parent
For the year ended 30 June 2024

	Notes	Council			Group	
		Actual	LTP	Actual	Actual	Actual
		2024	2024	2023	2024	2023
		\$000	\$000	\$000	\$000	\$000
Balance at 1 July		501,702	444,843	492,551	501,821	492,665
Total Comprehensive Revenue and Expense for the Year		34,519	19,522	9,151	34,532	9,156
Balance at 30 June	25	536,221	464,365	501,702	536,352	501,821

*Explanation of Major Variances against budget are provided in Note 37.
The accompanying notes form part of these financial statements.*

CONSOLIDATED STATEMENT OF CASH FLOWS

Group and Parent
For the year ended 30 June 2024

	Notes	Council			Group	
		Actual	LTP	Actual	Actual	Actual
		2024	2024	2023	2024	2023
		\$000	\$000	\$000	\$000	\$000
Cash Flows from Operating Activities						
Cash was received from:						
Receipts from Rates Revenue		29,694	28,573	27,813	29,694	27,813
Receipts from Subsidies and Grants		23,860	15,102	18,310	23,860	18,310
Interest Received		264	26	339	273	348
Other Revenue		1,173	3,414	4,508	1,179	4,949
		54,991	47,115	50,969	55,006	51,419
Cash was distributed to:						
Payments to Suppliers		(33,427)	(24,840)	(30,934)	(33,280)	(31,665)
Payments to Employees and Elected Members		(6,875)	(6,675)	(6,305)	(7,173)	(6,573)
Interest Paid		(2,810)	(1,052)	(1,998)	(2,732)	(1,998)
Goods and Services Tax (Net)		(268)	-	164	(254)	175
		(43,380)	(32,567)	(39,073)	(43,438)	(40,061)
Net Cash Flow from Operating Activities	26	11,611	14,548	11,897	11,567	11,359
Cash Flows from Investing Activities						
Cash was distributed to:						
Purchase of Property, Plant and Equipment		(22,027)	(21,893)	(23,304)	(22,021)	(23,295)
Purchase of Intangible Assets		(255)	-	(48)	(255)	(48)
Purchase of Investments		(197)	-	54	(197)	54
Net Cash Flow from Investing Activities		(22,479)	(21,893)	(23,298)	(22,473)	(23,289)
Cash Flows from Financing Activities						
Cash was received from:						
Proceeds from Borrowings		7,996	7,345	13,622	7,995	13,622
		7,996	7,345	13,622	7,995	13,622
Cash was distributed to:						
Repayment of Borrowings		(5,000)	-	-	(5,000)	-
Net Cash Flow from Financing Activities		2,996	7,345	13,622	2,995	13,622
Net Increase/(Decrease) in Cash, Cash Equivalents and Bank Overdrafts		(7,872)	-	2,220	(7,911)	1,691
Cash, Cash Equivalents and Bank Overdrafts at the beginning of the year		9,407	2,197	7,187	9,620	7,929

	Notes	Council			Group	
		Actual	LTP	Actual	Actual	Actual
		2024	2024	2023	2024	2023
		\$000	\$000	\$000	\$000	\$000
Cash, Cash Equivalents and Bank Overdrafts at the end of the year	12	1,535	2,197	9,407	1,710	9,620

Explanation of Major Variances against budget are provided in Note 37. The accompanying notes form part of these financial statements.

1. STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

Ruapehu District Council (the Council or RDC) is a territorial local 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 group consists of:

- The ultimate parent, Ruapehu District Council.
- RDC Holdings Ltd (100% owned subsidiary) which is non-trading.
- Manawatu Whanganui LASS Ltd (14.29%) which is equity accounted (an associate).
- Visit Ruapehu Ltd (100% owned Council Controlled Organisation) CCO.

All subsidiaries and associated entities are established and domiciled in New Zealand.

Financial statements have been prepared for Council, along with consolidated results for the Group consisting of Council, RDC Holdings Ltd, and Visit Ruapehu Ltd.

RDC Holdings Limited is non-active and has no revenue, expenditure, assets or liabilities and there have been no transactions recorded in 2023/24 (Nil 2022/23). Group and Parent accounts are materially the same. RDC Holdings Limited has a balance date of 30 June 2024.

Visit Ruapehu Limited was incorporated on 23 August 2019, as a Council Controlled Organisation (CCO) with Ruapehu District Council being the 100% owner. This new organisation replaced the Ruapehu Regional Tourism Organisation (RTO) Trust, which was operating from 2009 until it was wound up by a Trustees resolution on 17 October 2019 under a Deed of Confirmation. The assets were transferred to Visit Ruapehu Limited, free of all charges and encumbrances and all the Trusts debts and liabilities were paid.

The Council and Group provide local infrastructure, local public services, and perform regulatory functions. The Council does not operate to make a financial return. The Council has designated itself and the group as public benefit entities (PBEs) for financial reporting purposes.

The financial statements of the Council and Group are for the year ended 30 June 2024. RDC Holdings Ltd and Visit Ruapehu Limited have the same balance date as Council. The financial statements were authorised for issue by Council on 27^h November 2024.

Basis of Preparation

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

Statement of Compliance

The financial statements of the Council and Group have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), which includes the requirement to comply with NZ GAAP.

These financial statements have been prepared in accordance with and comply with PBE accounting standards.

Section 98 of the Local Government Act 2002 requires that Council adopt its Annual Report within four months of the end of the financial year (30 June 2024). The Annual Report, adopted on 27 November 2024, did not meet the statutory timeframe for adoption by 31 October 2024.

Presentation Currency and Rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Other changes in accounting policies

There have been no other changes in accounting policies.

Standard issued and not yet effective, and not early adopted

There have been no standards and amendments, issued but not yet effective that have not been early adopted, and which are relevant to the Council and group.

Summary of Significant Accounting Policies

Basis of Consolidation

The consolidated financial statements comprise the financial statements of Ruapehu District Council and its CCOs and subsidiaries as at 30 June 2024.

CCOs and subsidiaries are entities controlled by the group. Control is achieved when the group has the power to govern their financial and operating policies. In order to establish control, the controlling entity presently have exercisable power to govern decision making to be able to benefit from the activities of the other entity.

Consolidation of a subsidiary begins when the group obtains control over the subsidiary and ceases when the group loses control of the subsidiary. Assets, liabilities, income, and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statements from the date the group gains control until the date the group ceases to control the subsidiary. The accounting policies of controlled entities are consistent with the policies adopted by the controlling entity, or if not, adjustments are made to the consolidated financial statements to bring alignment of subsidiaries with the group's accounting policies. All intra-group balances, transactions, income, expenses, and cash flows relating to transactions between members of the group are eliminated in full on consolidation.

The substantive subsidiary within the group is Visit Ruapehu Limited. Visit Ruapehu Limited was incorporated on 23 August 2019, as a Council Controlled Organisation (CCO) with Ruapehu District Council being the 100% owner. This new organisation replaced the Ruapehu Regional Tourism Organisation (RTO) Trust, which was operating from 2009 until it was wound up by a Trustees resolution on 17 October 2019 under a Deed of Confirmation. The assets were transferred to Visit Ruapehu Limited, free of all charges and encumbrances and all the Trusts debts and liabilities were paid. Its principal activities involve the development and marketing of tourism in the Ruapehu District.

The following parts of the group are exempt CCOs:

- RDC Holdings Ltd (100% owned subsidiary) which is non-trading.
- Manawatu Whanganui LASS Ltd (14.29%) which, is equity accounted (an associate)
- Visit Ruapehu Limited (100% owned Council Controlled Organisation) CCO.

Goods and Services Tax

All items in the financial statements are stated exclusive of GST, except for receivables and payables. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the 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 for the year 2023/24 in its 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. The budget figures are for Council only as subsidiaries do not have published budgets.

Cost Allocation

The cost of service for each significant activity of the Council has been derived 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 significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as staff numbers and size of budgets.

Critical Accounting Estimates and Assumptions

In preparing these financial statements, estimates and assumptions have been made 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 significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Infrastructural Assets - Note 17 provides information about the estimates and assumptions applied in determining the fair value of infrastructural assets.

Landfill Aftercare Provision - Note 24 provides information about the estimates and assumptions surrounding the landfill aftercare provision.

Critical Judgements in Applying Accounting Policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of Property

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

Parcels of land held for an undetermined future use that are classified as Investment Property may be re-classified in the future if the land use changes.

Taumarunui Airport is held for strategic reasons rather than for generation of revenue and are therefore classified as property, plant and equipment rather than as investment property.

Revenue

Revenue is measured at fair value of consideration received or receivable. Revenue may be derived from either exchange or non-exchange transactions.

Exchange Transactions

Exchange transactions are transactions where Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value to another entity in exchange.

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date.

Revenue from asset management services is recognised when provided to the customer.

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 cost of the investment.

Non-Exchange Transactions

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, Council either receives value from or gives value to another entity without directly giving or receiving approximately equal value in exchange or where the value given or received is not able to be accurately measured. This includes transactions for activities which are subsidised through rates.

An inflow of resources from a non-exchange transaction, whether this be an asset or revenue, is only recognised if a liability is not also recognised for that particular asset or revenue.

A liability is only recognised to the extent that the present obligations have not been satisfied. A liability in respect of a transferred asset is recognised only when the transferred asset is subject to a condition, such as a condition for the asset to be consumed as specified and / or that future economic benefits or service potential must be returned to the owner.

The specific accounting policies relating to significant revenue items follow:

Rates Revenue

The following policies for rates have been applied:

- General rates and targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of 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 of rates revenue when the Council has received an application that satisfies its rates remission policy.

Development and Financial Contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Fees and Charges

Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

NZ Transport Agency Waka Kotahi Roadway Subsidies

The Council receives funding assistance from the NZ Transport Agency Waka Kotahi (NZTA), which subsidises part of the costs of maintenance and capital expenditure on the local roadway 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.

Building and Resource Consent Revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

Landfill Fees

Fees for disposing of waste at the Council's landfill are recognised as waste is disposed by users.

Infringement Fees and Fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The revenue recognised is determined based on the probability of collecting fines, which is estimated by considering the collection history of fines.

Vested or Donated Physical Assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if Council expects that it will need to return or pass the asset to another party.

Donated and Bequeathed Financial Assets

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability released to revenue as the conditions are met (e.g. as the funds are spent for the nominated purpose).

Liabilities

Income in Advance

Income in Advance is predominantly made up of Central Government Grants for work that is yet to be completed and from rates and dog registrations paid in advance, these are non-exchange transactions.

Borrowing Costs

In accordance with PBE IPSAS 5 Borrowing Costs, all borrowing costs are recognised as an expense in the period in which they are incurred.

Grant Expenditure

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.

Leases

Operating Leases

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

Debtors and Other Receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The Council and group apply 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 Local 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.

Other Financial Assets

PBE Standards classify financial assets into three categories: financial assets mandatorily measured at fair value through surplus or deficit, amortised cost and financial assets at fair value through other comprehensive revenue.

The classification depends on the Council’s management model for the financial asset and the contractual cash flow characteristics of the financial asset. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date.

Financial assets are initially measured at fair value plus transaction costs unless they are measured at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit.

Short term investments and loans to subsidiaries

Short term investments and loans to subsidiaries are initially measured at the amount invested. Interest is subsequently accrued and added to the investment and loan balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Equity investments

Equity investments are irrevocably designated at fair value through other comprehensive revenue and expense at initial recognition.

After initial recognition, the shares are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred within equity to general funds.

Accounting for Derivative Financial Instruments and Hedging Activities

Council uses derivative financial instruments to economically hedge exposure to interest rate risk arising from financing activities. In accordance with its treasury policy, Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date with the resulting gain or loss recognised in the surplus or deficit. Council's derivative financial instruments are not designated as hedging instruments for accounting purposes. Accordingly, derivative financial instruments are reported as financial instruments at fair value through surplus or deficit.

Debtors and Other Receivables

Debtors and other receivables are recorded at the amount due, less an allowance for credit losses. The Council applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectation of recovery.

Inventory

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the FIFO method), adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value. The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

Assets held for Sale

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. Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of 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.

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, parks and reserves improvements, library books, plant vehicles, computer equipment and office equipment.

Restricted Assets – Restricted assets are mainly parks and reserves owned by Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure Assets – Infrastructure assets are the fixed utility systems owned by Council. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

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 and impairment losses. All other operational and restricted 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 annually.

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 expense 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 group 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 and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported 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 group 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

Property, plant and equipment depreciation is provided on a straight line (SL) or diminishing value (DV) basis at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

Infrastructure asset depreciation rates are based on the remaining useful life for each individual asset component. These rates are on a straight-line basis.

The revaluation approach, useful lives and associated depreciation rates of major classes of assets have been estimated as per the next page.

For depreciated assets the residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

Any work undertaken on infrastructure assets to reinstate (termed “renewal”) or add to the service potential of the asset is capitalised.

The useful lives and associated depreciation rates of major classes of assets have been estimated as per the following table:

Useful Lives and Depreciation Rates

Property, Plant and Equipment	Measurement Basis (*1)	Estimated Life	Depreciation Rate
Buildings (Excluding Investment Property)	RAD	5 – 100 Years	1 - 20% SL
Other Improvements	CAD	5.7 – 100 Years	1 – 17.5% SL
Computer Equipment	CAD	2.5 Years	40% DV
Office Equipment, Furniture and Fittings	CAD	5 Years	20% DV
Library Books	CAD	10 – 13.5 Years	10 - 13.5% SL
Plant and Vehicles	CAD	0 – 4 Years	0 – 25% SL

Roads and Footpaths	Measurement Basis (*1)	Estimated Life	Depreciation Rate
Top Surface (Seal)	RAD	15 Years	6.67% SL
Pavement (Base Course)	RAD	100 Years	1% SL
Culverts	RAD	70 – 100 Years	1 – 1.43% SL
Footpaths	RAD	20 – 80 Years	1.25 – 5% SL
Kerbs	RAD	80 – 100 Years	1 – 1.25% SL
Signs	RAD	9 - 10 Years	10 – 11.1% SL
Streetlights	RAD	20 – 25 Years	4 – 5% SL
Bridges	RAD	36 – 100 Years	1 – 2.77% SL
Water Supply	Measurement Basis (*1)	Estimated Life	Depreciation Rate
Pipes	RAD	50 – 100 Years	1 – 2% SL
Valves and Hydrants	RAD	15 – 120 Years	0.82 – 6.67% SL
Pump Stations	RAD	5 – 106 Years	0.94 – 20% SL
Tanks	RAD	15 – 100 Years	1 – 6.67% SL
Treatment Plants	RAD	5 – 104 Years	0.96% – 20% SL
Wastewater	Measurement Basis (*1)	Estimated Life	Depreciation Rate
Pipes	RAD	15 – 120 Years	0.82 – 6.67% SL
Manholes and Cesspits	RAD	25 – 75 Years	1.33 – 4% SL
Pump Stations	RAD	3 – 114 Years	0.88 – 33.3% SL
Treatment Plants	RAD	3 – 200 Years	0.5 – 33.3% SL
Stormwater	Measurement Basis (*1)	Estimated Life	Depreciation Rate
Pipes	RAD	12 – 200 Years	0.5 – 8.33% SL
Manholes and Cesspits	RAD	75 – 82 Years	1.22 – 1.33% SL
Solid Waste	Measurement Basis (*1)	Estimated Life	Depreciation Rate
Various	RAD	0 – 4 Years	0.00 - 25% SL
Other (Not Depreciated)	Measurement Basis Definitions*	Estimated Life	Depreciation Rate
Land	REV		
Formation Costs for Roading	COST		
Stop Banks	REV		
Work In Progress and Assets Under Construction	COST		

*	CAD	=	Cost Less Accumulated Depreciation and Impairment Losses.
	RAD	=	Revaluation Less Subsequent Depreciation.
	REV	=	Revaluation (Not Depreciated).
	COST	=	Cost.

Intangible Assets

Software Acquisition and Development

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

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads. 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. Software as a service (SaaS) costs are componentised, with development and configuration activities recognised as part of the software asset, and all other acquisition costs expensed as they are incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

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 amortisation rates have been estimated as follows:

Amortisation Rates Intangibles	Estimated Life	Amortisation Rate
Computer Software	3 years	33.3% SL
Raetihi Water Supply - Intake Resource Consent	20 years	5% SL
Pipiriki Wastewater Treatment Plant Resource Consent	20 years	5% SL

Impairment of Property, Plant and Equipment and Intangible Assets

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, are not subject to amortisation and are tested annually for impairment.

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 costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable 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.

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 using an 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.

Investment Property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, all investment property is measured at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Payables

Short-term creditors and other 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 or group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Employment Entitlements

Short-Term Employee Entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date.

A liability and an expense are recognised for bonuses where the Council or group has a contractual obligation or where there is a past practice that has created a constructive obligation, and a reliable estimate of the obligation can be made.

The Council expects all employee entitlements to be settled within 12 months of balance date.

Salaries and wages

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

Superannuation Schemes

Defined Contribution 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 or timing when 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 expenditures expected to be required to settle the obligation using a pre-tax discount rate 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 in "finance costs".

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 funds;
- Restricted reserves;
- Asset revaluation reserve;
- Fair value through other comprehensive revenue and expense reserve.

Restricted Reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

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

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Asset Revaluation Reserve

This reserve relates to the revaluation of property, plant and equipment to fair value.

Fair Value through Other Comprehensive Revenue and Expense Reserve

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

2. SUMMARY REVENUE AND EXPENDITURE FOR GROUP OF ACTIVITIES

The cost of service for each significant activity of the Council and Group has been derived 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 significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage.

There have been no changes to the cost allocation methodology during the year.

Breakdown of summary revenue and expenditure for group of activities	Council		
	Actual	LTP	Actual
	2024 \$000	2024 \$000	2023 \$000
Revenue			
Land Transport	21,970	21,007	22,357
Water Supply	5,039	4,842	6,329
Wastewater	2,610	3,098	2,860
Stormwater	1,214	1,190	889
Solid Waste	3,410	2,591	2,561
Recreation and Community Facilities and Community Property	4,699	4,051	3,050
Community Support	4,353	4,433	5,066
Leadership	14,662	7,157	12,271
Regulation	3,577	3,565	3,705
Total activity revenue	61,534	51,933	59,088
Less internal revenue	(7,827)	(4,818)	(8,491)
Total revenue	53,707	47,115	50,597
Expenses			
Land Transport	19,533	16,457	23,346
Water Supply	7,693	4,820	5,792
Wastewater	3,641	3,049	3,454
Stormwater	1,224	1,190	1,235
Solid Waste	3,099	2,591	2,955
Recreation and Community Facilities and Community Property	5,689	3,931	4,472
Community Support	5,564	5,144	5,062
Leadership	11,726	7,157	10,398
Regulation	4,186	3,565	4,580
Total activity expenses	62,355	47,904	61,294
Less internal expenses	(7,827)	(4,818)	(8,491)
Total expenses	54,528	43,085	52,803

3. RATES REVENUE

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
General Rates	14,546	13,922
Targeted Rates Attributable to Activities:		
Community Support	564	556
Leadership	379	361
Land Transport	4,277	3,460
Stormwater	612	505
Wastewater	2,368	2,643
Water	4,477	4,220
Solid Waste	1,150	903
Rates Penalties	358	430
Total Rates Revenue	28,731	27,000

Of the total rates revenue, \$457,590 (2023: \$371,077) is for rates paid to Council by Council on properties it owns or leases.

Rates Remissions

Rates revenue is shown net of rates remissions. The Council rates remission policy allows rates to be remitted on land used for sport, land protected for historical or cultural purposes and contiguous and land-locked properties.

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Total Gross Rates Revenue	29,174	27,476
Rates Remissions:		
- Land used for Sport, Clubs and Societies	10	10
- Land protected for Historical or Cultural Purposes	14	14
- Contiguous and Land-Locked Properties	225	281
- Community Organisations	193	171
- Hardship	1	-
Total Remissions	443	476
Rates Revenue Net of Remissions	28,731	27,000

Non-Rateable Land

Under the Local Government (Rating) Act 2002, certain properties cannot be rated for general rates. These properties include schools, places of religious worship, public gardens and reserves. These non-rateable properties may be subject to targeted rates in respect of wastewater, water, refuse and sanitation. Non rateable land does not constitute a remission under Council's Rates Remission Policy.

4. FEES AND CHARGES

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
User Charges	963	1,128
Regulatory Revenue	372	296
Rental Charges	585	460
Refuse Charges	1,462	1,324
Total Fees and Charges (Non-Exchange)	3,382	3,208

5. SUBSIDIES AND GRANTS

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
NZ Transport Agency Waka Kotahi (NZTA) Rooding Subsidies		
Operational Subsidies	7,880	8,620
Capital Subsidies	7,778	6,917
Streetlight Cost Recovery	8	39
Total NZTA Subsidies	15,666	15,576
Other Subsidies		
Operational Central Govt Subsidies	1,189	854
Capital Central Govt Subsidies	3,014	2,291
Other Miscellaneous Subsidies	82	100
Capital Other Miscellaneous Subsidies	163	13
Three Water Stimulus Funding	-	215
Total Other Subsidies	4,448	3,473
Total Subsidies and Grants (Non-Exchange)	20,114	19,049

6. FINANCE INCOME AND FINANCE COSTS

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Finance Income				
Interest Income	264	339	273	348
Total Finance Income (Exchange)	264	339	273	348
Finance Costs				
Interest Expense				
- Interest on Borrowings	2,816	1,995	2,816	1,995
- Discount unwind on Provisions	5	13	5	13
Total Finance Costs	2,821	2,009	2,821	2,009
Net Finance Costs	2,557	1,670	2,548	1,661

7. OTHER REVENUE

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Non-Exchange				
Infringements and Fines	20	13	20	13
Petrol Tax	153	140	153	140
Other	66	325	76	783
Impairment of Receivables/Expected credit allowance for Receivables	178	-	178	-
Total Non-Exchange Revenue	417	478	427	936
Exchange				
Rental Revenue (from Investment Properties)	15	15	15	15
Other	144	187	144	187
Total Exchange Revenue	159	202	159	202
Total Other Revenue	576	680	586	1,138

8. GAINS

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Non-Financial Instruments		
Gain on Disposal of Assets	100	72
Fair Value Gain on Investment Property Valuation	344	19
Total Non-Financial Instrument Gains	444	91

9. PERSONNEL COSTS

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Salaries and Wages	6,690	6,129	6,988	6,403
Defined Contribution Plan Employer Contributions	185	170	185	170
Increase / (Decrease) in Employee Entitlements	51	16	51	16
Total Personnel Costs	6,926	6,315	7,224	6,589

Employer contributions to defined contribution plans include contributions to KiwiSaver. Salaries and Wages are paid in arrears, and timing of the actual payments to staff, will change from year to year, depending on how close to the year end a pay period falls on. The effect of this will see changes from year to year in the Increase/Decrease in Employee Entitlements.

10. OTHER EXPENSES

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Fees to Auditors				
- Fees to Audit NZ for the Audit of RDC's Financial Statements	250	213	250	213
- Fees to Audit NZ for the Audit of RDC's Financial Statements for FY22 (billed in FY23)	-	65	-	65
- Fees to Audit NZ for the Audit of RDC's Long Term Plan	143	-	143	-
- Fees to Audit NZ for the Audit of the LGFA Debenture Trust Deed	8	8	8	8
Total Fees to Principal Auditor	401	286	401	286

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Roading Maintenance	8,123	9,626	8,123	9,626
All Other Maintenance	8,572	7,679	8,572	7,679
Consultants and Legal Fees	3,489	3,086	3,489	3,086
Rental Expenses	1,140	538	1,140	538
Operating Lease Expenditure	5	93	5	93
Impairment of Receivables/Expected credit allowance for Receivables	-	418	-	418
Other Operating Expenses	9,569	9,007	9,275	9,194
Total Other Expenses	31,299	30,733	31,005	30,920

11. LOSSES

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Non-Financial Instruments		
Losses on Disposal of Assets	1,842	2,011
Fair Value Loss on Investment Property Valuation	-	949
Total Losses	1,842	2,960

12. CASH AND CASH EQUIVALENTS

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Cash at Bank and On Hand	1,535	9,407	1,710	9,620
Total Cash and Cash Equivalents	1,535	9,407	1,710	9,620

The carrying value of cash at bank and term deposits with original maturities less than three months approximates their fair value.

The Council holds unspent funds, included in cash at bank of \$62k (2023: \$62k) that are subject to restrictions. These unspent funds include proceeds from the sale of the Forestry Sale in 2019 held for benefit of the Ohakune and Raetihi Communities (Note 25).

13. RECEIVABLES

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Non-Exchange				
Rates Receivables	2,577	2,439	2,577	2,439
Other Receivables	1,026	1,754	1,047	1,791
	3,603	4,193	3,624	4,230
Less allowance for expected credit losses (IPSAS 41)	(15)	(211)	(15)	(211)
	3,588	3,982	3,609	4,020
Exchange				
Other Receivables	-	-	-	-
Total Debtors and Other Receivables	3,588	3,982	3,609	4,020

Rates Receivable

The Council does not provide ECLs on rates receivable. The 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. 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.

The Chief Executive approved the write-off of rates receivable during the year under the LG(R)A 2002 as follows: Section 90A and 90B: \$36,438 (2023: \$37,103)

Other receivables

The ECL rates for other receivables at 30 June 2024 and 1 July 2023 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 2023 in the estimation techniques or significant assumptions in measuring the loss allowance.

The allowance for credit losses based on Council and group's credit loss matrix is as follows:

	Other receivables' days past due				Total
	Current	1 to 30 days	31 to 90 days	More than 90 days	
Council - 30 June 2024					
Expected credit loss rate	0.20%	0.00%	0.04%	9.36%	
Gross Receivable amount (\$000)	231	28	14	151	424
Lifetime ECL (\$000)	1	-	-	14	15
Group - 30 June 2024					
Expected credit loss rate	0.20%	0.00%	0.04%	9.36%	

	Other receivables' days past due				Total
	Current	1 to 30 days	31 to 90 days	More than 90 days	
Gross Receivable amount (\$000)	231	28	14	151	424
Lifetime ECL (\$000)	1	-	-	14	15
Council - 30 June 2023					
Expected credit loss rate	0.20%	0.01%	0.04%	61.17%	
Gross Receivable amount (\$000)	401	127	45	344	917
Lifetime ECL (\$000)	1	-	-	210	211
Group - 30 June 2023					
Expected credit loss rate	0.20%	0.01%	0.04%	61.17%	
Gross Receivable amount (\$000)	401	128	45	344	918
Lifetime ECL (\$000)	1	-	-	210	211

Movements in the allowance for credit losses as follows;

	Council		Group	
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Balance at 1 July measured under PBE IPSAS 29	211	233	211	233
ECL adjustments due to adoption of PBE IPSAS 41 *	-	(50)	-	(50)
Opening balance for credit losses at 1 July	211	183	211	183
Additional provisions made during the year	(190)	28	(190)	28
Provisions reversed during the year	-	-	-	-
Receivable written off during the year	(6)	-	(6)	-
Balance at 30 June	15	211	15	211

*Remeasurements as a result of the Council's adoption of PBE IPSAS 41 have been recognised directly in accumulated funds.

14. INVENTORY

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Merchandise Visitor and Service Centres	62	46
Blue Recycling Bins	13	7
Critical Spares for Operations	256	246
Compost Bags and Bins	10	11
Total Inventory at 30 June	341	310

No inventory is pledged as security for borrowings or payables.

15. INVESTMENT IN ASSOCIATES

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Investment In Associates		
- Investment In Manawatu-Whanganui LASS Ltd	64	67
	64	67
Manawatu Whanganui Lass Ltd		
<i>Summarised financial information of associates presented on a gross basis</i>		
Assets	803	686
Liabilities	452	325
Revenues	1,637	325
Surplus/(Deficit)	(22)	3
RDC's Share of Surplus/(Deficit)	-	-
RDC's Interest	14.29%	14.29%

All entities have a reporting date of 30 June. The actuals for 2024 and 2023 are based on unaudited financial statements.

The share of surplus/deficit in the Statement of Comprehensive Revenue and Expense includes any movement in prior years results post publication of Council's Annual Report, when the Associates final numbers became available. None of the Council's associates have contingent liabilities.

An investor is deemed to have significant influence if it has 20% or more of the voting or potential voting power of the investee. In Ruapehu District Council's case it holds less than 20% of the associates but is deemed to have significant influence by its representation on the Board.

Manawatu-Whanganui Local Authority Shared Services Limited (MW LASS Ltd)

MW LASS Ltd was formed in October 2008 to provide an 'umbrella vehicle' for the councils of the Manawatu-Whanganui region to investigate, procure, develop and deliver shared services.

Such services will be initiated under the umbrella of MW LASS Ltd where a business case shows that they provide benefits to the council users by either improved levels of service, reduced costs, improved efficiency and/or increased value through innovation. Current feasibility studies being undertaken include GIS, Aerial photography and joint procurement.

MW LASS Ltd has been exempted according to section 7 of the Local Government Act 2002. It is therefore not a Council Controlled Organisation for the purposes of the Act.

16. OTHER FINANCIAL ASSETS

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Non-Current Portion		
Other Investments:		
- Unlisted Shares in Civic Assurance	53	51
- Loan to Kakahi Water Board Supply Limited	21	20
- LGFA Borrower Note – Long Term	1,158	958
- RAL Term Loan – Gondola	447	435
Less impairment allowance - RAL Loan	(447)	(435)
Total Non-Current Portion	1,232	1,028
Total Other Financial Assets	1,232	1,028

Council owns an 8.33% share in the Manawatu Whanganui Regional Disaster Relief Fund Trust. The Trust is not in operation and the value of the Trust is therefore nil. Should the Trust come into operation, Council will not be in receipt of any funds from the Trust, unless the district is struck by a disaster. In the event of the Trust being wound up, the surplus assets and funds, after payment of the Trust's liabilities, including expenses of winding up, shall not be paid or distributed among the Trustees or the Local Authorities, but shall be paid and transferred to such person or body corporate, for the furtherance of charitable purposes within New Zealand, as the Trustees shall determine at the meeting, when the resolution for winding up is duly confirmed.

During 2018/19 Financial Year Council entered into a loan to RAL for the gondola project for \$500k. At 30 June 2024, the discounted present value was \$447k (2023: \$435k) as per PBE IPSAS accounting standards. It will be repaid in 7 years' time at the full loan value of \$500k. RAL is currently up for sale. Recovery of the loan is still a possibility as any interested parties are being advised that the loan is due for repayment in 2028/29. This asset has not been fully written off as recovery of the full amount is still possible. However, the provision for impairment allowance of \$447k (2023: \$435k) is recognised in 2023/24 Financial Year.

Fair Value

The carrying amount of other financial assets approximates their fair value. More details are shown in note 34.

Other Investments

The investments in Civic Assurance are valued according to Council's share of the net assets in their financial statements. The investment in Civic Assurance is held for strategic purposes, and Council does not intend to dispose of the asset. There was no dividend payout during the 2023/24 Financial Year.

The loan to Kakahi Water Board Supply Limited is a loan for unpaid rates, that is a fixed term, with an option of early termination, should the timber on the land be felled before expiry of the loan. Council will either receive the outstanding loan amount, or an agreed portion of the timber revenue, whichever is higher.

Impairment

RAL Loan as of the reporting date, the Group holds an unsecured loan to RAL amounted to \$500k. Subsequent to the announcement of RAL's liquidation on 20 June 2023, there has been a significant increase in credit risk associated with the loan. In accordance with PBE IPSAS 41 credit losses associated with the RAL Loan were assessed over the entire remaining life of the loan. As of 30 June 2024, the Group conducted an assessment of the loan's credit risk. The assessment concluded that the probability of default over the remaining life of the loan is 100%. As a result, the impairment allowance as of 30 June 2024 is \$447k (2023: \$435k). Other than the RAL Term Loan, none of the other financial assets are past due or impaired.

17. PROPERTY, PLANT AND EQUIPMENT

Council As at 30 June 2024	Opening Cost/ Valuation \$000	Opening Accum Depn & Impairment Charges \$000	Opening Carrying Amount \$000	Current Year Additions \$000	Current Year Disposals \$000	Current Year Depreciation \$000	Revaluation Surplus/ (Deficit) \$000	Cost / Valuation \$000	Accum Depn & Impairment Charges \$000	Carrying Amount \$000
Operational Assets										
Land	23,188	-	23,188	-	-	-	1,635	24,823	-	24,823
Buildings	26,388	-	26,388	944	-	(1,588)	1,003	26,747	-	26,747
Other Improvements (not revalued)	3,931	(592)	3,340	835	-	(89)	-	4,766	(681)	4,085
Library Books	1,503	(1,327)	176	60	-	(20)	-	1,562	(1,347)	215
Plant & Vehicles	1,887	(1,338)	549	162	-	(222)	-	2,048	(1,560)	488
Computer Equipment	1,269	(1,022)	247	11	(2)	(99)	-	1,477	(1,321)	156
Office Equipment	2,809	(2,063)	746	75	(2)	(160)	-	2,883	(2,223)	659
Total Operational Assets	60,974	(6,342)	54,632	2,087	(4)	(2,178)	2,638	64,306	(7,132)	57,174
Restricted Assets										
Land	410	-	410	-	-	-	-	410	-	410
Improvements	654	(101)	553	14	-	(64)	170	672	-	672
Total Restricted Assets	1,064	(101)	963	14	-	(64)	170	1,082	-	1,082
Infrastructural Assets										
Roading & Footpaths	311,176	(4,241)	306,935	9,198	(1,186)	(4,322)	9,681	320,306	-	320,306
Bridges	58,997	(1,458)	57,539	871	-	(1,512)	14,767	71,665	-	71,665
Land Under Roads	9,115	-	9,115	-	-	-	-	9,115	-	9,115
Water Supply - Treatment Plants	7,521	(684)	6,838	2,452	(264)	(763)	5,286	13,551	-	13,551
Water Supply - Reticulation	37,056	(989)	36,067	4,665	(52)	(1,074)	(1,495)	38,111	-	38,111
Wastewater - Treatment Plants	13,203	(294)	12,909	1,267	(4)	(420)	2,812	16,565	-	16,565

Council As at 30 June 2024	Opening Cost/ Valuation \$000	Opening Accum Depn & Impairment Charges \$000	Opening Carrying Amount \$000	Current Year Additions \$000	Current Year Disposals \$000	Current Year Depreciation \$000	Revaluation Surplus/ (Deficit) \$000	Cost / Valuation \$000	Accum Depn & Impairment Charges \$000	Carrying Amount \$000
Wastewater - Network	22,255	(690)	21,564	1,293	(23)	(749)	(137)	21,949	-	21,949
Stormwater	17,347	(415)	16,932	183	-	(420)	1,307	18,003	-	18,003
Stopbanks (no revalued)	156	-	156	-	-	-	-	156	-	156
Solid Waste	3,652	(70)	3,582	43	-	(83)	154	3,850	(153)	3,697
Total Infrastructural Assets	480,477	(8,841)	471,637	19,973	(1,530)	(9,343)	32,376	513,271	(153)	513,117
Items Under Construction	15,245	-	15,245	22,181	(22,229)	-	-	15,197	-	15,197
Total Property, Plant and Equipment	557,760	(15,284)	542,477	44,255	(23,763)	(11,585)	35,184	593,856	(7,285)	586,570

Group As at 30 June 2024	Opening Cost/ Valuation \$000	Opening Accum Depn & Impairment Charges \$000	Opening Carrying Amount \$000	Current Year Additions \$000	Current Year Disposals \$000	Current Year Depreciation \$000	Revaluation Surplus/ (Deficit) \$000	Cost / Valuation \$000	Accum Depn & Impairment Charges \$000	Carrying Amount \$000
Operational Assets										
Land	23,193	-	23,193	-	-	-	1,635	24,828	-	24,828
Buildings	26,388	-	26,388	944	-	(1,588)	1,003	26,747	-	26,747
Other Improvements (not revalued)	3,931	(592)	3,340	835	-	(89)	-	4,766	(681)	4,085
Library Books	1,503	(1,327)	176	60	-	(20)	-	1,562	(1,347)	215
Plant & Vehicles	2,139	(1,588)	551	162	-	(222)	-	2,301	(1,810)	491
Computer Equipment	1,271	(1,022)	249	17	(2)	(103)	-	1,485	(1,325)	160
Office Equipment	2,814	(2,066)	748	74	(2)	(159)	-	2,887	(2,226)	661
Total Operational Assets	61,239	(6,595)	54,643	2,092	(4)	(2,181)	2,638	64,576	(7,389)	57,187

Restricted Assets										
Land	410	-	410	-	-	-	-	410	-	410
Improvements	654	(101)	553	14	-	(64)	170	672	-	672
Total Restricted Assets	1,064	(101)	963	14	-	(64)	170	1,082	-	1,082
Infrastructural Assets										
Roading & Footpaths	311,176	(4,241)	306,935	9,198	(1,186)	(4,322)	9,681	320,306	-	320,306
Bridges	58,997	(1,458)	57,539	871	-	(1,512)	14,767	71,665	-	71,665
Land Under Roads	9,115	-	9,115	-	-	-	-	9,115	-	9,115
Water Supply - Treatment Plants	7,523	(684)	6,840	2,452	(264)	(763)	5,286	13,552	-	13,552
Water Supply - Reticulation	37,056	(989)	36,067	4,665	(52)	(1,074)	(1,495)	38,111	-	38,111
Wastewater - Treatment Plants	13,203	(294)	12,909	1,267	(4)	(420)	2,812	16,565	-	16,565
Wastewater - Network	22,250	(690)	21,559	1,293	(23)	(749)	(137)	21,944	-	21,944
Stormwater	17,346	(415)	16,931	183	-	(420)	1,307	18,001	-	18,001
Stopbanks (no revalued)	156	-	156	-	-	-	-	156	-	156
Solid Waste	3,652	(70)	3,582	42	-	(83)	154	3,848	(153)	3,695
Total Infrastructural Assets	480,473	(8,841)	471,634	19,972	(1,530)	(9,343)	32,376	513,263	(153)	513,109
Items Under Construction	15,245	-	15,245	22,181	(22,229)	-	-	15,197	-	15,197
Total Property, Plant and Equipment	558,021	(15,537)	542,484	44,259	(23,763)	(11,588)	35,184	594,117	(7,542)	586,576

17. PROPERTY, PLANT AND EQUIPMENT (Continue)

Council As at 30 June 2023	Opening Cost/ Valuation	Opening Accum Depn & Impairment Charges	Opening Carrying Amount	Current Year Additions	Current Year Disposals	Current Year Depreciation	Revaluation Surplus/ (Deficit)	Cost / Valuation	Accum Depn & Impairment Charges	Carrying Amount
Operational Assets										
Land	24,283	-	24,283	-	-	-	(1,095)	23,188	-	23,188
Buildings	21,036	(1,125)	19,911	2,506	(7)	(1,246)	5,224	26,388	-	26,388
Other Improvements (not revalued)	3,520	(517)	3,003	411	-	(75)	-	3,931	(592)	3,340
Library Books	1,436	(1,313)	123	67	-	(14)	-	1,503	(1,327)	176
Plant & Vehicles	1,590	(1,119)	471	346	(49)	(219)	-	1,887	(1,338)	549
Computer Equipment	1,137	(883)	254	135	(4)	(139)	-	1,269	(1,022)	247
Office Equipment	2,595	(1,913)	682	218	(4)	(150)	-	2,809	(2,063)	746
Total Operational Assets	55,597	(6,870)	48,727	3,683	(64)	(1,843)	4,129	60,974	(6,342)	54,632
Restricted Assets										
Land	446	-	446	-	-	-	(36)	410	-	410
Improvements	579	(44)	535	49	-	(57)	26	654	(101)	553
Total Restricted Assets	1,025	(44)	981	49	-	(57)	(10)	1,064	(101)	963
Infrastructural Assets										
Roading & Footpaths	305,471	-	305,471	7,701	(1,997)	(4,241)	-	311,176	(4,241)	306,934
Bridges	56,734	-	56,734	2,263	-	(1,458)	-	58,997	(1,458)	57,539
Land Under Roads	9,115	-	9,115	-	-	-	-	9,115	-	9,115
Water Supply - Treatment Plants	6,698	(582)	6,116	304	-	(684)	1,101	7,521	(684)	6,838
Water Supply - Reticulation	31,107	(838)	30,269	4,197	-	(989)	2,590	37,056	(989)	36,067
Wastewater - Treatment Plants	10,119	(259)	9,860	3,065	-	(294)	279	13,203	(294)	12,909
Wastewater - Network	18,761	(598)	18,163	1,986	-	(690)	2,106	22,255	(690)	21,564
Stormwater	16,124	(357)	15,767	340	-	(415)	1,240	17,347	(415)	16,932

Council As at 30 June 2023	Opening Cost/ Valuation	Opening Accum Depn & Impairment Charges	Opening Carrying Amount	Current Year Additions	Current Year Disposals	Current Year Depreciation	Revaluation Surplus/ (Deficit)	Cost / Valuation	Accum Depn & Impairment Charges	Carrying Amount
Stopbanks (no revalued)	156	-	156	-	-	-	-	156	-	156
Solid Waste	2,988	(37)	2,951	773	-	(70)	(72)	3,652	(70)	3,582
Total Infrastructural Assets	457,273	(2,671)	454,602	20,628	(1,997)	(8,841)	7,243	480,477	(8,841)	471,637
Items Under Construction	16,485	-	16,485	23,098	(24,338)	-	-	15,245	-	15,245
Total Property, Plant and Equipment	530,379	(9,584)	520,796	47,458	(26,399)	(10,742)	11,362	557,760	(15,284)	542,477

Group As at 30 June 2023	Opening Cost/ Valuation	Opening Accum Depn & Impairment Charges	Opening Carrying Amount	Current Year Additions	Current Year Disposals	Current Year Depreciation	Revaluation Surplus/ (Deficit)	Cost / Valuation	Accum Depn & Impairment Charges	Carrying Amount
Operational Assets										
Land	24,283	-	24,283	-	-	-	(1,090)	23,193	-	23,193
Buildings	21,036	(1,125)	19,912	2,506	(7)	(1,246)	5,223	26,388	-	26,388
Other Improvements (not revalued)	3,520	(517)	3,003	411	-	(75)	-	3,931	(592)	3,340
Library Books	1,436	(1,313)	123	67	-	(14)	-	1,503	(1,327)	176
Plant & Vehicles	1,836	(1,366)	470	350	(47)	(222)	-	2,139	(1,588)	551
Computer Equipment	1,339	(1,083)	256	135	(4)	(139)	-	1,271	(1,022)	249
Office Equipment	2,600	(1,916)	683	218	(4)	(150)	-	2,814	(2,066)	748
Total Operational Assets	56,050	(7,320)	48,730	3,687	(62)	(1,846)	4,133	61,239	(6,595)	54,643
Restricted Assets										
Land	446	-	446	-	-	-	(36)	410	-	410
Improvements	579	(44)	535	49	-	(57)	26	654	(101)	553
Total Restricted Assets	1,025	(44)	981	49	-	(57)	(10)	1,064	(101)	963

Group As at 30 June 2023	Opening Cost/ Valuation	Opening Accum Depn & Impairment Charges	Opening Carrying Amount	Current Year Additions	Current Year Disposals	Current Year Depreciation	Revaluation Surplus/ (Deficit)	Cost / Valuation	Accum Depn & Impairment Charges	Carrying Amount
Infrastructural Assets										
Roading & Footpaths	305,472	-	305,472	7,701	(1,997)	(4,241)	-	311,176	(4,241)	306,935
Bridges	56,734	-	56,734	2,263	-	(1,458)	-	58,997	(1,458)	57,539
Land Under Roads	9,115	-	9,115	-	-	-	-	9,115	-	9,115
Water Supply - Treatment Plants	6,698	(581)	6,118	304	-	(684)	1,101	7,523	(684)	6,840
Water Supply - Reticulation	31,107	(838)	30,269	4,197	-	(989)	2,590	37,056	(989)	36,067
Wastewater - Treatment Plants	10,119	(259)	9,860	3,065	-	(294)	279	13,203	(294)	12,909
Wastewater - Network	18,761	(598)	18,163	1,986	-	(690)	2,101	22,250	(690)	21,559
Stormwater	16,124	(358)	15,766	340	-	(415)	1,240	17,346	(415)	16,931
Stopbanks (no revalued)	156	-	156	-	-	-	-	156	-	156
Solid Waste	2,988	(37)	2,951	773	-	(70)	(72)	3,652	(70)	3,582
Total Infrastructural Assets	457,274	(2,671)	454,604	20,628	(1,997)	(8,841)	7,238	480,473	(8,841)	471,634
Items Under Construction	16,485	-	16,485	23,098	(24,338)	-	-	15,245	-	15,245
Total Property, Plant and Equipment	530,834	(10,035)	520,799	47,462	(26,397)	(10,744)	11,362	558,021	(15,537)	542,484

Core Infrastructure Asset Disclosures

Council & Group 2023/24	Closing Book Value	Additions Constructed by Council	Additions Transferred to Council	Most Recent Replacement Cost Estimate For Revalued Assets
	\$000	\$000	\$000	\$000
Roading (excluding land under roads)	391,971	10,070	-	640,298
Water Supply				
Treatment Plants & Facilities	13,552	2,452	-	39,992
Reticulation	38,111	4,665	-	67,544
Wastewater				
Treatment Plants & Facilities	16,565	1,267	-	36,287
Reticulation	21,944	1,293	-	40,058
Stormwater	18,001	183	-	31,837

Council & Group 2022/23	Closing Book Value	Additions Constructed by Council	Additions Transferred to Council	Most Recent Replacement Cost Estimate For Revalued Assets
	\$000	\$000	\$000	\$000
Roading (excluding land under roads)	362,204	10,505	627	341,628
Water Supply				
Treatment Plants & Facilities	6,840	304	-	10,347
Reticulation	36,067	4,197	-	29,672
Wastewater				
Treatment Plants & Facilities	12,909	3,065	-	12,006
Reticulation	21,559	1,986	-	18,275
Stormwater	16,931	340	-	17,005

Valuation

A revaluation was performed on the following class of property, plant and equipment and the effects of this revaluation have been reflected in the 2023/24 financial statements:

- Land and buildings (performed on 30 June 2024).
- Infrastructural assets for Water, Wastewater and Stormwater (performed on 30 June 2024).
- Infrastructural assets for Rooding (performed on 30 June 2024).

The revaluations for infrastructure assets completed prior to 30 June 2024 were reviewed for materiality and impairment. Council conducted an internal fair value assessment for 3 waters assets and roading assets, and no material difference was noted between the current carrying value and their assessment amounts.

Land (Operational, Restricted and Infrastructural)

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the “unencumbered” land value where there is a designation against the land, or the use of the land is restricted because of reserve or endowment status. These adjustments are intended to reflect the negative effect on the value of the land where an owner is unable

to use the land more intensely. Land has been valued as if vacant and incorporates the influences of size, contour, quality, location, zoning, designation and current and potential usage. Improvements by any lessee have been excluded, but land development and fertility improvements have been included. In determining fair value, an open market “willing buyer, willing seller” scenario is assumed. This is effectively the price an informed purchaser would have to pay to acquire a similar property.

Buildings (Operational and Restricted)

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable sales data are available for such buildings.

Depreciated replacement cost is determined using a number of significant assumptions:

- The replacement asset is based on the reproduction cost of the specific assets with adjustments where appropriate for obsolescence due to overdesign or surplus capacity.
- The replacement cost is derived from recent construction contracts of similar assets and Property Institute of New Zealand cost information.
- The remaining useful life of assets is defined by taking the economic life of the improvement and reducing this by the effective age of the components within each property.
- Straight line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (e.g., residential buildings) are valued at fair value using market-based evidence. Market rents and capitalisation rates were applied to reflect market value.

Infrastructural Asset Classes: Wastewater, Water, Drainage, Roads and Solid Waste

Wastewater, water and drainage are valued using depreciated replacement cost methodology. Roothing infrastructural assets are valued using the optimised depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the optimised depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets. In addition, indexed replacement costs are also used in the transport valuation (based on NZTA's March 2020 cost adjustment factors) and in three waters (indexed based on the cost fluctuation adjustment as per BSD3-15:2005)
- Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions (e.g., weather patterns and traffic growth). If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or underestimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Revenue. To minimise this risk, infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over useful life estimates.

The most recent valuation for wastewater, water and stormwater drainage was performed by Ryan Wong, reviewed by Robert Berghuis and approved by Marvin Clough of Beca Projects NZ Ltd. The valuation had an effective date of 30 June 2024.

The most recent valuation for roading was performed by Tania Watkins/Jesse Audley, reviewed by Kevin Dunn and approved by Marvin Clough of Beca Projects NZ Ltd and the valuation had an effective date of 30 June 2024.

The most recent valuation for buildings, land and solid waste assets (valued by assessing the buildings on transfer station locations) was performed by Maria McHugh (BBS (VPM)MPINZ), Scott Lewis (BBS (VPM)) and James Jennings (BLPM) of Quotable Value Ltd and the valuation had an effective date of 30 June 2024.

Land under Roads

Land under roads is carried at deemed cost.

Library Collections

Library collections are valued at depreciated cost.

Total Fair Value of Property, Plant and Equipment Valued by each Valuer (\$000)

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
QV Asset and Advisory	54,609	50,586
Beca Water	108,172	87,305
Beca Roading	391,970	364,253

A comparison of the carrying value of buildings valued using depreciated replacement cost and buildings valued using market-based evidence is as follows:

	Council & Group	
	2024	2023
	\$000	\$000
<i>Operational buildings</i>		
Depreciated replacement cost	20,691	21,164
Market-based evidence	6,055	5,224
Total carrying value of operational buildings	26,747	26,388
<i>Restricted buildings</i>		
Depreciated replacement cost	672	553
Market-based evidence	-	-
Total carrying value of restricted buildings	672	553

Impairment and Security for Liabilities

There were no impairment or reversals recognised in 2024 (2023: Nil).

None of Council's assets are pledged as security for liabilities in 2024 (2023: Nil).

Proceeds from Insurance

Council received \$99k from its insurers for damages (2023: \$82k).

Work in Progress

Capital Works in Progress by class of asset is detailed below:

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Operational Assets		
Land	-	-
Buildings	322	237
Other Improvements	3,295	1,954
Library Books	9	1
Plant and Vehicles	-	-
Computer Equipment	-	33
Office Equipment	48	3
Infrastructural Assets		
Roading	171	41
Bridges	51	45
Water Supply	11,067	11,175
Wastewater	220	1,719
Stormwater	14	35
Solid Waste	-	2
Property Plant and Equipment Capital Works in Progress Total	15,197	15,245
Intangibles	-	-
Total Capital Works in Progress by Asset Class	15,197	15,245

18. INTANGIBLE ASSETS

The intangible assets owned by Council include computer software and a resource consent.

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Carrying Amount at 1 July	155	159	155	159
Intangibles				
Cost				
Balance at 1 July	2,321	2,273	2,372	2,323
Additions	255	48	254	49
Disposals	-	-	-	-
Balance at 30 June	2,576	2,321	2,626	2,372
<i>Accumulated Amortisation</i>				
Balance at 1 July	(2,166)	(2,114)	(2,217)	(2,164)
Amortisation Charge	(56)	(52)	(55)	(52)
Disposals	-	-	-	-
Balance at 30 June	(2,222)	(2,166)	(2,272)	(2,217)
Carrying Amount at 30 June	354	155	354	155
Carrying Amount per Asset Class				
Software	266	67	266	67
Resource Consents	88	88	88	88
Carrying Amount at 30 June	354	155	354	155

There are no restrictions over the title or security held on the intangible assets. There were no internally generated intangible assets (2023: Nil).

19. DEPRECIATION AND AMORTISATION EXPENSE BY GROUP OF ACTIVITY

Directly Attributable Depreciation and Amortisation Expense by Group of Activity	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Community Support	11	9	11	9
Community Facilities	1,292	1,199	1,295	1,199
Land Transport	5,982	5,699	5,982	5,699
Leadership	-	-	-	-
Stormwater and Flood Protection	431	415	431	415
Wastewater	1,210	993	1,210	993
Water Supply	1,885	1,678	1,885	1,680
Waste Management and Minimisation	93	78	93	78
Total Directly Attributable Depreciation and Amortisation by Group Of Activity	10,904	10,070	10,907	10,072
Depreciation and Amortisation not directly related to Group of Activities	736	716	736	716
Total Depreciation and Amortisation Expense	11,640	10,786	11,643	10,788

20. INVESTMENT PROPERTY

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Land	5,312	5,129
Buildings	758	676
Balance at 30 June	6,070	5,805

Movement in investment property during the year was:

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Balance at 1 July	5,805	6,684
Reclassification from PPE	-	-
Additions	56	51
Disposals	(135)	-
Fair Value Gains/(Losses) on Valuation	344	(930)
Balance at 30 June	6,070	5,805

Investment properties are revalued annually effective at 30 June to fair value. The valuation was performed by Maria McHugh (BBS (VPM)MPINZ), Scott Lewis (BBS (VPM)) and James Jennings (BLPM) of Quotable Value Ltd and the valuation had an effective date of 30 June 2024.

There are no restrictions on the realisability of investment property or the remittance of revenue or proceeds from disposal.

Valuation

Investment Property Land

Investment land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the “unencumbered” land value where there is a designation against the land, or the use of the land is restricted because of reserve or endowment status. These adjustments are intended to reflect the negative effect on the value of the land where an owner is unable to use the land more intensely. Land has been valued as if vacant and incorporates the influences of size, contour, quality, location, zoning, designation and current and potential usage. Improvements by any lessee have been excluded, but land development and fertility improvements have been included. In determining fair value an open market “willing buyer, willing seller” scenario has been assumed. This is effectively the price an informed purchaser would have to pay to acquire a similar property.

Investment Property Buildings

Valuations give consideration to:

- Direct sales comparison approach, comparing structures based on market-based net rates per square metre;
- Income approach, capitalising net income and discounted cash flow (based on assumptions including future rental revenue, anticipated maintenance costs, and appropriate discount rates);
- Depreciated replacement cost is used if the fair value method cannot be established using market data. Depreciated replacement cost looks at replacement costs of material less economic physical obsolescence and any over design.

Revenue and Expenditure on Investment Property	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Rental Revenue	15	15
Expenditure on Property Generating Revenue	(0)	(1)
Expenditure on Property Not Generating Revenue	(27)	(26)

Registered Valuations were completed as at 30 June 2024 for RDC’s Investment Properties. The valuer adopted the Optimised Depreciated Replacement Cost (ODRC) approach whereby the fair value of an asset cannot be determined by reference to the price in an active market for the same asset or a similar asset. The optimised depreciated replacement cost is considered to be the most appropriate basis for determination of the fair value.

21. CREDITORS AND OTHER PAYABLES

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

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Current				
Exchange				
Trade Payables	1,432	1,424	1,472	1,550
Accrued Expenses	4,288	5,127	4,287	5,127
	5,720	6,551	5,759	6,677
Non-Exchange				
Trade Payables	23	16	23	16
Accrued Expenses	-	-	-	-
Other Financial Liabilities	173	216	173	216
	196	232	196	232
Total Current Portion	5,916	6,783	5,955	6,909
Total Creditors and Other Payables	5,916	6,783	5,955	6,909

22. BORROWINGS

	Council & Group		Council & Group	
	Carrying Amount		Fair Value	
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Current Portion				
Secured Loans	19,617	8,122	19,284	8,043
Total Current Portion	19,617	8,122	19,284	8,043
Non-Current Portion				
Secured Loans (Fixed Interest)	38,400	41,900	33,159	35,526
CARL Facility	-	5,000	-	5,000
Total Non-Current Portion	38,400	46,900	33,159	40,526
Total Borrowings	58,017	55,022	52,443	48,569

Weighted Average Interest Rate	Council & Group	
	Actual	Actual
	2024	2023
Current	5.39%	6.03%
Non-Current	5.31%	5.36%
Overall	5.34%	5.46%

Secured Loans

Council's secured loans of \$58m (2023: \$55m) have been borrowed at fixed and floating rates of interest from the Local Government Funding Authority (LGFA). Fixed rate debt rates are set at the time of rollover and include a margin for credit risk. Rates are fixed on terms in line with Council's Treasury Management Policy, with staggered rollovers to mitigate interest rate risk. During the year Council entered new interest rate swap contracts of \$9m (2023: \$nil).

Security

Council operates a Customised Average Rate Loan Facility (CARL) with the Bank of New Zealand. The limit of this facility was increased to \$7m, as at 30 June 2024 (2023: \$5m). No amounts drawn down on it as at 30 June 2024 (2023: \$5m). This facility is secured by a charge over rates. There are no restrictions on the use of this facility and \$7m expires on 27 June 2025. Through the LGFA and CARL Facility Council can draw down funds to cover any short-term debt requirements to the limits outlined above.

Secured loans are secured over either separate or general rates of Council.

Fair Values

The fair values are based on cash flows discounted using weighted average interest rates based on borrowing costs ranging from 1.97% to 6.45% (2023: 4.68% to 6.77%).

Internal Borrowings

Council has no internal borrowings, defined as per clause 27 of schedule 10 in the Local Government Act 2002. Council is keeping track of internal movement of funds, but these do not qualify as internal borrowings under this provision.

23. EMPLOYEE ENTITLEMENTS

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Annual Leave and Special Leave	386	323	406	343
Accrued Salaries	174	186	174	186
Total Employee Entitlements	560	509	580	529

24. PROVISIONS

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Non-Current Portion		
Landfill Aftercare Provision	237	233
Movement In Landfill Aftercare Provision		
Balance at 1 July	232	217
Discount Unwind (Note 6)	5	16
Balance at 30 June	237	233

Landfill Aftercare Costs

Upon formation of Council from amalgamation of smaller councils, and the introduction of the Resource Management Act (1991), 13 landfills throughout the district were phased out. Closed landfills are capped and monitored according to resource consent requirements. The risks associated with this operation are not believed to be significant and the expense is budgeted for annually as part of the relevant activity.

Council obtained resource consent in July 2001 to operate a landfill until October 2020. There is a responsibility under the resource consent to provide ongoing maintenance and monitoring of the landfill after the site is closed.

The landfill aftercare costs, and provision referred to in this note relate to the one operational landfill in Taumarunui and the provision utilised to fund this.

The cash outflows for landfill post-closure costs are expected to occur through to 2055. The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and known changes to legal requirements. The gross provision is \$237k (2023: \$233k), and was set after obtaining an engineer's valuation of what the provision needed to be at 30 June 2016. An inflation factor of 2.1% has been applied for 2024 (2023: 5.8%).

25. EQUITY

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Ratepayers Equity				
Balance at 1 July	294,942	296,864	295,058	296,976
Transfers (to)/from Asset Revaluation Reserves on Disposal	1,251	283	1,251	283
Surplus / (Deficit) for the year	(824)	(2,206)	(810)	(2,201)
Balance at 30 June	295,370	294,941	295,499	295,058
Other Reserves				
Restricted Reserves				
Balance at 1 July	62	62	62	62
Balance at 30 June	62	62	62	62
Asset Revaluation Reserve				
Balance at 1 July	206,607	195,527	206,609	195,530
Net Revaluation Gains/(Losses)	35,340	11,362	35,340	11,362
Transfer to Ratepayers Equity on Disposal of Property	(1,251)	(282)	(1,251)	(283)
Balance at 30 June	240,695	206,607	240,697	206,609

Asset Revaluation Reserves For Each Asset Class Consist Of:				
Operational Assets				
- Land	20,558	18,918	20,558	18,918
- Buildings	20,918	19,746	20,920	19,748
Infrastructural Assets				
- Wastewater System	24,388	21,735	24,388	21,735
- Stormwater System	14,803	13,497	14,803	13,497
- Water Supply System	28,780	25,194	28,780	25,194
- Land Transport (Roading Network)	129,860	106,284	129,860	106,284
- Solid Waste	1,388	1,233	1,388	1,233
Balance at 30 June	240,695	206,607	240,697	206,609
Fair Value Through Comprehensive Revenue and Expense Reserve				
Balance at 1 July	92	97	92	97
Net revaluation gains/(losses)	2	(5)	2	(5)
Balance at 30 June	94	92	94	92
Total Other Reserves	240,851	206,761	240,853	206,763
Total Equity	536,221	501,702	536,352	501,821

The fair value through comprehensive revenue and expense reserve reflects the cumulative revaluations on other financial assets for which gains and losses are reflected through other comprehensive revenue and expense.

Information about reserve funds held for a specific purpose is provided below:

Council & Group Reserve	Activities for which the Reserve Relates	Balance	Transfers	Transfers	Balance
		1-Jul	into Fund	out of Fund	30-Jun
		\$000	\$000	\$000	\$000
2024					
Raetihi Lighting	Community Facilities	4	-	-	4
Ohakune Forestry Sale Allocation	Community Facilities	32	-	-	32
Raetihi Forestry Sale Allocation	Community Facilities	26	-	-	26
Total Restricted Reserves 2023		62	-	-	62
2023					
Raetihi Lighting	Community Facilities	4	-	-	4
Ohakune Forestry Sale Allocation	Community Facilities	32	-	-	32
Raetihi Forestry Sale Allocation	Community Facilities	26	-	-	26
Total Restricted Reserves 2022		62	-	-	62

Restricted reserves are those reserves subject to specific conditions accepted as binding by Council and which Council may not revise without reference to the Courts or a third party. Transfer from these reserves may only be made for certain specific purposes or when specified conditions are met. Most of the restricted reserves were “inherited” during the amalgamation that created Ruapehu District Council. The last two Restricted Reserves that were created in the 2018/19 financial year related to the Ohakune and Raetihi share of the sale of the Whanganui Forestry Investment that occurred in December 2018. The Forestry investment was made between 1979 and 1990 and the two areas contributed some funding for the project, and this is their percentage share of the proceeds.

Purpose of Each Reserve Fund

Raetihi Lighting

In 2013 funds were allocated to the Raetihi community for community lighting.

Ohakune & Raetihi Forestry Sale Allocation

In 2018, funds were allocated for town centre revitalisation.

26. RECONCILIATION OF NET SURPLUS (DEFICIT) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Surplus/ (Deficit) after tax	(824)	(2,206)	(810)	(2,201)
Add / (Less) Non-Cash Items				
Share of Associate's (Surplus) / Deficit	3	-	3	-
Depreciation and Amortisation Expense	11,640	10,786	11,643	10,788
Property, plant, and equipment impairment	-	-	-	-
(Gains) / Losses on Impairment of Receivables	(15)	-	(15)	-
(Gains) / Losses in Fair Value of Investment Property	(344)	930	(344)	930
(Gains) / Losses in RAL Loan Net Present Value Discount Adjustment	3	15	3	15
	10,463	9,525	10,480	9,533
Add / (Less) Items Classified As Investing Or Financing Activities				
Net Losses / (Gains) on Disposal of Property, Plant and Equipment	1,771	2,015	1,771	2,015
(Gains) / Losses on Financial Assets Taken Through Gains / Losses	-	-	-	-
Losses / (Gains) on Disposal of Investments Classified as Fair Value through Other Comprehensive Revenue and Expense	2	(5)	2	(5)
	1,773	2,010	1,773	2,010
Add / (Less) Movements In Working Capital Items				
(Inc) / Dec in Debtors and Other Receivables	395	(216)	411	(216)
(Inc) / Dec in Prepayments and Accrued Income	154	(980)	158	(994)
(Inc) / Dec in Inventory	(30)	38	(31)	38
Inc / (Dec) in Creditors and Other Payables	(1,197)	1,495	(1,276)	959
Inc / (Dec) in Provisions	2	16	2	16
Inc / (Dec) in Other Employee Entitlements	51	10	51	15
	(625)	362	(685)	(184)
Net Cash Inflow /(Outflow) from Operating Activities	11,611	11,897	11,568	11,359

27. RECONCILIATION OF MOVEMENTS IN LIABILITIES ARISING FROM FINANCING ACTIVITIES

Council & Group	Finance guarantees \$000	Finance leases \$000	Debetures & Other loans \$000
Balance at 1 July 2023	-	-	55,022
Cash inflows	-	-	7,995
Cash outflows	-	-	(5,000)
Non-cash changes	-	-	-
Balance at 30 June 2024	-	-	58,017

28. CAPITAL COMMITMENTS AND OPERATING LEASES

	Council & Group	
	Actual 2024 \$000	Actual 2023 \$000
Capital Commitments		
Roading	15,605	21,849
Bridges	-	-
Water	1,874	3,187
Wastewater	-	-
Stormwater	-	-
Community Facilities	-	-
Total Capital Commitments	17,479	25,036
Operating Leases As Lessee		
Not Later Than One Year	671	301
Later Than One Year and Not Later Than Five Years	1,468	459
Later Than Five Years	1,003	1,094
Total Non-Cancellable Operating Leases	3,142	1,854
Operating Leases As Lessor		
Not Later Than One Year	42	33
Later Than One Year and Not Later Than Five Years	62	52
Later Than Five Years	53	65
Total Non-Cancellable Operating Leases	157	150

Capital Commitments

Council has extended several contracts for land transport services, focusing primarily on road resurfacing, streetlight maintenance, and road network marking. These projects are scheduled for completion by 30 June 2031. Additionally, Council has entered into a contract with BTW Infrastructure Consultancy for a range of capital and operational projects starting from 1 July 2024.

As of 30 June 2024, the Council's total contractual (operating and capital) commitment is \$73.4 million. Based on historical records of capital and operational expenditure against the contract or contracts of a similar nature, Council has estimated the capital commitments as \$17.5 million and operating commitments as \$55.9 million as at the June 2024 balance date. The contract relates to land transport services, focusing primarily on road resurfacing, streetlight maintenance, and road network marking. These projects are scheduled for completion by 30 June 2031.

Operating Leases

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

Council leases an office building as the lessee, for which the lease expires in September 2031, with a right of renewal for a further 25 years. There is no option to purchase the asset at the end of the lease term. There are no other significant leases. The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is \$nil (2023: \$nil).

There are no restrictions placed on the council by any of the leasing arrangements. No contingent rents have been recognised during the period.

29. CONTINGENCIES

Contingent Liabilities

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Legal Proceedings	150	150

Council is subject to one legal proceeding against it, alleging inadequate compensation for acquired land.

The potential liability to Council, if the claim is successful, is estimated to be \$150,000. The outcome of the claim will not be known until legal proceedings progress further (as for 2024).

Kodiak Consulting/Jon Hall

This matter involves fraudulent producer statements provided by Jon Hall/Kodiak Consulting Limited to Ruapehu District Council (design and construction). Ruapehu District Council is one of the councils throughout New Zealand affected by this situation. Council is in the process of identifying affected properties, these properties falling into one of three categories. Category 1 is those properties that have applied for building consent not yet granted. Category 2 is where consent has been granted but a Certificate Code Compliance (CCC) is not yet issued and category 3 is those properties where CCC has been issued. Council has notified its insurer on a precautionary basis. There are no claims against Council at this time. This matter was also the subject of a Police investigation that resulted in the conviction and jailing of Jon Hall.

New Zealand Local Government Funding Agency (LGFA):

The Council is a guarantor of the New Zealand Local Government Funding Agency Limited (LGFA). The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a current credit rating from Standard and Poor of AAA for local currency and a foreign rating of AA+ as at 30 June 2024.

As at 30 June 2024, the Council is one of 30 local authority shareholders and 77 local authority guarantors of the LGFA. The New Zealand Government also has a 11.1% shareholding in the LGFA. It has uncalled capital of \$1 million. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event that an imminent default is identified. Also, together with other shareholders and guarantors, the Council

is a guarantor of all the LGFA's borrowings. At 30 June 2024, the LGFA had borrowings totalling \$20.55 billion (2023: \$16.43 billion).

PBE Accounting Standard requires the Council to initially recognise the guaranteed liability by applying the 12-month expected credit loss (ECL) model (as fair value could not be reliably measured at initial recognition), and subsequently at the higher of the provision for impairment at balance date determined by the ECL model and the amount initially recognised. The Council has assessed the 12-month ECL of the guaranteed liability, based on market information of the underlying assets held by the LGFA. The estimated 12-month expected credit losses are immaterial due to the very low probability of default by the LGFA in the next 12 months. Therefore, the Council has not recognised a liability.

The Council considered the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- It is 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 raise sufficient funds to meet any debt obligations if further funds were required.

Contingent Assets

There are no Contingent Assets.

30. RELATED PARTY TRANSACTIONS

Transactions with Key Management Personnel

	2024		2023	
	FTE's	-	FTE's	-
Councillors				
Remuneration		517		491
Full Time Equivalent Members	10		17	
Executive Leadership Team Including Chief Executive				
Salaries and other Short-Term Employee Benefits		1,477		1,166
Post-Employment Benefits		-		-
Other Long-Term Benefits		-		-
Termination Benefits		-		-
Full Time Equivalent Members	8		7	
Total Key Management Personnel Compensation	18	1,994	24	1,657

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

Key management personnel include the Mayor, Councillors, Chief Executive and the other eight members of the executive leadership team.

During the year, Councillors and senior management, as part of a normal customer relationship, were involved in minor transactions with Council (such as the payment of rates).

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 condition no more or less favourable than those that it is reasonable to expect the Council and group would have adopted in dealing with the party at arm's length in the same circumstances.

Related party disclosures have also not been made for transactions with entities within the Council group (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such group transactions.

Councillors are also involved in various non-profit organisations throughout the community, which receive funding from Council. There has been no disclosure where the transactions are consistent with a client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the Council and group would have adopted in dealing with the party at arm's length in the same circumstances.

RDC Holdings Ltd (100% Council owned subsidiary) is non-active and has no revenue, expenditure, assets or liabilities, and there have been no transactions recorded in the 2024 financial year. (2023: Nil).

Visit Ruapehu Ltd (100% Council Controlled Organisation). This new organisation replaced the Ruapehu Regional Tourism Organisation (RTO) Trust, which was operated from 2009 until wound up by a Trustees Resolution on 17 October 2019 under a Deed of Confirmation. The transactions and assets and liabilities for the period 1 July 2023 to 30 June 2024 are consolidated into the Parent Group within the Financial Statements.

Provisions/Impairments

No impairments have been required for any receivables to related parties (2023: Nil).

31. REMUNERATION

Chief Executive

The total Chief Executive remuneration was:

Chief Executive	2024	2023
Salary – C. Manley	329,404	316,274
Superannuation Contribution – C. Manley	9,443	9,093
Total Chief Executive Remuneration	338,847	325,367

Elected Representatives

Remuneration paid to elected representatives:

Council	2024	2023
Kirton, Weston (Mayor)	122,247	88,064
Hoeta, Viv (Deputy Mayor)	53,246	42,529
Chase, Fiona	41,387	29,465
Gram, Robyn	40,537	37,537
Hinch, Janelle	40,537	38,755
Iwikau, Channey	40,457	29,025
Neeson, Lyn	44,220	43,181
Nottage, Rabbit	40,841	37,031
Ralph, Brenda	43,576	29,335
Wilson, Korty	49,460	28,855
Cameron, Don	-	32,522
Cosford, Graeme	-	8,135
Doyle, Adie	-	8,751
Ngatai, Karen	-	11,721
Pue, Elijah	-	9,287

Council	2024	2023
Wheeler, Kim	-	8,135
Wilson, Murray	-	8,623
Total	516,508	490,954

Community Boards

Remuneration paid to Community Board Members:

Community Boards	2024	2023
Bolten, Mark	-	869
Chapman, John	-	1,327
Gurr, Anthony	8,177	6,427
Henare, Kay	8,983	7,533
Hotter, John (Luigi)	16,216	9,943
Jefferies, Molly	9,369	6,721
Marsters, Eddie	4,943	3,438
McCarthy, Clark	-	869
O'Neill, Simon	4,943	4,398
Pakai, Colin*	8,983	6,209
Pepper, Luke	16,216	10,440
Reid, Angel	8,983	6,209
Robinson, Stu	8,983	6,209
Rudkin, Aroha	8,983	6,209
Stockbridge, Sophie	9,618	8,181
Wanakore, Oriwia	9,664	6,209
Whale, Allan	-	1,288
Wilson, Murray	5,343	3,742
Zimmer, Peter	5,205	5,425
Total Community Board	134,609	101,647
Total Council	516,508	490,954
Total Elected Representatives' Remuneration	651,117	592,601

Councillors attended the following meetings as part of their roles:

Councillor Meeting Attendance	RDC		Total
	Council	Rep External *	
Kirton, Weston (Mayor)	16	19	35
Hoeta, Viv (Deputy Mayor)	16	5	21
Chase, Fiona	16	-	16
Gram, Robyn	15	3	18
Hinch, Janelle	15	5	20
Iwikau, Channey	12	-	12
Neeson, Lyn	14	7	21
Nottage, Rabbit	13	6	19
Ralph, Brenda	14	-	14
Wilson, Korty	13	-	13
Total	144	45	189

Council Employees

Total Annual Remuneration By Band		
Bands for 2024 and 2023	2024	2023
< \$60,000	46	48
\$60,000 - \$79,999	16	7
\$80,000 - \$99,999	14	14
\$100,000 - \$119,999	5	6
\$120,000 - \$139,999	6	6
\$140,000 - \$199,999	6	4
\$200,000 - \$339,999	1	1
Total Employees	94	86

Total remuneration includes non-financial benefits provided to employees.

At balance date, the Council employed 63 (2023: 59) full-time employees, with the balance of staff representing 16.1 (2023: 16.1) full-time equivalent employees. A full-time employee is determined on the basis of a 40-hour working week.

32. SEVERANCE PAYMENTS

For the year ended 30 June 2024, Council made two severance payments of \$35k. (2023: one payment, \$5,376).

33. EVENTS AFTER BALANCE DATE

Water services reform

The water services reform legislation, namely the Water Services Entities Act 2022, the Water Services Legislation Act 2023 and the Water Services Economic Efficiency and Consumer Protection Act 2023, was repealed on 17 February 2024. The Government has recently enacted the Local Government Water Services Preliminary Arrangements Act 2024. The new legislation requires Council to deliver a Water Services Delivery Plan (WSDP) to the Secretary for Local Government by 3 September 2025. The plan must include the anticipated or proposed model or arrangements and implementation plan for delivering water services. Council will not know what the model or arrangements are until the WSDP is approved by the Secretary.

34. FINANCIAL INSTRUMENT RISKS

34A: Financial Instrument Categories

The accounting policies for financial instruments have been applied to the line items below:

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Financial Assets				
Amortised cost				
Cash and Cash Equivalents	1,535	9,407	1,710	9,620
Other Financial Assets	-	-	-	-
Receivables	1,011	1,543	1,032	1,580
Accrued Income	2,052	2,192	2,052	2,192
Total at Amortised cost	4,598	13,142	4,794	13,392
Fair Value through Comprehensive Revenue and Expense				
Other Financial Assets:				
- Listed Shares	-	-	-	-
- Unlisted Shares	53	51	53	51
- Other Investments	1,179	977	1,179	977
Total at Fair Value through Comprehensive Revenue and Expense	1,232	1,028	1,232	1,028
Total Financial Assets	5,830	14,170	6,026	14,420
Financial Liabilities				
Financial Liabilities at Amortised Cost				
Creditors and Other Payables	5,916	6,783	5,955	6,909
Borrowings:				
- CARL Facility	-	5,000	-	5,000
- Secured Loans	58,017	50,022	58,017	50,022
Total at Financial Liabilities at Amortised Cost	63,933	61,805	63,972	61,931

34B Financial Instrument Risk

Fair Value Hierarchy Disclosures

The majority of Council's financial assets are valued using non-observable inputs. Council has assessed the value of Council's financial assets as not material and has therefore chosen not to present Fair Value Hierarchy Disclosures.

Valuation Techniques with Significant Non-Observable Inputs (Level 3)

The table below provides reconciliation from the opening balance to the closing balance for the Level 3 Fair Value Measurements:

	Council & Group	
	Actual	Actual
	2024	2023
	\$000	\$000
Balance at 1 July	1,028	1,079
Gains and Losses Recognised in the Surplus or Deficit	2	2
Gains and Losses Recognised in Other Comprehensive Revenue and Expense	2	(5)
Purchases	201	(48)
Sales	-	-
Transfers into Level 3	-	-
Transfers out of Level 3	-	-
Balance at 30 June	1,232	1,028

These investments include unlisted shares in Civic Assurance. Also included is a loan to the Kakahi Water Supply Board Limited.

The increase in the value of the loan includes capitalisation of interest income and rates revenue.

Financial Instruments Risk

Council has a series of policies to manage the risks associated with financial instruments, is risk averse and seeks to minimise exposure from its treasury activities. The Treasury Management Policies do not allow for any speculative transactions.

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. Council does not have any material exposure to price 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 at fixed rates of interest expose Council to fair value interest rate risk. Council's Treasury Management Policy sets the minimum and maximum levels of fixed interest rate exposure to borrowings across various time intervals.

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 Council to cash flow interest rate risk.

Council's policy is to raise long-term borrowings on fixed interest rates. There is no significant exposure to cash flow interest rate risk.

Credit Risk

Credit risk is the risk that a third party will default on its obligation to Council, causing it to incur a loss. Financial instruments which potentially subject Council to credit risk principally consist of bank balances, accounts receivable, investments and other guarantees.

Debtors and other receivables arise mainly from 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. 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. Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

Council's Treasury Policy limits the amount of credit exposure on investment instruments to any one institution or organisation. There are also minimum credit rating limits in place. Council holds no collateral or credit enhancements for financial instruments that give rise to credit risk. Council's maximum credit risk exposure for each class of financial instrument is as follows:

	Council		Group	
	Actual 2024	Actual 2023	Actual 2024	Actual 2023
	\$000	\$000	\$000	\$000
Cash at Bank and Term Deposits	1,535	9,407	1,710	9,620
Receivables	1,011	1,543	1,032	1,580
Accrued Income	2,052	2,192	2,052	2,192
Other Financial Assets (Investments)	1,232	1,028	1,232	1,028
Total Credit Risk	5,830	14,171	6,026	14,420

Credit Quality of Financial Assets

The credit quality of financial assets, that are neither past due nor impaired, can be assessed by reference to Standard and Poor's credit ratings, where such ratings are available.

	AA- \$000	Unrated \$000	Total \$000
Group 2024			
Cash at Bank and Term Deposits	1,710	-	1,710
Receivables	-	1,032	1,032
Accrued Income	-	2,052	2,052
Other Financial Assets (Investments)	-	1,232	1,232
Total Credit Risk	1,710	4,316	6,026
Group 2023			
Cash at Bank and Term Deposits	9,620	-	9,620
Receivables	-	1,580	1,580
Accrued Income	-	2,192	2,192
Other Financial Assets (Investments)	-	1,028	1,028
Total Credit Risk	9,620	4,800	14,420

	AA- \$000	Unrated \$000	Total \$000
Council 2024			
Cash at Bank and Term Deposits	1,535	-	1,535
Receivables	-	1,011	1,011
Accrued Income	-	2,052	2,052
Other Financial Assets (Investments)	-	1,232	1,232
Total Credit Risk	1,535	4,295	5,830
Council 2023			
Cash at Bank and Term Deposits	9,407	-	9,407
Receivables	-	1,543	1,543
Accrued Income	-	2,192	2,192
Other Financial Assets (Investments)	-	1,028	1,028
Total Credit Risk	9,407	4,764	14,171

Other financial assets are mainly assets not able to be credit rated. The remaining assets are of insignificant value and are therefore not rated.

Liquidity Risk

Management of Liquidity Risk

Liquidity risk is the risk that 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. Council aims to maintain flexibility in funding by keeping committed credit lines available.

Council manages its borrowings in accordance with its funding and financial policies which include a Treasury Management Policy.

Council has a new CARL Facility with the Bank of New Zealand which has a maximum amount that can be drawn down of \$8m (2023: \$8m).

Contractual Maturity Analysis of Financial Liabilities

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

	Carrying Amount	Contractual Cash Flows				
		Total	< 1 year	1-2 years	2-5 years	5+ years
	\$000	\$000	\$000	\$000	\$000	\$000
Group 2024						
Creditors and Other Payables	5,916	5,916	5,916	-	-	-
CARL Facility	-	-	-	-	-	-
Secured Loans	58,017	64,152	21,981	1,832	40,339	-
Bonds (Fixed Interest)	-	-	-	-	-	-
Total	63,933	70,068	27,897	1,832	40,339	-
Group 2023						
Creditors and Other Payables	6,783	6,783	6,783	-	-	-
CARL Facility	5,000	5,000	5,000	-	-	-
Secured Loans	50,022	57,254	5,707	1,860	47,593	2,095
Bonds (Fixed Interest)	-	-	-	-	-	-
Total	61,805	69,038	17,490	1,860	47,593	2,095

	Carrying Amount	Contractual Cash Flows				
		Total	< 1 year	1-2 years	2-5 years	5+ years
	\$000	\$000	\$000	\$000	\$000	\$000
Council 2024						
Creditors and Other Payables	5,955	5,955	5,955	-	-	-
CARL Facility	-	-	-	-	-	-
Secured Loans	58,017	64,152	21,981	1,832	40,339	-
Bonds (Fixed Interest)	-	-	-	-	-	-
Total	63,972	70,107	27,936	1,832	40,339	-
Council 2023						
Creditors and Other Payables	6,909	6,909	6,909	-	-	-
CARL Facility	5,000	5,000	5,000	-	-	-
Secured Loans	50,022	57,254	5,707	1,860	47,593	2,095
Bonds (Fixed Interest)	-	-	-	-	-	-
Total	61,931	69,163	17,616	1,860	47,593	2,095

Sensitivity Analysis

The following table illustrates the potential profit and loss impact due to reasonable possible market movements, with all other variables held constant, based on Council's financial instrument exposures at balance date. There are no financial instruments held for which foreign exchange risk applies. As there is no interest rate to Council, as all interest rates are at a fixed interest rate as balance date (including prior year) no table is included.

Interest Rate Risk (Through Surplus)	Council & Group		Council & Group	
	2024		2023	
	-50bp \$000	+100bp \$000	-50bp \$000	+100bp \$000
Financial Assets				
Cash and Cash Equivalents	(1)	2	(5)	10
Financial Liabilities				
Cash and Cash Equivalents	-	-	-	-
Term Loans	(15)	30	(11)	23
Total Sensitivity	(16)	31	(16)	32

Explanation of Interest Rate Risk Sensitivity

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 (bp) movement. For example, a decrease in 50bp is equivalent to a decrease in interest rates of 0.5%.

As Council only secures borrowing through loans, there is no interest rate risk sensitivity on the financial liabilities.

35. CAPITAL MANAGEMENT

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 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.

Council complied with all externally imposed capital requirements to which it is subject.

The objective of managing these items is to achieve intergenerational equity. This is a principle promoted in the Act and applied by Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising Council's assets and does not expect them to meet the full cost of long-term assets that will benefit ratepayers in future generations. Additionally, 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. Council is also focussing efforts on ensuring that it is being "smart" with how it maintains and upgrades assets to minimise the impact on ratepayers now and in the future.

The Act requires Council to make adequate and effective provision in the Long-Term Plan (LTP) and in its Annual Plan (where applicable) to meet the expenditure needs identified in these plans. The Act also sets out the factors that 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 Council's LTP.

36. COUNCIL CONTROLLED ORGANISATIONS

RDC Holdings Limited is a company created as a Local Authority Trading Enterprise (LATE) to comply with changes in tendering rules for contracting. The trading activities ceased with the sale of the LATE contracts Plant and Equipment to Works Construction in 1997. The company has been retained as an inactive company because, periodically, opportunities arise which may make it a useful entity. None of these prospective opportunities has materialised to date. RDC Holdings Ltd is intended to be an exempt CCO and has no performance targets.

Visit Ruapehu Limited was incorporated on 23 August 2019, as a Council Controlled Organisation (CCO) with Ruapehu District Council being the 100% owner. This new organisation replaced the Ruapehu Regional Tourism Organisation (RTO) Trust, which was operating from 2009 until it was wound up by a Trustees resolution on 17 October 2019 under a Deed of Confirmation. The assets were transferred to Visit Ruapehu Limited, free of all charges and encumbrances and all the Trusts debts and liabilities were paid. Visit Ruapehu Limited is an exempt entity and is not required to have performance targets.

	Actual 2024 \$000	Actual 2023 \$000
Investment In Subsidiaries (CCO)		
- Investment in Visit Ruapehu Ltd	130	118
	130	118
Visit Ruapehu Ltd		
<i>Summarised financial information of associates presented on a gross basis</i>		
Assets	212	271
Liabilities	82	153
Revenues	642	1,086
Surplus/(Deficit)	13	4
RDC's Interest	100%	100%

Shares in subsidiaries (cost)

Breakdown of shares in subsidiaries and further information is as follows:

	Principal Activity	Actual 2024 \$	Actual 2023 \$
Visit Ruapehu Ltd	To promote the Ruapehu district and tourism and improve the economic welfare of the citizens of the Ruapehu district	131,447	131,447
Total		131,447	131,447

37. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

Explanations for major variations from the budget for 2023/24 are as follows:

Statement of Comprehensive Revenue and Expense

Revenue

Rates are in line with the budget and \$1.7m higher than previous year, driven by the agreed rating increase, growth within the district and \$358k in penalties received.

Subsidies and Grants are \$5m higher than LTP budget, mainly due to deferred capital projects funded externally and unbudgeted funds, including operational subsidies, Mayor's Taskforce, the Contestable Better Off fund, and additional subsidies from NZ Transport.

Other revenue is \$205k above budget, mainly due to unbudgeted revenue from shared services for valuation rolls and the impairment of receivables.

Council does not budget for non-financial instrument gains, therefore any gain creates a variance against the budget. This year saw \$444k gain from investment property revaluations and assets disposal.

Expenses

Depreciation expenses are \$1.1m above LTP budget due to higher revaluations across infrastructure, land and building assets.

Other expenses are \$6.5 million over budget. This is mainly due to \$2.8 million in additional day works maintenance, \$1.5 million in higher operating costs such as insurance, IT software, power, signage, and cycle trail expenses, \$1.3 million in consultant fees, \$770k for road maintenance and \$300k in vehicle costs. Some of these costs were offset by savings in contract expenses.

Council does not budget for losses, therefore any such amounts are variances against the budget. This year there was a \$1.8m loss, primarily from assets disposal related to roading assets and investments property valuation adjustment.

Statement of Financial Position

Cash and Cash equivalents are \$660k below budget, primarily due to the timing of income and expenditure. Cash levels were managed well based on LGFA covenant requirements.

Property Plant and Equipment are \$72m above budget, driven by a higher-than-expected revaluation of land transport assets last year.

Investment Property are \$2.2m above budgeted, reflecting strong revaluations over the last 3 years.

Creditors and other payables are \$2.4m higher than budget, largely due to the timing of expenditure on large contracts of \$3.5m, mainly related to 3 waters and roading.

Borrowing is \$1.7m over budget, due to an increase in capital projects and NZ Transport capital works.

Income in Advance is \$1.3m below budget, mainly due to delays in the Ohakune WTP, cycleways and trails project.

Statement of Cash Flows

Rates revenue is \$1.1m above budget, reflecting the agreed rating increase, growth within the district and \$358k in penalties received. for the year.

Subsidies and grants receipts are \$8.8m higher than budget due to unbudgeted external funding from Central Government and NZ Transport and deferred capital projects funded externally.

Cashflow from Other Revenue is \$2.2m lower than budget, due to the timing of when revenue was received.

Supplier payments are \$8.5m above budget, mainly due to increase maintenance costs for water, roading, and operational SaaS costs that were budgeted as capital.

Payments to Employees and Elected Members are \$200k higher than budgeted, primarily due to a variance in the number of vacant positions.

Interests paid is 1.8m higher than budget, resulting from market interest rates exceeding expectations.

Purchase of Property Plant and Equipment is \$210k higher than budget, primarily due to increased costs associated with NZ Transport capital contracts.

38. PREPAYMENTS, ACCRUED INCOME & INCOME IN ADVANCE

	Council		Group	
	Actual	Actual	Actual	Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
Prepayments				
Insurance Premiums	355	265	355	265
Annual Software Subscriptions	99	72	99	72
Other Invoices	118	-	128	14
SAAS (Software as a Service) arrangements	34	282	34	282
Total Prepayments	606	619	616	633
Accrued Income				
Interest	89	39	89	39
Petrol Tax	13	14	13	14
Water Meter Charges	13	22	13	22
Waka Kotahi NZTA Subsidy	373	2,117	373	2,117
Other Recharges	37	-	37	-
Government Subsidy	1,527		1,527	
Total Accrued Income	2,052	2,192	2,052	2,192
Total Prepayments and Accrued Income	2,658	2,811	2,668	2,825
Income in Advance				
DIA Funding - Three Waters Stimulus	-	4	-	4
DIA Funding - Waimarino Rest Home	-	337	-	337
MBIE Funding - Water IWI Consultation Support	103	103	103	103
MBIE Funding – Great Rides	-	-	-	-
MSD Funding – Mayor’s Taskforce	-	53	-	53
Hamilton & Waikato Tourism	58	-	58	-
Dog Registrations	104	97	104	97
Rates	1,093	1,089	1,093	1,089
Sundry Creditors	92	99	92	99
Health Regulation Fees	11	11	11	11
CCO Visit Ruapehu Ltd – Marketing Funding	-	-	22	8
Total Income in Advance	1,461	1,793	1,483	1,801

Part B – Other Legislative Disclosures

1. RUAPEHU DISTRICT COUNCIL: FUNDING IMPACT STATEMENT FOR YEAR ENDING 30 JUNE 2024 – WHOLE OF COUNCIL

	AP 2023 \$000	Annual Report 2023 \$000	AP 2024 \$000	Actual 2024 \$000
Sources of Operating Funding				
General Rates, Uniform Annual General Charges, Rates Penalties	14,014	13,922	14,422	14,868
Targeted Rates	12,563	13,078	13,769	13,863
Subsidies And Grants for Operating Purposes	7,580	9,613	7,222	9,158
Fees And Charges	3,845	4,215	3,469	3,795
Interest And Dividends from Investments	26	348	26	273
Local Authorities Fuel Tax, Fines, Infringement Fees, And Other Receipts	176	136	189	173
Total Operating Funding (A)	38,204	41,312	39,097	42,130
Applications Of Operating Funding				
Payments To Staff and Suppliers	33,273	37,523	31,744	38,229
Finance Costs	1,290	2,009	2,708	2,821
Other Operating Funding Applications	-	-	-	-
Total Application Of Operating Funding (B)	34,563	39,532	34,452	41,050
Surplus/(Deficit) Of Operating Funding (A-B)	3,641	1,780	4,645	1,080
Sources Of Capital Funding				
Subsidies And Grants for Capital Expenditure	20,246	9,436	12,112	10,955
Development And Financial Contributions	120	230	232	196
Increase/(Decrease) In Debt	4,534	12,624	3,369	8,110
Gross Proceeds from Sale of Assets	-	-	-	-
Lump Sum Contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources Of Capital Funding (C)	24,900	22,291	15,713	19,261
Application Of Capital Funding				
Capital Expenditure:				
- To Meet Additional Demand	3,965	664	3,386	1,494
- To Improve the Level of Service	15,350	9,354	7,216	7,775
- To Replace Existing Assets	14,416	13,134	11,288	12,979
Increase/(Decrease) In Reserves	-	920	(1,533)	(1,908)
Increase/(Decrease) Of Investments	-	-	-	-
Total Applications of Capital Funding (D)	33,731	24,071	20,357	20,341
Surplus/(Deficit) Of Capital Funding (C-D)	(3,641)	(1,780)	(4,645)	(1,080)
Funding Balance ((A-B) +(C-D))	-	-	-	-

2. SUPPORT FUNDING IMPACT STATEMENT – WHOLE OF COUNCIL

Lump Sum Contributions	AP 2023 \$000	AP 2024 \$000	Actual 2024 \$000
Sources Of Operating Funding			
General Rates, Uniform Annual General Charges, Rates Penalties	(16)	(4)	(2)
Targeted Rates	-	-	-
Subsidies And Grants for Operating Purposes	-	-	-
Fees And Charges	583	275	76
Internal Charges and Overheads Recovered	4,832	4,585	7,827
Interest And Dividends from Investments	26	26	273
Total Operating Funding (A)	5,425	4,882	8,174
Applications Of Operating Funding			
Payments To Staff and Suppliers	3,856	3,975	8,509
Finance Costs	110	230	152
Internal Charges and Overheads Applied	499	-	-
Other Operating Funding Applications	-	-	-
Total Application Of Operating Funding (B)	4,465	4,205	8,661
Surplus/(Deficit) Of Operating Funding (A-B)	960	677	(487)
Sources Of Capital Funding			
Subsidies And Grants for Capital Expenditure	-	-	-
Development And Financial Contributions	-	-	196
Increase/(Decrease) In Debt	(4,909)	(1,019)	-
Gross Proceeds from Sale of Assets	-	-	-
Lump Sum Contributions	-	-	-
Other dedicated capital funding	-	-	-
Total Sources of Capital Funding (C)	(4,909)	(1,019)	196
Application Of Capital Funding			
Capital Expenditure:			
- To Meet Additional Demand	-	-	-
- To Improve the Level of Service	636	698	19
- To Replace Existing Assets	522	493	155
Increase/(Decrease) In Reserves	(5,107)	(1,533)	(465)
Increase/(Decrease) Of Investments	-	-	-
Total Applications of Capital Funding (D)	(3,949)	(342)	(291)
Surplus/(Deficit) Of Capital Funding (C-D)	(960)	(677)	487
Funding Balance ((A-B) +(C-D))	-	-	-

3. OVERALL FUNDING IMPACT STATEMENT RECONCILIATION - WHOLE OF COUNCIL

Reconciliation between the Group of Activities' Funding Impact Statements, the Overall Council and Group Funding Impact Statement and the Statement of Comprehensive Revenue and Expense against EAP budget.

	Actual 2024 \$000	AP 2024 \$000	Actual 2023 \$000
Total operating and capital funding sources as shown in the group of activities' funding impact statements	69,218	58,675	72,088
Less Corporate Services revenue unallocated	-	-	-
Less internal charges and overheads recovered	(7,827)	(4,585)	(8,491)
Total operating and capital funding sources as shown in the overall council funding impact statement	61,391	54,090	63,597
(Increase)/decrease in debt	(8,109)	(3,369)	(12,624)
Other gains	444	-	91
Total funding sources	53,726	50,721	51,064
Total revenue as shown in the statement of comprehensive revenue	53,726	50,721	51,064
Application of total operating and capital funding as shown in the group of activities' funding impact statements	69,217	59,394	72,079
Add corporate services costs	-	-	-
Less internal charges and overheads applied	(7,827)	(4,586)	(8,491)
Application of total operating and capital funding as shown in the overall council funding impact statement	61,390	54,808	63,589
Capital expenditure	(22,248)	(21,890)	(23,151)
(Increase)/decrease in reserves	1,908	1,533	(919)
(Increase)/decrease in investments	-	-	-
Less corporate services net gain in allocations	-	-	-
Depreciation and amortisation	11,643	12,518	10,788
Other losses	1,842	-	2,960
Total funding application	54,535	46,969	53,266
Total expenditure as shown in the statement of comprehensive revenue	54,535	46,969	53,266

4. RATING BASE INFORMATION

The 2023/24 rates were set based on the following information, as of 1 July 2023 and prior year comparatives.

	Actual 2024	Actual 2023
Number of Rating Units	10,154	10,119
Non-Rateable Units	982	993
Total Capital Value of Rating Units in the district	6,304,841,250	6,266,124,250
Total Land Value of Rating Units in the district	3,484,326,250	3,481,080,250

5. INSURANCE

As of 30 June, Ruapehu District Council had the following insurance contracts in place:

		2024		2023	
		Max Insured \$000	Value \$000	Max Insured \$000	Value \$000
Material Damage	Replacement	13,000	131,575	13,000	113,370
Motor Vehicles	Market	1,944	1,944	2,000	2,000
Infrastructural Assets	Replacement	40,000	214,058	40,000	190,328

Council has no self-insurance fund. Risk mitigation include the NZ Transport Agency Waka Kotahi (NZTA) subsidies and Council's ability to borrow to replace lost / damaged assets. Sub limit is on the assumption that not everything will be destroyed in one event.

6. BENCHMARKS

Annual Report Disclosure Statement for the Year Ending 30 June 2024

What is the purpose of this Statement

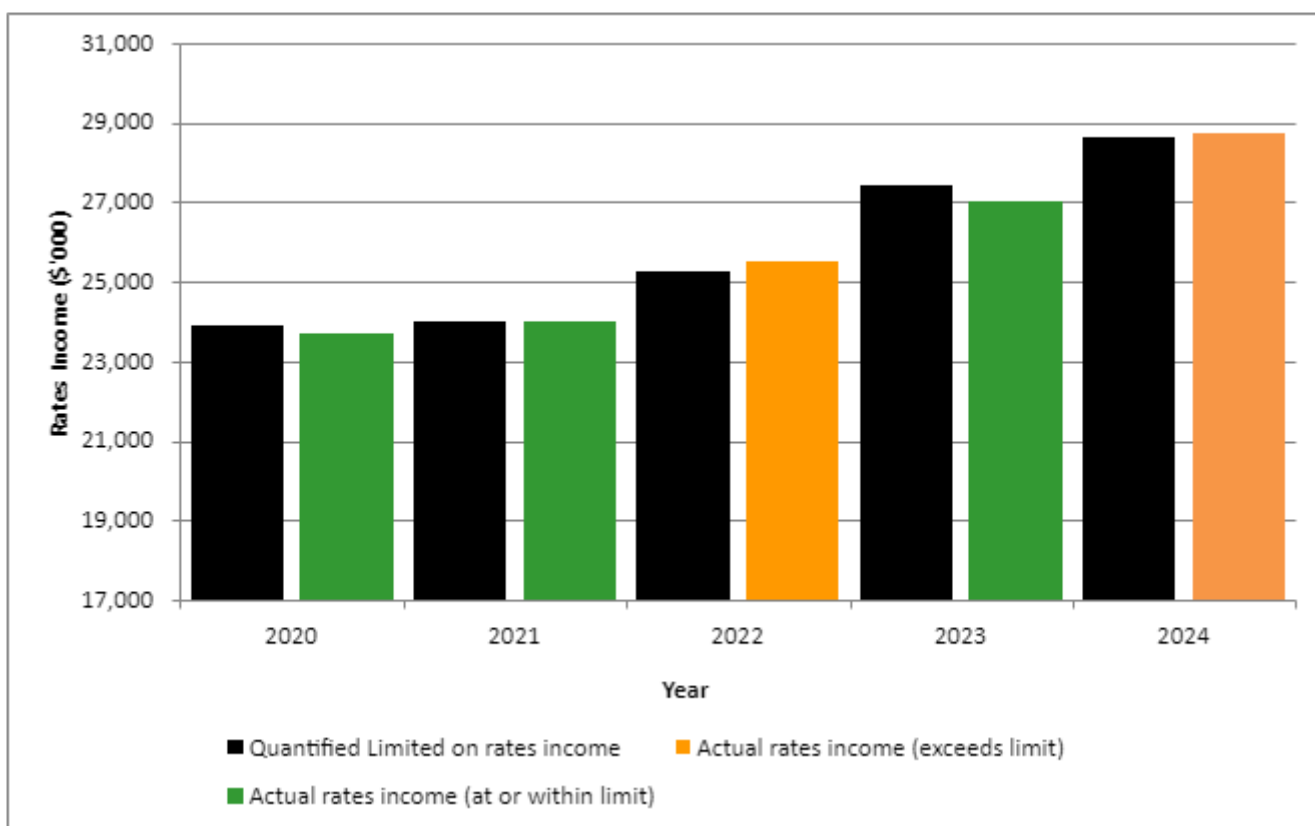
The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

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 (Income) Affordability

The following graph compares Council's actual rates revenue with the quantified limit on rates.

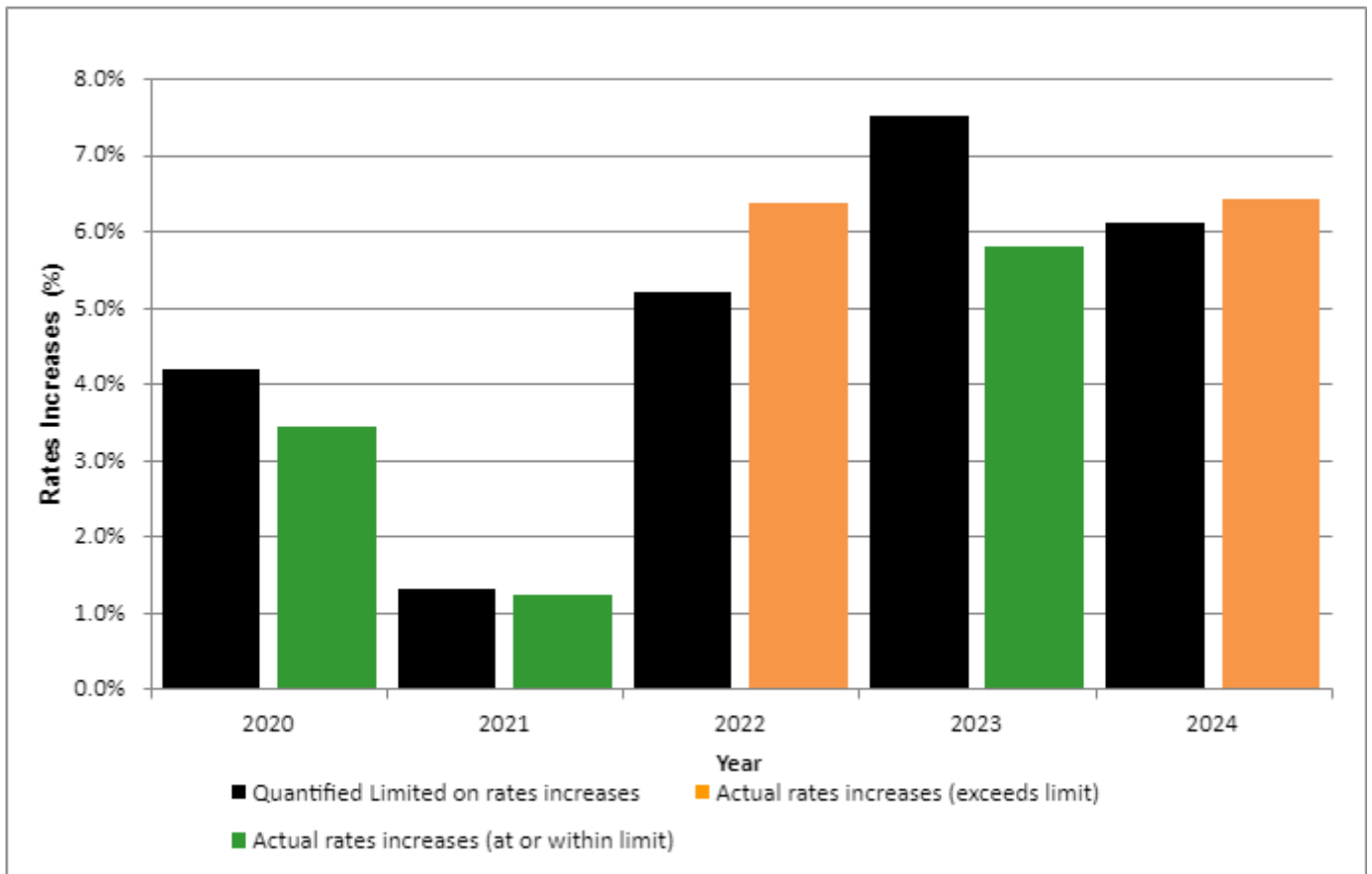
Council set a quantified limit on the rates income for which it plans to rate (whole of Council), included in the Financial Strategy within its Long-Term Plan. This quantified limit is that the whole of Council rate income will not increase by more than the Local Government Cost Index (LGCI) plus 2%, year on year.



The quantified limit for 2023/24 financial year was \$28.6m. Council was above this benchmark with a gross rates take of \$28.7M.

Rates (Increases) Affordability

The following graph compares Council's actual rates increase with the quantified limit on rates increases included in the financial strategy included in the Council's Long-Term Plan. The quantified limit is the Local Government Cost index (LGCI) plus 2% for each of the next 10 years of the plan.

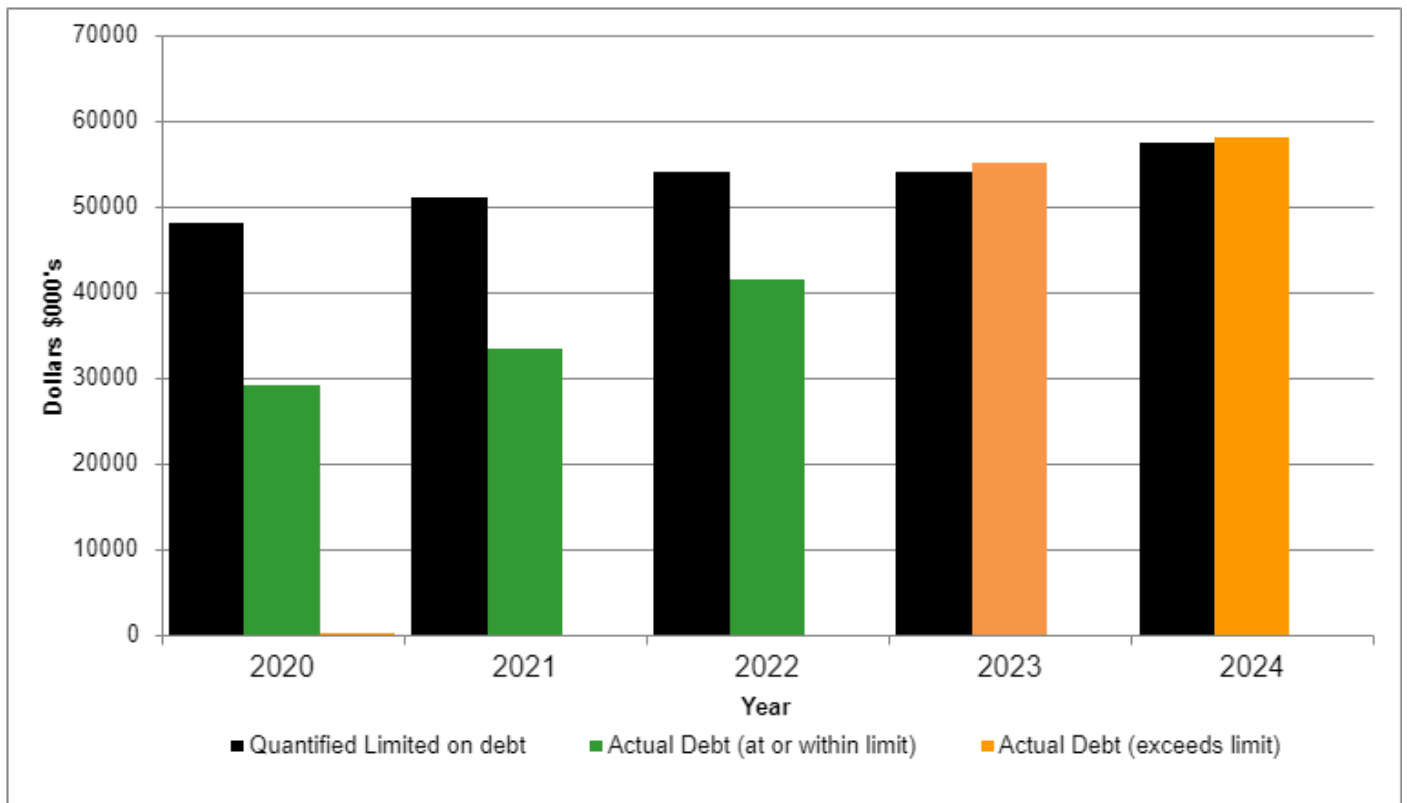


The quantified limit for 2023/24 financial year was 6.1%. Council was above this benchmark with 6.1% increase.

Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its actual borrowings are within each quantified limit on borrowing.

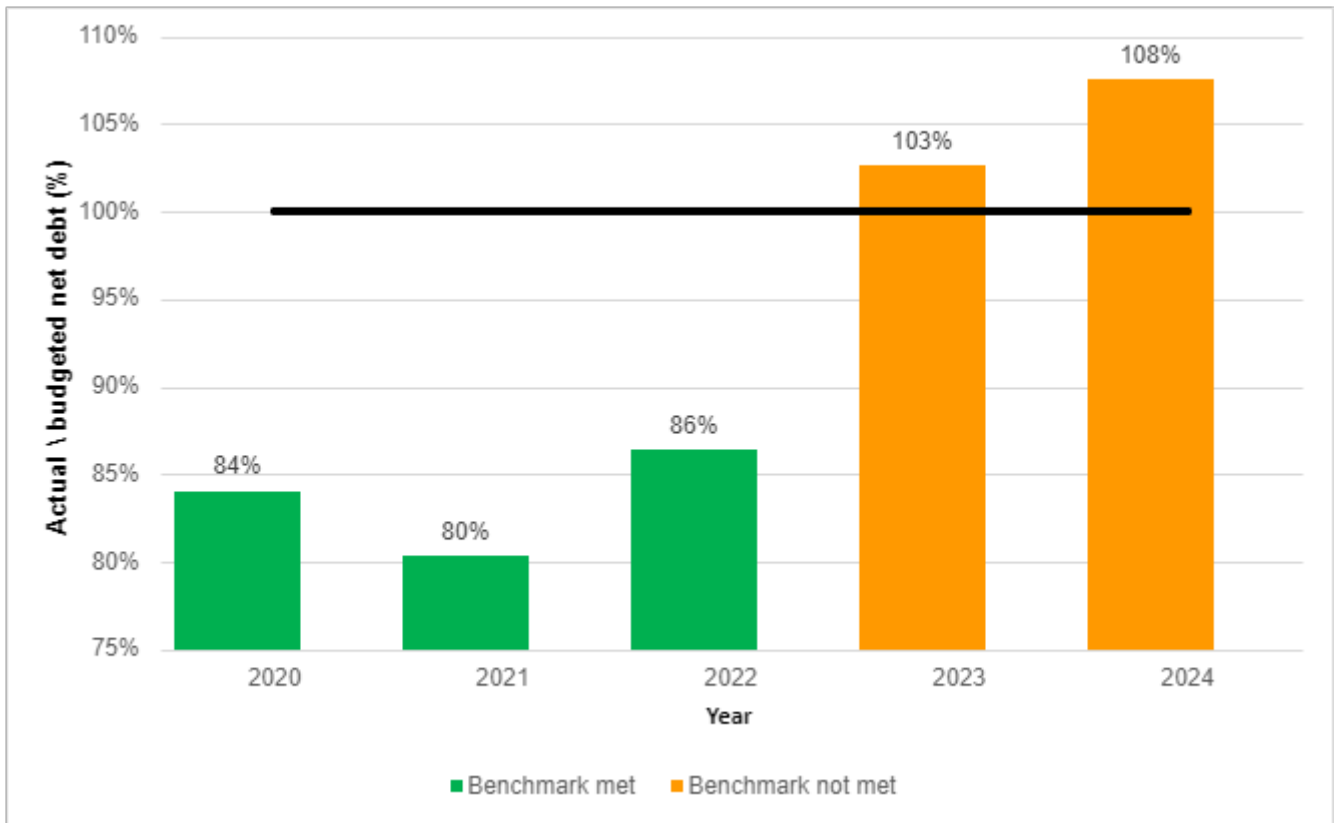
The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's Long Term Plan. The quantified limit is that debt should be less than twice the annual rates bill.



Council did not meet this benchmark with an actual debt position of \$58m against the quantified limit of \$57m.

Debt Control Benchmark

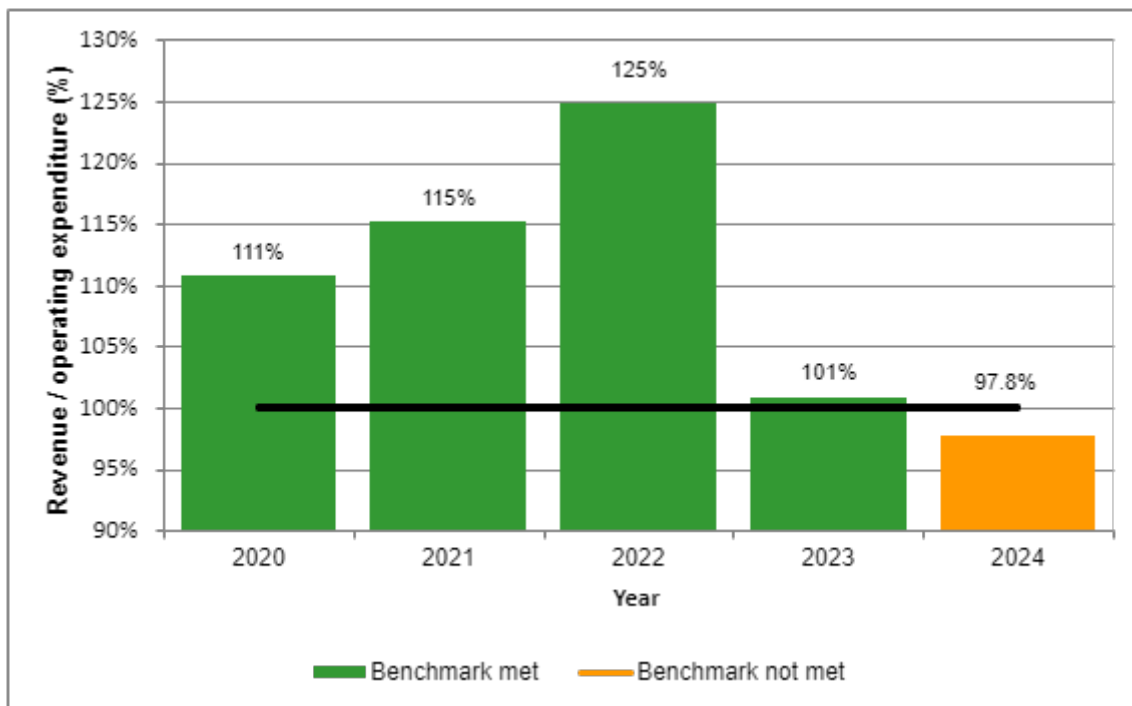
The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, Net Debt means financial liabilities less financial assets (excluding trade and other receivables). The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Council did not meet this benchmark with an actual result of 108% versus a plan of 100% due to higher borrowing.

Balanced Budget Benchmark

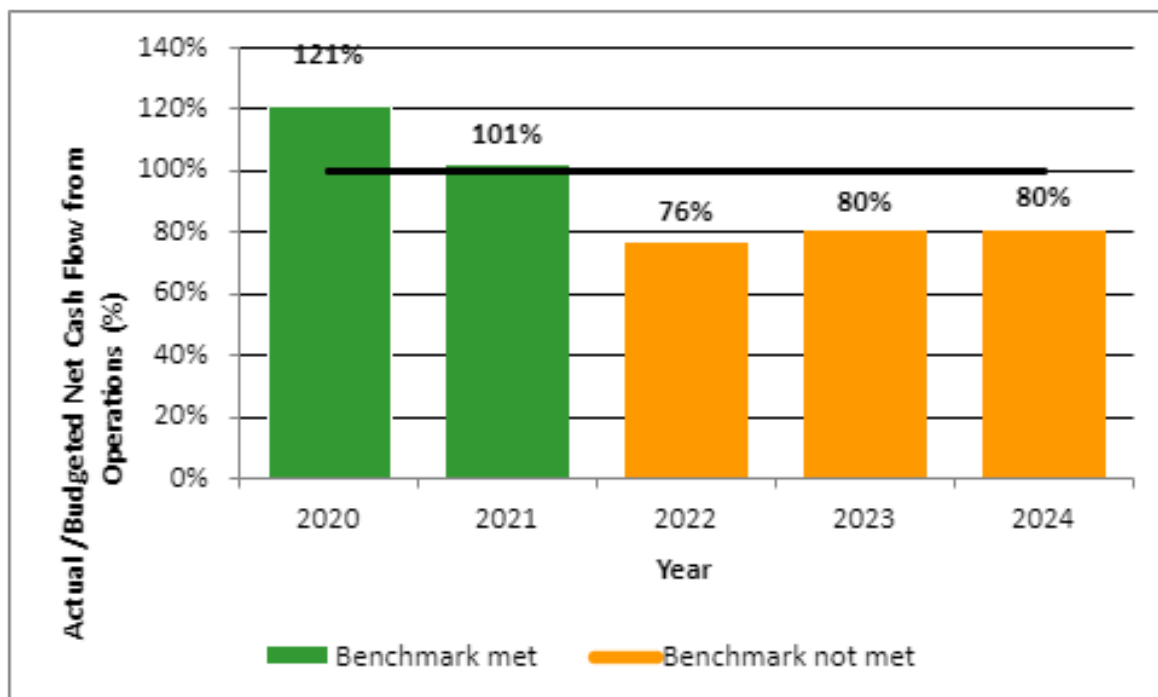
The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant and equipment) as a proportion of operating expenses (excluding losses on derivative financial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



Council did not meet this benchmark with an actual result of 97.8% versus a plan of 100%.

Operations Control Benchmark

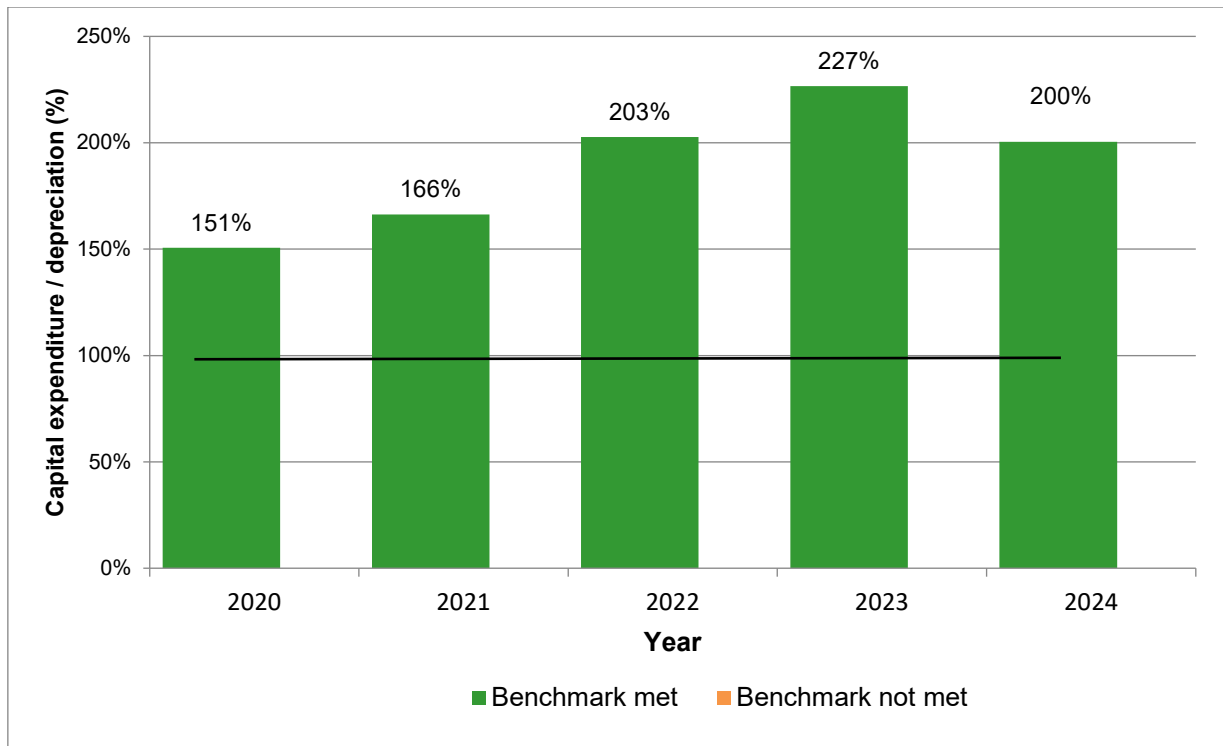
This graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations. The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



Council did not achieve this benchmark for the 2024 financial year, mainly due to higher interest and increase of costs compared to the budget.

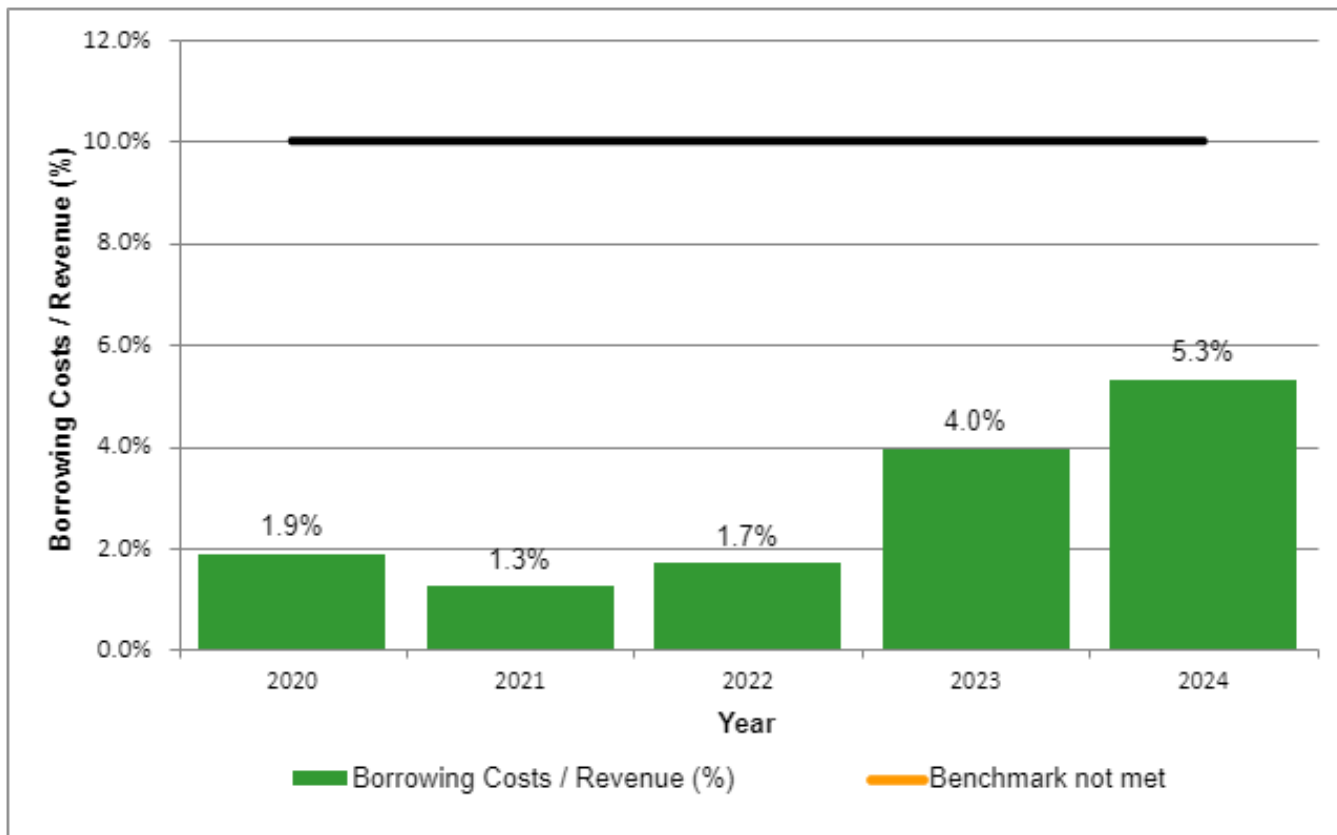
Essential Services Benchmark

The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services. The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



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



The interest to operating revenue benchmark that is measured against is that finance costs do not exceed 10% of operating revenue. Council's finance costs over the last five years have been significantly below this benchmark.