



KAWERAU DISTRICT COUNCIL

Annual Report Summary

For the Year Ended 30 June 2023



MESSAGE FROM KAHIKA | MAYOR

Tēnā koutou and welcome to Council's annual report summary for the year ended 30 June 2023. The year has seen a number of changes with the first being the swearing in of a new team of elected members to represent the rohe for the next triennium. The future continues to offer local government change, challenges and opportunity.

Overall, Council is in a reasonably strong financial position, with equity increasing due to the revaluation of Council's assets in 2022, by \$18.8m. The financial performance resulted in a deficit of \$1,483,749, attributing to this was the increased depreciation expenditure of \$1,184,931, due the increased asset value following the 2022 revaluation.

For the 2022/23 financial year Council spent \$7.47 million on capital projects compared to the annual plan capital budget of \$8.85 million. Some capital projects were delayed and will be completed in 2023/24, such as the Rangī Delamare Pavilion, further water reticulation replacements wastewater replacements.

The major achievements during the 2022/23 financial year included:

- Inauguration of the 2022-2023 Elected Members.
- Continued provision of council services to a high standard throughout the year.
- Construction of the final 11 units in the Porritt Glade Lifestyle Village
- Renewal of 4.9 kms of watermains in the Plunket Street and Onslow Street areas
- Replacement of 2.5 kms of wastewater pipes in CBD and Plunkett Street
- Major redevelopment of the buildings and entranceway into the Maurie Kjar Aquatic Centre
- Completion of new entranceway and recreational walking track to the summit of Monika Lanham
Progress of renewal of damaged and dangerous footpaths as well as kerb and channels
- Progression of the Stoneham Park Residential Development.

The Kawerau District and local government continues to face the certainty of significant change, challenges and uncertainty in the future due to the reforms currently underway including: Three waters reforms, reviewing the Resource Management Act and the Future for Local Government reform. The impact of these reforms is likely to be significant for both Council and the community, but we will endeavour to keep residents informed as soon as more information is available.

Our sincere thanks to councillors, staff and residents for their input throughout the year and their ongoing commitment to making Kawerau a place we can all be proud of.

Council also wishes to acknowledge the on-going support of Tangata Whenua Iwi, stakeholders, residents and ratepayers.



F. K. N. Tunui
MAYOR

This Summary Annual Report was authorised by:
Russell George, Chief Executive Officer on 25 October 2023 at Kawerau.

Independent Auditor's Report

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

The summary of the annual report was derived from the annual report of the Kawerau District Council (the District Council) for the year ended 30 June 2023.

The summary of the annual report comprises the following information on pages 6 to 13:

- the summary statement of financial position as at 30 June 2023;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2023;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service performance.

Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: Summary Financial Statements.

Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2023 in our auditor's report dated 25 October 2023.

Without modifying our opinion, we draw attention to Note 30 on pages 50 and 51, which outlines developments in the Government's water services reform programme.

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council as outlined in note 30 remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved.

Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: Summary Financial Statements.

Auditor's responsibility

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: Summary Financial Statements.

Our opinion on the summary of the annual report is based on our procedures, which were carried out 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.

Other than in our capacity as auditor, we have no relationship with, or interests in the District Council.



René van Zyl
Audit New Zealand
On behalf of the Auditor-General
Auckland, New Zealand
25 October 2023

COVID-19 PANDEMIC

The lockdown in August of 2022, restricted some Council services and delayed some capital projects. The projects that were delayed were carried forward to 2023/24.

Assumption

There is the possibility that the COVID-19 pandemic could in future negatively impact the community and in turn this will affect Council's revenue, however, the risk is considered low. The district's industry continues to operate without reductions to their operations or workforce numbers. Rate collection percentages have been impacted by the current difficult financial times, especially with high inflation and the significant increase in the costs of living, however Council is actively following up debtors and providing payment plans to clear outstanding rates. Council continues to encourage ratepayers to communicate with them if they are having difficulties. Only a small percentage of Council's revenue is dependent on visitor numbers and with any reduction in revenue being minimal.

Council is confident it can continue providing excellent services to the community for a reasonable cost, which the community will be able to afford.

THREE WATERS REFORM

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. Council has been advised that Council's Water Services will come under Entity B, with a proposed transfer date of October 2025, although the exact date of the transfer of assets and liabilities is uncertain.

Assumption

The 3 Waters reforms will have a significant impact for local government and their respective communities, including Kawerau District Council. Councils will have reduced activities and revenue following the 3 Waters reforms. However, Kawerau District Council has prepared these accounts under a going concern assumption and at the time of preparing this report is planning to continue to deliver the services as provided in Council's Annual Plan for 2023/24.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the Year Ended 30 June 2023

\$		\$	\$
<u>2021/22</u>		<u>Budget</u>	<u>2022/23</u>
	Revenue		
11,295,785	Rates	11,953,620	12,159,251
1,518,712	Subsidies and grants	1,075,800	1,957,319
2,235,266	Fees and charges	3,610,500	1,789,092
16,770	Interest revenue	34,390	41,171
560,732	Other revenue	70,000	253,974
88,600	Vested assets	0	0
15,715,865	Total Revenue	16,744,310	16,200,807
	Expense		
5,703,185	Personnel costs	6,111,890	6,059,952
3,518,140	Depreciation and amortisation expense	3,316,270	4,501,201
1,472	Finance costs	110,000	62,950
6,473,822	Other expenses	6,967,200	6,916,356
130,173	Loss on disposal of property, plant and equipment	0	144,097
15,826,792	Total Expense	16,505,360	17,684,566
(110,927)	SURPLUS/(DEFICIT)	238,950	(1,483,749)
18,817,736	Gain on revaluation	0	0
18,706,809	TOTAL COMPREHENSIVE REVENUE AND EXPENSE	238,950	(1,483,749)

STATEMENT OF CHANGES IN EQUITY

For the Year Ended 30 June 2023

\$		\$	\$
<u>2021/22</u>		<u>Budget</u>	<u>2022/23</u>
	Total Equity		
86,241,427	Balance at 1 July	87,079,400	104,948,236
18,706,809	Total Comprehensive Revenue and Expense	238,950	(1,483,749)
104,948,236	Closing Balance	87,318,350	103,464,487
	Equity represented by:		
37,258,721	Accumulated funds	34,649,520	36,506,158
67,689,515	Other reserves	52,668,830	66,958,329
104,948,236		87,318,350	103,464,487

STATEMENT OF FINANCIAL POSITION

As at 30 June 2023

\$		\$	\$
<u>2021/22</u>		<u>Budget</u>	<u>2022/23</u>
	ASSETS		
6,821,559	Current assets	7,212,560	7,523,764
<u>106,791,648</u>	Non-current assets	<u>96,599,220</u>	<u>109,668,378</u>
<u>113,613,207</u>	TOTAL ASSETS	<u>103,811,780</u>	<u>117,192,142</u>
	LIABILITIES		
8,453,652	Current liabilities	3,582,370	11,528,836
<u>211,319</u>	Non-current liabilities	<u>12,911,060</u>	<u>2,198,819</u>
<u>8,664,971</u>	TOTAL LIABILITIES	<u>16,493,430</u>	<u>13,727,655</u>
	EQUITY		
37,258,721	Accumulated funds	34,649,520	36,506,158
<u>67,689,515</u>	Other reserves	<u>52,668,830</u>	<u>66,958,329</u>
<u>104,948,236</u>	TOTAL EQUITY	<u>87,318,350</u>	<u>103,464,487</u>

STATEMENT OF CASHFLOWS

For the Year Ended 30 June 2023

\$		\$	\$
<u>202/22</u>		<u>Budget</u>	<u>2022/23</u>
1,985,306	Net cash from operating activities	4,153,390	3,401,542
(2,920,338)	Net cash to investing activities	(4,850,360)	(5,283,721)
(14,875)	Net cash from financing activities	<u>2,008,500</u>	<u>1,994,956</u>
(949,907)	Net increase/(decrease) in cash, cash equivalents and bank overdrafts	1,311,530	112,777
4,616,631	Cash, cash equivalents and bank overdrafts at the beginning of the year	3,762,780	3,666,724
<u>3,666,724</u>	Cash, cash equivalents and bank overdrafts at the end of the year	<u>5,074,310</u>	<u>3,779,501</u>

REPORTING ENTITY

Kawerau District Council (KDC) is a local authority in terms of the Local Government Act 2002. The financial statements, for the year ended 30 June 2022, have been prepared in terms of section 98 of the Local Government Act 2002 and in accordance with generally accepted accounting practice.

The full financial statements have been prepared in accordance with tier 2 Public Benefit Entities (PBE) Reduced Disclosure Regime (RDR) accounting standards (for reporting periods beginning on or after 1 July 2014) and Council confirms in the statement of compliance (in the full financial statements) compliance with these accounting standards for the period covered by this annual report summary.

These summary financial statements comply with Public Benefit Entity report standard 43: Summary Financial Statements.

The full financial statements for the period ended 30 June 2023 were authorised for issue by Council on 25 October 2023. The financial statements for each period presented in the Summary have been audited by Audit New Zealand and received an unmodified audit opinion.

The full Annual Report is available online at www.kaweraudc.govt.nz or can be obtained at the Council office.

BASIS OF PREPARATION

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property and financial instruments. The figures in the financial statements have been rounded to the nearest dollar (\$).

The Council is a public benefit entity and the financial statements have been prepared in New Zealand dollars. The functional currency of KDC is New Zealand dollars.

The specific disclosures included in the summary financial statements have been extracted from the full financial statements and these summary financial statements do not include all the disclosures provided in the full financial statements and cannot be expected to provide as complete an understanding as provided by the full financial statements.

CHANGES IN ACCOUNTING POLICIES

PBE FRS 48 Services Performance Reporting

This standard is effective for annual report periods beginning on or after 1 January 2022. PBE FRS 48 replaces the service performance requirements of PBE PSAS 1 *Presentation of Financial Statements* and establishes new requirements for public benefit entities (PBEs) to select and present services performance information. The effect of this new standard is that additional information and explanations have been provided in reporting on statement of service performance.

PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 Financial instruments replaces both PBE IPSAS 29 - Financial Instruments: Recognition and Measurement and PBE IFRS 9 – Financial Instruments and is effective for financial years beginning on or after 1 January 2022, which has been adopted by Council for the year ended 30 June 2023.

The main changes compared to PBE IPSAS 29 that are relevant to the Council are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected losses which might result in earlier recognition of impairment losses.

EXPLANATION OF SIGNIFICANT VARIANCES

Explanations for major variations from Council's estimated figures for 2022/23 are as follows:

Statement of Comprehensive Revenue and Expense

The significant variances from the estimated figures include: additional income for grants and subsidy revenue for "Mayor's Taskforce for Jobs", Covid Subsidy, funding for pool geothermal heat exchange and Government 3-Waters Funding. Fees and Charges income is lower than budget as there were no sale processes for the sale of sections at Central Cove.

There was additional depreciation expenditure arising from the signification increase in the value of Council's assets (\$18m) following the revaluation as at 30 June 2022.

Statement of Financial Position

Cash and cash equivalents are were lower than budget due to residential section sales not proceeding and similarly inventory is higher because these sales did not occur as anticipated.

Non-current assets (as well as reserves) were higher than budget due to the revaluation of assets to 30 June 2022.

Liabilities overall were higher than the budget due to the retirement village resident's liability recognition – this had anticipated to be an asset sale.

The revaluation reserve is more than budgeted due to the significant increase in property, plant and equipment following the 30 June 2022 revaluation.

Statement of Cash Flow

Subsidies and grants were higher than budget because additional grants received for Mayor Task Force for Jobs, project funding and the Government 3-Waters grants.

There was reduced revenue for property sales due to delays in construction and softening of the property market, (increasing inventory).

Also, there were reduces Occupation Right Agreement Lease singed for the retirement units, as there are still five units that are available for leasing at 30 June 2023.

Overall, this resulted in there being \$1.2m less cash than budgeted for the year.

STATEMENT OF COMMITMENTS

At the 30 June 2023 there were outstanding contracts for work still to be done totaling \$1,780,386 (2022 \$2,923,800).

Capital commitments are for Rangī Delamere Pavilion \$989,286 and Bell Street Duplex construction \$791,000.

STATEMENT OF CONTINGENT LIABILITIES

Council currently has no outstanding loan guarantees for community organisations (2022 - \$Nil).

Kawerau District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down, however the Council has an ongoing obligation to contribute to

the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call, in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weatheright defects (in a mixed claim involving both weatheright and non-weatheright defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

EVENTS AFTER BALANCE DATE

3 Waters Reforms

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. Subsequent to balance date Council has been advised of a proposed transfer date for 3 Waters of October 2025, although the exact date of the transfer of assets and liabilities is uncertain.

STATEMENTS OF SERVICE PERFORMANCE

The Council's Statement of Service Performance information on pages 61 to 123 has been prepared in accordance with the latest Public Benefit Entity Financial Reporting Standards (PBE RFS 48) and with generally accepted accounting practice (GAAP).

For PBE FRS 48 it states that in reporting about the entity's objectives and how it intends to achieve them, the information should be drawn from the found documents, governance documents and accountability documents. As such, Council has drawn this information from the 2021-2031 Long-Term Plan, which sets the direction for the next 10 years.

Also, PBE FRS 48 states judgement is required in deciding how much information to provide about the current reporting period as well as comparatives for all performance measure and survey results. Please refer to the individual Statements of Service Performance for each activity.

Council is responsible and accountable for giving effect to identified Community Outcomes and priorities in an efficient and effective manner. The services that Council provides are organised into what are known as 'Groups of Activities' and Council has nine activity groups. The Statement of Service Performance reports on Council's progress towards the vision, outcomes and specific statements of intended service provision as set out in Council's Long-term Plan.

Every three years Council is required to prepare a Long-Term Plan which sets out Council's strategic direction for the next 10 years, including outcomes, service levels and financial forecasts. The Long-Term Plan 2021-2031 was adopted in 2021 and includes the Statement of Intended Service Provision for each Group of Activities, which specifically details the:

- Levels of Services - the outputs that Council expects to be generated by the activity.
- Performance measures – the means used to measure whether the levels of service are being delivered.
- Performance targets – the desired levels of performance against the performance measures.

The Long-Term Plan performance measures selected are to provide the public with information to assess the level of service across all of Council's activities.

An important performance target that is measured every three years is the Community Survey, which provides Council with direct feedback on the range of services provided to the Community. Overall, the community survey results are reported with margins of error of +/- 4% to 6%, the individual margins of

error are provided as a footnote below each activity throughout the Statement of Service Performance reporting. The National benchmarking results are reported at 95% confidence level +/- 4 - 5% however excludes Auckland, Wellington, Christchurch and Dunedin councils. The National survey data is collected throughout the year so that annual results can be presented without seasonal bias. The data is collected using a 1 -10 scales: satisfaction percentages are aggregated 6-10 ratings. Further details on the triennial survey are detailed below.

During the 2022/23 year, Council achieved 52% of its non-financial performance targets compared to 65% for the previous year.

Activity	2022/23			2021/22 Achievement Rate
	No. of targets	End of Year Result		
Democracy	5	1	0%	33%
Economic & Community Development	6	5	83%	80%
Environmental Services	14	9	64%	64%
Roading	9	0	0%	57%
Stormwater	3	3	100%	100%
Water Supply	14	12	86%	83%
Wastewater	8	4	50%	43%
Solid Waste Management	5	2	40%	50%
Leisure and Recreation	21	8	38%	58%
TOTAL* excludes the N/A targets	85	44	52%	65%

The following actions are being taken to address the targets that were not achieved:

Changes to Triennial Community Survey

Council has a number of performance targets relating to community satisfaction, with the results having an impact on Council not achieving the targets previously set. The following is further explanation of what has changed with regards to the community survey.

The community satisfaction survey has been completed every three years since the 1990s. For this triennial survey, Council engaged a new provider SIL Research to ensure a better set of results that represent a fairer and more accurate measure of residents' sentiments. Considerable effort was made to ensure the survey results were comparable with previous surveys. However, it was necessary to review and adjust the survey methodology to improve on previous sample limitations.

The changes of the survey provider and the methodology have impacted the survey results which make it difficult to accurately compare the 2023 results, with historical survey results.

Also, the targets set as part of the Long Term Plan 2021-2031, were set on the basis of the same survey and methodology would be carried out.

In combination, this necessitates a 'reset' due to multiple differences in methodology including:

- Industry standard 10-scale answer model: Moving to an industry-standard 1-10 rating scale from the previous 4-scale rating model provides an opportunity for residents' to better quantify sentiments;
- Mixed-mode of data collection were utilised to ensure residents were well-represented (e.g., via telephone, postal forms and social media);
- Additional sampling methods and weightings based on age, gender and ethnicity population statistics in Kawerau.

With a number of the targets not achieved, the following is of particular note with regard to the drinking water supply. The 2023 survey was carried out during the peak levels of the brown / discoloured water issues that were experienced sporadically throughout the district in April and May 2023. The level of dissatisfaction with this service correlates with the high number of service requests received. Council investigations in May and June confirmed that that the cause of the brown water was due to high levels

of manganese in Te Wai o Marukaa | Pumphouse Spring which when combined with chlorine, oxidise and turn the water brown/rusty coloured. Testing and isolation of the source confirmed this and the water quality issues have since improved in July to a level where there were zero service requests raised by the community relating to brown water issues in the month following.

It is also important to consider the impact of significant circumstances when evaluating satisfaction levels and the ability of Council to meet the needs of the community due to post-pandemic issues and sentiment; rising cost of living and weather events that have brought local issues to the fore particularly due to the recent local body elections in October 2022.

Democracy

The community survey changes, and the timing of the survey have impacted two of the five targets set for Democracy, with regards to community satisfaction. Overall satisfaction with the Mayor and Councillors at 69% is higher than the National Benchmark for 53% and likewise rates value at 62% compared with 39%.

For the annual works programme 41% (target >90%) was completed for the year to 30 June 2023. The reason the target was not achieved was due to the disruptions caused by the COVID-19 pandemic, and the resulting backlog of projects as well as shortage of materials faced by contractors. Also, public forums were not held for the first three months of the financial year due to the COVID restrictions.

Economic and Community Development

Only one target was not met which was for community satisfaction, which would be partly impacted by the community survey changes, as detailed under the Triennial survey results.

Environmental Services

There were five targets that were not achieved:

- response times for dog complaints
- response times to noise complaints
- response times to other environmental health service complaints
- satisfaction with building consent process
- community satisfaction with dog control

The reason that most of these targets were not achieved was due resourcing shortages. The staffing shortage was addressed at the start of the 2023/24 year, so it is anticipated there will be less targets not achieved for the next financial year. The community survey results have also been impacted by the change in provider for the Triennial survey.

Roading

Council did not achieve the targeted timeframes for responding to all streetlight outages. Council is reliant of a contractor to complete the streetlight outages and continues to work with the contractor to address the delays.

Due to the significant high-water table throughout the District, roading reseals were delayed. This also impacted on the road roughness with a score of 89%.

Waka Kotahi (NZTA) has reviewed the quality of the district's roads and considered them to be in very good order and therefore Council does not need to resurface roads as often as it has been doing.

Water Supply

Council received 126.1 complaints per 1,000 connections about water clarity during the year (target < 4 per 1,000). The level of complaints with this service correlates with the high number of service requests received. Council investigations in May and June confirmed that that the cause of the brown water was due to high levels of manganese in Te Wai o Marukaa | Pumphouse Spring which when combined with

chlorine, oxidise and turn the water brown/rusty coloured. Testing and isolation of the source confirmed this and the water quality issues have since improved.

The timing of the water issues coincided with the Triennial survey, which would have contributed to the low satisfaction with the water services.

Wastewater

Council did not comply with all conditions of the resource consent due to a component failure in the treatment plant and infringement notice was issued.






























There was 1 dry weather overflow event during the year (Target: 0) due a sewer line collapse. Council has replaced the sewer line and is carrying an assessment programme to determine the remaining life of its pipes. Finally, Council took longer than 8 hours to resolve a sewer overflow due to the deterioration of the pipe, which was subsequently was renewed.

Leisure and Recreation

Council achieved 36% of its targets for leisure and recreation during the year.

A significant number, 9 out of 21 of the performance targets for Leisure and Recreation relate to community satisfaction and with the changes to the triennial survey provider and methodology this has impacted on the overall results, for this activity (see full explanation of survey changes and impact under the Triennial Survey Statement. Also resourcing shortages and repairs needed for the pool contributed to other targets not being achieved.

Summary Survey Results Compared to National Benchmarks

 Kawerau cemetery KDC 2023: 91% NZB 2023: 79%	 District library KDC 2023: 90% NZB 2023: 87%	 Rubbish collection KDC 2023: 90% NZB 2023: 73%	 i-Site KDC 2023: 88% NZB 2023: n/a	 Safety KDC 2023: 84% NZB 2023: 58%	 Community attractiveness KDC 2023: 84% NZB 2023: n/a
 Public halls KDC 2023: 83% NZB 2023: n/a	 Parks and reserves KDC 2023: 82% NZB 2023: 82%	 Wastewater KDC 2023: 82% NZB 2023: 74%	 Recycling KDC 2023: 81% NZB 2023: n/a	 Public toilets KDC 2023: 79% NZB 2023: 67%	 Refuse transfer station KDC 2023: 78% NZB 2023: 66%
 Kawerau Museum KDC 2023: 77% NZB 2023: n/a	 Council staff KDC 2023: 75% NZB 2023: 54%	 Community spirit KDC 2023: 75% NZB 2023: n/a	 Good quality of life KDC 2023: 72% NZB 2023: n/a	 Swimming pool KDC 2023: 72% NZB 2023: 69%	 Stormwater KDC 2023: 70% NZB 2023: 56%
 Mayor and Councillors KDC 2023: 69% NZB 2023: 53%	 Decision making KDC 2023: 64% NZB 2023: 51%	 Rates value KDC 2023: 62% NZB 2023: 39%	 Footpaths KDC 2023: 60% NZB 2023: 60%	 Roads KDC 2023: 57% NZB 2023: 43%	 Reputation KDC 2023: 57% NZB 2023: 51%
 Emergency kit KDC 2023: 50% NZB 2023: n/a	 Water service [†] KDC 2023: 40% NZB 2023: 73%	 Dog control KDC 2023: 34% NZB 2023: 63%	 Place to live (Better - Same) KDC 2023: 67% NZB 2023: n/a	 Overall performance KDC 2023: 70% NZB 2023: 58%	

-  - Good performance (70% and above)
-  - Services with positive performance (below 70% but equal to or above 50%)
-  - Services for improvement
-  - Overall performance indicators

[†] An average score between water delivery and water quality