# Prospective cost of service statement

| | Annual Plan 2020/21 $000 | Proposed budget 2021/22 $000 | Proposed budget 2022/23 $000 | Proposed budget 2023/24 $000 | Proposed budget 2024/25 $000 | Proposed budget 2025/26 $000 | Proposed budget 2026/27 $000 | Proposed budget 2027/28 $000 | Proposed budget 2028/29 $000 | Proposed budget 2029/30 $000 | Proposed budget 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Income** | | | | | | | | | | | |
| Rates - excluding metered water, trade waste and penalties | 60,959 | 64,733 | 67,581 | 69,779 | 72,721 | 75,176 | 77,123 | 80,273 | 82,146 | 84,159 | 87,178 |
| Rates - metered water, trade waste and penalties | 3,008 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 |
| Subsidies | 9,173 | 10,236 | 9,429 | 10,683 | 10,593 | 10,946 | 11,295 | 11,894 | 12,290 | 27,466 | 28,457 |
| User fees and other income | 33,579 | 27,961 | 15,464 | 22,799 | 18,800 | 15,036 | 15,216 | 15,564 | 16,386 | 16,829 | 17,119 |
| **Total income** | **106,719** | **105,927** | **95,472** | **106,259** | **105,111** | **104,155** | **106,632** | **110,730** | **113,820** | **131,451** | **135,752** |
| **Capital funding** | | | | | | | | | | | |
| Transfer from/(to) special funds | (120) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| New loans | 6,156 | 8,224 | 23,807 | 19,720 | 15,087 | 7,163 | 3,390 | 4,988 | 3,815 | 13,723 | 14,293 |
| Loans repaid | (8,316) | (9,934) | (10,276) | (10,880) | (11,277) | (11,247) | (11,563) | (11,714) | (11,895) | (12,468) | (12,324) |
| **Total capital funding** | **(2,279)** | **(1,760)** | **13,481** | **8,789** | **3,760** | **(4,134)** | **(8,223)** | **(6,776)** | **(8,130)** | **1,205** | **1,920** |
| **Total funding** | **104,440** | **104,167** | **108,953** | **115,048** | **108,871** | **100,021** | **98,409** | **103,954** | **105,689** | **132,656** | **137,671** |
| **Costs** | | | | | | | | | | | |
| Operating costs | 41,077 | 42,669 | 44,929 | 45,877 | 47,018 | 49,335 | 50,175 | 51,859 | 54,197 | 55,196 | 57,405 |
| Salaries and wages | 18,805 | 19,878 | 20,752 | 21,499 | 21,803 | 22,370 | 22,929 | 23,525 | 24,160 | 24,813 | 25,458 |
| Debt servicing | 5,705 | 4,874 | 4,610 | 5,008 | 5,244 | 5,267 | 5,093 | 4,877 | 4,664 | 4,583 | 4,670 |
| **Total activity costs** | **65,587** | **67,422** | **70,292** | **72,384** | **74,064** | **76,972** | **78,198** | **80,262** | **83,022** | **84,592** | **87,532** |
| **Capital expenditure** | | | | | | | | | | | |
| -to meet additional demand | 900 | 2,950 | 3,246 | 5,153 | 2,877 | 1,657 | 1,789 | 1,240 | 40 | 34 | 0 |
| -to improve the level of service | 22,841 | 19,936 | 11,899 | 23,179 | 17,427 | 6,510 | 5,099 | 5,282 | 6,950 | 7,578 | 7,667 |
| -to replace existing assets | 15,112 | 13,860 | 23,515 | 14,332 | 14,503 | 14,883 | 13,322 | 17,170 | 15,678 | 40,452 | 42,472 |
| **Total capital expenditure** | **38,852** | **36,745** | **38,661** | **42,664** | **34,807** | **23,049** | **20,211** | **23,692** | **22,668** | **48,064** | **50,139** |
| **Total funding requirement** | **104,440** | **104,167** | **108,953** | **115,048** | **108,871** | **100,021** | **98,409** | **103,954** | **105,689** | **132,656** | **137,671** |
| Rates increase (to existing ratepayers)* | 1.4% | 5.7% | 3.9% | 2.8% | 3.8% | 3.0% | 2.2% | 3.7% | 2.0% | 2.1% | 3.2% |
| Debt balance** | 122,469 | 119,537 | 133,068 | 141,907 | 145,718 | 141,633 | 133,460 | 126,734 | 118,654 | 119,909 | 121,879 |

*Rates increase percentage is shown net of assumed growth in the rating database of $300,000 per annum

**Opening loans for 2021/22 have been restated from the 2020/21 Annual Plan to incorporate subsequest information

Reconciling the Prospective cost of service statement to Statement of comprehensive revenue and expense

The purpose of the "Prospective cost of service statement" (COSS) is to show how much Wanganui District Council spends and how that spending is funded.

This statement differs from the "Prospective statement of comprehensive revenue and expense" (SCRE) in that it includes capital expenditure and excludes non cash items, that are not funded.

Total revenue in the COSS excludes Gains from the revaluation of investment properties.

Total expenditure in the COSS does not include depreciation, but does include capital expenditure and loan/reserve funding.

# Rates required by activity for 2021/22

| Activity | Revenue ($000) | Operating costs ($000) | Personnel costs ($000) | Finance costs ($000) | Capital expenditure ($000) | Capital funding ($000) | Rates requirement1 ($000) | 2020/21 Rates requirement1 ($000) | Forecast Loans at 30 June 2022 ($000) |
|---|---|---|---|---|---|---|---|---|---|
| Water supply | (1,574) | 3,834 | 489 | 425 | 2,266 | 187 | 5,626 | 5,533 | 11,580 |
| **Water supply** | **(1,574)** | **3,834** | **489** | **425** | **2,266** | **187** | **5,626** | **5,533** | **11,580** |
| Stormwater | (664) | 1,338 | 248 | 1,210 | 3,212 | 391 | 5,734 | 5,890 | 32,451 |
| Waterways and natural drainage | () | 338 | 34 | 0 | 60 | 0 | 432 | 434 | 0 |
| **Stormwater drainage** | **(665)** | **1,676** | **282** | **1,210** | **3,272** | **391** | **6,166** | **6,324** | **32,451** |
| Wastewater | (2,813) | 6,470 | 981 | 1,325 | 2,160 | (258) | 7,865 | 7,833 | 30,526 |
| **Sewerage and the treatment and disposal of sewage** | **(2,813)** | **6,470** | **981** | **1,325** | **2,160** | **(258)** | **7,865** | **7,833** | **30,526** |
| Footpaths and berms | (526) | 1,345 | 32 | (11) | 420 | 0 | 1,260 | 1,241 | (289) |
| Roading | (10,228) | 7,529 | 517 | 270 | 9,618 | 74 | 7,781 | 7,893 | 7,467 |
| **Provision of roads and footpaths** | **(10,754)** | **8,874** | **549** | **260** | **10,038** | **74** | **9,041** | **9,134** | **7,178** |
| Parks and reserves | (485) | 5,039 | 990 | 108 | 747 | 15 | 6,415 | 5,455 | 2,965 |
| Cooks Gardens | (73) | 840 | 171 | 27 | 574 | (587) | 952 | 829 | 1,043 |
| Swimming pools | 0 | 1,103 | 29 | 74 | 29 | 300 | 1,535 | 1,578 | 1,888 |
| **Parks and recreation** | **(558)** | **6,981** | **1,190** | **210** | **1,350** | **(272)** | **8,901** | **7,862** | **5,896** |
| Community development | (52) | 1,850 | 507 | 0 | 0 | 0 | 2,304 | 1,627 | 0 |
| Libraries | (270) | 959 | 1,727 | 65 | 380 | 100 | 2,962 | 2,732 | 1,743 |
| New Zealand Glassworks - Te Whare Tuhua O Te Ao | (415) | 505 | 152 | 3 | 0 | 8 | 253 | 213 | 82 |
| Sarjeant Gallery | (15,295) | 1,348 | 970 | 38 | 15,000 | 100 | 2,162 | 2,008 | 1,006 |
| Royal Wanganui Opera House | (64) | 327 | 225 | 23 | 208 | (156) | 564 | 501 | 707 |
| War Memorial Centre | (111) | 410 | 171 | 78 | 76 | (6) | 618 | 546 | 2,148 |
| Whanganui Regional Museum | (35) | 1,246 | 9 | 33 | 148 | (88) | 1,313 | 1,229 | 944 |
| Earthquake strengthening | 0 | 0 | 0 | 127 | 100 | 700 | 927 | 918 | 3,153 |
| **Community and cultural** | **(16,242)** | **6,646** | **3,761** | **368** | **15,912** | **659** | **11,102** | **9,773** | **9,784** |
| Whanganui & Partners - Tourism & visitor services | (86) | 310 | 254 | 0 | 0 | 0 | 478 | 433 | 0 |
| Whanganui & Partners - Economic development | (88) | 2,030 | 953 | (16) | 0 | 0 | 2,879 | 2,527 | (434) |
| **Economic development** | **(174)** | **2,340** | **1,207** | **(16)** | **0** | **0** | **3,357** | **2,960** | **(434)** |
| Cemeteries | (581) | 744 | 8 | 32 | 79 | (40) | 241 | 185 | 886 |
| CBD maintenance | (6) | 1,216 | 0 | 20 | 135 | 0 | 1,365 | 1,008 | 537 |
| Waste minimisation | (175) | 888 | 0 | 53 | 0 | 100 | 866 | 768 | 1,408 |
| Pensioner housing | (1,867) | 1,599 | 57 | 85 | 90 | 36 | 0 | 0 | 2,327 |
| Community buildings and rural halls | (108) | 170 | 41 | 4 | 295 | (159) | 243 | 195 | 182 |
| Emergency management | 0 | 194 | 195 | | 25 | 0 | 414 | 410 | 3 |
| Environmental policy | (24) | 768 | 278 | 5 | 0 | 30 | 1,057 | 1,377 | 123 |
| Building control | (1,220) | 840 | 1,099 | 1 | 0 | 0 | 721 | 551 | 38 |
| Resource management | (290) | 187 | 570 | 0 | 0 | 0 | 467 | 304 | 0 |
| Environmental health | (287) | 569 | 331 | 0 | 25 | 0 | 639 | 550 | 0 |
| Parking | (1,012) | 725 | 211 | 5 | 30 | 0 | (41) | (92) | 131 |
| Animal control | (613) | 394 | 384 | 24 | 35 | 60 | 284 | 393 | 620 |
| **Community facilities and services** | **(6,182)** | **8,294** | **3,175** | **228** | **714** | **27** | **6,255** | **5,647** | **6,256** |
| Airport | (269) | 348 | 105 | 64 | 13 | 200 | 460 | 466 | 1,655 |
| Port & River | (263) | 467 | 385 | 495 | 0 | 500 | 1,584 | 1,644 | 13,362 |
| Durie Hill elevator | (60) | 196 | 8 | 10 | 94 | (74) | 174 | 153 | 322 |
| **Transportation** | **(592)** | **1,010** | **498** | **569** | **106** | **627** | **2,218** | **2,262** | **15,339** |
| City Endowment property portfolio | (644) | 459 | 164 | (3) | 8 | 0 | (16) | (48) | (95) |
| Harbour Endowment property portfolio | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments | (550) | 55 | 0 | 299 | 0 | 550 | 354 | 298 | 7,950 |
| **Investments** | **(1,194)** | **514** | **164** | **296** | **8** | **550** | **338** | **251** | **7,855** |
| Governance and democracy | 0 | 1,395 | 689 | 9 | 0 | 55 | 2,148 | 2,405 | 216 |
| Corporate management | (367) | (6,511) | 6,429 | (63) | 262 | 250 | 0 | 0 | 1,142 |
| Community and operational property | (80) | 1,147 | 465 | 54 | 658 | (528) | 1,716 | 973 | 1,750 |
| **Corporate** | **(447)** | **(3,969)** | **7,583** | | **920** | **(223)** | **3,864** | **3,378** | **3,107** |
| Expected Carry overs | | | | | | | | | (5,000) |
| **Total** | **(41,195)** | **42,669** | **19,878** | **4,874** | **36,745** | **1,760** | **64,733** | **60,956** | **124,537** |

1Rates excluding metered water, trade waste and penalties
2In 2020/21 there were 246.5 Full time equivalent staff

# Funding impact statement

## Whanganui District Council: Funding impact statement for 2021-2031 (whole of council)

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 31,225 | 35,088 | 37,161 | 38,252 | 39,767 | 41,439 | 42,236 | 43,083 | 44,436 | 45,444 | 46,884 |
| Targeted rates | 32,742 | 32,642 | 33,417 | 34,524 | 35,952 | 36,734 | 37,884 | 40,188 | 40,707 | 41,712 | 43,291 |
| Subsidies and grants for operating purposes | 5,308 | 5,277 | 5,128 | 5,614 | 5,508 | 5,713 | 5,917 | 6,216 | 6,442 | 6,679 | 6,986 |
| Fees and charges | 9,305 | 8,081 | 8,537 | 9,111 | 9,416 | 9,672 | 9,979 | 10,329 | 10,726 | 11,127 | 11,474 |
| Interest and dividends from investments | 1,205 | 690 | 690 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 2,485 | 2,437 | 2,608 | 2,633 | 2,754 | 2,897 | 2,910 | 3,001 | 3,214 | 3,234 | 3,352 |
| **Total operating funding (A)** | **82,270** | **84,215** | **87,541** | **91,324** | **94,587** | **97,645** | **100,116** | **104,007** | **106,715** | **109,386** | **113,177** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 59,882 | 62,549 | 65,681 | 67,376 | 68,822 | 71,705 | 73,104 | 75,385 | 78,357 | 80,009 | 82,862 |
| Finance costs | 5,705 | 4,874 | 4,610 | 5,008 | 5,243 | 5,267 | 5,093 | 4,877 | 4,664 | 4,583 | 4,670 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **65,587** | **67,423** | **70,291** | **72,384** | **74,065** | **76,972** | **78,197** | **80,262** | **83,021** | **84,592** | **87,532** |
| **Surplus (deficit) of operating funding (A - B)** | **16,683** | **16,792** | **17,250** | **18,940** | **20,522** | **20,673** | **21,919** | **23,745** | **23,694** | **24,794** | **25,645** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 24,230 | 20,436 | 6,899 | 13,892 | 9,352 | 5,624 | 5,770 | 6,071 | 6,241 | 21,179 | 21,863 |
| Development and financial contributions | 189 | 1,248 | 1,003 | 1,014 | 1,144 | 857 | 717 | 623 | 835 | 857 | 682 |
| Increase (decrease) in debt | (2,159) | (1,710) | 13,530 | 8,839 | 3,810 | (4,084) | (8,174) | (6,726) | (8,081) | 1,255 | 1,970 |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| **Total sources of capital funding (C)** | **22,289** | **20,003** | **21,461** | **23,774** | **14,335** | **2,426** | **(1,658)** | **(3)** | **(976)** | **23,320** | **24,544** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 900 | 2,950 | 3,247 | 5,153 | 2,877 | 1,656 | 1,789 | 1,240 | 40 | 34 | 0 |
| -to improve the level of service | 22,840 | 19,935 | 11,899 | 23,179 | 17,427 | 6,510 | 5,099 | 5,282 | 6,950 | 7,578 | 7,667 |
| -to replace existing assets | 15,112 | 13,860 | 23,515 | 14,332 | 14,503 | 14,883 | 13,323 | 17,170 | 15,678 | 40,452 | 42,472 |
| Increase (decrease) in reserves | 120 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **38,972** | **36,795** | **38,711** | **42,714** | **34,857** | **23,099** | **20,261** | **23,742** | **22,718** | **48,114** | **50,189** |
| **Surplus (deficit) of capital funding (C - D)** | **(16,683)** | **(16,792)** | **(17,250)** | **(18,940)** | **(20,522)** | **(20,673)** | **(21,919)** | **(23,745)** | **(23,694)** | **(24,794)** | **(25,645)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Prospective statement of comprehensive revenue and expense

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Rates revenue** | | | | | | | | | | | |
| Rates - excluding metered water, trade waste and penalties | 60,959 | 64,732 | 67,580 | 69,778 | 72,721 | 75,176 | 77,122 | 80,273 | 82,145 | 84,158 | 87,178 |
| Rates - metered water, trade waste and penalties | 3,008 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 | 2,998 |
| **Total Rates** | **63,967** | **67,730** | **70,578** | **72,776** | **75,719** | **78,174** | **80,120** | **83,271** | **85,143** | **87,156** | **90,176** |
| **Non rate revenue** | | | | | | | | | | | |
| Subsidies and grants | 10,539 | 10,614 | 9,878 | 11,525 | 10,883 | 11,237 | 11,587 | 12,187 | 12,583 | 27,758 | 28,749 |
| Development and financial contributions | 189 | 1,247 | 1,002 | 1,015 | 1,144 | 857 | 717 | 622 | 835 | 857 | 682 |
| Fees and charges | 9,305 | 8,081 | 8,537 | 9,111 | 9,416 | 9,672 | 9,979 | 10,329 | 10,726 | 11,127 | 11,474 |
| Interest and dividends from investments | 1,205 | 690 | 690 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 | 1,190 |
| Other dedicated capital funding | 19,029 | 15,129 | 2,179 | 8,009 | 4,004 | 129 | 129 | 129 | 129 | 129 | 129 |
| Other revenue | 3,039 | 3,493 | 3,467 | 3,394 | 3,535 | 3,729 | 3,731 | 3,877 | 4,146 | 4,191 | 4,299 |
| **Total non rate revenue** | **43,306** | **39,254** | **25,753** | **34,244** | **30,172** | **26,814** | **27,333** | **28,334** | **29,609** | **45,252** | **46,523** |
| **Total revenue** | **107,273** | **106,984** | **96,331** | **107,020** | **105,891** | **104,988** | **107,453** | **111,605** | **114,752** | **132,408** | **136,699** |
| **Expenditure** | | | | | | | | | | | |
| Personnel costs | 18,515 | 19,879 | 20,753 | 21,499 | 21,803 | 22,370 | 22,929 | 23,525 | 24,160 | 24,813 | 25,458 |
| Finance costs | 5,705 | 4,874 | 4,610 | 5,008 | 5,243 | 5,267 | 5,094 | 4,878 | 4,664 | 4,583 | 4,670 |
| Depreciation and amortisation expense | 22,537 | 22,574 | 23,093 | 25,009 | 27,078 | 27,323 | 28,918 | 29,100 | 29,055 | 30,760 | 31,875 |
| Other expenses | 41,367 | 42,670 | 44,929 | 45,877 | 47,018 | 49,335 | 50,175 | 51,859 | 54,197 | 55,196 | 57,405 |
| **Total expenditure** | **88,124** | **89,997** | **93,385** | **97,393** | **101,142** | **104,295** | **107,116** | **109,362** | **112,076** | **115,352** | **119,408** |
| **Surplus/(deficit)** | **19,149** | **16,987** | **2,946** | **9,627** | **4,749** | **693** | **337** | **2,243** | **2,676** | **17,056** | **17,291** |
| *Surplus/(deficit) attributable to:* | | | | | | | | | | | |
| Whanganui District Council | 19,149 | 16,987 | 2,946 | 9,627 | 4,749 | 693 | 337 | 2,243 | 2,676 | 17,056 | 17,291 |
| **Other comprehensive revenue and expense** | | | | | | | | | | | |
| Gain on infrastructure revaluations | 0 | 0 | 42,137 | 0 | 0 | 62,209 | 0 | 0 | 71,395 | 0 | 0 |
| Gain on property revaluations | 7,184 | 0 | 0 | 14,217 | 0 | 0 | 12,030 | 0 | 0 | 12,103 | 0 |
| **Total other comprehensive revenue and expense** | **7,184** | **0** | **42,137** | **14,217** | **0** | **62,209** | **12,030** | **0** | **71,395** | **12,103** | **0** |
| **Total comprehensive revenue and expense** | **26,333** | **16,987** | **45,083** | **23,844** | **4,749** | **62,902** | **12,367** | **2,243** | **74,071** | **29,159** | **17,291** |
| *Total comprehensive revenue and expense attributable to:* | | | | | | | | | | | |
| Whanganui District Council | 26,333 | 16,987 | 45,083 | 23,844 | 4,749 | 62,902 | 12,367 | 2,243 | 74,071 | 29,159 | 17,291 |

# Prospective statement of financial position

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Assets** | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | |
| Cash and cash equivalents | 3,342 | 6,734 | 6,903 | 7,058 | 7,216 | 7,382 | 7,545 | 7,716 | 7,895 | 8,078 | 8,259 |
| Receivables | 7,452 | 8,020 | 8,253 | 8,459 | 8,670 | 8,896 | 9,118 | 9,355 | 9,608 | 9,867 | 10,124 |
| Inventory | - | - | - | - | - | - | - | - | - | - | - |
| Non-current assets held for sale | - | - | - | - | - | - | - | - | - | - | - |
| *Total current asets* | 10,794 | 14,754 | 15,155 | 15,517 | 15,887 | 16,277 | 16,663 | 17,072 | 17,503 | 17,945 | 18,383 |
| **Non-current assets** | | | | | | | | | | | |
| Investment in Whanganui District Council Holdings Limited | 7,846 | 7,846 | 7,846 | 7,846 | 7,846 | 7,846 | 7,846 | 7,846 | 7,846 | 7,846 | 7,846 |
| Other financial assets | 2,349 | 11,883 | 11,883 | 11,883 | 11,883 | 11,883 | 11,883 | 11,883 | 11,883 | 11,883 | 11,883 |
| *Total other financial assets* | 10,195 | 19,728 | 19,728 | 19,728 | 19,728 | 19,728 | 19,728 | 19,728 | 19,728 | 19,728 | 19,728 |
| Property, plant and equipment | 1,020,660 | 1,029,390 | 1,087,119 | 1,119,007 | 1,126,752 | 1,184,697 | 1,188,027 | 1,182,624 | 1,247,635 | 1,277,044 | 1,295,309 |
| Forestry assets | - | - | - | - | - | - | - | - | - | - | - |
| Intangible assets | 1,165 | 1,510 | 1,486 | 1,470 | 1,454 | 1,443 | 1,436 | 1,432 | 1,428 | 1,426 | 1,425 |
| Investment property | 25,640 | 29,604 | 30,462 | 31,224 | 32,004 | 32,837 | 33,658 | 34,533 | 35,465 | 36,423 | 37,370 |
| *Total non-current assets* | 1,057,660 | 1,080,232 | 1,138,795 | 1,171,429 | 1,179,938 | 1,238,706 | 1,242,849 | 1,238,316 | 1,304,256 | 1,334,621 | 1,353,831 |
| **Total assets** | **1,068,454** | **1,094,986** | **1,153,951** | **1,186,946** | **1,195,825** | **1,254,983** | **1,259,513** | **1,255,388** | **1,321,760** | **1,352,566** | **1,372,214** |
| **Liabilities** | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | |
| Payables | 9,994 | 10,407 | 10,694 | 10,949 | 11,210 | 11,488 | 11,763 | 12,056 | 12,368 | 12,688 | 13,005 |
| Borrowings | 9,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| Employee entitlements | 1,331 | 2,312 | 2,372 | 2,425 | 2,479 | 2,537 | 2,594 | 2,655 | 2,720 | 2,787 | 2,853 |
| *Total current liabilities* | 20,325 | 26,719 | 27,066 | 27,373 | 27,689 | 28,025 | 28,357 | 28,711 | 29,088 | 29,475 | 29,858 |
| **Non-current liabilities** | | | | | | | | | | | |
| Borrowings | 113,469 | 105,537 | 119,068 | 127,907 | 131,718 | 127,633 | 119,460 | 112,734 | 104,654 | 105,909 | 107,879 |
| Deferred tax liability | - | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Derivative financial instruments | 11,417 | 12,808 | 12,808 | 12,808 | 12,808 | 12,808 | 12,808 | 12,808 | 12,808 | 12,808 | 12,808 |
| Employee entitlements | 123 | 150 | 154 | 158 | 162 | 166 | 171 | 175 | 180 | 185 | 189 |
| *Total non-current liabilities* | 125,009 | 118,546 | 132,081 | 140,924 | 144,738 | 140,658 | 132,489 | 125,767 | 117,692 | 118,952 | 120,926 |
| **Total liabilities** | **145,334** | **145,264** | **159,146** | **168,297** | **172,427** | **168,684** | **160,846** | **154,479** | **146,780** | **148,427** | **150,785** |
| **Net assets (assets minus liabilites)** | **923,121** | **949,722** | **994,804** | **1,018,649** | **1,023,398** | **1,086,300** | **1,098,667** | **1,100,909** | **1,174,980** | **1,204,139** | **1,221,430** |
| **Equity** | | | | | | | | | | | |
| Accumulated funds | 561,749 | 567,375 | 570,271 | 579,848 | 584,548 | 585,190 | 585,477 | 587,670 | 590,295 | 607,302 | 624,543 |
| Revaluation reserves | 296,522 | 302,188 | 344,325 | 358,542 | 358,542 | 420,750 | 432,781 | 432,781 | 504,176 | 516,278 | 516,278 |
| Restricted reserves | 63,816 | 78,962 | 79,012 | 79,062 | 79,112 | 79,162 | 79,212 | 79,262 | 79,312 | 79,362 | 79,412 |
| Other reserves | 1,034 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 | 1,197 |
| **Total equity** | **923,121** | **949,722** | **994,804** | **1,018,649** | **1,023,398** | **1,086,300** | **1,098,667** | **1,100,909** | **1,174,980** | **1,204,139** | **1,221,430** |
| Investments in CCOs and similar entities | 8,735 | 8,589 | 8,589 | 8,589 | 8,589 | 8,589 | 8,589 | 8,589 | 8,589 | 8,589 | 8,589 |

# Prospective cash flow statement

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Cash flows from operating activities** | | | | | | | | | | | |
| Receipts from rates revenue | 63,967 | 67,730 | 70,578 | 72,776 | 75,719 | 78,174 | 80,120 | 83,271 | 85,143 | 87,156 | 90,175 |
| Subsidies and grants | 10,539 | 10,613 | 9,877 | 11,526 | 10,885 | 11,238 | 11,587 | 12,187 | 12,583 | 27,758 | 28,749 |
| Interest received | 200 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 | 185 |
| Dividends received | 1,005 | 505 | 505 | 1,005 | 1,005 | 1,005 | 1,005 | 1,005 | 1,005 | 1,005 | 1,005 |
| Other dedicated capital funding | 19,028 | 15,129 | 2,179 | 8,009 | 4,004 | 129 | 129 | 129 | 129 | 129 | 129 |
| Receipts from other revenue | 11,979 | 11,765 | 11,930 | 12,565 | 13,116 | 13,214 | 13,397 | 13,731 | 14,538 | 14,975 | 15,268 |
| Payments to suppliers | (41,367) | (42,670) | (44,593) | (45,578) | (46,712) | (49,009) | (49,853) | (51,516) | (53,832) | (54,820) | (57,033) |
| Payments to employees | (18,515) | (19,878) | (20,752) | (21,499) | (21,803) | (22,370) | (22,929) | (23,525) | (24,160) | (24,813) | (25,458) |
| Interest paid | (5,705) | (4,874) | (4,610) | (5,008) | (5,244) | (5,267) | (5,093) | (4,878) | (4,664) | (4,583) | (4,670) |
| *Net cash flow from operating activities* | 41,131 | 38,505 | 25,299 | 33,981 | 31,155 | 27,299 | 28,548 | 30,589 | 30,927 | 46,992 | 48,350 |
| **Cash flows from investing activities** | | | | | | | | | | | |
| Purchase of property, plant and equipment | (38,802) | (36,695) | (38,611) | (42,614) | (34,757) | (22,999) | (20,161) | (23,642) | (22,618) | (48,014) | (50,089) |
| Purchase of intangible assets | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| Receipts from sale of property, plant and equipment | - | - | - | - | - | - | - | - | - | - | - |
| Receipts for sale and maturity of investments | - | - | - | - | - | - | - | - | - | - | - |
| *Net cash flow from investing activities* | (38,852) | (36,745) | (38,661) | (42,664) | (34,807) | (23,049) | (20,211) | (23,692) | (22,668) | (48,064) | (50,139) |
| **Cash flows from financing activities** | | - | - | - | - | - | - | - | - | - | - |
| Proceeds from borrowing | 6,157 | 8,224 | 23,807 | 19,719 | 15,087 | 7,163 | 3,390 | 4,988 | 3,815 | 13,723 | 14,293 |
| Repayment of borrowing | (8,316) | (9,934) | (10,276) | (10,880) | (11,277) | (11,247) | (11,563) | (11,714) | (11,895) | (12,468) | (12,323) |
| *Net cash flow from financing activities* | (2,159) | (1,710) | 13,531 | 8,839 | 3,810 | (4,084) | (8,173) | (6,726) | (8,080) | 1,255 | 1,970 |
| **Net (decrease)/increase in cash, cash equivalents, and bank overdrafts** | 120 | 50 | 169 | 156 | 158 | 166 | 164 | 171 | 179 | 183 | 181 |
| Cash, cash equivalents, and bank overdrafts at the beginning of the year | 3,222 | 6,684 | 6,734 | 6,903 | 7,059 | 7,217 | 7,383 | 7,547 | 7,718 | 7,897 | 8,080 |
| **Cash, cash equivalents, and bank overdrafts at the end of the year** | **3,342** | **6,734** | **6,903** | **7,059** | **7,217** | **7,383** | **7,547** | **7,718** | **7,897** | **8,080** | **8,261** |

# Prospective statement of changes in net assets/equity

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Balance at 1 July** | 896,788 | 932,735 | 949,722 | 994,805 | 1,018,649 | 1,023,398 | 1,086,300 | 1,098,667 | 1,100,910 | 1,174,980 | 1,204,139 |
| Total comprehensive revenue and expense for the year | 26,333 | 16,987 | 45,083 | 23,844 | 4,749 | 62,902 | 12,367 | 2,243 | 74,071 | 29,159 | 17,291 |
| **Balance at 30 June** | **923,121** | **949,722** | **994,805** | **1,018,649** | **1,023,398** | **1,086,300** | **1,098,667** | **1,100,910** | **1,174,980** | **1,204,139** | **1,221,430** |
| Represented by: | | | | | | | | | | | |
| **Retained earnings** | | | | | | | | | | | |
| Balance at 1 July | 543,754 | 551,635 | 568,572 | 571,468 | 581,045 | 585,745 | 586,388 | 586,674 | 588,867 | 591,493 | 608,499 |
| Transfers (to)/from restricted reserves | (120) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) | (50) |
| Surplus/(deficit) for the year | 19,149 | 16,987 | 2,946 | 9,627 | 4,749 | 693 | 337 | 2,243 | 2,676 | 17,056 | 17,291 |
| **Balance at 30 June** | **562,783** | **568,572** | **571,468** | **581,045** | **585,745** | **586,388** | **586,674** | **588,867** | **591,493** | **608,499** | **625,740** |
| **Restricted reserves** | | | | | | | | | | | |
| Balance at 1 July | 63,696 | 78,912 | 78,962 | 79,012 | 79,062 | 79,112 | 79,162 | 79,212 | 79,262 | 79,312 | 79,362 |
| Transfers (to)/from retained earnings | 120 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| **Balance at 30 June** | **63,816** | **78,962** | **79,012** | **79,062** | **79,112** | **79,162** | **79,212** | **79,262** | **79,312** | **79,362** | **79,412** |
| **Asset revaluation reserves** | | | | | | | | | | | |
| Balance at 1 July | 289,338 | 302,188 | 302,188 | 344,325 | 358,542 | 358,542 | 420,750 | 432,781 | 432,781 | 504,176 | 516,278 |
| Revaluation gains/(losses) | 7,184 | - | 42,137 | 14,217 | - | 62,209 | 12,030 | - | 71,395 | 12,103 | - |
| **Balance at 30 June** | **296,522** | **302,188** | **344,325** | **358,542** | **358,542** | **420,750** | **432,781** | **432,781** | **504,176** | **516,278** | **516,278** |
| **Total equity** | **923,121** | **949,722** | **994,805** | **1,018,649** | **1,023,399** | **1,086,300** | **1,098,667** | **1,100,910** | **1,174,981** | **1,204,139** | **1,221,430** |

Note: Closing equity as per the 2020/21 Annual Plan and opening equity for 2021/22 differ due to the timing of these relative forecasts and the impact of actual revaluation and financial movements that and financial movements that have occurred during 2019/20 and the financial year to date.

# Notes to the financial statements

**Note 1 - Reconciliation of Prospective statement of comprehensive revenue and expense to the Funding impact statement (FIS)**

The Funding impact statements are prepared in accordance to with the Local Government (Financial Reporting and Prudence) Regulations 2014. They do not comply with Generally accepted accounting practices (GAAP). However, the Statement of comprehensive revenue and expense is prepared in compliance with GAAP.
The following is a reconciliation between the revenue and expense shown on the statement of comprehensive revenue and expense and the funding impact statement for the whole of Council

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Operating funding in the FIS | 82,270 | 84,215 | 87,541 | 91,324 | 94,587 | 97,645 | 100,116 | 104,007 | 106,715 | 109,386 | 113,177 |
| Subsidies and grants for capital expenditure | 5,231 | 5,336 | 4,750 | 5,912 | 5,377 | 5,524 | 5,670 | 5,971 | 6,141 | 21,079 | 21,764 |
| Development and financial contributions | 189 | 1,248 | 1,003 | 1,015 | 1,144 | 857 | 717 | 623 | 835 | 857 | 682 |
| Other dedicated capital funding | 19,029 | 15,129 | 2,179 | 8,009 | 4,004 | 129 | 129 | 129 | 129 | 129 | 129 |
| Net gain and losses not included in the FIS | 554 | 1,056 | 859 | 762 | 781 | 832 | 821 | 875 | 932 | 958 | 947 |
| **Total Revenue in the Statement of Comprehensive revenue and expense** | **107,273** | **106,984** | **96,331** | **107,020** | **105,892** | **104,988** | **107,453** | **111,605** | **114,752** | **132,409** | **136,699** |
| Application of operating funding in the FIS | 65,587 | 67,422 | 70,292 | 72,384 | 74,064 | 76,972 | 78,198 | 80,262 | 83,022 | 84,592 | 87,532 |
| Depreciation not included in the FIS | 22,537 | 22,574 | 23,093 | 25,010 | 27,078 | 27,323 | 28,918 | 29,100 | 29,055 | 30,760 | 31,875 |
| **Total expenditure in the statement of revenue and expense** | **88,124** | **89,996** | **93,385** | **97,393** | **101,142** | **104,295** | **107,116** | **109,362** | **112,076** | **115,352** | **119,408** |

**Note 2 - Targeted rates for metered water supply**

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Targeted rates for metered water supply | 1,446 | 1,446 | 1,446 | 1,446 | 1,446 | 1,446 | 1,446 | 1,446 | 1,446 | 1,446 | 1,446 |

**Note 3 - Depreciation and amortisation by group of activities**

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Community and cultural | 1,188 | 1,340 | 1,844 | 2,209 | 3,401 | 3,393 | 3,303 | 3,368 | 3,251 | 3,146 | 3,288 |
| Community facilities and services | 475 | 703 | 680 | 660 | 710 | 672 | 644 | 672 | 658 | 652 | 669 |
| Corporate | 498 | 820 | 764 | 925 | 918 | 892 | 900 | 881 | 956 | 938 | 958 |
| Economic development | 1 | 14 | 11 | 9 | 8 | 13 | 10 | 9 | 8 | 6 | 12 |
| Investments | 78 | 246 | 237 | 230 | 251 | 253 | 245 | 263 | 254 | 247 | 261 |
| Parks and recreation | 653 | 1,140 | 1,151 | 1,217 | 1,804 | 2,046 | 2,048 | 2,139 | 2,073 | 2,039 | 2,143 |
| Provision of roads and footpaths | 9,722 | 10,078 | 10,069 | 10,730 | 10,839 | 10,798 | 11,723 | 11,635 | 11,541 | 12,477 | 13,178 |
| Stormwater drainage | 2,225 | 1,921 | 1,966 | 2,130 | 2,175 | 2,220 | 2,438 | 2,469 | 2,507 | 2,766 | 2,796 |
| Transportation | 219 | 381 | 349 | 399 | 396 | 377 | 366 | 366 | 391 | 411 | 451 |
| Sewerage and the treatment and disposal of sewage | 5,153 | 3,860 | 3,905 | 4,203 | 4,227 | 4,261 | 4,630 | 4,660 | 4,710 | 5,115 | 5,122 |
| Water supply | 2,326 | 2,071 | 2,116 | 2,296 | 2,349 | 2,398 | 2,609 | 2,638 | 2,707 | 2,962 | 2,997 |
| **Depreciation and amortisation expense** | **22,537** | **22,574** | **23,093** | **25,010** | **27,078** | **27,323** | **28,918** | **29,100** | **29,055** | **30,760** | **31,875** |

**Note 4 - Rating base information (as at 30 June 2020)**

| | Year (as at 30 June) | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **2028** | **2029** | **2030** |
| Projected number of rating units within the district | 21,150 | 21,285 | 21,420 | 21,555 | 21,690 | 21,825 | 21,960 | 22,095 | 22,230 | 22,365 |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for water supply

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Targeted rates | 6,979 | 7,072 | 7,300 | 7,445 | 7,608 | 7,663 | 7,821 | 8,235 | 8,208 | 8,332 | 8,505 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and charges | 46 | 65 | 110 | 151 | 192 | 236 | 278 | 323 | 374 | 424 | 473 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total operating funding (A)** | **7,025** | **7,137** | **7,410** | **7,596** | **7,800** | **7,899** | **8,099** | **8,558** | **8,582** | **8,756** | **8,978** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 3,243 | 3,596 | 3,714 | 3,839 | 3,922 | 4,069 | 4,169 | 4,300 | 4,622 | 4,788 | 4,876 |
| Finance costs | 635 | 425 | 375 | 376 | 367 | 343 | 310 | 296 | 281 | 245 | 210 |
| Internal charges and overheads applied | 644 | 726 | 720 | 749 | 763 | 778 | 815 | 825 | 883 | 923 | 929 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **4,522** | **4,747** | **4,809** | **4,964** | **5,052** | **5,190** | **5,294** | **5,421** | **5,786** | **5,956** | **6,015** |
| **Surplus (deficit) of operating funding (A - B)** | **2,503** | **2,390** | **2,601** | **2,632** | **2,748** | **2,709** | **2,805** | **3,137** | **2,796** | **2,800** | **2,963** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 8 | 37 | 33 | 32 | 34 | 28 | 23 | 17 | 23 | 22 | 19 |
| Increase (decrease) in debt | (680) | (187) | (83) | (132) | (584) | (1,078) | (1,060) | 33 | (1,073) | (1,172) | (969) |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 |
| **Total sources of capital funding (C)** | **(646)** | **(124)** | **(24)** | **(74)** | **(524)** | **(1,024)** | **(1,011)** | **76** | **(1,024)** | **(1,124)** | **(924)** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 0 | 108 | 195 | 263 | 89 | 242 | 500 | 0 | 0 | 0 |
| -to improve the level of service | 478 | 394 | 443 | 411 | 438 | 426 | 461 | 471 | 506 | 517 | 533 |
| -to replace existing assets | 1,379 | 1,872 | 2,026 | 1,952 | 1,523 | 1,170 | 1,091 | 2,242 | 1,266 | 1,159 | 1,506 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **1,857** | **2,266** | **2,577** | **2,558** | **2,224** | **1,685** | **1,794** | **3,213** | **1,772** | **1,676** | **2,039** |
| **Surplus (deficit) of capital funding (C - D)** | **(2,503)** | **(2,390)** | **(2,601)** | **(2,632)** | **(2,748)** | **(2,709)** | **(2,805)** | **(3,137)** | **(2,796)** | **(2,800)** | **(2,963)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for stormwater drainage

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 434 | 432 | 441 | 453 | 462 | 471 | 484 | 494 | 507 | 519 | 531 |
| Targeted rates | 5,890 | 5,734 | 5,772 | 5,923 | 6,080 | 6,164 | 6,517 | 6,964 | 7,050 | 7,138 | 7,321 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | | | 12 | 29 | 42 | 52 | 54 | 59 | 79 | 104 | 92 |
| **Total operating funding (A)** | **6,324** | **6,166** | **6,225** | **6,405** | **6,584** | **6,687** | **7,055** | **7,517** | **7,636** | **7,761** | **7,944** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 1,392 | 1,590 | 1,659 | 1,716 | 1,768 | 1,827 | 1,886 | 1,951 | 2,026 | 2,099 | 2,175 |
| Finance costs | 1,594 | 1,210 | 1,058 | 1,067 | 1,063 | 1,051 | 1,021 | 990 | 955 | 907 | 856 |
| Internal charges and overheads applied | 324 | 368 | 368 | 382 | 390 | 396 | 415 | 421 | 434 | 451 | 461 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **3,310** | **3,168** | **3,085** | **3,165** | **3,221** | **3,274** | **3,322** | **3,362** | **3,415** | **3,457** | **3,492** |
| **Surplus (deficit) of operating funding (A - B)** | **3,014** | **2,998** | **3,140** | **3,240** | **3,363** | **3,413** | **3,733** | **4,155** | **4,221** | **4,304** | **4,452** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 112 | 663 | 400 | 527 | 519 | 468 | 389 | 353 | 398 | 450 | 347 |
| Increase (decrease) in debt | (566) | (391) | 442 | (757) | (255) | (1,222) | (1,427) | (1,280) | (1,809) | (1,899) | (1,836) |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **Total sources of capital funding (C)** | **(452)** | **274** | **844** | **(228)** | **266** | **(752)** | **(1,036)** | **(925)** | **(1,409)** | **(1,447)** | **(1,487)** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 730 | 1,450 | 2,109 | 1,064 | 1,659 | 610 | 626 | 522 | 0 | 0 | 0 |
| -to improve the level of service | 1,422 | 1,412 | 1,453 | 1,489 | 1,527 | 1,566 | 1,605 | 2,230 | 2,291 | 2,353 | 2,413 |
| -to replace existing assets | 410 | 410 | 422 | 459 | 443 | 485 | 466 | 478 | 521 | 504 | 552 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **2,562** | **3,272** | **3,984** | **3,012** | **3,629** | **2,661** | **2,697** | **3,230** | **2,812** | **2,857** | **2,965** |
| **Surplus (deficit) of capital funding (C - D)** | **(3,014)** | **(2,998)** | **(3,140)** | **(3,240)** | **(3,363)** | **(3,413)** | **(3,733)** | **(4,155)** | **(4,221)** | **(4,304)** | **(4,452)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for sewerage and the treatment and disposal of sewage

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Targeted rates | 9,383 | 9,416 | 9,825 | 9,915 | 10,186 | 10,475 | 10,711 | 11,124 | 11,199 | 11,354 | 11,664 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and charges | 1,000 | 1,000 | 1,006 | 1,025 | 1,038 | 1,049 | 1,059 | 1,071 | 1,089 | 1,109 | 1,114 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 600 | 100 | 101 | 615 | 623 | 629 | 636 | 643 | 653 | 666 | 669 |
| **Total operating funding (A)** | **10,983** | **10,516** | **10,932** | **11,555** | **11,847** | **12,153** | **12,406** | **12,838** | **12,941** | **13,129** | **13,447** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 6,834 | 6,614 | 6,833 | 7,022 | 7,193 | 7,387 | 7,581 | 7,786 | 8,017 | 8,236 | 8,462 |
| Finance costs | 1,331 | 1,325 | 1,327 | 1,330 | 1,312 | 1,300 | 1,269 | 1,224 | 1,173 | 1,114 | 1,052 |
| Internal charges and overheads applied | 860 | 836 | 844 | 887 | 915 | 938 | 997 | 1,016 | 1,056 | 1,109 | 1,139 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **9,025** | **8,775** | **9,004** | **9,239** | **9,420** | **9,625** | **9,847** | **10,026** | **10,246** | **10,459** | **10,653** |
| **Surplus (deficit) of operating funding (A - B)** | **1,958** | **1,741** | **1,928** | **2,316** | **2,427** | **2,528** | **2,559** | **2,812** | **2,695** | **2,670** | **2,794** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 31 | 161 | 136 | 137 | 145 | 115 | 93 | 81 | 120 | 160 | 97 |
| Increase (decrease) in debt | (49) | 258 | 1,172 | (717) | 48 | (344) | (1,030) | (1,188) | (1,422) | (1,538) | (1,521) |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **(18)** | **419** | **1,308** | **(580)** | **193** | **(229)** | **(937)** | **(1,107)** | **(1,302)** | **(1,378)** | **(1,424)** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 170 | 1,000 | 1,029 | 333 | 242 | 263 | 360 | 218 | 39 | 0 | 0 |
| -to improve the level of service | 110 | 110 | 833 | 380 | 1,362 | 954 | 125 | 128 | 132 | 135 | 139 |
| -to replace existing assets | 1,660 | 1,050 | 1,374 | 1,023 | 1,016 | 1,082 | 1,137 | 1,359 | 1,222 | 1,157 | 1,231 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **1,940** | **2,160** | **3,236** | **1,736** | **2,620** | **2,299** | **1,622** | **1,705** | **1,393** | **1,292** | **1,370** |
| **Surplus (deficit) of capital funding (C - D)** | **(1,958)** | **(1,741)** | **(1,928)** | **(2,316)** | **(2,427)** | **(2,528)** | **(2,559)** | **(2,812)** | **(2,695)** | **(2,670)** | **(2,794)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for provision of roads and footpaths

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Targeted rates | 9,134 | 9,041 | 9,100 | 9,791 | 10,603 | 10,945 | 11,327 | 12,333 | 12,704 | 13,321 | 14,213 |
| Subsidies and grants for operating purposes | 3,727 | 4,515 | 4,445 | 4,537 | 4,981 | 5,187 | 5,390 | 5,688 | 5,914 | 6,152 | 6,458 |
| Fees and charges | 24 | 30 | 32 | 34 | 38 | 39 | 41 | 44 | 47 | 48 | 52 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 540 | 519 | 559 | 589 | 635 | 654 | 683 | 716 | 761 | 784 | 824 |
| **Total operating funding (A)** | **13,425** | **14,105** | **14,136** | **14,951** | **16,257** | **16,825** | **17,441** | **18,781** | **19,426** | **20,305** | **21,547** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 7,987 | 8,614 | 8,756 | 8,982 | 9,799 | 10,202 | 10,601 | 11,192 | 11,648 | 12,107 | 12,723 |
| Finance costs | 542 | 260 | 196 | 233 | 276 | 262 | 248 | 215 | 164 | 283 | 581 |
| Internal charges and overheads applied | 795 | 809 | 814 | 844 | 900 | 920 | 974 | 1,006 | 1,044 | 1,092 | 1,132 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **9,324** | **9,683** | **9,766** | **10,059** | **10,975** | **11,384** | **11,823** | **12,413** | **12,856** | **13,482** | **14,436** |
| **Surplus (deficit) of operating funding (A - B)** | **4,101** | **4,422** | **4,370** | **4,892** | **5,282** | **5,441** | **5,618** | **6,368** | **6,570** | **6,823** | **7,111** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 5,231 | 5,336 | 4,750 | 5,912 | 5,377 | 5,524 | 5,670 | 5,971 | 6,141 | 21,079 | 21,764 |
| Development and financial contributions | 38 | 354 | 426 | 306 | 434 | 235 | 201 | 160 | 207 | 139 | 132 |
| Increase (decrease) in debt | (913) | (74) | (817) | 3,136 | (492) | (373) | (519) | (1,522) | (1,621) | 8,264 | 8,443 |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **4,356** | **5,616** | **4,359** | **9,354** | **5,319** | **5,386** | **5,352** | **4,609** | **4,727** | **29,482** | **30,339** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 500 | 0 | 3,560 | 714 | 695 | 562 | 0 | 0 | 34 | 0 |
| -to improve the level of service | 1,395 | 1,936 | 406 | 3,451 | 2,162 | 2,218 | 2,274 | 2,333 | 2,396 | 2,461 | 2,525 |
| -to replace existing assets | 7,062 | 7,602 | 8,323 | 7,235 | 7,725 | 7,914 | 8,134 | 8,644 | 8,901 | 33,810 | 34,925 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **8,457** | **10,038** | **8,729** | **14,246** | **10,601** | **10,827** | **10,970** | **10,977** | **11,297** | **36,305** | **37,450** |
| **Surplus (deficit) of capital funding (C - D)** | **(4,101)** | **(4,422)** | **(4,370)** | **(4,892)** | **(5,282)** | **(5,441)** | **(5,618)** | **(6,368)** | **(6,570)** | **(6,823)** | **(7,111)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for parks and recreation

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 7,862 | 8,901 | 9,285 | 9,598 | 10,378 | 11,400 | 11,521 | 11,800 | 12,108 | 12,366 | 12,932 |
| Targeted rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subsidies and grants for operating purposes | 160 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 | 175 |
| Fees and charges | 219 | 233 | 246 | 270 | 279 | 272 | 281 | 292 | 313 | 326 | 339 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 183 | 117 | 124 | 136 | 141 | 137 | 142 | 147 | 158 | 165 | 171 |
| **Total operating funding (A)** | **8,424** | **9,426** | **9,830** | **10,179** | **10,973** | **11,984** | **12,119** | **12,414** | **12,754** | **13,032** | **13,617** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 6,352 | 6,892 | 7,219 | 7,368 | 7,589 | 8,115 | 8,323 | 8,634 | 9,154 | 8,944 | 9,527 |
| Finance costs | 256 | 210 | 229 | 350 | 511 | 599 | 597 | 566 | 543 | 525 | 525 |
| Internal charges and overheads applied | 1,151 | 1,279 | 1,292 | 1,330 | 1,367 | 1,445 | 1,517 | 1,547 | 1,641 | 1,618 | 1,709 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **7,759** | **8,381** | **8,740** | **9,048** | **9,467** | **10,159** | **10,437** | **10,747** | **11,338** | **11,087** | **11,761** |
| **Surplus (deficit) of operating funding (A - B)** | **665** | **1,045** | **1,090** | **1,131** | **1,506** | **1,825** | **1,682** | **1,667** | **1,416** | **1,945** | **1,856** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 150 | 7,980 | 3,125 | 100 | 100 | 100 | 100 | 100 | 100 |
| Development and financial contributions | 0 | 33 | 8 | 12 | 12 | 12 | 12 | 12 | 87 | 87 | 87 |
| Increase (decrease) in debt | (90) | 272 | 2,275 | 4,995 | 4,476 | 513 | (992) | (1,206) | (484) | (890) | 599 |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **(90)** | **305** | **2,433** | **12,987** | **7,613** | **625** | **(880)** | **(1,094)** | **(297)** | **(703)** | **786** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to improve the level of service | 0 | 558 | 1,881 | 12,431 | 7,708 | 244 | 11 | 12 | 312 | 320 | 294 |
| -to replace existing assets | 575 | 792 | 1,642 | 1,687 | 1,411 | 2,206 | 791 | 561 | 807 | 922 | 2,348 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **575** | **1,350** | **3,523** | **14,118** | **9,119** | **2,450** | **802** | **573** | **1,119** | **1,242** | **2,642** |
| **Surplus (deficit) of capital funding (C - D)** | **(665)** | **(1,045)** | **(1,090)** | **(1,131)** | **(1,506)** | **(1,825)** | **(1,682)** | **(1,667)** | **(1,416)** | **(1,945)** | **(1,856)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for community and cultural

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 8,856 | 10,175 | 11,490 | 11,886 | 12,452 | 12,687 | 13,104 | 13,343 | 13,671 | 14,100 | 14,666 |
| Targeted rates | 917 | 928 | 938 | 949 | 965 | 972 | 981 | 991 | 1,006 | 1,017 | 1,023 |
| Subsidies and grants for operating purposes | 257 | 390 | 360 | 754 | 204 | 204 | 204 | 204 | 204 | 204 | 204 |
| Fees and charges | 845 | 801 | 840 | 1,102 | 1,139 | 1,116 | 1,143 | 1,181 | 1,221 | 1,259 | 1,297 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 36 | 51 | 53 | 61 | 65 | 63 | 64 | 66 | 69 | 71 | 73 |
| **Total operating funding (A)** | **10,911** | **12,345** | **13,681** | **14,752** | **14,825** | **15,042** | **15,496** | **15,785** | **16,171** | **16,651** | **17,263** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 7,591 | 8,714 | 10,157 | 10,616 | 10,301 | 10,641 | 10,854 | 11,058 | 11,465 | 11,738 | 12,255 |
| Finance costs | 509 | 368 | 443 | 613 | 678 | 699 | 677 | 640 | 607 | 576 | 540 |
| Internal charges and overheads applied | 1,433 | 1,693 | 1,901 | 1,992 | 1,937 | 1,974 | 2,057 | 2,059 | 2,131 | 2,204 | 2,277 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **9,533** | **10,775** | **12,501** | **13,221** | **12,916** | **13,314** | **13,588** | **13,757** | **14,203** | **14,518** | **15,072** |
| **Surplus (deficit) of operating funding (A - B)** | **1,378** | **1,570** | **1,180** | **1,531** | **1,909** | **1,728** | **1,908** | **2,028** | **1,968** | **2,133** | **2,191** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 19,000 | 15,000 | 2,000 | 0 | 850 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | (590) | (658) | 7,692 | 2,322 | 1,265 | (364) | (1,348) | (1,259) | (1,056) | (1,119) | (1,201) |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **18,410** | **14,342** | **9,692** | **2,322** | **2,115** | **(364)** | **(1,348)** | **(1,259)** | **(1,056)** | **(1,119)** | **(1,201)** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to improve the level of service | 19,185 | 15,257 | 5,056 | 2,961 | 2,786 | 602 | 54 | 50 | 57 | 132 | 60 |
| -to replace existing assets | 603 | 655 | 5,816 | 892 | 1,238 | 762 | 506 | 719 | 855 | 882 | 930 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **19,788** | **15,912** | **10,872** | **3,853** | **4,024** | **1,364** | **560** | **769** | **912** | **1,014** | **990** |
| **Surplus (deficit) of capital funding (C - D)** | **(1,378)** | **(1,570)** | **(1,180)** | **(1,531)** | **(1,909)** | **(1,728)** | **(1,908)** | **(2,028)** | **(1,968)** | **(2,133)** | **(2,191)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for economic development

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 2,960 | 3,357 | 3,354 | 3,407 | 3,525 | 3,651 | 3,768 | 3,904 | 4,015 | 4,206 | 4,275 |
| Targeted rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subsidies and grants for operating purposes | 84 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 | 88 |
| Fees and charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 83 | 86 | 91 | 99 | 105 | 117 | 126 | 139 | 153 | 171 | 193 |
| **Total operating funding (A)** | **3,127** | **3,531** | **3,533** | **3,594** | **3,718** | **3,856** | **3,982** | **4,131** | **4,256** | **4,465** | **4,556** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 2,594 | 2,921 | 2,941 | 2,988 | 3,067 | 3,219 | 3,313 | 3,449 | 3,555 | 3,694 | 3,809 |
| Finance costs | (18) | (16) | (14) | (14) | (14) | (15) | (15) | (15) | (15) | (15) | (15) |
| Internal charges and overheads applied | 551 | 626 | 606 | 620 | 633 | 652 | 684 | 697 | 716 | 749 | 762 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **3,127** | **3,531** | **3,533** | **3,594** | **3,686** | **3,856** | **3,982** | **4,131** | **4,256** | **4,428** | **4,556** |
| **Surplus (deficit) of operating funding (A - B)** | **0** | **0** | **0** | **0** | **32** | **0** | **0** | **0** | **0** | **37** | **0** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to improve the level of service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to replace existing assets | 0 | 0 | 0 | 0 | 32 | 0 | 0 | 0 | 0 | 37 | 0 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **0** | **0** | **0** | **0** | **32** | **0** | **0** | **0** | **0** | **37** | **0** |
| **Surplus (deficit) of capital funding (C - D)** | **0** | **0** | **0** | **0** | **(32)** | **0** | **0** | **0** | **0** | **(37)** | **0** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for community facilities and services

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 5,210 | 5,804 | 5,987 | 6,271 | 6,094 | 6,388 | 6,386 | 6,519 | 6,784 | 6,882 | 7,085 |
| Targeted rates | 437 | 451 | 484 | 500 | 508 | 514 | 528 | 541 | 540 | 552 | 565 |
| Subsidies and grants for operating purposes | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and charges | 4,858 | 5,060 | 5,322 | 5,482 | 5,630 | 5,799 | 5,955 | 6,133 | 6,311 | 6,506 | 6,688 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 930 | 973 | 1,007 | 1,025 | 1,061 | 1,080 | 1,112 | 1,132 | 1,169 | 1,190 | 1,228 |
| **Total operating funding (A)** | **11,435** | **12,337** | **12,800** | **13,278** | **13,293** | **13,781** | **13,981** | **14,325** | **14,804** | **15,130** | **15,566** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 9,075 | 9,402 | 9,714 | 9,921 | 10,054 | 10,524 | 10,502 | 11,038 | 11,170 | 11,471 | 11,864 |
| Finance costs | 304 | 228 | 201 | 205 | 203 | 194 | 185 | 171 | 152 | 132 | 115 |
| Internal charges and overheads applied | 1,902 | 2,066 | 2,049 | 2,105 | 2,123 | 2,185 | 2,226 | 2,291 | 2,312 | 2,392 | 2,440 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **11,281** | **11,696** | **11,964** | **12,231** | **12,380** | **12,903** | **12,913** | **13,500** | **13,634** | **13,995** | **14,419** |
| **Surplus (deficit) of operating funding (A - B)** | **154** | **641** | **836** | **1,047** | **913** | **878** | **1,068** | **825** | **1,170** | **1,135** | **1,147** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | 325 | (27) | (159) | 272 | (488) | (190) | (437) | (499) | (725) | (511) | (501) |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **325** | **73** | **(159)** | **272** | **(488)** | **(190)** | **(437)** | **(499)** | **(725)** | **(511)** | **(501)** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to improve the level of service | 160 | 139 | 360 | 949 | 227 | 443 | 341 | 0 | 0 | 369 | 378 |
| -to replace existing assets | 319 | 575 | 317 | 370 | 198 | 245 | 290 | 326 | 445 | 255 | 268 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **479** | **714** | **677** | **1,319** | **425** | **688** | **631** | **326** | **445** | **624** | **646** |
| **Surplus (deficit) of capital funding (C - D)** | **(154)** | **(641)** | **(836)** | **(1,047)** | **(913)** | **(878)** | **(1,068)** | **(825)** | **(1,170)** | **(1,135)** | **(1,147)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for transportation

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 2,263 | 2,218 | 2,212 | 2,209 | 2,231 | 2,191 | 2,205 | 2,287 | 2,320 | 2,428 | 2,200 |
| Targeted rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subsidies and grants for operating purposes | 1,080 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Fees and charges | 344 | 200 | 206 | 212 | 218 | 231 | 245 | 261 | 278 | 296 | 315 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 138 | 332 | 343 | 353 | 368 | 378 | 389 | 400 | 411 | 423 | 435 |
| **Total operating funding (A)** | **3,825** | **2,810** | **2,821** | **2,834** | **2,877** | **2,860** | **2,899** | **3,008** | **3,069** | **3,207** | **3,010** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 993 | 1,196 | 1,192 | 1,236 | 1,255 | 1,269 | 1,332 | 1,216 | 1,287 | 1,366 | 1,382 |
| Finance costs | 689 | 569 | 520 | 537 | 523 | 509 | 494 | 498 | 516 | 530 | 527 |
| Internal charges and overheads applied | 355 | 312 | 302 | 312 | 315 | 314 | 332 | 305 | 318 | 335 | 335 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **2,037** | **2,077** | **2,014** | **2,085** | **2,093** | **2,092** | **2,158** | **2,019** | **2,121** | **2,231** | **2,244** |
| **Surplus (deficit) of operating funding (A - B)** | **1,788** | **733** | **807** | **749** | **784** | **768** | **741** | **989** | **948** | **976** | **766** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | 490 | (627) | 1,275 | (575) | (535) | (585) | (570) | 450 | 250 | 260 | (750) |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **490** | **(627)** | **1,275** | **(575)** | **(535)** | **(585)** | **(570)** | **450** | **250** | **260** | **(750)** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to improve the level of service | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to replace existing assets | 2,238 | 106 | 2,082 | 174 | 249 | 183 | 171 | 1,439 | 1,198 | 1,236 | 16 |
| Increase (decrease) in reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **2,278** | **106** | **2,082** | **174** | **249** | **183** | **171** | **1,439** | **1,198** | **1,236** | **16** |
| **Surplus (deficit) of capital funding (C - D)** | **(1,788)** | **(733)** | **(807)** | **(749)** | **(784)** | **(768)** | **(741)** | **(989)** | **(948)** | **(976)** | **(766)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for investments

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 251 | 338 | 268 | 243 | 324 | 223 | 365 | 155 | 170 | 91 | 131 |
| Targeted rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and charges | 1,882 | 636 | 669 | 690 | 697 | 714 | 731 | 749 | 768 | 787 | 807 |
| Internal charges and overheads recovered | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 702 | 558 | 573 | 586 | 604 | 618 | 633 | 648 | 665 | 682 | 698 |
| **Total operating funding (A)** | **2,835** | **1,532** | **1,510** | **1,519** | **1,625** | **1,555** | **1,729** | **1,552** | **1,603** | **1,560** | **1,636** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 1,956 | 518 | 531 | 556 | 727 | 729 | 590 | 600 | 619 | 636 | 718 |
| Finance costs | 37 | 296 | 246 | 234 | 227 | 220 | 206 | 189 | 171 | 152 | 134 |
| Internal charges and overheads applied | 384 | 160 | 159 | 164 | 196 | 194 | 171 | 171 | 174 | 179 | 192 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **2,377** | **974** | **936** | **954** | **1,150** | **1,143** | **967** | **960** | **964** | **967** | **1,044** |
| **Surplus (deficit) of operating funding (A - B)** | **458** | **558** | **574** | **565** | **475** | **412** | **762** | **592** | **639** | **593** | **592** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | (364) | (550) | (550) | (390) | (140) | (380) | (580) | (580) | (580) | (580) | (580) |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **(364)** | **(550)** | **(550)** | **(390)** | **(140)** | **(380)** | **(580)** | **(580)** | **(580)** | **(580)** | **(580)** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to improve the level of service | 0 | 0 | 0 | 0 | 81 | 0 | 171 | 0 | 0 | 0 | 0 |
| -to replace existing assets | 154 | 8 | 24 | 174 | 254 | 33 | 11 | 12 | 59 | 12 | 13 |
| Increase (decrease) in reserves | (60) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **94** | **8** | **24** | **174** | **335** | **33** | **182** | **12** | **59** | **12** | **13** |
| **Surplus (deficit) of capital funding (C - D)** | **(458)** | **(558)** | **(574)** | **(564)** | **(475)** | **(413)** | **(762)** | **(592)** | **(639)** | **(592)** | **(593)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **1** | **0** | **(1)** | **0** | **0** | **0** | **1** | **(1)** |

# Group Funding Impact Statements

## Whanganui District Council: Funding impact statement for 2021-31 for corporate

| | Annual Plan 2020/21 $000 | 2021/22 $000 | 2022/23 $000 | 2023/24 $000 | 2024/25 $000 | 2025/26 $000 | 2026/27 $000 | 2027/28 $000 | 2028/29 $000 | 2029/30 $000 | 2030/31 $000 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources of operating funding** | | | | | | | | | | | |
| General rates, uniform annual general charges, rates penalties | 3,389 | 3,864 | 4,123 | 4,186 | 4,300 | 4,427 | 4,402 | 4,582 | 4,860 | 4,853 | 5,064 |
| Targeted rates | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Subsidies and grants for operating purposes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and charges | 88 | 57 | 68 | 69 | 71 | 73 | 74 | 75 | 77 | 79 | 80 |
| Internal charges and overheads recovered | 8,988 | 9,524 | 9,732 | 10,028 | 10,172 | 10,494 | 10,834 | 11,018 | 11,417 | 11,711 | 12,042 |
| Local authorities fuel tax, fines, infringement fees and other receipts | 478 | 390 | 472 | 407 | 415 | 502 | 432 | 441 | 535 | 460 | 470 |
| **Total operating funding (A)** | **12,943** | **13,835** | **14,395** | **14,690** | **14,958** | **15,496** | **15,742** | **16,116** | **16,889** | **17,103** | **17,656** |
| **Application of operating funding** | | | | | | | | | | | |
| Payments to staff and suppliers | 11,863 | 12,488 | 12,964 | 13,131 | 13,143 | 13,721 | 13,954 | 14,159 | 14,791 | 14,932 | 15,068 |
| Finance costs | (173) | | 28 | 77 | 97 | 105 | 101 | 104 | 118 | 134 | 147 |
| Internal charges and overheads applied | 589 | 650 | 678 | 644 | 635 | 698 | 646 | 679 | 708 | 659 | 666 |
| Other operating funding applications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of operating funding (B)** | **12,279** | **13,138** | **13,670** | **13,852** | **13,875** | **14,524** | **14,701** | **14,942** | **15,617** | **15,725** | **15,881** |
| **Surplus (deficit) of operating funding (A - B)** | **664** | **697** | **725** | **838** | **1,083** | **972** | **1,041** | **1,174** | **1,272** | **1,378** | **1,775** |
| **Sources of capital funding** | | | | | | | | | | | |
| Subsidies and grants for capital expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Development and financial contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Increase (decrease) in debt | 279 | 273 | 2,282 | 685 | 515 | (63) | (210) | 325 | 440 | 441 | 285 |
| Gross proceeds from asset sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lump sum contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other dedicated capital funding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total sources of capital funding (C)** | **279** | **273** | **2,282** | **685** | **515** | **(63)** | **(210)** | **325** | **440** | **441** | **285** |
| **Application of capital funding** | | | | | | | | | | | |
| Capital expenditure | | | | | | | | | | | |
| -to meet additional demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| -to improve the level of service | 50 | 130 | 1,466 | 1,107 | 1,135 | 55 | 57 | 58 | 1,258 | 1,292 | 1,326 |
| -to replace existing assets | 713 | 790 | 1,491 | 366 | 413 | 804 | 724 | 1,391 | 404 | 477 | 684 |
| Increase (decrease) in reserves | 180 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Increase (decrease) of investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total application of capital funding (D)** | **943** | **970** | **3,007** | **1,523** | **1,598** | **909** | **831** | **1,499** | **1,712** | **1,819** | **2,060** |
| **Surplus (deficit) of capital funding (C - D)** | **(664)** | **(697)** | **(725)** | **(838)** | **(1,083)** | **(972)** | **(1,041)** | **(1,174)** | **(1,272)** | **(1,378)** | **(1,775)** |
| **Funding balance ((A - B) + (C - D))** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** | **0** |