



WHANGANUI
DISTRICT COUNCIL
Te Kaunihera a Rohe o Whanganui

2020/21 ANNUAL PLAN

Whanganui District Council

2020/21 Annual Plan

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Message from the Mayor

Kia Ora Koutou

This year we are faced with the immense uncertainty the COVID-19 pandemic has brought to the community.

Council has responded by reducing the original proposed average rates increase from 3.9 percent to 1.4 percent. We've been able to achieve this by reducing our loan repayments for 2020/21 and taking a detailed look at the coming year's budget and making savings where we could.

In further recognition of the impact of COVID-19, the Council consulted on a rates relief package to provide additional support alongside this annual plan, and have reduced rates penalties for late payments from 10 percent to 5 percent.

The latest Quotable Value New Zealand (QV) valuations for Whanganui District reflect significant increases in Whanganui's property market since the last valuation three years ago. Land values have increased 61% and capital values 41%. Our growing population and lifestyle appeal means that Whanganui properties are in high demand. The rates for each individual property will vary, particularly in a revaluation year where some larger variations will occur due to relative valuation changes.

Overall, our plan for the year has not differed significantly from the Long-Term Plan 2018-28, but we have allocated additional funding for climate change, housing and digital connectivity.


These are important threads to our Leading Edge Strategy and help us to be a well-prepared and responsive community.

COVID-19 has illustrated how important digital connectivity is – it enables the continuity of businesses and keeping people connected with the community.

Funding for required safety improvements to Whanganui Airport was also approved along with a reconfirmation of the Council's prior financial commitment to supporting roofing the Cooks Gardens velodrome.

We are conscious that the Council is a key part of any economic recovery and we want to respond to the needs of our community. We know that by undertaking our work programme the Council will continue to provide jobs and economic stimulus in the district.

I would like to thank the community for its input to this annual plan via the consultation process and to all of those who presented in person under COVID-19 restrictions. Thank you for your contribution to this document and for participating in democracy in such a direct way.



Hamish McDouall
Mayor

Message from the Chief Executive

Tēnā koe

This Annual Plan has been set during very uncertain times. As we progress through the recovery phase of COVID-19 you can be assured that we will continue to reassess our operating expenses to identify opportunities for more affordable ways of delivering our services to the community.

I am proud of the initiatives Council has undertaken that recognise the economic difficulties facing our community as a result of the COVID-19 situation, including reducing rates penalties and reviewing the rates remission and postponement policies. Alongside this, we have looked at the organisation's expenses closely to ensure we continue to deliver our key services in the most cost-effective manner.

As we continue to focus on 'Service Excellence', we have already made significant improvements to the way people can interact with the Council and we are always looking for smarter and more efficient ways to respond to customer needs.

While the COVID-19 situation will have an impact on our immediate and short-term future, we mustn't lose sight of the pressing issues that will affect us in the longer term.

Work will begin this year on several key work areas identified in this Annual Plan – the ongoing development and implementation of the Climate Change Strategy; implementation of the Digital Strategy: Digital by Design to drive digital innovation and opportunity in Whanganui in partnership with the community; and supporting the delivery of the Housing Strategy.

Whanganui Airport is an important asset and air movements are increasing year-on-year and we have made the commitment to support important safety improvements to the airport's taxiways as recommended by civil aviation experts.

The Council has had a full work programme over the last 12 months. Some key projects are gaining momentum as they move into their next phases including the Sarjeant Gallery redevelopment and the Whanganui Port revitalisation. Our commitment to these flagship projects demonstrates our investment in the economic development of our district.

Work has already begin planning for our Long Term Plan 2021-31. There will be many opportunities in the coming months for the community to be involved and have your say to help set the future direction for Whanganui.

Ngā mihi

A handwritten signature in blue ink, consisting of a stylized 'K' followed by a long, sweeping horizontal line.

Kym Fell
Chief Executive

Executive summary

Your rates

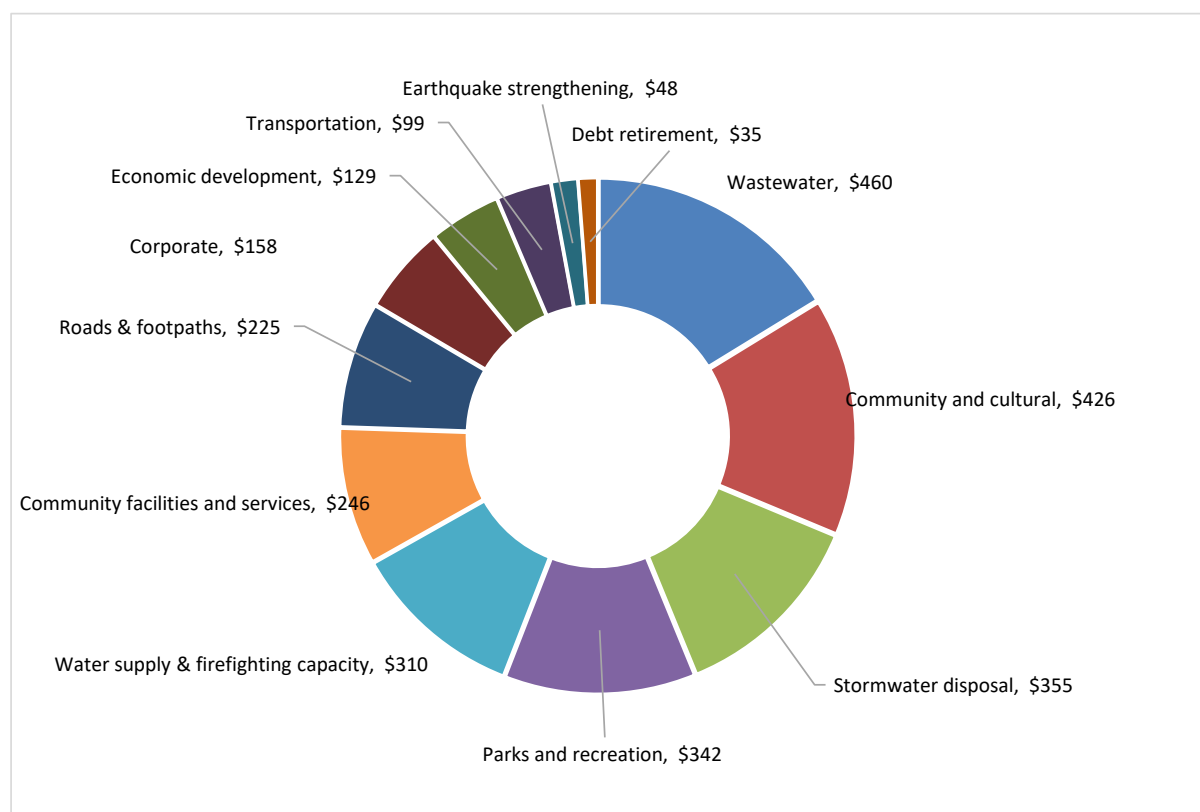
Your rates are used to meet the needs of our community and provide services for our collective benefit, i.e. services we provide that we could not effectively charge for otherwise. This might be because they are publicly available but difficult to charge for (things like parks, roads and street lights) or because the full charge would be too expensive for most people to afford and therefore would discourage usage (for example, swimming pools, libraries and art gallery).

Your rates will change based on how our service costs change from year to year as well as how your property's valuation changes in valuation years, relative to the change in valuation for the whole district.

The following graph shows the make-up of rates on a property paying the average residential rate. The uniform annual general charge, water supply rate, wastewater rate, roading resilience rate and earthquake strengthening rate are all fixed charges. This means that the same amount is paid by all residential properties regardless of their valuation. The total value of the fixed charges for residential properties this year is \$1,507. The other rates are apportioned to each property based on land or capital value.

Executive summary

How an average Whanganui residential rate of \$2,833 is made up



Debt

In 2020/21 we are expecting to borrow an additional \$6.2M, with scheduled loan repayments of \$8.3M. This is an overall decrease in debt of \$2.1M. Closing debt at 30 June 2021 is expected to be \$122.5M.

Submissions

We received 62 submissions on the proposed 2020/21 Annual Plan Consultation Document. A total of 21 submitters spoke to the Council in support of their submission. The Council considered all submissions before making its decisions, with this final plan reflecting changes made by the Council.

In summary:

Average rates increase per Draft Annual Plan	2.3%
Change via Draft Annual Plan deliberations	-0.9%
Final average rate increase	1.4%

We have set an average overall rates increase of 1.4%, with variations between the residential (2.6%), farming (1.6%), lifestyle (0.4%) and commercial (-1.6%) sectors. The impact of the September 2019 revaluation will mean that there is a higher degree of variation in rates increases this year.

Executive summary

Summary of key decisions

2019 Property Revaluation

All properties in the Whanganui District were revalued by Quotable Value New Zealand (QV) as at 1 September 2019. The new valuations have reflected the significant increases in Whanganui's property market since the last valuation three years ago. Across the district, land valuations have increased by 61 percent and capital valuations¹ have increased by 41 percent over this period. There has been considerably more variation in valuation changes across the district in this valuation compared to previous valuations.

Valuation increases are specific to each property and are affected by property type, location, price bracket and many other factors. This valuation has seen significant percentage increases in the valuation of lower valued residential properties, industrial properties and pastoral farms. However higher valued residential properties, retail properties and dairy farms saw lower percentage increases in valuation.

¹Land plus improvements

Executive summary

A summary of the average valuation movements by property type is below:

Sector	Capital Value % Change	Land Value % Change
Farming	25	28
Crop & Specialist	35	32
Forestry	34	35
Lifestyle	38	48
Residential	57	93
Commercial	16	40
Industrial	39	92
Other	12	68
TOTAL	41	61

From a residential perspective, there have been some significant valuation increases in suburbs such as Aramoho and Castlecliff which traditionally had lower values (particularly land values). The 2019 average land and capital values and the percentage changes from the last valuation in 2016 are as follows:

Suburb	Average Capital Value \$	% Change	Average Land Value \$	% Change
Castlecliff	238,053	75	92,423	108
Gonville	279,320	70	106,421	110
Springvale	390,577	45	164,217	83
St Johns/Otamatea	475,011	38	185,592	56
Aramoho	267,848	66	95,068	164
Whanganui Central	295,436	61	112,331	98
Whanganui East	287,435	65	106,217	125
Bastia Hill/Durie Hill/Putiki	374,581	57	138,099	83
Whanganui Rural	419,763	47	153,386	70

While the average rates rise across all properties is proposed to be 1.4 percent, those properties that have experienced a larger than average increase in valuation are likely to have a rates rise higher than 1.4 percent. In some cases these rates rises may be substantially higher (just as they may be significantly lower if the property experienced a lower than average increase or a decrease in valuation).

Executive summary

The main reason for a higher than average rates rise is due to a number of our rates being valuation based rates i.e. allocated to properties based on land or capital value.

In order to mitigate the unusually large range of rates increases, we are reducing the Uniform Annual General Change (UAGC) from \$831 to \$700 for 2020/21. This will have the impact of reducing the variation in rates increases across properties.

Airport runway

The number of aircraft movements at Whanganui Airport is growing steadily. Since the establishment of the New Zealand International Commercial Pilot Academy (NZICPA) at the airport, aircraft movements have increased from 1500-2000 per month to a peak of 5800 movements in November and December 2019. Annual aircraft movements have doubled over the three years 2016 – 2019. This trend is expected to continue with the growth of the NZICPA.

The significant increase in aircraft movements is creating a potential safety issue relating to aircraft backtracking on the sealed runway and is also placing additional stress on the existing grass runways and taxiways.

An application is being prepared to present to the Provincial Growth Fund (PGF) for financial assistance to develop a sealed parallel taxiway which will significantly mitigate the backtracking issue and also alleviate the wear-and-tear on the grass taxiways. The estimated total project cost of a sealed parallel taxiway is \$4M. Council will loan fund \$1M of this, with the remainder funded by the Provincial Growth Fund and the Crown as Council's joint venture partner in the airport

Climate change

While the current COVID-19 situation has seen a global decrease in emissions we know that this is temporary and there will be continuing climate change concerns for our community. We have budgeted \$140,000 to facilitate the ongoing development and implementation of the Climate Change Strategy, coordinate our regional and organisational responses, support community initiatives, and keep abreast of the significant central government work programme. This will ensure Whanganui is well-positioned to respond, both in an advocacy sense and as a community, and to secure funding that may be made available through various streams.

Included in this funding will be approximately \$40,000 to be available for initial minor reactive work such as work arising from the Regional Vulnerability Assessment when completed, undertaking our emissions inventory or some quick-wins from our own strategy when completed. Further funding for initiatives arising from the strategy will be considered through the Long-Term Plan 2021-2031.

Digital Strategy

More than ever it has become evident during this current time how reliant our community is on digital connectivity. We are allocating \$90,000 to implement the Digital Strategy: Digital by Design - and drive digital innovation and opportunity in Whanganui in partnership with the community. This funding will enable initial work to begin on the Strategy's delivery. Any further project or funding requirements identified in conjunction with key stakeholders will then be considered through the Long Term Plan 2021-2031.

Waste minimisation

Executive summary

The Council has been advised by the Whanganui Resource Recovery Centre Trust that the price to receive, manage and recycle fibre (cardboard, paper and mixed paper) at the Resource Recovery Centre has recently escalated due to market saturation and constraints. The recycling of fibre is a national/global issue with no quick fix solutions.

The escalation in costs is not sustainable for the Whanganui Resource Recovery Centre Trust. It has resulted in the Trust having to pay around \$140,000 - \$160,000 per annum to recycle its fibre when it used to receive around \$40,000 - \$60,000 per annum, a net swing of around \$180,000 per annum. In addition, baling Whanganui's plastics is set to increase by \$30,000 per annum. As a result the Trust is expected to have a loss of \$244,000 for 2020/21.

The Council has approved to loan fund the Trust up to an additional \$144,000 in 2020/21 to underwrite the loss, conditional on an acceptable business case being brought to Council. The additional \$100,000 will come from the Council's Waste Minimisation Fund which is derived through the Ministry for the Environment via a levy on all waste fills in New Zealand. Further investigations will be undertaken to identify viable options for the future.

Housing Strategy

In 2019 the Council adopted its Housing Strategy following public consultation. The Strategy sets out how housing is to be planned for Whanganui's long term future, as well as ways of addressing the current housing shortage. The guiding principles of the Strategy are to demonstrate leadership, working in partnership, supporting good housing for everyone, and future-proofing the needs of our people and district. The Council has allocated \$200,000 to support the delivery of the Housing Strategy.

Whanganui Regional Museum

Funding for the Whanganui Regional Museum is increased by \$75,000 in 2020/21 to take account of inflation, help the museum meet increased operating costs resulting from the building refurbishment and upgrade – in particular the costs of environmental control in key areas of the galleries and collection store and to ensure the museum is able to provide a sufficient level of curatorial expertise in and oversight of its significant collection.

Reducing rates penalties

We are reducing the penalty on late payment of rates from 10% down to 5% in response to the current COVID-19 situation. It is hoped that the reduction will reduce the burden on those who are unable to pay on their rates time. In addition to this we are also reviewing our rates remission and postponement policies. The proposed changes to these policies will provide additional flexibility to those affected by COVID-19 to make payments over a longer period of time as recovery allows cashflow to improve. The policies are being consulted on from 3 June 2020 to 24 June 2020.

Other changes

Cooks Gardens Velodrome

Council unanimously reconfirmed the prior financial commitment that was in the Long Term Plan 2018-28, to supporting roofing the Cooks Gardens velodrome.

Executive summary

Environmental health fees

Council confirmed new fees for Environmental Health. These are outlined in the Community Facilities and Services Chapter.

Key Performance Indicators and Monitoring indicators

Whanganui & Partners have updated their key performance indicators for 2020/21. These are outlined in the Economic Development Chapter.

RATES FOR 2020/21

The following table provides indicative rates increases for the average residential, commercial, farming, and lifestyle properties.

The actual changes in the rates you will pay depends on the type of property you own, its value, land size, and what services your property has (for example, whether you are connected to the wastewater system).

	Residential	Farming	Lifestyle	Commercial	Overall
Average rate increase 2020/21 (%)	2.6%	1.6%	0.4%	-1.6%	1.4%
Average rate increase 2020/21 (\$)	\$ 71	\$ 69	\$ 8	-\$ 180	\$ 48
Capital value of average property 2019/20	216,000	1,138,000	368,000	1,056,000	
Capital value of average property 2020/21	337,000	1,458,000	517,000	1,228,000	
Average rate 2019/20	\$ 2,763	\$ 4,423	\$ 2,200	\$ 11,562	\$ 3,345
Average rate 2020/21	\$ 2,833	\$ 4,492	\$ 2,207	\$ 11,382	\$ 3,393

Council's financial strategy

Complete information on our financial strategy can be found in Volume 1 of the Long-Term Plan 2018-2028.

Prospective cost of service statement

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Income			
Rates - excluding metered water, trade waste and penalties	59,795	61,850	60,959
Rates - metered water, trade waste and penalties	3,058	3,158	3,008
Subsidies	10,819	9,311	9,173
User fees and other income	13,396	21,459	33,579
Total income	87,067	95,778	106,719
Capital funding			
Transfer from/(to) special funds	490	80	(120)
New loans	19,446	7,579	6,156
Loans repaid	(8,358)	(8,928)	(8,316)
Gross proceeds from asset sales	0	0	0
Total capital funding	11,578	(1,269)	(2,279)
Total funding	98,645	94,509	104,440
Costs			
Operating costs	39,780	39,764	41,367
Salaries and wages	17,863	17,749	18,515
Debt servicing	5,756	6,652	5,705
Total activity costs	63,399	64,165	65,587
Capital expenditure			
-to meet additional demand	1,805	940	900
-to improve the level of service	19,965	13,796	22,841
-to replace existing assets	13,476	15,608	15,112
Total capital expenditure	35,246	30,343	38,852
Total funding requirement	98,645	94,509	104,440
Rates increase (to existing ratepayers)*	3.7%	3.6%	1.4%
Debt balance**	124,328	120,269	122,469

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

**Opening loans for 2020/21 have been restated from the 2019/20 Annual Plan to incorporate subsequent 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 no

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

Activity	Revenue (\$000)	Operating costs (\$000)	Personnel costs (\$000)	Finance costs (\$000)	Capital expenditure (\$000)	Capital funding (\$000)	Rates requirement ¹ (\$000)	2019/20 Rates requirement ¹ (\$000)	Full time equivalent staff ²	Forecast Loans at 30 June 2021 (\$000)
Water supply	(1,526)	3,412	475	635	1,857	680	5,533	5,620	5.8	12,851
Water supply	(1,526)	3,412	475	635	1,857	680	5,533	5,620	5.8	12,851
Stormwater	(114)	1,123	228	1,594	2,492	566	5,890	5,915	3.1	32,947
Waterways and natural drainage	()	331	33	0	70	0	434	438	0.2	0
Stormwater drainage	(114)	1,454	261	1,594	2,562	566	6,324	6,353	3.2	32,947
Wastewater	(3,181)	6,735	958	1,331	1,940	50	7,833	7,517	12.3	29,282
Sewerage and the treatment and disposal of sewage	(3,181)	6,735	958	1,331	1,940	50	7,833	7,517	12.3	29,282
Footpaths and berms	(521)	1,421	31	(31)	341	0	1,241	1,273	0.3	(642)
Roading	(9,039)	6,828	502	573	8,116	913	7,893	7,967	5.4	11,495
Provision of roads and footpaths	(9,560)	8,249	533	542	8,457	913	9,134	9,239	5.6	10,853
Parks and reserves	(482)	4,607	895	105	377	(48)	5,455	5,473	15.6	2,261
Cooks Gardens	(80)	571	205	45	3	84	829	756	3.0	1,438
Swimming pools	0	1,196	29	105	195	54	1,578	1,681	0.4	2,240
Parks and recreation	(562)	6,374	1,129	256	575	90	7,862	7,910	19.0	5,939
Community development	(483)	1,970	382	9	0	(38)	1,840	1,713	5.7	210
Libraries	(175)	792	1,497	83	481	55	2,732	2,649	24.4	1,718
Sarjeant Gallery	(19,249)	1,304	860	53	19,080	(40)	2,008	2,003	12.0	1,134
Royal Wanganui Opera House	(53)	360	190	27	10	(32)	501	527	2.6	585
War Memorial Centre	(142)	292	189	101	17	89	546	640	2.6	2,079
Whanganui Regional Museum	(35)	1,178	10	40	0	36	1,229	1,101	0.1	820
Earthquake strengthening	0	0	0	198	200	520	918	931	0.0	3,844
Community and cultural	(20,137)	5,895	3,129	509	19,788	590	9,773	9,564	47.4	10,390
Whanganui & Partners - Tourism & visitor services	(83)	271	246	0	0	0	433	464	3.8	0
Whanganui & Partners - Economic development	(84)	1,698	931	(18)	0	0	2,527	2,339	9.0	(383)
Economic development	(167)	1,969	1,176	(18)	0	0	2,960	2,803	12.8	(383)
Cemeteries	(580)	659	13	38	7	48	185	262	0.2	788
CBD maintenance	(7)	948	0	17	360	(310)	1,008	1,013	0.0	513
Waste minimisation	(170)	916	0	65	0	(43)	768	755	0.0	1,480
Pensioner housing	(1,741)	1,537	55	106	55	(11)	0	0	0.6	2,203
Community buildings and rural halls	(18)	152	41	5	6	9	195	217	0.6	98
Emergency management	0	229	180	0	0	0	410	468	2.0	0
Environmental policy	0	1,024	403	21	0	(70)	1,377	1,003	4.5	472
Building control	(1,215)	726	1,039	0	0	0	551	481	14.6	1
Resource management	(240)	146	398	0	0	0	304	303	5.0	0
Environmental health	(257)	469	338	0	0	0	550	587	4.4	0
Parking	(970)	634	180	21	16	27	(92)	(102)	3.2	436
Animal control	(590)	502	389	32	35	25	393	410	5.2	663
Community facilities and services	(5,788)	7,942	3,036	304	479	(325)	5,647	5,397	40.3	6,653
Airport	(1,366)	415	161	67	2,126	(936)	466	485	4.5	1,881
Port & River	(141)	420	209	610	104	442	1,644	1,089	2.0	14,565
Durie Hill elevator	(55)	136	8	12	48	4	153	134	0.1	254
Transportation	(1,562)	970	378	689	2,278	(490)	2,262	1,708	6.6	16,700
City Endowment property portfolio	(644)	469	159	(1)	116	(146)	(48)	(83)	1.7	26
Harbour Endowment property portfolio	(1,475)	1,199	159	29	38	50	0	0	1.7	571
Investments	(465)	354	0	10	0	400	298	200	0.0	0
Investments	(2,584)	2,022	318	37	154	304	251	117	3.4	597
Governance and democracy	(62)	1,610	767	22	0	69	2,405	2,640	8.5	438
Corporate management	(413)	(5,730)	5,883	(226)	514	(28)	0	0	76.2	449
Community and operational property	(103)	464	471	32	249	(140)	973	926	5.6	754
Corporate	(577)	(3,656)	7,121	(173)	763	(99)	3,378	3,566	90.2	1,641
Expected Carry overs										(5,000)
Total	(45,759)	41,367	18,515	5,705	38,852	2,279	60,959	59,795	246.5	122,469

¹Rates excluding metered water, trade waste and penalties

²In 2019/20 there were 240.3 Full time equivalent staff

Water supply

The scope

We are responsible for the provision and management of five water supply systems:

- Whanganui Urban Water Supply Scheme
- Fordell Rural Water Supply Scheme
- Maxwell Rural Water Supply Scheme
- Mowhanau Rural Water Supply Scheme
- Westmere Rural Water Supply Scheme

The systems comprise of service lines, pipe networks, pump stations, treatment plants and outfalls.

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Water supply

- Infrastructure replacement of new production bore will continue. Consent from Horizons Regional Council has been approved and we are progressing with construction of bore heads works, buildings and connection to exiting trunk-mains. Flow rate has been confirmed and approved by Horizons at 104 Litres/sec and water analysis have been carried out. This will expand the existing borefield to supplement the main domestic water supply for Whanganui City.
- Symes Rd Stage 2 Trunk mains replacement and relocation of existing mains will continue in 2020/21. We have completed 1.5 km of trunk-mains and have acquired land to complete the last 1.5km section through SH3. The 3km section was identified as a high risk water main which will be completed in the 20/21 year.
- Mill Rd project was identified as a requirement for the future growth of Whanganui. It is part of the resilience being built into the water network service for growth of the Mill/Mosston area. It will also provide connectivity to some existing properties in the Fox Rd Area.
- The outbreak in Havelock North identified systematic failures of water supplies. The inquiry made a number of recommendations but would require detailed reviews and legislative changes. Some changes have already been implemented but we are still awaiting possible changes from central government.
- Implementing a global consent for all water-take consents from Horizons will continue for 2020/21. A global consent involves examination of what is reasonable use (or allocation) for the population and activities served. This is broken down into domestic, commercial, industrial and agricultural use as well as use required for facilities such as hospitals, schools, maraes and public amenities.
Obtaining a global consent would require the same amount of consultation as any resource consent but it means that all water sources and the demands for all supplies can be considered on a holistic basis.

What's changed?

- The reservoir has been completed and is fully operational. A new roof has been constructed and the reservoir has been structurally assessed and earth quake strengthened.
- Remote meter reading has been introduced to all urban and rural schemes including industrial use.
- Criticality Assessment has been carried out on water assets. The assessment has been developed further and combined with information on assets material and age to develop a preliminary prioritisation (Risk Rating).

Water supply

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the Long Term Plan 2018-2028.

The target for the following performance measure has been updated.

KPI	Previous target 2019/20	Updated target for 2020/21	Explanation of change
The total number of complaints received about the water (per 1000 connections to the networked reticulation system) Complaints may include: drinking water clarity; drinking water taste; drinking water odour; drinking water pressure or flow; continuity of supply; or Council's response to any of these issues.	<85	<85	<p>This KPI is being adjusted to take into DIA and Audit advice on what is considered to be a 'complaint'. Complaints are currently required to include both customer complaints and when officers initiate corrective action to the network.</p> <p>The target for complaints relating to water supply is significantly higher than stormwater and wastewater as each instance that a water toby for a property is turned off during planned or remedial maintenance it is recorded as loss of continuity of supply 'complaint'.</p>

Water supply

Whanganui District Council: Funding impact statement for 2020-21 for water supply

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	7,066	7,198	6,979
Subsidies and grants for operating purposes	0	0	0
Fees and charges	50	132	46
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0
Total operating funding (A)	7,116	7,330	7,025
Application of operating funding			
Payments to staff and suppliers	3,188	3,321	3,243
Finance costs	744	754	635
Internal charges and overheads applied	650	691	644
Other operating funding applications	0	0	0
Total application of operating funding (B)	4,582	4,766	4,522
Surplus (deficit) of operating funding (A - B)	2,534	2,564	2,503
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	5	8	8
Increase (decrease) in debt	(281)	(659)	(680)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	27	27	26
Total sources of capital funding (C)	(249)	(624)	(646)
Application of capital funding			
Capital expenditure			
-to meet additional demand	215	0	0
-to improve the level of service	512	500	478
-to replace existing assets	1,558	1,440	1,379
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	2,285	1,940	1,857
Surplus (deficit) of capital funding (C - D)	(2,534)	(2,564)	(2,503)
Funding balance ((A - B) + (C - D))	0	0	0

Water supply

Water supply group

2020/21

Capital expenditure to improve level of service

\$000

Fordell rural scheme - Connections	2
Additional reservoir (Fordell)	28
Maxwell rural scheme - Infrastructure additions	1
Maxwell rural scheme - Communications Scada	2
Westmere rural scheme - Connections	3
Westmere rural scheme - Valve and Remote meter additions	2
Westmere rural scheme - Comms and Scada upgrades	3
Mains	25
Meters & backflows	100
Urban reticulation - Connections	100
City Water Pump Stations	15
Zone 'Remote metering	50
Easements Urban	10
Water urban supply - Connections	20
Westmere reservoirs	20
Heloise	5
Kai Iwi 1 pumps	10
Kai Iwi No 2 pumps and pipework	10
Kai Iwi 3 pump and pipework	10
Flow meters ABB/Promag	20
Fiber connection communications Kai iwi Bores1-2-3	20
Valves and Meters	20
Westmere reservoirs	5

Total

478

Water supply group

2020/21

Capital expenditure to replace existing assets

\$000

Fordell rural scheme - Infrastructure replacement	5
Fordell rural scheme - Meters & backflows	4
Fordell rural scheme - Electrical upgrade Communications	5
Fordell rural scheme - Timber tank replacement and repairs	20
Westmere rural scheme - Mains	2
Westmere rural scheme - Meters & backflows	3
Westmere rural scheme - Controls Switchboard VSD	4
Urban reticulation - Mains	112
Urban reticulation - Meters & backflows	55
Urban reticulation - Valves & hydrants	80
Urban reticulation - Connections	250
Urban reticulation - City Water Pump Stations	10
Urban reticulation - Scada/Comms System	2
Urban reticulation - Roading coordinated projects	130
Urban reticulation - Spiral Welded Replacement	150
Urban reticulation - Hillside Terrace to Parkdale 150 Fiberlite	90
Urban reticulation - Mt Veiw Rd to Portal Street 200mm S/R	200
Aramoho bore WTP	11
Kai-iwi Bore No 1 - Bore Development	20
Aramoho bore WTP	25
Kai Iwi trunk mains	50
Kai Iwi 3 pump and pipework	31
Scada/Comms System	10
Valve replacement 457+558 Kai iwi Dutchman corner	65
Realignment Castlecliff main reservoir to Erin Rd	45

Total

1,379

Stormwater drainage

The scope

The bulk of our stormwater assets are located in the Whanganui urban area, with some stormwater assets located in Marybank and Mowhanau.

The urban stormwater system relies on a network of open drains, streams, attenuation areas, natural features and storm flow paths which are all critical to mitigate flooding impacts during serviced events within the urban area. Many of these natural features are on private property and are protected by the Local Government Act and our Stormwater Policy.

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

- Construction will be completed on the upgrade to the stormwater system in Gloucester St – to improve levels of service to the London St/Halswell St area.
- Construction will be completed on the renewal of the stormwater system in Wilson St.
- We will continue to refine our computer modelling of large rain events, to better understand the likely impacts of projected climate change (as per the Ministry for the Environment) on our stormwater-related assets.
- We continue to work with others to deliver our Healthy Streams Whanganui initiative. The will focus is on the Kokohuia wetland, and targeted watercourses in the Ototoke catchment (Kai Iwi).
- We will work on a stormwater attenuation/treatment facility on the corner of Mill Rd and Mosston rd, which will service the Westbourne industrial area.
- We will be making underground services improvements to the Fitzherbert extension area to enable continued growth in residential expansion of the urban area.

What's changed?

There are no key changes to year three of the Long Term Plan 2018-2028.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the Long Term Plan 2018-2028.

The target for the following performance measure has been updated.

KPI	Current target 2020/21	Proposed change for 2020/21	Explanation of change
The number of complaints received about the performance of the stormwater system (expressed per 1000 properties connected to the stormwater system)	0.25	10	This KPI is being adjusted to take into DIA and Audit advice on what is considered to be a 'complaint'. Complaints are currently required to include both customer complaints and when officers initiate corrective action to the network.

Stormwater drainage

Stormwater drainage

Whanganui District Council: Funding impact statement for 2020-21 for stormwater drainage

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	438	458	434
Targeted rates	5,915	6,308	5,890
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts		5	
Total operating funding (A)	6,353	6,771	6,324
Application of operating funding			
Payments to staff and suppliers	1,373	1,429	1,392
Finance costs	1,719	1,875	1,594
Internal charges and overheads applied	327	345	324
Other operating funding applications	0	0	0
Total application of operating funding (B)	3,419	3,649	3,310
Surplus (deficit) of operating funding (A - B)	2,934	3,122	3,014
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	69	112	112
Increase (decrease) in debt	7	(560)	(566)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	2	2	2
Total sources of capital funding (C)	78	(446)	(452)
Application of capital funding			
Capital expenditure			
-to meet additional demand	1,180	763	730
-to improve the level of service	1,422	1,485	1,422
-to replace existing assets	410	428	410
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	3,012	2,676	2,562
Surplus (deficit) of capital funding (C - D)	(2,934)	(3,122)	(3,014)
Funding balance ((A - B) + (C - D))	0	0	0

Stormwater drainage

Stormwater drainage group	2020/21
Capital expenditure to meet additional demand	\$000
Downstream Capacity Augmentation - Otamatea Structure Plan	330
Land Acquisition	150
Wetland Expansion	100
Wetland Outlet Augmentation	150
Total	730
 Stormwater drainage group	 2020/21
Capital expenditure to improve level of service	\$000
Stormwater Attenuation	500
New Connections	2
Integrated catchment management infrastructure	150
City Wide stormwater hotspots	100
Separation Completion	500
Inflow & Infiltration Investigations	100
Watercourse enhancements	50
Watercourse Condition Assessment	20
Total	1,422
 Stormwater drainage group	 2020/21
Capital expenditure to replace existing assets	\$000
Replace inlet structures	10
Network Replacements	350
Reactive replacement - non-critical assets	50
Total	410

Sewerage and the treatment and disposal of sewage

The scope

We are responsible for the provision and management of three wastewater systems:

- Whanganui Urban Wastewater System.
- Mowhanau Rural Wastewater System.
- Marybank Rural Wastewater System.

The systems comprise of service lines, pipe networks, pump stations, treatment plants and outfalls.

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

- The ongoing development of the wastewater treatment plant process.
- There will be several carryovers from 2019/20 which involve upgrades at the beach road pump station which are long overdue, including replacement of the screens, refurbishment of the master control cabinet, pre-treatment area refurbishment and PLC control system upgrade. The screens and pre-treatment refurbishment will be committed by the end of the 2019/20 but work will not be complete until early in the 2020/21 year.
- Renewal of the Nixon Street Wastewater main which has long been highlighted as a source of inflow/infiltration, nearing failure and one of our most critical pipes in our network.

What's changed?

The wastewater treatment plant construction is now complete, as is commissioning, and the day to day running of the plant is under full control of Whanganui District Council staff. The focus now shifts to the Beach Road Pump Station which is overdue for some upgrades and progression on outcomes of the Wastewater model and maintenance of our critical assets

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the Long Term Plan 2018-2028.

The target for the following performance measure has been updated.

Sewerage and the treatment and disposal of sewage

KPI	Current target 2020/21	Proposed change for 2020/21	Explanation of change
The total number of complaints received (expressed per 1000 connections) Complaints may include sewage odour; sewerage system faults; sewerage system blockages and Council's response to any of these issues.	<5	<29	This KPI is being adjusted to take into DIA and Audit advice on what is considered to be a 'complaint'. Complaints are currently required to include both customer complaints and when officers initiate corrective action to the network.

Sewerage and the treatment and disposal of sewage

Whanganui District Council: Funding impact statement for 2020-21 for sewerage and the treatment and disposal of sewage

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	8,917	9,678	9,383
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,250	1,269	1,000
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	600	609	600
Total operating funding (A)	10,767	11,556	10,983
Application of operating funding			
Payments to staff and suppliers	6,599	6,941	6,834
Finance costs	1,389	1,417	1,331
Internal charges and overheads applied	799	854	860
Other operating funding applications	0	0	0
Total application of operating funding (B)	8,787	9,212	9,025
Surplus (deficit) of operating funding (A - B)	1,980	2,344	1,958
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	19	31	31
Increase (decrease) in debt	(64)	(349)	(49)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	(45)	(318)	(18)
Application of capital funding			
Capital expenditure			
-to meet additional demand	410	177	170
-to improve the level of service	360	115	110
-to replace existing assets	1,165	1,734	1,660
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	1,935	2,026	1,940
Surplus (deficit) of capital funding (C - D)	(1,980)	(2,344)	(1,958)
Funding balance ((A - B) + (C - D))	0	0	0

Sewerage and the treatment and disposal of sewage

Sewerage and the treatment and disposal of sewage group	2020/21
Capital expenditure to meet additional demand	\$000

Urban growth projects	170
Total	170

Sewerage and the treatment and disposal of sewage group	2020/21
Capital expenditure to improve level of service	\$000

New Connections	10
Inflow & infiltration investigations	50
CCTV of critical assets	50
Total	110

Sewerage and the treatment and disposal of sewage group	2020/21
Capital expenditure to replace existing assets	\$000

Wastewater General - Vehicle replacement	70
Urban reticulation network replacements	750
Reactive replacement - non-critical assets	150
Replace pumps at small pump stations	20
Flyght Pumps Major service	50
Electrical systems upgrade	600
Small pump station upgrades	20
Total	1,660

Provision of roads and footpaths

The scope

Roading

The Roothing activity manages the district's roads, bridges, traffic management and control systems and streetlights.

Footpaths and berms

The activity provides a network of urban and rural footpaths and walkways, berms and street furniture (seats/benches, bus shelters, rubbish bins).

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Roothing

- We will continue with road maintenance – this will include pavements, drainage, structures, traffic services (including power consumption) and level crossing warning devices. An emphasis on maintaining logging routes will be undertaken noting harvests and cartage is expected to continue throughout our district.
- We will continue our capital works programme. Much of this will be routine replacements such as road metalling, reseals, drainage renewals, pavement rehabilitation, structures component replacements and traffic services renewals.
- The Urban Shared Pathways (Urban Cycleways Programme) will continue. This project covers construction of three shared pathways through urban Whanganui. Work entails:
 - Completion of London Street Shared pathway (SH3) Southern end of Great North Road,*
 - This proposed section of upgrade to a shared concrete pathway will run from the Splash Centre to Great North Road in two stages.
 - This work will comprise a 3 metres wide concrete shared pathway between the kerb and boundary. Ancillary works will include provision for crossing points at the key intersections.
 - The first (already completed) stage runs from the Splash Centre to Grey Street on the western side of London Street.
 - The second stage runs from Grey Street to the end of the Rail Corridor linking to the final Te Tuaiwi Stage outlined above.
 - Whanganui East Shared Pathway (Georgetti Road to Kowhai Park)*
 - The section of existing footpath between Kowhai Park and Georgetti Road is to be upgraded to a generally 3 metre wide concrete shared pathway running alongside Kowhai Park and become the vital and popular circuit link between the bridges.
 - Tawhero Shared Pathway (London Street to Abbott Street)*
 - This proposed section runs from southern end of London Street, via Brooking Street, past St Anthony's School, to Abbott Street to provide linkage to central Gonville.
- We will make minor road improvements to enhance the safety of our network; for example, upgrading traffic signals and making changes to intersections.

Provision of roads and footpaths

- The Fitzherbert Avenue Extension to Mosston Road will be constructed over the summer of 2020/21.
- NZTA will continue to fund 61% of our road maintenance, renewals and minor improvements for the 2020/21.

Footpaths and berms

- We will continue with our ongoing programme of footpath maintenance and replacements.

What's changed?

- A Network Operating Plan is going live in July 2020 to model our network and enable Whanganui District Council to extract hard evidence to better support our future funding applications, including in particular the Dublin Street Bridge Renewal.
- Wakefield Bridge – we have approval for pre-implementation funding to get to a readiness stage for construction. Final approval for construction is pending successful pre-implementation.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the Long Term Plan 2018-2028.

Provision of roads and footpaths

Whanganui District Council: Funding impact statement for 2020-21 for provision of roads and footpaths

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	9,239	9,928	9,134
Subsidies and grants for operating purposes	3,749	3,343	3,728
Fees and charges	24	25	23
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	540	419	540
Total operating funding (A)	13,552	13,715	13,425
Application of operating funding			
Payments to staff and suppliers	8,247	7,711	7,987
Finance costs	458	666	542
Internal charges and overheads applied	609	851	795
Other operating funding applications	0	0	0
Total application of operating funding (B)	9,314	9,228	9,324
Surplus (deficit) of operating funding (A - B)	4,238	4,487	4,101
Sources of capital funding			
Subsidies and grants for capital expenditure	6,848	5,753	5,231
Development and financial contributions	25	38	38
Increase (decrease) in debt	355	(533)	(913)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	7,228	5,258	4,356
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	4,763	1,797	1,395
-to replace existing assets	6,703	7,948	7,062
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	11,466	9,745	8,457
Surplus (deficit) of capital funding (C - D)	(4,238)	(4,487)	(4,101)
Funding balance ((A - B) + (C - D))	0	0	0

Provision of roads and footpaths

Provision of roads and footpaths group	2020/21
Capital expenditure to improve level of service	\$000

Low Cost/Low Risk projects	160
Traffic Signal Upgrades	250
Fitzherbert Ave Extension	475
Urban Cycleways	495
One network road classification	15
Total	1,395

Provision of roads and footpaths group	2020/21
Capital expenditure to replace existing assets	\$000

Footpath replacements	341
Emergency management - first response	400
Flood damage repairs	500
Environmental Maintenance	350
Unsealed road metalling	505
Sealed road resurfacing	2,386
Drainage renewals	953
Pavement rehabilitation	976
Structures components replacements	250
Traffic services renewals	402
Total	7,062

Parks and recreation

The scope

Parks and reserves

The Parks and reserves activity comprises a large portion of the assets that we own and manage. The parks are managed under the following categories - premier parks, passive parks, pathway parks and conservation parks. Services also contained within this activity include the boat ramps on the Whanganui River, playgrounds, public toilets and streetscape beautification, including the urban forest.

We aim to provide sufficient grounds (active parks) for the purpose of major organised sports where individual sporting codes do not provide this service themselves. Active parks also support economic activity within the district by providing venues for events which attract large numbers of visitors to Whanganui. Of the active parks, Cooks Gardens is Whanganui's premier sportsground facility and is capable of hosting a multitude of local, national and international sporting events. The running of Cooks Gardens has now been brought back into Council and will be undertaken by the Whanganui venues and events team.

Swimming pools

We administer two public swimming pools - the Splash Centre and Whanganui East outdoor swimming complex - but they are managed through independent contractors.

The Splash Centre is an indoor heated facility with two 25m pools, lazy river, two hydrosides, toddlers' pool, learners' pool, hydrotherapy pool and spa, sauna and fitness facilities.

The Whanganui East outdoor swimming complex has a main pool, learners' pool, and toddlers' pool. It has a green space available for picnics and barbecues.

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Parks and reserves

- Two new toilets will be located on Taupo Quay near the Tram Shed.
- We will continue with the installation of drinking fountains on Parks and Reserve areas. This fits with the Healthy Families initiatives.
- Work will commence on the landscaping of the new Upokongaro cycleway.
- We will undertake earthquake strengthening on the Kowhai Park Castle – this will also involve increasing the play value of this asset.

What's changed?

There are no key changes to year three of the Long Term Plan 2018-28.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the Long Term Plan 2018-2028.

Parks and recreation

Whanganui District Council: Funding impact statement for 2020-21 for parks and recreation

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	7,910	8,225	7,862
Targeted rates	0	0	0
Subsidies and grants for operating purposes	205	205	160
Fees and charges	341	250	219
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	173	136	183
Total operating funding (A)	8,629	8,816	8,424
Application of operating funding			
Payments to staff and suppliers	6,084	6,095	6,352
Finance costs	316	327	256
Internal charges and overheads applied	1,128	1,154	1,151
Other operating funding applications	0	0	0
Total application of operating funding (B)	7,528	7,576	7,759
Surplus (deficit) of operating funding (A - B)	1,101	1,240	665
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	2	3	0
Increase (decrease) in debt	(377)	(743)	(90)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	(375)	(740)	(90)
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	160	0	0
-to replace existing assets	611	500	575
Increase (decrease) in reserves	(45)	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	726	500	575
Surplus (deficit) of capital funding (C - D)	(1,101)	(1,240)	(665)
Funding balance ((A - B) + (C - D))	0	0	0

Parks and recreation

Parks and recreation group	2020/21
Capital expenditure to replace existing assets	\$000
Durie Hill Memorial Tower	5
Otamatea Park Buildings	15
Mowhanau Beach toilet block	21
Mowhanau Beach bridge	6
Wharf St Boat Ramp	150
Parks general - Vehicle replacement	35
Parks general - Furniture and fittings replacement	10
Bason Botanic Gardens	30
Premier parks - Buildings and improvements replacement	10
Kowhai Park	41
Virginia Lake	4
Community projects team - Vehicle replacement	20
Gonville Domain toilet block	6
Victoria Park	4
Wembley Park	15
Lake Wiritoa	6
Splash Centre	195
Womens Resource centre	3
Total	575

Community and cultural

The scope

- District libraries (Davis Central City, Alexander Heritage & Research, Gonville Café Library, Mobile Library, Suzanne Aubert Library at Jerusalem)
- Sarjeant Gallery Te Whare o Rehua Whanganui
- New Zealand Glassworks Te Whare Tūhua o Te Ao
- Royal Wanganui Opera House
- Whanganui Regional Museum (through a service level agreement)
- Community
- War Memorial Centre

We oversee the management of key cultural facilities; ensure appropriate stewardship of nationally-important collections; work closely with central government departments; and support achievement of strategic outcomes through a combination of direct delivery models and collaboration with community agencies and organisations.

This stretches across the district's libraries, Sarjeant Gallery Te Whare o Rehua Whanganui, New Zealand Glassworks Te Whare Tūhua o Te Ao, Royal Wanganui Opera House and War Memorial Centre. We also provide support for the Whanganui Regional Museum.

In addition, we support strategic partnerships, collaborative networks and frameworks at a local, regional and national level to ensure that Council's key outcomes are delivered successfully and our cultural and community strengths are optimised.

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Community

- We will continue to support implementation of the Leading Edge Strategy and build community resilience, including through Safer Whanganui, Community Contracts, supporting iconic events and Youth Services.
- Implementation of the Housing Strategy and an Age Friendly Community Plan for the Whanganui district will commence.
- We will continue work on the Whanganui Welcoming Communities Plan in conjunction with our multicultural communities and other key partners.
- We will work with Sport Whanganui on community play and physical activity initiatives.

Community and cultural

Libraries

The Library Service is heavily-used by Whanganui residents, with the Davis Library being the most-visited public building in the city. During 2020/21 the Library Home Service vehicle will be replaced to ensure continuance of the delivery to residents who are unable to come to any of our libraries; and funding will be available to establish one or more self-service local libraries. Ongoing renewal of library collections will continue, and access to digital resources – eBooks, eAudiobooks and eMagazines, newspapers and video will continue to grow as a proportion of the overall collection.

Sarjeant Gallery

The Sarjeant Gallery Te Whare o Rehua Whanganui, built in 1919, is one of New Zealand's most important heritage buildings and the Gallery cares for an art collection of national importance. The Sarjeant Gallery Redevelopment Project, including construction of the new Pataka o Sir Archie John Te Atawhai Taiaaroa wing, will make safe the earthquake-prone building and ensure preservation, exhibition and long-term access to our precious collection. Funding for this project has come from Central Government, Whanganui District Council, public and private trusts and individual giving.

Construction on the Pukenui Queen's Park site has now begun and it is envisaged that building will be complete in early 2023.

Royal Wanganui Opera House

The Royal Wanganui Opera House is a landmark cultural icon and the Category 1 heritage status building provides the community with an opulent venue for a range of social, cultural, recreational and educational uses. The focus for the 2020/21 year will be to maximize usage of the theatre, not only for touring shows but also for local community groups, schools and private utilisation of additional areas of the theatre for meetings and gatherings. The Whanganui Venues and Events team will continue to provide tours of this significant historic building and will create a marketing and promotional plan to strengthen this.

War Memorial Centre

The War Memorial Centre is considered to be the community's Civic Centre and is a major iconic landmark building in Whanganui as well as having cultural and symbolic significance as the memorial to the 375 men and women from the area who lost their lives in WWII. The Centre is open Monday to Friday to allow easy access for visitor building tours. The Centre is a versatile community and commercial facility run by the Whanganui Venues and Events and is available for public hire with three flexible spaces and a large modern kitchen and expansive forecourt, making it suitable for hosting a range of events in style. Ensuring repeat business by offering excellent customer service is paramount to the WV&E Team as well as continuing to develop marketing opportunities for 2020/21 for the facility Whanganui's economic development will continue to benefit.

Cooks Gardens Event Centre

The Cooks Gardens Event Centre is Whanganui's premier sports ground and event facility, capable of hosting a multitude of local, national and international sporting events. Day to day management and bookings of the Event Centre and Sporting Facilities fall within the portfolio of Whanganui Venues and Events. By providing a versatile facility that enables the community to enjoy recreation and

Community and cultural

competitive sporting opportunities the health and wellbeing of the community can only benefit. For 2020/21 we will continue to maximise utilisation of the venue and implement a cohesive marketing and communication strategy.

Whanganui Regional Museum

Council has a Service Level Agreement with the Museum Trust to maintain the collection and provide public access to the museum, its displays and events. The museum-funded refurbishment project undertaken in conjunction with the strengthening of the museum building improved levels of collection care and public access, but came with some operating additional costs. The level of funding has been increased to help meet the extra costs and ensure the museum is able to deliver on its service level commitments.

New Zealand Glassworks

New Zealand Glassworks Te Whare Tūhua o Te Ao (NZG) will focus on delivering a state of the art glass facility to glass artists locally, nationally and internationally. A review and upgrade of all gas fired equipment will occur. These upgrades will ensure NZG continues to address lowering fuel consumption, running costs and emissions. These upgrades are a direct response to lower operational costs, global warming and WDC's commitment for innovation. There will be further development and expansion of glass residencies for professional artists, thereby promoting, education, and engaging people in the art of New Zealand glass practices and providing the opportunity for professional development. NZG will continue to maximise tourism and economic potential through the development of curated exhibitions of contemporary NZ art glass, workshops and increasing the range of high quality artworks available in the gallery, making NZG a key destination for tourists to Whanganui.

What's changed?

- We have allocated \$200,000 to support the delivery of the Housing Strategy.
- Funding for the Whanganui Regional Museum is increased by \$75,000 to take account of inflation, help the museum meet increased operating costs resulting from the building refurbishment and upgrade.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the Long Term Plan 2018-2028.

Community and cultural

Whanganui District Council: Funding impact statement for 2020-21 for community and cultural

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	8,634	9,067	8,856
Targeted rates	930	1,209	917
Subsidies and grants for operating purposes	198	150	257
Fees and charges	850	893	844
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	108	43	36
Total operating funding (A)	10,720	11,362	10,910
Application of operating funding			
Payments to staff and suppliers	7,199	7,642	7,590
Finance costs	583	883	509
Internal charges and overheads applied	1,398	1,523	1,433
Other operating funding applications	0	0	0
Total application of operating funding (B)	9,180	10,048	9,532
Surplus (deficit) of operating funding (A - B)	1,540	1,314	1,378
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(409)	161	(590)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	8,356	19,000
Total sources of capital funding (C)	(409)	8,517	18,410
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	130	8,996	19,185
-to replace existing assets	1,001	835	603
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	1,131	9,831	19,788
Surplus (deficit) of capital funding (C - D)	(1,540)	(1,314)	(1,378)
Funding balance ((A - B) + (C - D))	0	0	0

Community and cultural

Community and cultural group	2020/21
Capital expenditure to improve level of service	\$000

Community Library Hubs	50
Whanganui District Library - Office equipment acquisition	20
Whanganui District Library - Furniture and fittings additions	20
War Memorial Centre - Plant and equipment additions	5
Royal Wanganui Opera House - Sound & Lighting	10
Transition of Sarjeant Gallery collection	80
Sarjeant Gallery redevelopment	19,000
Total	19,185

Community and cultural group	2020/21
Capital expenditure to replace existing assets	\$000

Alexander Library	9
Davis Library carpark & Skylights	31
Library - Vehicle replacement	30
Library stock replacement	320
War Memorial Hall - New Inverter	12
Earthquake Strengthening	100
Earthquake Strengthening - Virginia Lake	100
Total	603

Whanganui & Partners - Economic development

The scope

Whanganui & Partners leads and drives economic growth for the District. By bringing town and country together, our citizens and visitors are able to share in a wide range of opportunities and experiences. The Whanganui & Partners Board governs the activities of the organisation in accordance with the Whanganui District Council (WDC) policies

Whanganui & Partners focuses its resources on four areas:

- 1) Business
- 2) Education & Capability
- 3) Brand & Marketing
- 4) Creative Industries

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Whanganui & Partners - Economic development

As the COVID pandemic has demonstrated, it is critical that economic development activities not only bolster our businesses in the short term but set up the economy for resilience in the medium and long terms. Our approach in achieving this is to identify impactful initiatives and either lead them, drive them with our energy and resources, or be the facilitator needed to connect relevant people, ideas and resources.

We engage at a strategic level with partners in nine of the most impactful economic sectors of the Whanganui District: manufacturing, logistics, primary industries, retail, construction, education and training, real estate, tourism and the creative industries. Our method is to collaborate with relevant business leaders and collectives, including the Chamber of Commerce, Mainstreet, Thrive, WDETT and Te Manu Atatū, to achieve a mutually desired outcome. Our deepening relationship with local iwi and hapū is central to all our strategies, guiding our approach, initiatives and activities.

Whanganui & Partners is known in the community for many 'business as usual' functions that address the immediate needs of our business community. These responsive, short-term services work in concert with our ongoing projects towards achieving our medium and long term objectives, which have been designed to complement the Region's Maori Economic Development Strategy Te Pae Tawhiti, and the Council's Leading Edge and Economic Development Strategies.

Whanganui & Partners' structure has evolved from three key focus areas – business, destination, education - to one of employing strategic experts to ensure a cohesive plan is delivered for the good of economic prosperity across Whanganui. We cluster our efforts to ensure our projects and their teams are effective.

The Whanganui & Partners team takes on a role as either leader, driver or facilitator in projects, often shifting roles as the project develops. The activities we undertake include but are not limited to:

- Facilitating and supporting initiatives designed to attract, retain and grow businesses
- Actively encouraging and facilitating relocation of business ventures, projects and opportunities to the region, including assistance through regulatory processes

Whanganui & Partners - Economic development

- Encouraging, facilitating, recognising and celebrating business excellence
- Development of a culture of enterprise in the region
- Leveraging regional and central government funding and other resources
- Facilitation of industry training and enterprise development programmes
- Attracting and developing capital investment opportunities in the region
- Facilitation of access to growth funds, research and development grants and other positive interventions to ensure Whanganui businesses maximise their potential
- Facilitating in the establishment and development of sustainable new and existing businesses
- Contributing to enhancing community organisations' capacity to initiate and manage projects that contribute positively to economic, community and environmental outcomes
- Encouraging and facilitating existing and new tourism opportunities to become self-sufficient, sustainable and to meet market demands in terms of experience, accessibility and quality
- Liaising and fostering closer relationships with other regional councils and local authorities in New Zealand
- Promoting the region to attract new residents, visitors, businesses, investment and students
- Administer community arts funding on behalf of the Council
- Such other activities as the Board thinks fit (but subject to the provisions of the company's constitution) to carry out the general purposes of the company.

Service levels, performance measures and targets

We have update our performance measures and targets from the Long Term Plan 2018-2028.

Priority One: Business

A thriving business community – Our businesses and sectors are adapting, innovating, growing and operating sustainably.

Outcome:

- Economic impact of COVID-19 on local large enterprise is minimised and they quickly recover and grow.
- Small businesses have the tools to recover and grow sustainably.
- New opportunities in the agribusiness sector increase productivity.
- Local businesses operate successfully within the digital environment.
- Businesses capitalise on opportunities and connections available through Whanganui & Partners.

Priority Two: Education and capability

Our capability unlocked – Our workforce is skilled, engaged in lifelong learning and connected to opportunities.

Outcome:

- Education and training in Whanganui is a recognised pathway to employment.
- Strength and diversity of education/training provisions attracts local, regional, national and international students to study in Whanganui.
- Capability: employment & redeployment strategies that work to rebuild a resilient Whanganui workforce.

Priority Three: Branding & Marketing

Whanganui & Partners - Economic development

An aspirational brand – A distinguished, differentiated brand contributes to a strong reputation and experience, particularly for first-time visitors.

Outcome:

- The Whanganui brand is clearly defined and targeted.
- Whanganui & Partners is perceived as a leader in economic development locally and regionally.
- Our competitive advantages attract new businesses, residents, visitors and students
- Our visitor experience is enhanced, leading to the recovery and growth in market share of nation-wide visitor spend.
- Whanganui hosts nationally significant events that create long-term economic benefits and enhance our brand recognition.

Priority Four: Creative Industries

A creative identity – A strong and vibrant creative sector forms the heart of an identity that attracts visitors, residents, students and businesses, generating employment and growing innovation.

Outcome:

- The Arts & Culture Strategy is delivered through collaboration with individuals, hapū, community groups, funders, Council and other creative sector partners.
- Community arts events attract visitors and enable growth of creative industries.

Whanganui & Partners - Economic development

Whanganui District Council: Funding impact statement for 2020-21 for economic development

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,803	2,918	2,960
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	84
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	83	87	83
Total operating funding (A)	2,886	3,005	3,127
Application of operating funding			
Payments to staff and suppliers	2,378	2,463	2,594
Finance costs	(15)	(8)	(18)
Internal charges and overheads applied	523	550	551
Other operating funding applications	0	0	0
Total application of operating funding (B)	2,886	3,005	3,127
Surplus (deficit) of operating funding (A - B)	0	0	0
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	0	0	0
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	0	0	0
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	0	0	0
-to replace existing assets	0	0	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	0	0	0
Surplus (deficit) of capital funding (C - D)	0	0	0
Funding balance ((A - B) + (C - D))	0	0	0

Community facilities and services

The scope

This group of activities includes services and facilities that help to sustain the safety and welfare of our community, preserve our exceptional heritage and infrastructure and protect our environment and awa. The activities included in the group are:

- Cemeteries
- CBD maintenance
- Waste minimisation
- Pensioner housing
- Community buildings
- Emergency management
- Animal control
- Building control
- Environmental health
- Parking services
- Resource management
- Environmental policy

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Cemeteries

- We will continue to work on possible solutions for dealing with the periodic high ground water conditions throughout parts of the cemetery extension area. A geologist was engaged to determine the dynamics of the underground saturation causes. This has involved some long term monitoring and has progressed to looking at possible working solutions. This is a complicated project and will require engineering and resource consent input from professionals.
- The project to digitise all cemetery records is well underway with all Aramoho burial records having been inputted, and the cremation records are 75% completed. It is anticipated that these will all be available to the public online by the end of 2020.
- A second area for burials within the cemetery extension will be prepared.

CBD maintenance

- A review of the service delivery model for the maintenance of the CBD will be undertaken.
- The lighting of the trees project will continue with more fairy lights being installed. This project has largely been funded by Mainstreet.

Waste minimisation

Council will review its Waste Minimisation and Management Plan 2015 this year to ensure it meets the community's needs. Service and facility focus this year will be:

- Continued development of the Whanganui Resource Recovery Centre as Whanganui's 'flagship' for waste minimisation initiatives.
- Investigating glass collection services for the hospitality sector.
- Look for alternative cost effective re-uses for collected fibre (paper/cardboard)
- Investigate local compost operation along with demolition/construction waste re-use opportunities for Whanganui.

Community facilities and services

Pensioner Housing

- We have 275 Pensioner Housing Flats which have age and income criteria.
- Government have released Healthy Home guidelines. This means that each unit must have a bathroom fan, a fixed heater and a rangehood installed prior to 1 July 2021.

Community buildings

- We have nine community buildings available within the district for community lease and use. We continually review our ownership of these buildings and look for divestment opportunities where Council ownership is not critical to the provision of the activity or community usage indicates that maintaining the level of service is no longer warranted.

Emergency management

- The impact of, and extended period of response to the challenge of Covid-19 has delayed but not halted many of our activities in the current year.
- Community messaging and emergency broadcasting capability has been enhanced utilising Brian FM and online media. With the Brian FM team we are continuing to investigate a backup broadcast capability in the event the main Council building is damaged or unusable, and also increasing the broadcast coverage area.
- We are continuing to review and enhance contingency plans, resilience and capability around reserve fuel supplies for emergency services, fast moving consumer goods and other critical lifelines activities to counteract the effects of any disruption to power or fuel supplies, particularly in the event of a large Regional earthquake occurring. This is aligned with the developments, findings and recommendations of the Hikurangi East Coast LAB research project and other national programmes being undertaken at present.
- We will continue to utilise a mix of emerging technology and proven on the ground practices to streamline and improve our ability to give notice of emergency situations, to conduct rapid orderly evacuations of risk areas, to provide timely welfare support and to assist in the coordination of rapid impact (property damage) assessments.
- We will also continue to develop Recovery capability, community volunteers, rural and urban resilience specifically focussing on preparedness for the consequences of large regional earthquakes and other disasters. Public education and community response planning will continue.
- Combined recovery efforts following the Covid-19 pandemic response as part of the Integrated Recovery Team will be supported by us, along with maintaining ongoing monitoring of and planning for possible secondary outbreaks or resurgent scenarios.
- We will actively promote and provide combined agency and organisational training in Integrated Civil Defence Emergency Management to Council, partner agencies and organisations and associated volunteers in order to increase the overall resilience, collective capability and inter-operability of our combined community response to future events.

Animal management

- Development of the Animal Pound will commence.
- Dog fees for the 2020/21 year have been set with no increase to last year's fees
- We will be reviewing the working dog status to ensure dogs in our Community are correctly classified.
- We will continue to focus on community engagement and prevention based activities this year such as education and proactive patrolling in high risk areas.

Community facilities and services

Building control

- To ensure that the Districts building stock enables people to use buildings safely and without detriment to their health, physical independence or well-being.
- To partner Central Government and the building sector in ensuring that buildings are designed, constructed and able to be used in ways that will promote sustainable development.
- Maintain and continually review the digital building consent system to ensure that customers are offered efficient, timely and cost effective outcomes.
- Continued roll-out and review of a digital Land Information Memorandum (LIM) process to supply more robust, informative and relevant information.
- Continue to engage effectively with customers through pre-engagement meetings, participation in the WDC Business Friendly Group, education opportunities and continued sector communication.
- Continue with implementing the legislation in relation to earthquake-prone buildings within the district.

Environmental health

- We will continue to implement the Food Safety Plan requirements under the Food Act 2014 and sharing a resource with Rangitikei District Council as part of our commitment to service efficiency and effectiveness.
- We will implement application and process efficiencies for Health, Food and Alcohol.

Resource management

- We will continue to provide a customer-focussed resource management consenting service, pre-application advice and ensure timely regulatory compliance.

Environmental policy

- Finalising the District Plan review programme is the key focus, with the final two chapters to be reviewed – the Commercial Zone and Industrial Zone.
- A principal priority is opening up the city's western growth front by rezoning residential land at Springvale. Residential rezoning at and around Castlecliff Golf Club will also be pursued.
- We will prepare strategies and planning frameworks focusing on climate change, built heritage and long term city growth.
- The District Plan will be translated into a National Planning Standards compliant format, a national requirement.
- We will continue to promote and implement the Heritage Grant Fund to preserve and enhance our town centre's heritage assets.
- We will continue to implement the Town Centre Regeneration Strategy, including preliminary planning for the redevelopment of Majestic Square, programmed for the 2021/22 financial year.

Parking services

- The Parking meters will be upgraded this year as planned in the Parking Management Plan 2017.
- We will be conducting targeted patrolling in high risk areas which will include high visibility and education activities in a move toward prevention-lead compliance.

Community facilities and services

What's changed?

We have approved to loan fund the Whanganui Resource Recovery Centre Trust up to an additional \$144,000 in 2020/21, conditional on an acceptable business case being brought to Council.

We will be implementing new fees for Environmental Health. You can view these fees in our Fees and Charges section on page 100.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the Long Term Plan 2018-2028.

Community facilities and services

Whanganui District Council: Funding impact statement for 2020-21 for community facilities and services

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	4,959	4,343	5,210
Targeted rates	437	499	437
Subsidies and grants for operating purposes	0	0	0
Fees and charges	4,703	4,696	4,858
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	926	952	930
Total operating funding (A)	11,025	10,490	11,435
Application of operating funding			
Payments to staff and suppliers	8,339	7,842	9,075
Finance costs	297	328	304
Internal charges and overheads applied	1,813	1,763	1,902
Other operating funding applications	0	0	0
Total application of operating funding (B)	10,449	9,933	11,281
Surplus (deficit) of operating funding (A - B)	576	557	154
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	178	(10)	325
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	178	(10)	325
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	60	219	160
-to replace existing assets	1,059	328	319
Increase (decrease) in reserves	(365)	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	754	547	479
Surplus (deficit) of capital funding (C - D)	(576)	(557)	(154)
Funding balance ((A - B) + (C - D))	0	0	0

Community facilities and services

Community facilities and services group	2020/21
Capital expenditure to improve level of service	\$000
CBD Pedestrian Accessways	100
Victoria Avenue Lighting Improvements	60
Total	160

Community facilities and services group	2020/21
Capital expenditure to replace existing assets	\$000
Aramoho Cemetery	2
Cemetery lawn preparation of new area	5
Majestic Square upgrade	200
Duncan Pavilion - Toilet Partitions	6
Pensioner housing - Buildings and improvements replacement	55
CBD parking - Plant and equipment replacement	16
Animal Management - Vehicle replacement	35
Total	319

Transportation

The scope

Whanganui Airport

Whanganui Airport is a Joint Venture airport, owned in equal partnership by the Whanganui District Council and the New Zealand Government (the Crown) through the Ministry of Transport.

The airport is certificated under Part 139 of the Civil Aviation Rules to provide facilities for scheduled air services and for commercial and private aircraft. The airport facilities include one sealed and four grass runways, a terminal building, short- and long-term car parking, and property and infrastructure for aircraft hangarage and aviation related businesses. Whanganui Airport is also the home of the New Zealand International Commercial Pilot Academy.

Whanganui Port

We manage a commercial port for shallow-draft coastal freight vessels, commercial and fishing vessels, and pleasure boats. The facility, at the mouth of the Whanganui River, provides a safe harbour for berthage and access to the Wharf Street boat ramp.

Durie Hill elevator

The Durie Hill elevator provides access for pedestrians and cyclists (locals, particularly schoolchildren, and tourists), linking the CBD to the suburb of Durie Hill and a city lookout area.

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Whanganui Airport

We will be constructing a parallel taxiway and introducing a flight information service to improve the safety of aircraft operations, undertaking maintenance of the terminal building and continuing to improve the separation of landside and airside activities.

Sea port

- An application to the Provincial Growth Fund to support the Whanganui Port Revitalisation Project has been submitted. If successful this project will see the reinvigoration of the port facilities and the surrounding port precinct.

Durie Hill elevator

- The Durie Hill elevator will continue to provide vertical access for pedestrians and cyclists, linking the CBD to the suburb of Durie Hill and a city lookout area.
- Keeping a 100+ year old facility operating with equipment of that era exposes the facility to increased maintenance costs and potential times of unavailability.

What's changed?

An application is being prepared to present to the Provincial Growth Fund (PGF) for financial assistance to develop a sealed parallel taxiway which will significantly mitigate the backtracking issue and also alleviate the wear-and-tear on the grass taxiways. The estimated total project cost of a sealed parallel taxiway is \$4M. Council will loan fund \$1M of this, with the remainder funded by the Provincial Growth Fund and the Crown as Council's joint venture partner in the airport

Transportation

Service levels, performance measures and targets

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Transportation

Whanganui District Council: Funding impact statement for 2020-21 for transportation

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,708	1,648	2,263
Targeted rates	0	0	0
Subsidies and grants for operating purposes	55	55	1,080
Fees and charges	418	221	344
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	87	17	138
Total operating funding (A)	2,268	1,941	3,825
Application of operating funding			
Payments to staff and suppliers	1,043	983	993
Finance costs	362	377	689
Internal charges and overheads applied	371	226	355
Other operating funding applications	0	0	0
Total application of operating funding (B)	1,776	1,586	2,037
Surplus (deficit) of operating funding (A - B)	492	355	1,788
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	11,852	1,839	490
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	11,852	1,839	490
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	12,504	627	40
-to replace existing assets	40	1,567	2,238
Increase (decrease) in reserves	(200)	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	12,344	2,194	2,278
Surplus (deficit) of capital funding (C - D)	(492)	(355)	(1,788)
Funding balance ((A - B) + (C - D))	0	0	0

Transportation

Transportation group	2020/21
Capital expenditure to improve level of service	\$000
Port Dredging (No.1 and 2 wharf areas)	20
Port Perimeter fencing upgrade	20
Total	40

Transportation group	2020/21
Capital expenditure to replace existing assets	\$000
Airport - CCTV cameras	3
Airport - Replace protective barriers around approach lighting	10
Airport - Parallel taxiway	2,050
Airport - Instrument approach procedure revamp	10
Airport - Airport - Upgrade long term car park fences	5
Airport - Boundary/Fences	5
Airport Cafeteria - Plant and equipment replacement	3
Airport - Control tower modifications (UNICOM)	40
Durie Hill elevator - Buildings and improvements replacement	3
Durie Hill elevator - Fire detection/protection system	20
Durie Hill elevator - Durie Hill Elevator entrance	25
Whanganui River control - Buildings and improvements replacement	64
Total	2,238

Investments

The scope

Investments

The portfolio of investments provides income to support the work of Council.

Issues, projects and highlights for 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

What's changed?

The New Zealand International Commercial Pilot Academy Limited (NZICPA), a fully owned subsidiary of Whanganui District Council Holdings Limited, has entered into an arrangement with IndiGo to offer a cadet training programme. The first tranche of students from India arrived in Whanganui in February 2020 and have started the programme. Management of NZICPA are working with IndiGo to ensure the programme continues through the current COVID-19 crisis.

Service levels, performance measures and targets

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Investments

Whanganui District Council: Funding impact statement for 2020-21 for investments

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	117	(19)	251
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,856	1,802	1,882
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	455	569	702
Total operating funding (A)	2,428	2,352	2,835
Application of operating funding			
Payments to staff and suppliers	1,886	1,731	1,956
Finance costs	57	135	37
Internal charges and overheads applied	378	371	384
Other operating funding applications	0	0	0
Total application of operating funding (B)	2,321	2,237	2,377
Surplus (deficit) of operating funding (A - B)	107	115	458
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	205	(173)	(364)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	205	(173)	(364)
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	0	0	0
-to replace existing assets	372	202	154
Increase (decrease) in reserves	140	(60)	(60)
Increase (decrease) of investments	(200)	(200)	0
Total application of capital funding (D)	312	(58)	94
Surplus (deficit) of capital funding (C - D)	(107)	(115)	(458)
Funding balance ((A - B) + (C - D))	0	0	0

Investments

Investments group	2020/21
Capital expenditure to replace existing assets	\$000
Harbour Endowment - 301-303 Heads Rd	15
Harbour Endowment - 8 - 10 Cooks St	3
Harbour Endowment - 426 HEADS RD	20
City Endowment - Parks yard	97
City Endowment - 178 Ridgway Street	19
Total	154

Corporate

The scope

Governance

Governance is delivered by the Mayor (elected at large) and 12 Councillors (elected at large) with support from staff. The Whanganui District's rural community is represented by the Wanganui Rural Community Board consisting of seven members from three subdivisions: Kaitoke; Whanganui; and Kai-Iwi, and two Councillors appointed by the Council. There are also two youth councillors appointed by the Youth Committee although they have no voting rights. The Board makes recommendations to the Council on policy and services.

Corporate management

These activities are the internal running of the Council:

- Office of the Chief Executive
- Finance
- Strategy and policy
- Legal
- Risk
- Information services
- Human resources
- Communications
- Frontline customer services
- 101 Guyton Street property

Community and operational property (formerly City Freehold property portfolio)

The Community and Operational Portfolio contains property that the Council holds for either a community use, for example - parks, sports grounds, the art gallery and the museum, or for operational use, for example - the Municipal Building. These properties are managed to provide value to the community through their efficient use rather than an investment return. Rentals are however charged to community organisations that occupy community land or buildings. This helps with the equitable allocation of properties and these rentals are discounted by 40% to 90% to encourage the tenants to maximise the value they deliver to the community.

Issues, projects and highlights 2020/21

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Governance

- Staff will continue to support a comprehensive induction and training programme for elected members.

Corporate management

- A full programme of policy, strategy and bylaw reviews will continue in 2020/21.
- Implementation of the Housing Strategy and Digital Strategy will be progressed and a strategic response to climate change will be developed.
- Our stakeholders will be kept up to date and well informed through appropriate channels in a way that enhances community pride and our district's reputation.

Corporate

- A new engagement module within Council's revised website will provide a 'one-stop-shop' for online communication. This offers a more accessible digital platform for interactive communication with our communities.
- Tools to support awareness of the Leading Edge Strategy will continue to be developed and refined. We will also check-in with the community on the Leading Edge Strategy's objectives as we work towards the Long-Term Plan 2021-2031.
- Risk management processes will continue to be reviewed with enhanced assurance initiatives being introduced inclusive of enterprise risk management (emerging issues), legal compliance, health, safety and wellbeing and internal controls for corporate policies and guidance.

Community and operational property

- We will manage property to make sure this is done responsibly, benefits the community, meets community need, supports the achievement of community wellbeing and delivers investment return where applicable.

What's changed?

- \$140,000 has been allocated to facilitate the ongoing development and implementation of the Climate Change Strategy, coordinate our regional and organisational responses, support community initiatives, and keep abreast of the significant central government work programme.
- \$90,000 has been included to implement the Digital Strategy: Digital by Design and drive digital innovation and opportunity in Whanganui in partnership with the community.

Service levels, performance measures and targets

For more information please see Volume 2 of the Long Term Plan 2018-2028.

Corporate

Whanganui District Council: Funding impact statement for 2020-21 for corporate

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,778	3,549	3,390
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	67	104	88
Internal charges and overheads recovered	8,819	9,088	8,988
Local authorities fuel tax, fines, infringement fees and other receipts	480	457	477
Total operating funding (A)	13,144	13,198	12,943
Application of operating funding			
Payments to staff and suppliers	11,307	11,356	11,862
Finance costs	(152)	(101)	(173)
Internal charges and overheads applied	822	759	590
Other operating funding applications	0	0	0
Total application of operating funding (B)	11,977	12,014	12,279
Surplus (deficit) of operating funding (A - B)	1,167	1,184	664
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(377)	(322)	279
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	(377)	(322)	279
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	55	57	50
-to replace existing assets	555	625	713
Increase (decrease) in reserves	180	180	180
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	790	862	943
Surplus (deficit) of capital funding (C - D)	(1,167)	(1,184)	(664)
Funding balance ((A - B) + (C - D))	0	0	0

Corporate

Corporate group	2020/21
Capital expenditure to improve level of service	\$000

Corporate IT Projects	50
Total	50

Corporate group	2020/21
Capital expenditure to replace existing assets	\$000

Property General - Vehicle replacement	27
125 Guyton St	12
Kai-Iwi residence	10
101 Guyton Street	100
Aircon/heating units Council Building	100
Administration - Vehicle replacement	60
Administration - Furniture and fittings replacement	20
Information services - Computer equipment replacement	15
CCTV cameras	12
Telephone hardware	5
PCs	40
IT recabling	10
Wireless Broadband	10
Laptops	45
Monitors	10
Servers	30
IT Network	20
Storage Area network (SAN)	160
Infrastructure administration - Vehicle replacement	27
Total	713

Assumptions

Significant forecasting assumptions and risks

Significant forecasting assumptions and risks underlying the financial estimates in the Annual Plan are identified in the Long Term Plan 2018-2028 Volume 1, p.48.

Funding Impact Statement

Whanganui District Council: Funding impact statement for 2020-21 (whole of council)

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	30,347	30,188	31,225
Targeted rates	32,505	34,819	32,742
Subsidies and grants for operating purposes	4,207	3,754	5,308
Fees and charges	9,558	9,406	9,305
Interest and dividends from investments	980	1,087	1,205
Local authorities fuel tax, fines, infringement fees and other receipts	2,473	2,194	2,485
Total operating funding (A)	80,070	81,448	82,270
Application of operating funding			
Payments to staff and suppliers	57,643	57,514	59,882
Finance costs	5,756	6,652	5,705
Other operating funding applications	0	0	0
Total application of operating funding (B)	63,399	64,166	65,587
Surplus (deficit) of operating funding (A - B)	16,671	17,282	16,683
Sources of capital funding			
Subsidies and grants for capital expenditure	6,848	5,753	5,231
Development and financial contributions	120	192	189
Increase (decrease) in debt	11,088	(1,349)	(2,159)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	29	8,385	19,028
Total sources of capital funding (C)	18,085	12,981	22,289
Application of capital funding			
Capital expenditure			
-to meet additional demand	1,805	940	900
-to improve the level of service	19,965	13,796	22,841
-to replace existing assets	13,476	15,607	15,111
Increase (decrease) in reserves	(290)	120	120
Increase (decrease) of investments	(200)	(200)	0
Total application of capital funding (D)	34,756	30,263	38,972
Surplus (deficit) of capital funding (C - D)	(16,671)	(17,282)	(16,683)
Funding balance ((A - B) + (C - D))	0	0	0

Funding impact statement

Background

The rates requirement figures quoted in the sections below include GST at the current GST rate of 15%.

Small movements to the indicative rates stated in this document may occur as the Rating Information Database changes to 30 June 2020 and will be reflected in the final rates resolution.

The Council will not invite lump sum contributions for any rate.

Definitions

Separately used and inhabited part of rating unit (SUIP)

The Council defines a Separately Used or Inhabited Part of a Rating Unit (SUIP) as any part of the rating unit separately used or inhabited by the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, license or other agreement. At a minimum, the land or premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or actual use by persons for purposes of conducting a business.

Differential categories

Where councils propose to assess rates on a differential basis, they are limited to the list of matters specified in schedule 2 of the Local Government (Rating) Act 2002. Council is required to state which matters will be used for what purpose and the categories of any differentials.

The list of activities and the funding mechanisms used are included in the following table, along with some explanation of the terminology used. As part of the consideration process and to form a sound basis for establishing any differential rates, the Council considered how the rates funded activities should be apportioned to different rating groups. The Council uses three generic rating groups for consideration of allocation. Those groups are commercial, farming and residential. As the step between residential and farming is so large the Council has determined that the transition is based on the size of the property and there is an even transition from full residential rate to farming. For the purposes of Council consideration, the residential group includes any property less than three hectares and the farming group any property not a commercial property greater than three hectares.

The allocation of activities to groups is achieved using the Rating Information Database corrected as at 30 June each rating year. The list of activities and the allocation basis used for each are included in the table below, along with the indicative resulting percentage allocations for the 2020/21 rating year based on the Rating Information Database as at March 2020. The percentages will have small movements between this document and the final rates resolution, and from year to year as the Rating Information Database changes.

Funding impact statement

Allocation of activities to rating groups

Council has four types of allocations to rating groups:

Unit means that the activity has been split in proportion to the number of units in each rating group. Units are based on the number of SUIPs, with a minimum of one unit per property.

CV2 means that the activity has been split in proportion to the capital values of the groups, with commercial properties being attributed 200% of their capital value. This loading for commercial properties has been made to reflect what Council believes to be a more equitable split for the activity. The loading applies to environmental related services and reflects the commercial gain that is obtained through inspection and certification for commercial premises.

CVU means that the activity is attributed to commercial and residential properties only according to the proportion of capital value for the groups. These activities have been allocated in this manner because there is little or no benefit attributable to farming properties.

Special means that the activity requires a special allocation to ensure equitable funding of the activity. The allocation to rating groups is based on a decision of Council.

Activity	Allocation to groups			
	Basis	Commercial	Farming	Residential
General rate activities				
Airport	Unit	8.5%	7.8%	83.7%
Animal management	Unit	8.5%	7.8%	83.7%
Building control	CV2	27.7%	16.7%	55.6%
Cemeteries	Unit	8.5%	7.8%	83.7%
Central Business District maintenance	Unit	8.5%	7.8%	83.7%
City Endowment	Unit	8.5%	7.8%	83.7%
Community	Unit	8.5%	7.8%	83.7%
Community and operational property	Unit	8.5%	7.8%	83.7%
Community buildings	Unit	8.5%	7.8%	83.7%
Cooks Gardens	Unit	8.5%	7.8%	83.7%
Durie Hill elevator	Unit	8.5%	7.8%	83.7%
Emergency management (Civil Defence)	Unit	8.5%	7.8%	83.7%
Environmental health	CV2	27.7%	16.7%	55.6%
Environmental policy	CV2	27.7%	16.7%	55.6%
Governance	Unit	8.5%	7.8%	83.7%
Investments	Unit	8.5%	7.8%	83.7%
i-site	Special	61.0%	7.0%	32.0%
Libraries	Unit	8.5%	7.8%	83.7%
Parking services	Unit	8.5%	7.8%	83.7%
Parks and reserves	Unit	8.5%	7.8%	83.7%
Port and river	Unit	8.5%	7.8%	83.7%
Resource management	CV2	27.7%	16.7%	55.6%
Royal Wanganui Opera House	Unit	8.5%	7.8%	83.7%
Sarjeant Gallery	Unit	8.5%	7.8%	83.7%
Swimming pools	Unit	8.5%	7.8%	83.7%
War Memorial Centre	Unit	8.5%	7.8%	83.7%

Funding impact statement

Waste minimisation	Special	20%	30%	50%
Waterways and natural	CVU	19.9%	0.0%	80.1%
Whanganui & Partners –	Special	61.0%	7.0%	32.0%
Whanganui Regional Museum	Unit	8.5%	7.8%	83.7%
Roads and footpaths rate				
Footpaths and berms	CVU	19.9%	0.0%	80.1%
Roading	Special	36%	32%	32%

Note:

- Pensioner housing, Harbour Endowment and Corporate Management have no rates input.
- Water supply, Stormwater and Wastewater are not differentiated into commercial, residential or farming groups. The rates for these activities are differentiated based on usage of the service to ensure equity and for efficient revenue collection.

Further information on differential categories adopted for the 2020/21 financial year can be found under each type of rate.

Uniform annual general charge – amount to be collected \$15,444,100

A Uniform annual general charge (UAGC) set under section 15 of the Local Government (Rating) Act 2002, on a fixed amount per Separately Used or Inhabited Part of a Rating Unit of \$700.00.

The UAGC funds a portion of the general rate. It is not based on a calculation of part of any activity costs but is assessed to be a reasonable amount to charge.

General rate – amount to be collected \$20,448,635

A differential general rate, set under section 13 and 14 of the Local Government (Rating) Act 2002, on the land value of each rating unit as follows:

	Indicative cents in the dollar	Differential ratio
Commercial		
Properties used for commercial or industrial purposes	1.1553	1.85
<i>Properties not used for commercial or industrial purposes that are:</i>		
Residential		
less than 0.5 hectares	0.6248	1.0
greater than or equal to 0.5 hectares but less than 1 hectare	0.5532	0.89
greater than or equal to 1 hectare but less than 2 hectares	0.4816	0.77
greater than or equal to 2 hectares but less than 3 hectares	0.4100	0.66

Funding impact statement

Farming		
greater than or equal to 3 hectares but less than 4 hectares	0.3384	0.54
greater than or equal to 4 hectares but less than 5 hectares	0.2668	0.43
greater than or equal to 5 hectares but less than 10 hectares	0.1951	0.31
greater than or equal to 10 hectares	0.1235	0.20

Differentials

The Council will differentiate the general rate based on use and area. The differential categories include:

- A. Commercial or industrial properties means any land that meets one or more of the following criteria::
- All land used for any commercial or industrial purposes.
 - All land used by any government department or agency or local body agency.
 - All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
 - All land used for educational purposes not otherwise exempted by legislation.
- Commercial or industrial purposes' includes the sale of liquor, but excludes:
- A home occupation as defined by the operative Whanganui District Plan; and
 - Farming or horticulture.
- B. Less than 0.5 hectares means – Any rating unit not included in A above with a land area of less than 5,000 square metres.
- C. Greater than or equal to 5,000 square metres but less than 1 hectare means – Any rating unit not included in A above with a land area of 5,000 square metres or more but less than 10,000 square metres.
- D. Greater than or equal to 1 hectares but less than 2 hectares means – Any rating unit not included in A above with a land area of 10,000 square metres or more but less than 20,000 square metres.
- E. Greater than or equal to 2 hectares but less than 3 hectares means – Any rating unit not included in A above with a land area of 20,000 square metres or more but less than 30,000 square metres.
- F. Greater than or equal to 3 hectares but less than 4 hectares – Any rating unit not included in A above with a land area of 30,000 square metres or more but less than 40,000 square metres.
- G. Greater than or equal to 4 hectares but less than 5 hectares – Any rating unit not included in A above with a land area of 40,000 square metres or more but less than 50,000 square metres.
- H. Greater than or equal to 5 hectares but less than 10 hectares – Any rating unit not included in A above with a land area of 50,000 square metres or more but less than 100,000 square metres.
- I. Greater than or equal to 10 hectares – Any rating unit not included in A above with a land area of 100,000 square metres or more.

Rating units that have more than one use (or where there is doubt about the primary use) will be placed in the category with the highest differential factor. The Council may consider rating such a property by apportioning the land value between the separate uses and rate each portion according to the appropriate category. Note that, subject to rights of objection to the rating information database set out in Section 29 of the Local Government (Rating) Act 2002, the Council is the sole determiner of the categories.

Each activity funded by the General rate is apportioned between the Residential, Farming and Commercial categories as outlined in the Allocation of activities to rating groups section. The rates attributed to the Commercial category are apportioned to commercial or industrial properties on land value. Rate attribute to the Residential category are apportioned to properties less than 3 hectares. Rate attribute to the Farming category are apportioned to properties greater than 3 hectares. The differential is calculated each year based on land values in each differential category and ensures 7 even steps between a farm of greater than 10 hectares and a residential property of less than 0.5 hectares.

Roads and footpaths rate – amount to be collected \$9,252,745

A differential targeted rate for roads and footpaths, set under section 16 of the Local Government (Rating) Act 2002, on the capital value of each rating unit as follows:

	Indicative cents in the dollar	Amount collected
Residential	0.06004 cents per dollar of capital value on every rating unit in the 'Residential' category.	\$3,647,252

Funding impact statement

Farming	0.13708 cents per dollar of capital value on every rating unit in the 'Farming' category.	\$2,504,166
Commercial	0.21286 cents per dollar of capital value on every rating unit in the 'Commercial' category.	\$3,101,327

Differentials

Residential

All rating units not included within the 'Commercial' category where the land area is less than 30,000 square metres.

Farming

All rating units not included within the 'Commercial' category where the land area is 30,000 square metres or greater.

Commercial

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

'Commercial or industrial purposes' includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

Roading resilience rate – amount to be collected \$1,000,680

A differential targeted rate for the purpose of reducing debt for the roading activity set under section 16 of the Local Government (Rating) Act 2002, as a fixed amount per separately used or inhabited part of a rating unit as follows:

	Indicative rate
Residential	\$45.00 per separately used or inhabited part of a rating unit in the 'Residential' category
Farming	\$50.00 per separately used or inhabited part of a rating unit in the 'Farming' category
Commercial	\$45.00 per separately used or inhabited part of a rating unit in the 'Commercial' category

The differential relationship between the categories is that Farming properties are assessed for \$5.00 more per SUIP than Residential and Commercial properties.

Differentials

Residential

All rating units not included within the 'Commercial' category where the land area is less than 30,000 square metres.

Farming

All rating units not included within the 'Commercial' category where the land area is 30,000 square metres or greater.

Commercial

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

'Commercial or industrial purposes' includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

Funding impact statement

Targeted rate on exotic forestry properties - amount to be collected \$155,250

A targeted rate for roading pavement renewals required to remediate roads used by vehicles associated with exotic forestry plantations in the district, set under section 16 of the Local Government (Rating) Act 2002, on the capital value of land used as exotic forestry plantations. The indicative amount of the rate will be 0.18179 cents per dollar of capital value.

Earthquake strengthening and building replacement rate – amount to be collected \$1,054,304

A differential targeted rate for earthquake strengthening works on Council-owned buildings set under section 16 of the Local Government (Rating) Act 2002, as a fixed amount per separately used or inhabited part of a rating unit as follows:

	Indicative rate
Residential	\$47.70 per separately used or inhabited part of a rating unit in the 'Residential' category
Farming	\$47.70 per separately used or inhabited part of a rating unit in the 'Farming' category
Commercial	\$48.70 per separately used or inhabited part of a rating unit in the 'Commercial' category

The differential relationship between the categories is that Commercial properties are assessed for \$1.00 more per SUIP than Residential and Farming properties.

Differentials

Residential

All rating units not included within the 'Commercial' category where the land area is less than 30,000 square metres.

Farming

All rating units not included within the 'Commercial' category where the land area is 30,000 square metres or greater.

Commercial

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

'Commercial or industrial purposes' includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

Debt retirement rate – amount to be collected \$676,183

A differential targeted rate to retire debt attributable to the cost of the city stormwater disposal system or other infrastructure system as decided by the Council set under section 16 of the Local Government (Rating) Act 2002, on the basis of the capital value of each rating unit that has a connection or for which connection is available. This charge will be set on a differential basis based on the availability of the service. The categories are 'connected' and 'serviceable' and 'other'. Rating units in the 'other' category are charged a fixed amount per separately used or inhabited part of a rating unit.

Funding impact statement

	Indicative rate	Differential relationship
Connected	0.0116 cents in the dollar on capital value on every rating unit in the 'connected' category.	1.0
Serviceable	0.0058 cents in the dollar on capital value on every rating unit in the 'serviceable' category.	0.5
Other	\$20.00 per separately used or inhabited part of a rating unit that is in the 'other' category.	Indicative amount to be collected \$71,180

Differentials

Differentials are based on the following categories:

Connected	Any rating unit that is connected to the city stormwater disposal system.
Serviceable	Any rating unit that is not connected but is practicably able to be connected and within 30 metres of the city stormwater disposal system.
Other	Any rating unit not included in the 'connected' or 'serviceable' category.

City water supply – amount to be collected \$6,271,534 including water by meter

A differential targeted rate for city water supply set under section 16 and 19 of the Local Government (Rating) Act 2002, as follows:

	Indicative rate	Differential ratio
Connected	\$253.68 per separately used or inhabited part of a rating unit that is connected to the city water system and is not metered.	1.0
Serviceable	\$126.84 per separately used or inhabited part of a rating unit that is not connected, but is practicably able to be connected to the city water system.	0.5
Metered supply	\$253.68 for part of or the whole first 310 cubic metres consumed or supplied, plus 81.83 cents per cubic metre for every cubic metre over the first 310 cubic metres that is consumed or supplied.	1.0 (plus per cubic metre over 310m3)
Rural extraordinary	\$211.09 per separately used or inhabited part of a rating unit supplied, plus 68.09 cents per cubic metre for every cubic metre consumed or supplied in excess of the first 310 cubic metres.	0.8 (plus per cubic metre over 310m3)

The city water supply system includes the city, Mowhanau, Putiki South and Airport water supplies for the purposes of this rate.

Differentials

Funding impact statement

Differentials are based on the following categories:

Connected	Any rating unit with an ordinary connection being a connection equivalent to 20mm MDPE pipe to the city water supply system.
Serviceable	Any rating unit within 100 metres of the city water supply system but that does not have a connection to the system.
Metered supply	Any rating unit that is not 'rural extraordinary' and that has a connection greater than the equivalent of 20mm MDPE pipe to the city water supply system.
Rural extraordinary	Any rating unit in the rural ward (excluding Mowhananu. Putiki South and airport) that is connected to the city water supply system.

City water firefighting – amount to be collected \$1,272,676

A targeted uniform rate for provision and maintenance of a water supply for firefighting on rating units within the urban boundary per the operative District Plan, set under section 16 of the Local Government (Rating) Act 2002, at an indicative rate of 0.01874 cents per dollar of capital value on each rating unit.

Maxwell water supply – amount to be collected \$71,374 including water by meter

A differential targeted rate to meet the costs of the Maxwell water supply, set under sections 16 and 19 of the Local Government (Rating) Act 2002, as follows:

	Indicative rate	Amount collected
Residential	\$345.00 per separately used or inhabited part of a rating unit in the 'residential' category connected to the Maxwell water system.	\$18,630
Dairy	\$69.00 per hectare on every rating unit in the 'dairy' category connected to the Maxwell water system.	\$11,173
Rural	\$15.24 per hectare on every rating unit within the 'rural' category connected to the Maxwell water system.	\$16,572

Plus 63.25 cents per cubic metre of water supplied to every rating unit connected to the Maxwell water supply system.

Differentials

Differentials are based on the following categories:

Residential	Any rating unit primarily used as a residence.
Dairy	Any rating unit primarily used as a dairy farm.
Rural	Any rating unit that is not primarily a residence or a dairy farm.

Westmere water supply – amount to be collected \$161,325 including water by meter

A targeted rate, set under sections 16 and 19 of the Local Government (Rating) Act 2002, to meet the cost of the Westmere water supply at an indicative rate of \$253.68 for the first 310 cubic metres of

Funding impact statement

water supplied, plus 81.83 cents per cubic metre of water supplied in excess of 310 cubic metres to any rating unit connected to the Westmere water system.

Fordell water supply – amount to be collected \$58,447 including water by meter

A differential targeted rate to meet the costs of the Fordell water supply, set under sections 16 and 19 of the Local Government (Rating) Act 2002, as follows:

	Indicative rate	Amount collected
Residential	\$195.40 per separately used or inhabited part of a rating unit in the 'residential' category connected to the Fordell water system.	\$25,989
Rural	\$9.38 per hectare on every rating unit in the 'rural' category connected to the Fordell water system.	\$31,458
Dairy	\$35.55 per hectare on every rating unit in the 'dairy' category connected to the Fordell water system.	\$0
Other	78.15 cents per cubic metre supplied on every rating unit in the 'other' category connected to the Fordell water system.	

Differentials

Differentials are based on the following categories:

Residential	Any rating unit primarily used as a residence.
Other	In relation to the Fordell water supply means the Fordell Sale yards.
Dairy	Any rating unit primarily used as a dairy farm.
Rural	Any rating unit that is not primarily a residence or a dairy farm or the Fordell Sale Yards.

City wastewater – amount to be collected \$8,962,357

A differential targeted rate for the operations, maintenance and development of the city wastewater disposal system, set under section 16 of the Local Government (Rating) Act 2002, assessed on rating units that are connected to the city wastewater disposal system, as follows:

	Indicative rate	Differential ratio
Residential	\$460.35 per separately used or inhabited part of a rating unit that is in the 'Residential' category and is connected to the city wastewater disposal system	1.0

Funding impact statement

Non-residential single pan	\$460.35 per separately used or inhabited part of a rating unit that is in the 'Non-residential single pan' category and is connected to the city wastewater disposal system	1.0
Non-residential multi pan	\$230.18 per pan that is in the "Non-residential multi pan" category and is connected to the city wastewater disposal system	0.5

Differentials

Residential	<p>All rating units where the land area is less than 30,000 square metres and the property is not used commercially ...</p> <p><i>Commercial means</i></p> <ul style="list-style-type: none"> • All land used for any commercial or industrial purposes. • All land used by any government department or agency or local body agency. • All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
Non-residential single pan	Any rating unit that is not residential and has a single pan
Non-residential multi pans	Any rating unit that is not residential and has more than one pan.

For the avoidance of doubt, rating units that are not connected to the city wastewater disposal system are not assessed for this rate.

Trade waste contributions to the city wastewater treatment plant upgrade – amount to be collected \$781,819

A targeted rate set on a differential basis to meet the marginal costs of increasing the scale of the upgraded city wastewater treatment plant to cater for large volume and load trade waste discharges, set under section 16 of the Local Government (Rating) Act 2002. The rate is assessed on rating units operated as businesses that discharge more than 100m³ of trade waste per day through the city wastewater disposal system and predominantly located as follows:

Businesses discharging more than 100m ³ of trade waste per day predominantly located at	Indicative amount of rate and amount to be collected in the 2020/21 year	Indicative % of rate to be collected in the 2020/21 year
57 Balgownie Ave, Whanganui	\$336,841	43.084
325 Heads Road, Whanganui	\$205,041	26.226
47 Bryce St, Whanganui	\$90,053	11.518
241 Heads Rd, Whanganui	\$116,237	14.868
49 Bryce St, Whanganui	\$33,647	4.304

Funding impact statement

Total	\$781,819	100
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Trade waste fixed operating costs – amount to be collected \$1,002,601

A targeted rate assessed on rating units operated as businesses that discharge more than 100m3 of trade waste per day through the city wastewater disposal system to meet the fixed operating costs of the conveyance, treatment and disposal of large volume trade waste discharges, set under section 16 of the Local Government (Rating) Act 2002. The rate is assessed as follows:

Indicative rate
\$34.848 per m3 average daily flow set via the discharge permit issued under Council's Trade Waste Bylaw 2018, plus
\$16.865 per kg average daily Chemical Oxygen Demand (COD) set via the discharge permit issued under Council's Trade Waste Bylaw 2018, plus
\$60.071 per kg average daily Total Suspended Solids (TSS) set via the discharge permit issued under Council's Trade Waste Bylaw 2018.

Marybank wastewater – amount to be collected \$21,748

A differential targeted rate to meet the costs of the Marybank wastewater disposal system, set under section 16 of the Local Government (Rating) Act 2002, as follows:

	Indicative rate	Differential ratio
Connected	\$378.22 per separately used or inhabited part of a rating unit in the 'connected' category that is connected to the Marybank wastewater disposal system.	1.0
Serviceable	\$189.11 per separately used or inhabited part of a rating unit in the 'serviceable' category that is not connected but is practicably able to be connected to the Marybank wastewater disposal system.	0.5

Mowhanau wastewater – amount to be collected \$29,068

A differential targeted rate to meet the costs of the Mowhanau wastewater disposal system, set under section 16 of the Local Government (Rating) Act 2002, as follows:

	Indicative rate	Differential ratio
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Funding impact statement

Connected	\$390.18 per separately used or inhabited part of a rating unit in the 'connected' category that is connected to the Mowhanau wastewater disposal system.	1.0
Serviceable	\$195.09 per separately used or inhabited part of a rating unit in the 'serviceable' category that is not connected but is practicably able to be connected to the Mowhanau wastewater disposal system.	0.5

Stormwater disposal – amount to be collected \$6,164,827

A differential targeted rate to meet the costs of the city stormwater disposal system, set under section 16 of the Local Government (Rating) Act 2002, on the basis of the capital value of each rating unit that has a connection or for which connection is available. This charge will be set on a differential basis based on the availability of the service. The categories are 'connected' and 'serviceable'.

	Indicative rate	Differential ratio
Connected	0.1183 cents in the dollar on capital value on every rating unit in the 'connected' category.	1.0
Serviceable	0.0592 cents in the dollar on capital value on every rating unit in the 'serviceable' category.	0.5

Differentials

Differentials are based on the following categories:

Connected	Any rating unit that is connected to the city stormwater disposal system.
Serviceable	Any rating unit that is not connected but is practicably able to be connected and within 30 metres of the city stormwater disposal system.

Stormwater separation loans

A targeted rate to meet the repayment of advances made to assist with the costs of separation of stormwater and wastewater, set under section 16 of the Local Government (Rating) Act 2002.

Properties subject to this rate are those to which Council has made a stormwater separation loan. Stormwater separation loans have been made to assist property owners with the cost of separating wastewater and stormwater. Property owners can opt to have the loans over a period of two to five years with the first two years being interest free. The documentation for the advances records that the loans are secured as a rate. To formalise that process, the repayment is included in the rates setting process. The loans are on a differential basis according to the term selected by the ratepayer.

The rates are:

Loan over 2 years	A rate of 50 cents for each dollar originally advanced by the Council.
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Funding impact statement

Loan over 3 years	A rate of 33.85 cents for each dollar originally advanced by the Council.
Loan over 4 years	A rate of 25.99 cents for each dollar originally advanced by the Council.
Loan over 5 years	A rate of 21.33 cents for each dollar originally advanced by the Council.

Central Business District (CBD) services – amount to be collected \$505,951

A differential targeted rate to meet the costs of CBD cleaning, maintenance and the Mainstreet Whanganui promotional levy, set under section 16 of the Local Government (Rating) Act 2002, on all commercial rating units in CBD A and CBD B as follows:

	Indicative rate	Differential ratio
CBD A	0.4271 cents per dollar of capital value on every rating unit that is in the 'CBD A' category.	1.0
CBD B	0.1709 cents per dollar of capital value on every rating unit that is in the 'CBD B' category.	0.4

Plus \$299.40 per separately used or inhabited part of a rating unit for every rating unit that is in the 'CBD A' or 'CBD B' category.

Differentials

Council differentiates the CBD services rate based on use and where the land is situated:

CBD A The commercial properties in Victoria Avenue from Taupo Quay to Ingestre Street, Guyton Street from St Hill Street to Wicksteed Street, Maria Place from St Hill Street to Watt Street, Ridgway Street from St Hill Street to Drews Avenue.

CBD B All commercial properties inside the area bounded by St Hill Street, Ingestre Street, Wicksteed Street, Watt Street, Drews Avenue, Taupo Quay, which are not included as CBD A. In all cases the street refers to the street centre line.

Commercial:

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
- All land used for educational purposes not otherwise exempted by legislation.

'Commercial or industrial purposes' includes the sale of liquor, but excludes:

- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

Separate works rates

Targeted rates to finance the costs of capital development of the roading network in the areas defined below, set under section 16 of the Local Government (Rating) Act 2002.

Whangaehu Valley Road N^o 1 Upper Whangaehu Road

Whangaehu Valley Road N^o 2 Mangamahu Road and Creek Road

Funding impact statement

The following separate works rates will be assessed on the land value of each rateable property in the appropriate area. Total revenue is quoted in each case.

Whangaehu Valley Road N° 1	to collect \$11,837, an indicative rate of 0.02191 cents per dollar of land value.
Whangaehu Valley Road N° 2	to collect \$9,558, an indicative rate of 0.01422 cents per dollar of land value.

Currently Council collects special rates in the Whangaehu Valley Road area. While Council itself does not contribute to the roading improvements on these roads, Council does collect a special rate on behalf of the local ratepayers for roading improvements that meet New Zealand Transport Agency's funding Net Present Value criteria.

Payment by instalment

Rates (except those for metered water and stormwater separation loans) are payable in four equal instalments on the following due dates:

<i>Instalment</i>	<i>Due date</i>
Instalment 1	Wednesday, 27 August 2020
Instalment 2	Wednesday, 25 November 2020
Instalment 3	Wednesday, 24 February 2021
Instalment 4	Wednesday, 26 May 2021

Discount

A discount of 2.5% will be allowed on all net 2020/21 rates paid in full by the due date of the first instalment for 2020/21.

Payment of metered water rates

Water meters are read on either a monthly or six monthly basis. The table below outlines when payment for metered water is due, relative to the date that the meter is read.

<i>Reading Date</i>	<i>Due date</i>
July 2020	20 August 2020
August 2020	20 September 2020
September 2020	20 October 2020
October 2020	20 November 2020
November 2020	20 December 2020

Funding impact statement

December 2020	20 February 2021
January 2021	20 February 2021
February 2021	20 March 2021
March 2021	20 April 2021
April 2021	20 May 2021
May 2021	20 June 2021
June 2021	20 August 2021

Additional charges (penalty)

For rates (excluding metered water and stormwater separation loans), an additional charge of 5% will be added to all instalments or part thereof remaining unpaid on the date that is seven (7) days after the due date as follows:

<i>Instalment</i>	<i>Date on which penalty will be added</i>
Instalment 1	Wednesday, 2 September 2020
Instalment 2	Wednesday, 2 December 2020
Instalment 3	Wednesday, 3 March 2021
Instalment 4	Wednesday, 2 June 2021

An additional charge of 5% will be added to all metered water rates that remain unpaid on the date that is seven (7) days after the due date as follows:

<i>Reading Date</i>	<i>Date on which penalty will be added</i>
July 2020	27 August 2020
August 2020	27 September 2020
September 2020	27 October 2020
October 2020	27 November 2020
November 2020	27 December 2020
December 2020	27 February 2021
January 2021	27 February 2021
February 2021	27 March 2021
March 2021	27 April 2021
April 2021	27 May 2021
May 2021	27 June 2021
June 2021	27 August 2021

Funding impact statement

An additional charge of 5% will be added to all stormwater separation loan instalments that remain unpaid on the date that is seven (7) days after the due date.

Additional charges of 5% will be added to rates assessed in any previous financial year that remain unpaid on 25 July 2021. The penalty will be added on 25 July 2021 and again on 25 January 2022 if the amount remains unpaid.

Funding impact statement

The table shows examples of rates for a range of residential, farming and commercial properties. This table is indicative only and the effect on individual properties will vary.

Property type	Previous Land value	Previous Capital value	Land value	Capital value	UAGC	General Rate	Roading & Footpaths	Roading resilience	Exotic Forestry	Earthquake strengthening	Debt retirement	City water supply	City water firefighting	City Wastewater	Stormwater disposal	2020/21 total rates	\$ increase	% increase
Residential (Stormwater serviceable)	\$51,000	\$90,000	\$105,000	\$185,000	\$700	\$656	\$111	\$45	\$0	\$48	\$11	\$254	\$35	\$460	\$110	\$2,429	\$145	6.4%
Residential (Stormwater connected)	\$24,000	\$138,000	\$65,000	\$245,000	\$700	\$406	\$147	\$45	\$0	\$48	\$28	\$254	\$46	\$460	\$290	\$2,424	\$99	4.3%
Residential (Stormwater connected)	\$63,000	\$175,000	\$123,000	\$295,000	\$700	\$769	\$177	\$45	\$0	\$48	\$34	\$254	\$55	\$460	\$349	\$2,891	-\$174	-5.7%
Residential (Stormwater connected)	\$75,000	\$225,000	\$160,000	\$340,000	\$700	\$1,000	\$204	\$45	\$0	\$48	\$39	\$254	\$64	\$460	\$402	\$3,216	\$199	6.6%
Residential (Stormwater connected)	\$98,000	\$320,000	\$160,000	\$435,000	\$700	\$1,000	\$261	\$45	\$0	\$48	\$50	\$254	\$82	\$460	\$515	\$3,414	-\$112	-3.2%
Residential (Stormwater connected)	\$144,000	\$450,000	\$210,000	\$610,000	\$700	\$1,312	\$366	\$45	\$0	\$48	\$71	\$254	\$114	\$460	\$722	\$4,092	-\$262	-6.0%
Lifestyle	\$240,000	\$515,000	\$335,000	\$730,000	\$700	\$1,134	\$1,001	\$50	\$0	\$48	\$20	\$0	\$0	\$0	\$0	\$2,952	-\$28	-0.9%
Farming	\$710,000	\$1,005,000	\$920,000	\$1,240,000	\$700	\$1,136	\$1,700	\$50	\$0	\$48	\$20	\$0	\$0	\$0	\$0	\$3,654	-\$59	-1.6%
Farming	\$1,850,000	\$2,300,000	\$2,250,000	\$2,750,000	\$700	\$2,779	\$3,770	\$50	\$0	\$48	\$20	\$0	\$0	\$0	\$0	\$7,366	-\$224	-3.0%
Farming	\$3,070,000	\$3,770,000	\$3,320,000	\$4,090,000	\$700	\$4,100	\$5,607	\$50	\$0	\$48	\$20	\$0	\$0	\$0	\$0	\$10,524	-\$1,370	-11.5%
Exotic forestry	\$260,000	\$290,000	\$335,000	\$370,000	\$700	\$414	\$507	\$50	\$673	\$48	\$20	\$0	\$0	\$0	\$0	\$2,411	-\$102	-4.0%
Exotic forestry	\$1,050,000	\$1,170,000	\$1,370,000	\$1,502,000	\$700	\$1,692	\$2,059	\$50	\$2,730	\$48	\$20	\$0	\$0	\$0	\$0	\$7,299	\$26	0.4%
Commercial	\$95,000	\$315,000	\$140,000	\$380,000	\$700	\$1,617	\$809	\$45	\$0	\$49	\$44	\$254	\$71	\$460	\$450	\$4,499	-\$206	-4.4%
Commercial	\$275,000	\$820,000	\$385,000	\$950,000	\$1,400	\$4,448	\$2,022	\$90	\$0	\$97	\$110	\$507	\$178	\$921	\$1,124	\$10,898	-\$779	-6.7%
Commercial	\$265,000	\$1,810,000	\$470,000	\$2,190,000	\$700	\$5,430	\$4,662	\$45	\$0	\$49	\$254	\$254	\$410	\$1,151	\$2,591	\$15,545	\$173	1.1%

Prospective statement of comprehensive income

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Rates revenue			
Rates - excluding metered water, trade waste and penalties	59,795	61,850	60,959
Rates - metered water, trade waste and penalties	3,057	3,157	3,008
Total Rates	62,852	65,007	63,967
Non rate revenue			
Subsidies and grants	11,055	9,506	10,539
Development and financial contributions	120	192	189
Fees and charges	9,558	9,406	9,305
Interest and dividends from investments	980	1,087	1,205
Other dedicated capital funding	29	8,385	19,029
Other revenue	3,015	2,749	3,039
Total non rate revenue	24,757	31,325	43,306
Total revenue	87,609	96,332	107,273
Expenditure			
Personnel costs	17,863	17,749	18,515
Finance costs	5,756	6,652	5,705
Depreciation and amortisation expense	20,261	22,537	22,537
Other expenses	39,780	39,764	41,367
Total expenditure	83,660	86,702	88,124
Surplus/(deficit)	3,949	9,630	19,149
<i>Surplus/(deficit) attributable to:</i>			
Whanganui District Council	3,949	9,630	19,149
Other comprehensive revenue and expense			
Gain on infrastructure revaluations	55,006	0	0
Gain on property revaluations	0	7,184	7,184
Total other comprehensive revenue and expense	55,006	7,184	7,184
Total comprehensive revenue and expense	58,955	16,814	26,333
<i>Total comprehensive revenue and expense attributable to:</i>			
Whanganui District Council	58,955	16,814	26,333

Prospective statement of financial position

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Assets			
Current assets			
Cash and cash equivalents	4,612	4,078	3,342
Receivables	7,226	7,385	7,452
Inventory	-	-	-
Non-current assets held for sale	-	-	-
<i>Total current assets</i>	11,838	11,463	10,794
Non-current assets			
Investment in Whanganui District Council Holdings Limited	7,846	7,846	7,846
Other financial assets	2,114	3,691	2,349
<i>Total other financial assets</i>	9,960	11,537	10,195
Property, plant and equipment	1,014,884	1,032,263	1,020,661
Forestry assets	-	-	-
Intangible assets	912	765	1,165
Investment property	24,809	25,758	25,640
<i>Total non-current assets</i>	1,050,565	1,070,323	1,057,661
Total assets	1,062,403	1,081,786	1,068,455
Liabilities			
Current liabilities			
Payables	9,994	11,152	9,994
Borrowings	9,000	9,000	9,000
Employee entitlements	1,331	1,374	1,331
<i>Total current liabilities</i>	20,325	21,526	20,325
Non-current liabilities			
Borrowings	115,328	111,269	113,469
Deferred tax liability	50	50	-
Derivative financial instruments	8,979	8,300	11,417
Employee entitlements	123	125	123
<i>Total non-current liabilities</i>	124,480	119,744	125,009
Total liabilities	144,805	141,270	145,334
Net assets (assets minus liabilities)	917,598	940,516	923,121
Equity			
Accumulated funds	575,786	601,009	561,749
Revaluation reserves	281,518	278,653	296,522
Restricted reserves	60,027	60,147	63,816
Other reserves	267	707	1,034
Total equity	917,598	940,516	923,121
Investments in CCOs and similar entities	8,674	8,641	8,735

Prospective statement of cash flows

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Cash flows from operating activities			
Receipts from rates revenue	62,852	65,007	63,967
Subsidies and grants	11,055	9,506	10,539
Interest received	175	282	200
Dividends received	805	805	1,005
Other dedicated capital funding	28	8,384	19,028
Receipts from other revenue	12,007	11,645	11,979
Payments to suppliers	(39,555)	(39,535)	(41,367)
Payments to employees	(17,863)	(17,748)	(18,515)
Interest paid	(5,756)	(6,652)	(5,705)
<i>Net cash flow from operating activities</i>	23,748	31,694	41,131
Cash flows from investing activities			
Purchase of property, plant and equipment	(35,196)	(30,293)	(38,802)
Purchase of intangible assets	(50)	(50)	(50)
Receipts from sale of property, plant and equipment	-	-	-
Receipts for sale and maturity of investments	200	200	-
<i>Net cash flow from investing activities</i>	(35,046)	(30,143)	(38,852)
Cash flows from financing activities			
Proceeds from borrowing	19,446	7,579	6,157
Repayment of borrowing	(8,358)	(8,928)	(8,316)
<i>Net cash flow from financing activities</i>	11,088	(1,349)	(2,159)
Net (decrease)/increase in cash, cash equivalents, and bank overdrafts	(210)	202	120
Cash, cash equivalents, and bank overdrafts at the beginning of the year	4,822	3,876	3,222
Cash, cash equivalents, and bank overdrafts at the end of the year	4,612	4,078	3,342

Prospective statement of changes in equity

	Annual Plan 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Balance at 1 July	858,642	923,702	896,788
Total comprehensive revenue and expense for the year	58,956	16,814	26,333
Balance at 30 June	917,598	940,516	923,121
Represented by:			
Retained earnings			
Balance at 1 July	571,813	592,205	543,754
Transfers (to)/from restricted reserves	290	(120)	(120)
Surplus/(deficit) for the year	3,950	9,631	19,149
Balance at 30 June	576,053	601,716	562,783
Restricted reserves			
Balance at 1 July	60,317	60,027	63,696
Transfers (to)/from retained earnings	(290)	120	120
Balance at 30 June	60,027	60,147	63,816
Asset revaluation reserves			
Balance at 1 July	226,512	271,469	289,338
Revaluation gains/(losses)	55,006	7,184	7,184
Balance at 30 June	281,518	278,653	296,522
Total equity	917,598	940,516	923,121

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

Prospective statement of reserve funds

Restricted Reserves consists of:

Reserve	Activities to which the reserve relates	Purpose of the reserve	Balance at 1 July 2020 \$000	Deposits 2020/21 \$000	Withdrawals 2020/21 \$000	Balance at 30 June 2021 \$000
Self funding insurance	All activities	To set aside funds to cover insurance excesses	2,433	30	0	2,463
City Endowment	Investments	To provide alternative income for funding of Council activities	23,849	90	(60)	23,879
Harbour Endowment	Investments	To provide funds for operation and maintenance of the Port	26,257	18	0	26,275
Henry Sarjeant Bequest	Community & cultural	To fund the purchase of artworks	703	7	0	710
Hutton Estate	Community & cultural	To fund Sarjeant Gallery expenditure	4	0	0	4
Robertson Art Prize Fund	Community & cultural	To fund art competitions and grants	12	0	0	12
Gallery Redevelopment project	Community & cultural	Lotteries Board funds to go towards Gallery project	1,502	17	0	1,519
Grave maintenance bequests	Community facilities and services	Maintenance of specific grave sites	20	0	0	20
Waste minimisation levy	Community facilities and services	To fund waste minimisations services	327	3	0	330
CBD parking fund	Community facilities and services	To fund CBD parking infrastructure	259	2	0	261
Heritage Building Preservation fund	Community facilities and services	To fund future IEP grants	157	2	0	159
De-sexing program	Community facilities and services	To fund future dog de-sexing program	1	0	0	1
MA Larsen Bequest	Parks and recreation	To finance improvements at the Bason Reserve	561	5	0	566
T Waight Park fund	Parks and recreation	For improvements at Thomas Waight Park	29	0	0	29
Fairbridge Bequest	Parks and recreation	For upgrading work at the Winter Gardens	10	0	0	10
Dovey Gazebo fund	Parks and recreation	For Bason Reserve maintenance	9	0	0	9
Birch Reserve Fund	Parks and recreation	To provide funds for maintenance of parks and reserves	109	1	0	110
Kai Iwi Trust	Parks and recreation	Council is trustee for Maori land at Kai Iwi	25	0	0	25
J McLean Bequest	Parks and recreation	Reserve created on historic bequest	12	0	0	12
Handley Park fund	Parks and recreation	To fund improvements at Handley Park	6	0	0	6
Nagaizumi Donation	Parks and recreation	For qualifying expenditure	10	0	0	10
Nicholson bequest	Parks and recreation	For qualifying expenditure	43	0	0	43
Tree Planting contribution	Parks and recreation	For qualifying expenditure	3	0	0	3
Crown and other trusts' properties	Parks and recreation	Properties administered on behalf of third parties	6,793	0	0	6,793
Rural road special rate - Whangaehu No 1	Roads, footpaths and pathways	Rural rates specifically collected for future works	55	1	0	56
Rural road special rate - Whangaehu No 2	Roads, footpaths and pathways	Rural rates specifically collected for future works	88	1	0	89
CUVL renewals fund	Economic development	To fund renewals of community under-veranda lighting	191	2	0	193
International Education	Economic development	To fund education initiatives	13	0	0	13
The Waitotara Centennial Fund	Corporate	To fund Outward Bound trips for approved people	40	0	0	40
Aged Citizens Benefit Trust	Corporate	To benefit aged citizens	6	0	0	6
Tram Fund	Community & cultural	To fund the Tram project	11	0	0	11
Welcoming Communities grant	Community & cultural	To administer the Welcoming Communities scheme	38	0	0	38
Community Development grants	Community & cultural	To fund Youth Committee projects	11	0	0	11
Tylee Cottage	Community & cultural	To fund the Artists in Residence scheme	15	0	0	15
Opera House Friends	Community & cultural	To fund future Friends projects	3	0	0	3
Library mobile vans	Community & cultural	To fund purchase of new mobile vans	10	0	0	10
LI Smith Bequest	Community & cultural	To fund an arts award	80	1	0	81
			63,696	180	(60)	63,816

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 2019/20 \$000	Long Term Plan (Yr 3) 2020/21 \$000	Annual Plan 2020/21 \$000
Operating funding in the FIS	80,070	81,448	82,270
Subsidies and grants for capital expenditure	6,848	5,753	5,231
Development and financial contributions	120	192	189
Other dedicated capital funding	29	8,385	19,029
Net gain and losses not included in the FIS	543	554	554
Total Revenue in the Statement of Comprehensive revenue and expense	87,610	96,332	107,273
Application of operating funding in the FIS	63,399	64,165	65,587
Depreciation not included in the FIS	20,261	22,537	22,537
Total expenditure in the statement of revenue and expense	83,660	86,702	88,124
Note 2 - Targeted rates for metered water supply			
Targeted rates for metered water supply	1,446	1,446	1,446
Note 3 - Depreciation and amortisation by group of activities			
Community and cultural	940	1,188	1,188
Community facilities and services	316	475	475
Corporate	491	498	498
Economic development	1	1	1
Investments	72	78	78
Parks and recreation	650	653	653
Provision of roads and footpaths	8,806	9,722	9,722
Transportation	167	219	219
Sewerage and the treatment and disposal of sewage	4,719	5,152	5,152
Water supply	2,093	2,326	2,326
Stormwater drainage	2,006	2,225	2,225
Depreciation and amortisation expense	20,261	22,537	22,537

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

	2021
Projected number of rating units within the district	21,066
Projected total land value of rating units within the district	\$ 4,245,403,900
Projected total capital value of rating units within the district	\$ 9,768,573,250

Annual Plan disclosure statement

Annual Plan disclosure statement for the year ending 30 June 2021

What is the purpose of this statement?

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

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

Benchmark		Planned	Met
Rates affordability benchmark			
• income	The quantified limit is that rates revenue (excluding water by meter, trade waste and penalties) will not be more than 75% of Council's total revenue.	57%	Yes
• increases	The quantified limit is that increase of total rates revenue from all existing ratepayers (excluding water by meter, trade waste and penalties) of no more than the local government inflation rate plus 2% (after accounting for growth). For 2020/21 the limit is 4.2%	1.4%	Yes
Debt affordability benchmark			
	The quantified limit is to limit Council net borrowings to less than 200% of its total revenue	114%	Yes
Balanced budget benchmark	100%	122%	Yes
Essential services benchmark	100%	76%	No
Debt servicing benchmark	10%	5.3%	Yes

Annual Plan disclosure statement

Notes

1 Rates affordability benchmark

- (1) For this benchmark,—
 - (a) the council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the council's long-term plan; and
 - (b) the council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council's long-term plan.
- (2) The council meets the rates affordability benchmark if—
 - (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
 - (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2 Debt affordability benchmark

- (1) For this benchmark, the council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy included in the council's long-term plan.
- (2) The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3 Balanced budget benchmark

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

4 Essential services benchmark

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

Annual Plan disclosure statement

5 Debt servicing benchmark

- (1) For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
- (2) Because Statistics New Zealand projects that the council's population will grow as fast as the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

Additional information

Essential Services benchmark – We identified in the Long Term Plan 2018-2028 that the essential services benchmark would not be met from 2020/21. This is driven by an increase in depreciation resulting from forecast asset revaluations as at 30 June 2020 compared to capital expenditure program with no large network related capital projects for 2020/21.

More detailed information can be found in the Long Term Plan 2018-2028 Volume 1, p.85-86.

Statement of accounting policies

Reporting entity

Whanganui District Council (“the Council” and “WDC”) is a territorial local authority established and governed by the Local Government Act 2002, and is domiciled and operates in New Zealand.

The group consists of the ultimate parent Whanganui District Council (WDC) and its subsidiaries, Whanganui District Council Holdings Limited (100% owned) which in turn owns 100% of GasNet Limited, 100% of the New Zealand International Pilot Academy, and Whanganui Airport Joint Venture (50%). Its 49% equity share of New Zealand Masters Games Limited, its 15% interest in the Manawatu Wanganui LASS Limited and its 33% interest in the Whanganui River Enhancement Trust are equity accounted. All WDC subsidiaries and associates are domiciled in New Zealand.

The Council’s financial statements are for Whanganui District Council and the Wanganui Airport Joint Venture (50%) as an activity of Council. The Council has not presented group prospective financial statements because the Council believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements in the Plan is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and as a consequence how much the Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the Council. The financial information contained within the Plan may not be appropriate for purposes other than those described.

Statement of compliance and basis of preparation

The prospective financial statements have been prepared on a going concern basis and accounting policies have been applied consistently throughout the period of the Plan.

The financial statements have been prepared in accordance with the requirements of the Local Government Act 2002 (LGA), which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP). The primary purpose of WDC is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, for reporting purposes, the Council is a public benefit entity.

The prospective financial statements comply with the standards for public sector public benefit entities reporting under tier 1 of the framework and have been prepared in accordance with public benefit entity financial reporting standard 42; Prospective Financial Statements (PBE FRS 42).

The Council authorised the prospective financial statements on 23 June 2020.

Statement of accounting policies

The Council, who are authorised to do so and believe that the assumptions underlying these prospective financial statements on pages 77-85 are appropriate, has approved the Annual Plan for distribution.

No actual financial results have been incorporated within the prospective financial statements. Actual financial results achieved for the period covered are likely to vary from the information presented. These variations may be material. The final prospective financial statements was adopted by the Council on 23 June 2020.

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

Measurement base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets and certain financial instruments (including derivative instruments).

Specific accounting policies

The following accounting policies, which materially affect the measurement of results and financial position, have been applied.

Revenue

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

Revenue from an exchange transaction arises where the Council supplies goods or services at a market rate, and where equal value, usually in the form of cash, is received. A non-exchange transaction is where the Council receives goods or services from another entity without giving approximate equal value in return. Many services Council provides are subsidised by rates and are thus non-exchange. An inflow of resources from a non-exchange transaction recognised as an asset, is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

Rates revenue

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.

Statement of accounting policies

- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year-end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Government grants

WDC receives government grants from the New Zealand Transport Agency, which subsidises part of WDC's costs in maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled. Government grants are generally regarded as a non-exchange transaction.

Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided. The provision of services is regarded as a non-exchange transaction where the activity is subsidised by rates.

Vested assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as income. Assets vested in WDC are recognised as revenue when control over the asset is obtained.

Vested assets revenue is a non-exchange transaction.

Sale of goods

Revenue from sales of goods is recognised when a product is sold to the customer. Revenue from the sale of goods is an exchange transaction where the sale is at market value and no subsidy from rates is given.

Traffic and parking infringements

Traffic and parking infringements are recognised when tickets are issued.

Interest and dividends

Interest income is recognised using the effective interest method. Interest income is exchange revenue.

Dividends are recognised when the right to receive payment has been established. Dividend income is exchange revenue.

Development contributions

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

Statement of accounting policies

Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

Leases

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, WDC recognises finance leases as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether WDC will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

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

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

Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Financial assets

The Council classifies its financial instruments in the following categories:

- At fair value through surplus or deficit (FVTSD)
- At fair value through other comprehensive revenue and expenditure (FVTOCRE), and

Statement of accounting policies

- At amortised cost

WDC determines the classification of financial assets at initial recognition. The classification of debt instruments is driven by the business model for managing the financial assets and their contractual cash flow characteristics. Equity instruments that are held for trading (including all equity derivative instruments) are classified as FVTSD. For other equity instruments, on the day of acquisition WDC can make an irrevocable election (on an instrument-by-instrument basis) to designate them as FVTOCRE.

Financial liabilities are measured at amortised cost, unless they are required to be measured at FVTSD (such as instruments held for trading or derivatives) or WDC has opted to measure them at FVTSD.

Impairment of financial assets

At each balance sheet date WDC assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the surplus or deficit.

PBE IFRS 9 prescribes an 'expected credit loss' model instead of a previous incurred loss model, so it is no longer necessary for a trigger event to have occurred before recognising credit losses. NZ IFRS 9 requires WDC to base the measurement of expected credit losses on forward-looking information, as well as current and historic information.

Derivative financial instruments

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

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured at their fair value at each balance date.

The associated gains or losses of derivatives that are not hedge accounted are recognised in the surplus or deficit.

Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost, adjusted when applicable, for any loss of service potential. Where inventories are

Statement of accounting policies

acquired at no cost or for nominal consideration, the cost is the current replacement cost at the date of acquisition.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

Non-current assets held for sale

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

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

Property, plant and equipment

Property, plant and equipment consists of:

Operational assets – these include land, buildings, motor vehicles, plant and equipment and library books.

Restricted assets – these include artworks, cultural assets and parks and reserves. These assets provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Infrastructure assets – these include the fixed utility systems comprising the roading, airport runway, water reticulation and drainage systems, and infrastructure land (including land under roads). Each asset type includes all items that are required for the network to function.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Revaluation

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

Statement of accounting policies

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

WDC accounts for revaluations of property, plant and equipment on a class of asset basis.

The net revaluation results are credited or debited to other comprehensive income and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and recognised in other comprehensive income.

Additions

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

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

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Derecognition and Disposals

An asset is derecognised on disposal or when no future economic benefits or service potential is expected from its use or disposal. Gains and losses on derecognition are determined by comparing the proceeds, or future economic benefits, with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. The revaluation surplus included in net assets/equity in respect of property, plant and equipment will be transferred directly to retained earnings when the assets are derecognised.

Subsequent Costs

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

Depreciation

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

Asset type	Useful life	Depreciation rate
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Statement of accounting policies

Land (including Restricted properties)		Not Depreciable item ^a
Buildings and leasehold improvements (including Restricted properties)	5 to 50 years	2-20%
Plant, vehicles and equipment	3 to 20 years	5-33%
Furniture & Fittings	5 to 10	10-20%
Library books	10 years	10%
Art Works		Not Depreciable item ^a
<i>Infrastructural assets</i>		
Roading network		
Pavement	4-18 years	3.6%
Basecourse	80-100 years	3.6%
Footpaths	8-100 years	3.6%
Bridges & large culverts	100 years	3.6%
Kerb and channel	20-100 years	3.6%
Retaining Walls	50-100 years	3.6%
Street lighting	15-50 years	3.6%
Culverts	80 years	3.6%
Traffic signals and under road assets	5-50 years	3.6%
Wastewater system	20 to 120 years	2.5%
Stormwater system	20 to 120 years	1.7%
Water system	9 to 100 years	2.6%
	7 to 100 years	1% - 15%
	50 years	2%
	10 to 100 years	1% - 10%
Airport runway	0 to 50 years	10%

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Intangible assets

Goodwill

Statement of accounting policies

Goodwill represents the excess of the cost of an acquisition over the fair value of WDC's share of the identifiable assets, liabilities and contingent liabilities of the acquired subsidiary/associate at the date of acquisition. Goodwill on acquisition of subsidiaries is included in "intangible assets". Goodwill on acquisition of associates is included in "investments in associates" and is tested for impairment as part of the overall balance.

Separately recognised goodwill is tested annually for impairment and carried at cost less accumulated impairment losses. An impairment loss recognised for goodwill is not reversed in any subsequent period.

Goodwill is allocated to cash generating units for the purposes of impairment testing. The allocation is made to those cash generating units or groups of cash generating units that are expected to benefit from the business combination, in which the goodwill arose.

Software acquisition and development

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

Costs that are directly associated with the development of software for internal use by WDC, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

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

Amortisation

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

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

Asset type	Useful life	Amortisation rate
Computer software	3 - 10 years	10% - 33%

Impairment of property, plant and equipment and intangible assets

Intangible assets that have an indefinite useful life, or not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicators of impairment at each balance date. When there is an indicator of impairment the asset's recoverable amount is estimated. An impairment loss is recognised for

Statement of accounting policies

the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use for non-cash generating assets

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

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach depends on the nature of the impairment and availability of information.

Value in use for cash-generating assets

Cash generating assets are those held for the primary purpose of generating a commercial return.

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

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. Where an impairment loss is reversed this is recognised in the surplus or deficit.

Investment property

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

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

After initial recognition, WDC measures all investment property at fair value as determined annually by an independent valuer.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Creditors and other payables

Creditors and other payables are recorded at their face value.

Borrowings

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

Statement of accounting policies

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

Employee entitlements

Short-term employee entitlements

Employee benefits that WDC expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at, balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

WDC recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that WDC anticipates it will be used by staff to cover those future absences.

WDC recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Entitlements that are due to be settled beyond 12 months after the end of the period in which the employee renders service, such as long service leave and retiring leave; have been calculated on an actuarial basis. The calculations are based on likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and the present value of the estimated future cash flows. The discount rate is based on the weighted average of interest rates for government stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees.

Superannuation schemes

Defined contribution schemes

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

Equity

Equity is the community's interest in WDC and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of equity are:

- retained earnings
- restricted reserves

Statement of accounting policies

- asset revaluation reserves
- fair value through other comprehensive income

Restricted reserves

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

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

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

Revaluation Reserves

These relate to the revaluation of land, buildings and infrastructural assets to fair value.

Other Reserves

These relate to the revaluation of financial assets (shares and bonds) to fair value and the revaluation of carbon credits to fair value.

Goods and Service Tax (GST)

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

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

Commitments and contingencies are disclosed exclusive of GST.

Landfill post-closure costs

WDC, as past operator of the Balgownie landfill, has a legal obligation under the resource consent to provide on-going monitoring of the landfill after its closure. Post-closure monitoring costs are recognised as expenses when the obligation for post-closure arises.

Statement of accounting policies

Cost allocation

WDC has derived the cost of service for each significant activity of WDC using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs which cannot be identified in an economically feasible manner with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as operating expenditure net of NZTA subsidies.

Critical accounting estimates and assumptions

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

WDC infrastructural assets

There are a number of assumptions and estimates used when performing DRC valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- estimating any obsolescence or surplus capacity of an asset;
- estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then WDC could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit. To minimise this risk, WDC's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of the WDC's asset management planning activities, which gives WDC further assurance over its useful life estimates.

Experienced independent valuers perform or review the Council's infrastructural asset revaluations.

Statement of accounting policies

Critical judgements in applying WDC's accounting policies

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

Classification of property

WDC owns a number of properties, which are maintained primarily to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's social housing policy. These properties are accounted for as property, plant and equipment.

Impairment of shares in subsidiary

Management reviews its share investment in its subsidiary and has made estimates and assumptions concerning the future. These estimates and assumptions include revenue growth, future cash flows and future economic and market conditions. These estimates are based upon assumptions believed to be reasonable, but which are inherently uncertain and unpredictable. WDC minimises the risk of this estimation uncertainty by annually reviewing the value of its share investment.

Comparative information

The Annual Plan 2018/19 adopted by the council on 28 June 2018 has been provided as a comparator for these consolidated prospective financial statements. The closing balance in this comparative differs from the opening position used to prepare these consolidated prospective financial statements which is based on the most up-to-date forecast information.

Implementation of new and amended standards

Standards and amendments, issued but not yet effective that have not been early adopted, and which are relevant to the Council and group are:

Amendment to PBE IPSAS 2 Statement of Cash Flows

An amendment to PBE IPSAS 2 Statement of Cash Flows requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for annual periods beginning on or after 1 January 2021, with early application permitted. WDC does not intend to early adopt the amendment.

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 and is effective for reporting periods beginning on or after 1 January 2021. WDC has not yet determined how application of PBE FRS 48 will affect its statement of performance.

Fees and charges

The following fees and charges are applicable from 1 July 2020 and include GST unless otherwise stated.

Building consents

Council sets its building consent fees as actual and reasonable costs for the service. These are set by Council pursuant to s219 Of the Building Act 2004 and s150 of the Local Government Act 2002.

There are two types of fees, which relate to the types of building project being undertaken:

- Fixed fees – these are for simple project types where the costs are easily identified before application.
- Estimated fees – based on anticipated costs for that building project type.

Fixed fees

This fee covers all the costs payable for the building consent types listed below. The amount is fixed and no additional costs will be charged by the Council (except for additional time incurred for rural consents). Fixed fees are to be paid at the time of issue of the application.

Project	Type	Building consent fee
Signs	Temporary sign	\$50.00
PD only	Stormwater separation	\$105.00
1V	Vehicle crossings	\$90.00
2V	Valve vented cylinders	\$280.00
1H	Inbuilt solid fuel heaters	\$350.00
2H	Free standing solid fuel heaters	\$290.00
1AD	<ul style="list-style-type: none">• Demolition/Removal• Swimming pools – plastic, 'para', blow-up, fibreglass, in-ground (other than in-situ concrete, block etc.).• Marquees	\$200.00

Estimated building consent fees

These fees are **estimates only** and are documented to give applicants a guide. Fees charged will be those which are actual and reasonably incurred by Council in receiving, processing, issuing, inspecting and managing that building consent. The fees are made up of three parts:

- **Administration fee** – this part of the fee covers administration costs in receiving and vetting an application, Project Information Memorandum (PIM) costs, Code of compliance certificate issue and scanning/digital storage charges.
- **Processing fee** – this part of the fee covers officer time in compliance assessment of plans, data entry into Council's system, correspondence with applicant, consent issue and charging of consent.
- **Consent issue fee** – this part of the fee covers officer time in completing inspection and recording of same plus BRANZ and Ministry of Building, Innovation & Employment (MBIE) levies payable for any work valued at over \$20,000 incl. GST (BRANZ) and \$20,444 incl. GST (MBIE). The levy rate is: BRANZ - \$1.00 per \$1,000; MBIE - \$1.52 per \$1,000.

Fees and charges

- A building consent accreditation fee is payable for projects:
 - Residential - \$1 per \$1000 of value (capped at \$200).
 - Commercial - \$1 per \$1000 of value (capped at \$500).

At consent issue time the applicant will be required to pay the full balance of the costs that are deemed actual and reasonable by Council.

Additional charges may be made in respect to a consent that incurs further costs such as extra inspections.

Fee estimates

Project	Type	Estimated cost at issue*
The consent application fee is payable at assessment completion and includes administration and processing costs.		
New residential dwellings		
3C	\$0 to \$100,000	\$2880.345+/-
4C	\$100,001 to \$200,000	\$2740.95+/-
5C	Above \$200,000	\$3464.55+/-
Residential additions, alterations and relocations		
1A	Ancillary Building Work (1 inspection)	\$470.58+/-
2A	Minor Building Work (2 inspections)	\$821.32+/-
1B	Minor building work accessory to main building	\$737.78+/-
2B	\$0 to \$20,000	\$1240.53+/-
1C	\$20,001 to \$50,000	\$1506.09+/-
2C	Above \$50,001	\$2075.12+/-
Commercial buildings		
2BC	Minor building work up to \$20,000	\$933.39+/-
1D	\$20,001 to \$50,000	\$1493.73+/-
2D	\$50,001 to \$100,000	\$2191.10+/-
3D	Add/Alts +\$100,001	\$3242.33+/-
4D	New under \$200,000	\$1615.79+/-
1E	\$200,001 to \$500,000	\$2810.19+/-
2E	\$500,001 to \$1M	\$4947.52+/-
3E	Over \$1M	\$6179.29+/-
Ancillary projects		
1S	Solar, hot water heating, minor plumbing and drainage	\$703.82+/-
3A	Fire reinstatement	\$1745.73+/-
1F	Farm buildings	\$1232.38+/-
PIM	Project information memorandum	\$325.00+/-
General charges		
Independent Qualified Persons (IQP) registrations		\$143.00 plus \$20.00 per feature
Independent Qualified Persons (IQP) two yearly renewal		\$143.00

Fees and charges

Independent Qualified Persons (IQP) registrations	\$143.00 plus \$20.00 per feature
Certificate of Acceptance (CoA)	\$260.00 application fee plus actual costs
Certificate for Public Use (CfPU)	\$260.00 application fee plus actual costs
Scheduled/unscheduled building, plumbing and drainage inspections. Such inspections will include but are not limited to:	\$165.00 per hour
<ul style="list-style-type: none"> • Requested inspections of existing buildings • Inspections of unauthorised work (plus a Certificate of Acceptance Fee of \$260) • Reinspection of work subject to prior notification • Inspection of work covered by Notice to Fix • Building Warrant of Fitness inspection • Inspections as per plans or description provided for Certificate of Public Use (CfPU) application (plus a Certificate of Public Use application fee of \$260) • Application for extension of time to enable issue of Code Compliance Certificate (site inspection incurs an additional cost) 	\$40.00
Compliance schedule – issue fee	\$143.00 and \$20 per feature
Compliance schedule – alteration or amendment fee	\$130.00
Compliance audits	\$143.00 per hour
Building Warrant of Fitness annual fee	\$143.00
General charges	
Engineering assessment	The building consent fee does not include the cost of any structural assessment which may be required. This will be on-charged at cost.
Building consent accreditation fee	\$1 per \$1,000.00 of value (capped at \$200.00/\$500.00)
Plan searches (includes photocopying up to a maximum of two A3 or five A4 sheets)	\$10.00
Rural rapid numbers: New Replacement	\$40.00 \$20.00

Fees and charges

Standard & large plan photocopying:	
A4 (B&W)	\$0.50
A3 (B&W)	\$1.00
A2 (B&W)	\$4.00
A0 - A1 (B&W)	\$6.00
A4 (Colour)	\$1.00
A3 (Colour)	\$2.00
A2 (Colour)	\$6.00
A0 - A1 (Colour)	\$12.00
General charges	
Electronic copies of building pack information:	
USB/CD – Scanned property (up to 24 hours to provide information.	\$30.00
USB/CD – Unscanned property – small, residential (timeframes to be confirmed due to availability)	\$150.00
USB/CD – Unscanned property – large, residential (timeframes to be confirmed due to availability)	Quote on request
Microfiche – site dimension	\$5.00
Aerial photographs	\$5.00
Monthly building statistics	\$120.00 per annum
Copy of Certificate of Title	\$20.00

Infrastructure Bond	
Application for all building and/or resource consents in relation to demolition, removal and relocation of buildings and the construction of new buildings within the city's Urban Zone.	\$200.00
<ul style="list-style-type: none"> Non-refundable administration and inspection fee. Refundable infrastructure bond 	\$1500.00

** Fee estimates do not include government levies, accreditation levy and/or Infrastructure Bond if applicable.*

Council officer hourly rates

Council Officer	Hourly Rate
Building Control Manager	\$170.00
Team Leader - Building Control	\$160.00
Building Control Officer	\$150.00
Administration/Support Officer (Technical)	\$115.00
Technical Council Officer*	\$160.00
Scheduled / Unscheduled Inspection	\$165.00

*Infrastructure Officer

Fees and charges

Policy/Planning fees and charges

Resource management planning services fees and charges listed below are imposed under the Resource Management Act 1991 to recover the cost to Council for processing applications to designate land and make privately initiated changes to the District Plan.

Section 36 of the Resource Management Act 1991 enables the Council to charge additional fees to recover actual and reasonable costs when the fixed fee is inadequate. Notices of requirement and private plan changes vary in degree of complexity and scope. This means that applications shall be charged at actual cost when reasonable. Consultants' and solicitors' fees associated with all work types are also included (see schedule of additional charges below). There may be times where Council refunds part of the fee at its discretion if the work required to process the application is minimal.

The initial application fees specified in the tables below are required up front and no action will be taken in accordance with s36(7) until paid. That does not mean that the Council is required to complete the activity upon payment of the fee. The costs incurred will be monitored and additional amounts up to the total of the fixed charge may be required. Then additional charges may also be required before completion of the task if the fixed charges are inadequate to cover the Council's actual and reasonable costs.

Policy Fees and charges

Activity type	Fixed charge	Initial application fee
Notices of requirement	Actual cost at hourly rate	\$2,000.00
Alteration of designation	Actual cost at hourly rate	\$1,000.00
Private plan change requests	Actual cost at hourly rate	\$5,000.00

Note

The fees and charges apply to applications:

- Relating to a notice of requirement or amendments to or cancellations of a notice of requirement pursuant to s168, s168A, s181, and s182 of the Resource Management Act 1991, but not applications subject to s170 or clause 4 of the First Schedule which shall be processed at no cost to the requiring authority;
- For private plan changes accepted pursuant to Clause 25(2)(b) of the First Schedule, but not private plan changes adopted pursuant to Clause 25(2)(a) of the First Schedule, unless a specific agreement for cost sharing is entered into by the person/s requesting the plan change and the Council.

Resource consents

Activity type	Fixed charge	Initial application fee
Simple land use consents	\$617.00	\$617.00
Non-notified land use consents	Actual cost at hourly rate	\$1,000.00
Limited notified land use consents	Actual cost at hourly rate	\$1,560.00

Fees and charges

Activity type	Fixed charge	Initial application fee
Notified land use consents	Actual cost at hourly rate	\$2,470.00
Signage – land use consents	Actual cost at hourly rate	\$490.00
Non-notified subdivision consents (controlled activity)	Actual cost at hourly rate	\$1,200.00
Non-notified subdivision consents (other than controlled activity)	Actual cost at hourly rate	\$1,400.00
Notified subdivision consents	Actual costs at hourly rate	\$2,700.00
Non-notified conjoined land use and subdivision consents	Actual costs at hourly rate	\$1700.00
Certificates of compliance	Actual costs at hourly rate	\$420.00
Applications for ROW (s348 LGA)	Actual costs at hourly rate	\$420.00
Boundary Activities	Fixed fee	\$300
Marginal or temporary activities	Actual cost at hourly rate	\$300
Existing use certificates	Actual costs at hourly rate	\$715.00
Outline plan of works	Actual costs at hourly rate	\$420
Waiver for requirement for outline plan of works	Fixed fee	\$300
Heritage Buildings – Alterations and additions of heritage buildings and items (excluding demolition or relocation)	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required	
Hearings for resource consents	Actual costs at hourly rate plus disbursements	
All advertising, consultant and solicitor fees associated with all work types including processing of a consent or certificate (including specialist technical or legal advice) and new Notice of Requirements, designation alterations, removal of designations and District Plan changes.	Actual costs at hourly rate plus disbursements	
Monitoring of non-notified and notified land use consents	Actual cost at hourly rate per consent for inspections plus cost of monitoring officer time spent on compliance including site visits	Please note that all land use consent initial application fees include 1 hour of officer time for monitoring
Variation to conditions (s127 and land use)	Actual cost at hourly rate	\$700.00

Fees and charges

Activity type	Fixed charge	Initial application fee
s128 review if requested by the consent holder		
Extensions of time (s125)	Fixed fee	\$420.00
Subdivision certificates (s223, s224)	Actual cost at hourly rate including officer time spent on compliance including site visits	s223 only \$130 s224 only \$260 s223 and s224 jointly \$330
Cancellation of building line restrictions	Actual cost at hourly rate	
Section 221 change or cancel consent conditions	Fixed fee	\$339
Section 226 - separation of title	Fixed fee	\$339
Section 235 - instrument creating esplanade strip/reserve	Fixed fee	\$339
Section 241 - cancel amalgamation condition	Fixed fee	\$339
Section 243 - cancellation/variation or creation of easements	Fixed fee	\$339
Consideration, processing and issuing of certificate not itemised in this schedule	Fixed fee	\$339
Reports commissioned or peer reviewed	Actual costs at hourly rate plus disbursements	
Overseas investment certificate	Actual costs at hourly rate	
Hard copy of the District Plan	Fixed fee	\$226 Online copy also available on the Council website.

Notes

Section 36 of the Resource Management Act 1991 enables the Wanganui District Council to charge additional fees. These are fees to recover the actual and reasonable costs incurred where the actual costs exceed the lodgement fee paid. Council will charge the applicable staff charge-out rate together with the costs associated with employing the services of professional consultant, specialist reports or peer reviews where necessary.

Initial application fees are non-refundable.

Council will recover actual and reasonable costs associated with any required consent hearing from the applicant.

Fees and charges

If at any time Council exceeds the statutory timeframes for processing a resource consent then Council will refund 1% of costs per day that the timeframe was exceeded as per the discount provisions of the Resource Management Act 1991.

Fees and charges

The fixed charges do not include other charges that may be imposed under the Resource Management Act 1991 or other legislation, such as:

- Additional charges
- Bonds
- Monitoring and supervision charges expressly provided for in a resource consent

If the fixed charges are not sufficient to meet the Council's actual and reasonable costs then additional charges may be payable in accordance with the attached schedule of additional charges.

The Council will finally fix its fees including:

- Charging the fixed charge or part thereof;
- Charging the fixed charge and additional charges under section 36(3) having regard to the following criteria in section 36(4).

Final charges will be charged at staff hourly rates, technical officer or consultant time and any standard fees applicable.

Simple consents apply to:

- Land use applications for breaches to the 10 metre setback or height recession plane rules, where no other breaches of the District Plan occur.
- Subdivision applications for boundary adjustments or cross lease to fee simple where no other breaches of the District Plan occur.

Monitoring and inspection charges are based on staff hourly rates to complete, with one hour of monitoring taken in at the initial application stage of land use consents.

Schedule of additional charges

The following schedule of charges shall form the basis for calculating any additional charges under section 36(3) in the event that the fixed charges are not sufficient to cover the Council's actual and reasonable costs.

Consultants and solicitors - Consultants' and solicitors' fees associated with all work types, including the processing of a consent or certificate (including specialist technical or legal advice where a consent involves creating legal instruments), shall be at cost plus disbursement.

Charges for hearings – hearings for all applications shall be at cost of officer's time per hour rates listed below.

Order papers – The production of order papers shall be at cost plus disbursements.

Fees and charges

Council officer hourly rates Policy / Planning and Resource Consents

The following hourly rates for Council officers and decision makers will be charged for the processing of consents, hearings etc that do not have a fixed charge or where the fixed charge is inadequate to cover the actual and reasonable costs of the Council.

Council officer	Rate per hour
Principal Planner	\$170.00
Senior Resource Management Planner/Senior Policy Planner	\$150.00
Intermediate Resource Management Planner	\$140.00
Resource Management Planner/Policy Planner	\$130.00
Graduate Planner/Graduate Policy Planner	\$100.00
Commissioner	At cost plus disbursements
Statutory Management Committee Chair and Members	At cost plus disbursements
Consultant and solicitor fees associated with all work types	At cost plus disbursements
Administration	\$90.00
Technical Council officer	\$130.00

Development contributions

Council has a development contributions policy for Springvale Urban Expansion Area and Otamatea West. In areas not covered by the development contributions policy, Council will use a range of tools such as infrastructure access fees, targeted rates and private developer agreements to reflect the true cost of providing network infrastructure for growth in the district. A copy of our Development Contributions Policy can be found on the Council website: <http://www.whanganui.govt.nz>.

Land information memorandum

Type	Amount
Residential/Rural	\$250.00
Commercial	\$275.00
Certificate of compliance for liquor licensed premises administration charge	\$120.00

Trade waste

For variable operating costs associated with the conveyance, treatment and disposal of large volume trade waste discharges for properties that discharge more than 100 cubic metres (m3) of effluent per day through the city wastewater system:

\$0.08238 per kg Chemical Oxygen Demand (COD) discharged, plus
\$0.25283 per kg Total Suspended Solids (TSS) discharged.

Fees and charges

Tankered waste

For tankered waste discharged to the city wastewater system:

\$9.90 per m3 effluent discharged

Utility Connections

Wastewater: All urban and rural wastewater connections are arranged directly with a Whanganui District Council approved contractor under an approved Utility Connection Permit.

Stormwater: All urban stormwater connections are arranged directly with a Whanganui District Council approved contractor under an approved Utility Connection Permit.

Water: All domestic water connections are arranged directly with a Whanganui District Council approved contractor under an approved Utility Connection Permit.

Rural water connections are charged at cost and are arranged and installed by Whanganui District Council.

Commercial and industrial water connections that require metering or backflow are charged at cost and arranged by Whanganui District Council.

Rural infrastructure access fees – water		
Connection	Amount (ex GST)	Capital contribution (ex GST)
Fordell – residential	Actual cost	\$2,200.00
Fordell – rural	Actual cost	\$77.00 per ha
Fordell – dairy	Actual cost	\$77.00 per ha
Maxwell – domestic	Actual cost	-
Maxwell – rural	Actual cost	-
Maxwell – dairy	Actual cost	-
Maxwell – horticulture	Actual cost	-
Westmere – domestic	Actual cost	-
Westmere – rural	Actual cost	-
Westmere – rural, calf rearing	Actual cost	-
Westmere – dairy	Actual cost	-
Westmere – horticulture	Actual cost	-

Health registration

Food Act Licensing	
Food Control Plan- Register	\$200*
Food Control Plan- Renewal	\$200
Food Control Plan- Verification	\$200
National Programme- Register	\$200*
National Programme- Renewal	\$200
Amendment to food registration (30 minutes administration charge)	\$57.50

Fees and charges

Health Act Licensing	
Hairdresser/Campground/Funeral Director/Offensive Trade licensing fees	
Register and Inspection	\$200
Renewal and Inspection	\$200
- Amendment to registration (30 minutes administration charge)	\$57.50

Noise Control Charges	
Equipment seizure return	\$160
Breach of Abatement notice (infringement)	\$750
Disconnection of alarms under the Resource Management Act 1991 -	Recovery of actual cost incurred by Council + officer time and contractor costs.

* Subject to \$25 accreditation levy not included in the above fees and charges

Council officer hourly rates

Council Officer	Hourly Rate
Team Leader	\$180
Senior Environmental Health Officer	\$170
Environmental Health Officer	\$150.00
Administration Officer	\$115.00

Dog control

The dog control fees are set under the Dog Control Act 1996. You can find a complete list of all fees on our website: <http://www.whanganui.govt.nz/our-services/animal-management>.

Alcohol licensing

The alcohol license fees are set by the Sale and Supply of Alcohol (Fees) Regulations 2013. You can find a complete list of all fees on our website: <http://www.whanganui.govt.nz/our-services/alcohol-licensing>.

Parking

The parking charges are set under the parking controls. You can find a complete list of all fees on our website: <http://www.whanganui.govt.nz/bylaws>

Airport landing charges

Airport landing charges are set under the Airport Authorities Act 1966. You can find a complete list of the airport charges at: whanganuiairport.co.nz/commercial-operators-private-pilots/private-pilots-landing-info-charges/fees-and-charges.

Fees and charges

Boat ramps

Location	Type	Fee (incl GST)
Wharf Street Boat Ramp	Launching and retreating of boats	\$10.00 per day Or \$65 per season*

* Season 1 July to 30 June

Cemeteries

Service	Day	Fee (including GST)	Perpetual maintenance
Burials			
Adult interments including natural burials and RSA area	Weekday	\$784.00	
	Saturday morning	\$912.00	
Children (under 15 years)		\$0	
Stillborn		\$0	
Disinterment		\$1,046.00	
After hours and additional burial charges apply to:			
Burials at rural cemeteries - will incur travel costs	Current cost - Subject to change	\$1.00 per km	
Extra depth graves over 1.8m, as may be required for a double depth plot, incur an additional cost		\$123.00	
Funerals extending after 5.00pm weekdays or 1.00pm Saturday NB Usually requires 3 staff.		\$44.00 per hour per staff member	
Burial services held after 1.00pm Saturday		\$444.00	
Cremations			
Adult – includes plastic urn	Weekday	\$682.00	
	Saturday morning	\$800.00	
Children (under 15 years)		\$0	
Stillborn		\$0	
Cremation of indigent person		\$124.00	
Burial of ashes		\$261.00	

Fees and charges

Service	Day	Fee (including GST)	Perpetual maintenance
Medical Referee's Form	Current actual cost - Subject to change	At cost	
After hours and additional cremation charges apply to:			
Funerals extending after 5.00pm weekdays or 1.00pm Saturday		\$44.00 per hour per staff member	
Cremations held after 1.00pm Saturday		\$127.00	
Plot purchase			
Burial plot - adult		\$1,051.00	\$261.00
Burial plot - stillborn with monument/children		\$525.00	\$128.00
Rose spaces, niches and cremation plots		\$525.00	\$128.00
Servicemen burial plot fee		\$0	
Servicemen cremation plot fee		\$0	
Other additional costs:			
Permit fee for erecting monuments or headstones (includes RSA permits)		\$72.00	
Permit for Rose Gardens (headstones)		\$72.00	
Book of Remembrance entry		\$115.00	
Niche Wall/Memorial Wall		\$308.00	
Genealogical research per hour (after the first hour)		\$72.00	
Use of Chapel for services		\$72.00	

Notes

- These prices do not include funeral directors' costs.
- As rates fund 25% cost of the cemetery, Council imposes a 25% surcharge on plot purchases for people who have not been resident in Whanganui at the time of death.

Fees and charges

Swimming Pools

Type	Charge from 1 July 2019
Splash Centre	
Adults	\$5.50
Children	\$4.00
Community Service card holder (CSCH)	\$5.00
Senior	\$4.00
Pre Schooler	\$2.00
Hydroslide (on top of admission charge.)	\$3.50
Concession Cards	
<i>Adult</i>	
20 concession card	\$90.00
50 concession card	\$180.00
<i>CSCH and Student</i>	
20 concession card	\$80.00
50 concession card	\$160.00
<i>Senior and Child</i>	
20 concession card	\$60.00
50 concession card	\$135.00
Memberships	
<i>Adults</i>	
Weekly	\$14.00
3 month	\$190.00
6 month	\$350.00
12 month	\$600.00
<i>Senior</i>	
Weekly	\$10.00
3 month	\$140.00
6 month	\$240.00
12 month	\$390.00
<i>Child</i>	
Weekly	\$9.50
3 month	\$120.00
6 month	\$220.00
12 month	\$375.00
Whanganui East Pool	
Adults	\$4.00
Child	\$3.00
Pre Schooler	\$1.50

Fees and charges

Hydroslide (on top of admission charge.)	\$2.50
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