



WHANGANUI
DISTRICT COUNCIL
Te Kaunihera a Rohe o Whanganui

ANNUAL PLAN 2017/18





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Message from the Mayor

Kia Ora Koutou

The Annual Plan process for the 2017/18 year, my first as Mayor, is at an end. In this document you will find our plans for the next twelve months. We had a record number of submitters, and while this caused the Councillors and myself some extra reading it was fantastic to have such a rich pool of information to assist us in our deliberations. It is vital for Council to tap into the wisdom that is in the community in order to have confidence about the decisions we are making.

Thank you to all those who submitted, particularly those who submitted in person, making themselves available for questions. Standing before Council is no mean feat and your courage and commitment to local democracy is to be applauded.

A big marker of any Council's success is how well it listens to its people, and I know we as elected officials listened very closely to what was said to us.

We understood the lack of support and tenuous rationale for the \$50 SUIP charge for those not connected to the wastewater system.

We heard that people supported installing a concrete footpath, to fix the anomaly on Springvale Road.

Castlecliff was supported by residents from within and outside of the suburb, and we made sure funding is there to support planned infrastructure changes as part of revitalising a special part of Whanganui.

For some, your submission may not be reflected in the Annual Plan, but several of your infrastructure (for example – heavy traffic bypass and upgrading of culverts) and policy suggestions (for example - a plastic bag-free district) have been referred to the appropriate committee.

The average rate rise of 2% is one of the lowest in the country, and the lowest for the district for twelve years. This is a tribute to the work of our Chief Executive Kym Fell, and his hard-working staff. It also represents the efforts of all the Councillors to recognise rates affordability as a key result.

We now begin preparing our Long Term Plan. It is a massive piece of work, and some tough decisions will have to be made. However the best way forward is together – so I encourage you to stay connected with what we are doing at Council, continue to make submissions to our plans and policies and join me next year in planning what the next decade will look like for this beautiful place we call home.



Hamish McDouall
Mayor

Message from the Chief Executive

Nga mihi nui ki a koutou katoa

In the 2017/18 Annual Plan, Councillors have shown strong support for aspirational, forward-thinking initiatives, investing in activities which will contribute to economic growth and tangible benefits for the people of our district.

An additional \$200,000 has been committed for economic development and this will boost the initiatives of Whanganui & Partners to drive growth. Decisions by the Council to move ahead with support for projects like the Town Centre Regeneration, roofing of the velodrome, Castlecliff rejuvenation and repairs to port infrastructure also demonstrate an investment in a positive future for Whanganui.

From an operational viewpoint, this Annual Plan will be implemented in the context of an entirely new organisational framework. Over the last year a major restructure has seen unprecedented change at Whanganui District Council.

Sound management practices have been embedded, resulting in efficiencies and better value for money. Accountability measures have been introduced to ensure the people of Whanganui and their elected representatives can have confidence in the Council and its activities, while costs have been rationalised to ensure the lowest rate increase in 12 years.

While we are operating in a fiscally responsible manner, we're also building a culture which encourages collaboration and new approaches, underpinned by a strong emphasis on customer-service. This leaves us well-placed to ensure the Annual Plan is successfully implemented on behalf of the Council and the community.

This Annual Plan is for Year 3 of our 10-Year Plan 2015-2025. By July we will have begun work on the 10-Year Plan itself, which is revisited every three years. I look forward to the opportunity to take a comprehensive look at our longer-term plans, where we'll see the achievement of key milestones such as the commissioning of our new wastewater treatment plant, roofing of the velodrome and the redevelopment of the Sarjeant Gallery.

A handwritten signature in blue ink, consisting of a stylized 'K' followed by a long, sweeping horizontal line that curves upwards at the end.

Kym Fell
Chief Executive

Executive summary

This Annual Plan is the third year of our 10-Year Plan 2015-2025 which was adopted in June 2015.

An Annual Plan sets out how we will deliver on our 10-Year Plan and should be read in conjunction with this document. Where possible we will direct you back to the 10-Year Plan for the detail behind our strategic intentions, levels of service and work programmes. This also aligns with changes to the Local Government Act to streamline annual planning processes, reduce costs and avoid duplication. As a result, this Annual Plan highlights our key issues and projects, covers how much these will cost and how they will be paid for and identifies any significant changes from year three of the 10-Year Plan.

We will continue with our commitment to our Leading Edge Strategy which champions innovation, partnership, sustainability and success. The outcomes of this strategy are throughout both the Annual Plan and 10-Year Plan.

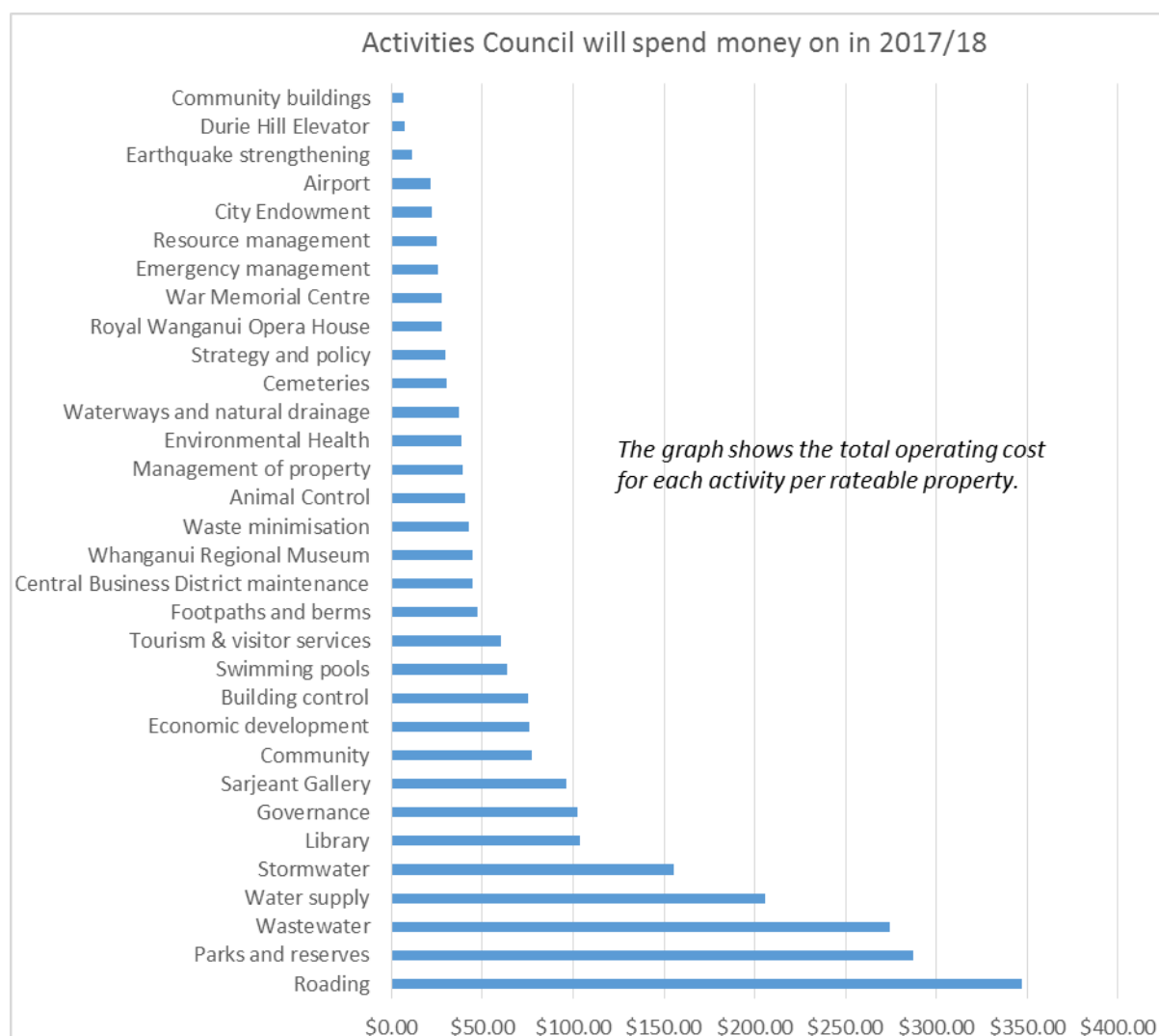
We all know that Whanganui is a great place to live. We are committed to preserving what we all love about Whanganui, while still seeking opportunities to invest in projects and services to propel our district forward. Always mindful of the need to balance the trade-off between the services we provide and the impact on your rates, we strive to deliver the services valued by the community in a financially sustainable way.

Overall, the total Annual Plan rates increase for the 2017/18 year is 2.0%, much lower than what was proposed in the 10-Year Plan. Refer to page 8 for a break down by suburbs and sector.

What your rates mean

Your rates are used to meet the needs of our community and provide services for our collective benefit, ie: things 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 (for example, swimming pools, libraries and art gallery). The graphs below show what you get for your rates and how this money will be spent during 2017/18.

Executive summary



The above graph gives an indication of the major activities that we spend money on. It is based on operating costs and does not include other revenue sources such as subsidies received from the New Zealand Transport Agency (NZTA).

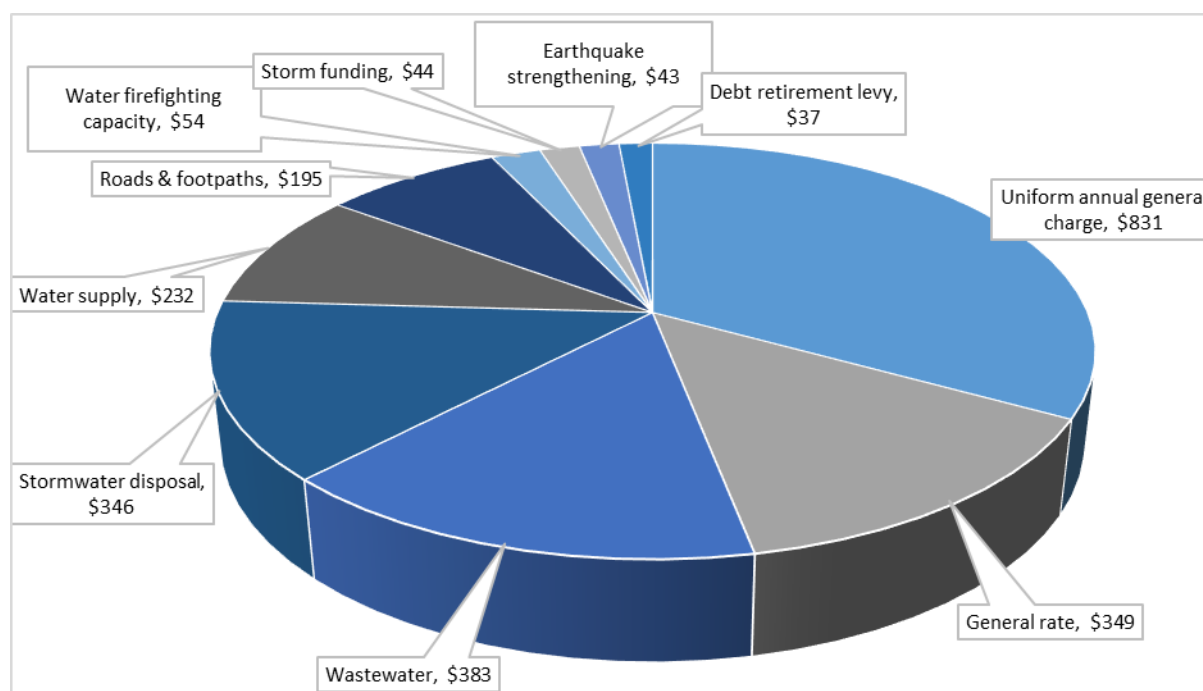
The rates you pay are your share of the cost of making the above community services available.

Your rates will change based on how our service costs change from year to year as well as how your property's valuation changes, 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, storm funding rate and earthquake strengthening rate are all fixed charges. This means that the same amount is paid by all properties regardless of their valuation. The total value of the fixed charges this year is \$1,533. The other rates are apportioned to each property based on land or capital value.

Executive summary

How an average Whanganui residential rate of \$2,514 is made up



The Uniform annual general charge is a fixed charge that forms part of the General rate. The activities funded by the General rate are: Parks and reserves, Swimming pools, Cemeteries, CBD maintenance, Community and operational property, Community buildings, Libraries, Sarjeant Gallery, Royal Wanganui Opera House, Whanganui Regional Museum, War Memorial Centre, Investments ,Community, Economic development, Tourism and visitor services, Emergency management, Building control, Resource management, Environmental health, Animal control, Governance, Waste minimisation and Waterways and natural drainage

Debt

In 2017/18 we are expecting to borrow an additional \$39M, with scheduled loan repayments of \$9M. The main borrowing this year includes funding for the new Wastewater Treatment Plant, the Westbourne/Gonville Stormwater project, Westmere (city) reservoir, earthquake strengthening work at the Whanganui War Memorial Centre and contribution towards the velodrome roof. Closing debt at 30 June 2018 is expected to be \$126.5M. The 10-Year Plan 2015-2025 forecast debt to peak in 2017/18 at \$129.4M with our debt reducing thereafter. We are still expecting overall Council debt to start reducing in the following 2018/19 financial year.

Submissions

We received 260 submissions on the proposed 2017/18 Annual Plan Consultation Document. A total of 66 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:

Rates per Draft Annual Plan	1.9%
Annual Plan deliberation increases	0.1%
Average rate increase	2.0%

We have set an average overall rates increase of 2.0%, with variations between the residential (2.0%), farming (0%) and commercial (2.5%) sectors.

Executive summary

Summary of key decisions

Roofing the Whanganui Regional Velodrome

The Whanganui Regional Velodrome is a key asset for the lower North-Island and the Council supports the need to protect this facility. Council have allocated \$1M towards roofing the velodrome, which is part of the Regional Velodrome Project. The Council, in conjunction with the Regional Velodrome Development Trust, has developed a draft business plan and preliminary design work has been undertaken.

Covering the velodrome will enhance this regional asset. Without a roof, the specialised timber track will deteriorate and the velodrome will need to be removed or rebuilt in about six years.

An upgraded Whanganui Velodrome provides amenities for not only cycling, but also speed skating and includes provision for a larger flat internal arena suitable for hosting all-weather sporting and non-sporting events. It will also allow the region to achieve status as a Regional Cycling Performance Hub.

Town Centre Regeneration

The draft Whanganui Town Centre Regeneration Strategy, 'Making Whanganui Visible', was completed in December 2016, following extensive public engagement which began in late 2015. The strategy aims to provide a clear vision for the future of our town centre, ensuring it not only thrives, but also offers a unique local history and identity.

We have included \$200,000 for capital works to begin implementation of this strategy. This funding will support initial work, which may include some improvements to planting and public seating areas.

Support for Castlecliff Rejuvenation

The Castlecliff Rejuvenation Project is a Progress Castlecliff-led community rejuvenation initiative which the Council has supported and part-funded. Partnership working with Progress Castlecliff has led to the development of masterplan proposals, a review of dune landscape management and the completion of the first phase of the Rangiora Street improvement works. The project has extensive involvement and support from the Castlecliff community and has resulted in significant investment in the area as well as an uplift in property values.

Council have committed to continue to support this project allocating \$350,000 for capital works in 2017/18 to enable work to commence on the next phase of the Rangiora Street improvement works.

Lower Whanganui River Infrastructure

The Council has been responsible for the Port Business from 2010 and since then has been monitoring the condition of the lower Whanganui River Infrastructure, as well as working on plans for the Port's future. The infrastructure includes erosion-control structures along South Spit, the river bank near the fishing platforms and the North and South Moles (or breakwaters).

Considerable repair work is likely to be needed on the infrastructure over the next 10 years. This will be discussed with Horizons Regional Council and will be a focus for our 10-Year Plan 2018-2028. However, there is some urgent repair work required, including erosion pockets at South Spit and North Mole and we have included \$400,000 to be spent on this work for the 2017/18 year.

Taupo Quay Pedestrian Crossing

Council resolved to install a pedestrian crossing on Taupo Quay, however further investigations will be required as to where it would best be installed along Taupo Quay, as there were safety reservations around installing it on the existing raised platform near the corner of Taupo Quay and Drews Avenue.

Executive summary

Springvale Road footpath

Council have allocated \$15,000 for construction of a concrete footpath on Springvale Road linking two existing footpaths, one beginning at the corner of Caversham Road and another opposite Faith City School.

Other changes

Council approved a number of other changes including:

- A \$200,000 increase to the Whanganui & Partners budget fund several projects that have been identified to grow Whanganui.
- \$10,000 to support installation of drinking fountains within the CBD and parks network
- A contestable, matched-funding public art fund of \$25,000 to strengthen Whanganui's reputation as a place of art, heritage and culture.

In addition, further funding changes were also approved, including:

- An increase of the Uniform Annual General Charge (UAGC) from \$800 to \$831.
- A change to the economic development rating allocation as follows: Residential 32%; Commercial 61%; Farming 7%. (In 2016 the rating allocation was Residential 25%; Commercial 69%; Farming 6%).
- A reduction of \$20,000 to the Youth Committee budget, whilst allowing a \$20,000 carry over from the 2016/17 year.
- Providing a budget of \$15,000 to the Wanganui Rural Community Board. The Board outlined their focus will be to assist with the installation of security cameras in rural areas.
- Pensioner housing rentals will be increased from July 2018. For a single person this will be 1% from the current 27% net of superannuation, per year for 5 years. For couples this will be 1% from the current 22% of combined superannuation per year for 5 years.

Council also acknowledged some key issues raised through submissions and made the following decisions:

- Wikitoria Road culvert: Council will continue investigations to improve the performance or upgrading of the Wikitoria Road culvert and these will be incorporated into recommendations from the Stormwater levels of Service Review, which is due by 30 November 2017. In addition a financing options report (including loan, NZTA application, targeted rate and extending boundaries of the stormwater services zone) for improving the performance or upgrading the Wikitoria Road culvert will come to Council by 30 November 2017.
- Gerse Street culvert: Council will commission an independent engineering report to investigate the suitability and capacity of the Gerse Street culvert for a potential upgrade.
- Wakefield Bridge: Submissions received were concerned over the future of the Wakefield Street Bridge. Council advised that they would await the results of the new NZTA application for funding.

Council also referred some submissions to Committees for future discussion.

RATES FOR 2017/18

An individual property rate increase could significantly vary from these averages as there are a number of factors that influence rates. We have more than 50 different rates and these rates have increased/decreased by differing amounts; not all properties pay the same rates. For example, properties not connected to the city water system do not pay the City Water Supply rate. Additionally,

Executive summary

the district-wide revaluation, dated September 2016, has changed Land and Capital Valuations for many properties. This revaluation will take effect on rates from 1 July 2017. As a rule of thumb, if a property's value has increased by more than average, then the rates will increase by more than average.

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

	Residential	Farming	Commercial	Overall
Average rate increase 2017/18 (%)	2.0%	0.0%	2.5%	2.0%
Average rate increase 2017/18 (\$)	\$50	-\$1	\$236	\$58
Capital value of average property 2017/18	\$213,000	\$869,000	\$1,036,000	-
Average rate 2016/17	\$2,464	\$3,164	\$9,436	\$2,933
Average rate 2017/18	\$2,514	\$3,163	\$9,672	\$2,991

The following table shows average residential rates by suburb along with the change in valuation. This helps to demonstrate how the revaluation has affected different parts of Whanganui and how the change in valuation can impact on rates.

Suburb	Average 2017/18 Rates	Average Rates increase	Average Land Value Increase	Average Capital Value Increase
Aramoho	\$2,269	2.2%	0%	5%
Bastia/Durie Hills Putiki	\$2,165	1.5%	0%	4%
Castlecliff	\$2,620	1.5%	0%	5%
Whanganui Central	\$2,629	-0.3%	0%	1%
Gonville	\$2,446	1.7%	0%	6%
Whanganui Rural	\$2,116	-1.3%	2%	3%
Springvale	\$2,889	5.2%	15%	11%
St John's/Otamatea	\$3,318	6.7%	24%	9%
Whanganui East	\$2,413	1.9%	0%	6%
Average Residential	\$2,514	2.0%	6%	6%
Average Farming	\$3,163	0.0%	23%	21%
Average Commercial	\$9,672	2.5%	1%	4%

Council's financial strategy

Complete information on our financial strategy can be found in Volume 1 of the 10-Year Plan 2015-2025.

Prospective cost of service statement

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Income			
Rates (excluding metered water, trade waste and penalties)	53,310	56,171	54,595
Subsidies	20,083	9,888	9,319
User fees and other income	14,929	16,670	16,131
Total income	88,321	82,729	80,045
Capital funding			
Transfer from/(to) special funds	(66)	(392)	(190)
New loans/(loans repaid)	19,638	28,230	30,482
Total capital funding	19,572	27,838	30,292
Total funding	107,893	110,567	110,336
Costs			
Operating costs	33,614	34,188	33,288
Salaries and wages	16,041	16,111	15,909
Debt servicing	5,039	6,437	6,121
Total activity costs	54,695	56,736	55,318
Capital expenditure			
Capital acquisitions	27,172	37,773	36,272
Capital replacements	26,026	16,058	18,746
Total capital expenditure	53,198	53,831	55,018
Total funding requirement	107,893	110,567	110,336
Rates increase (to existing ratepayers)*	4.5%	5.0%	2.0%
Debt balance	94,822	129,373	126,541

*Assumes growth in the rating database of \$200,000

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)	2016/17 Rates requirement ¹ (\$000)	Full time equivalent staff ²	Forecast Loans at 30 June 2018 (\$000)
Water supply	(1,560)	3,170	398	722	4,223	(1,945)	5,007	5,028	5.8	13,549
Water supply	(1,560)	3,170	398	722	4,223	(1,945)	5,007	5,028	5.8	13,549
Stormwater	(30)	1,076	216	1,940	4,050	(1,862)	5,390	5,125	3.2	34,904
Stormwater drainage	(30)	1,076	216	1,940	4,050	(1,862)	5,390	5,125	3.2	34,904
Waterways and natural drainage	0	737	38	(2)	545	(393)	924	895	0.3	159
Waterways and natural drainage	0	737	38	(2)	545	(393)	924	895	0.3	159
Wastewater	(2,250)	3,713	563	1,448	26,958	(23,971)	6,460	5,914	7.4	43,033
Sewerage and the treatment and disposal of sewage	(2,250)	3,713	563	1,448	26,958	(23,971)	6,460	5,914	7.4	43,033
Footpaths and berms	(22)	970	32	(9)	341	(15)	1,297	1,278	0.3	(147)
Roading	(9,698)	6,151	400	686	9,520	320	7,380	6,871	4.2	11,336
Provision of roads and footpaths	(9,720)	7,122	432	676	9,861	305	8,677	8,149	4.5	11,189
Parks and reserves	(1,345)	4,868	880	236	2,699	(1,120)	6,218	5,716	16.9	4,670
Swimming pools	0	1,124	26	171	362	139	1,822	1,780	0.4	2,905
Parks and recreation	(1,345)	5,992	906	406	3,061	(982)	8,040	7,497	17.3	7,575
Community development	(353)	1,244	372	0	12	0	1,276	1,895	4.9	0
Libraries	(265)	802	1,311	43	472	59	2,422	2,533	23.1	721
Sarjeant Gallery	(1,754)	1,140	779	89	1,530	30	1,814	1,859	11.8	1,527
Royal Wanganui Opera House	(98)	354	197	27	115	(80)	514	533	3.6	508
War Memorial Centre	(125)	335	187	55	145	(58)	540	519	2.5	996
Whanganui Regional Museum	(35)	882	7	37	80	(18)	953	1,038	0.1	654
Earthquake strengthening	0	0	0	233	1,600	(1,010)	823	787	0.0	4,574
Community and cultural	(2,630)	4,758	2,853	485	3,954	(1,077)	8,342	9,164	45.9	8,980
Whanganui & Partners - Tourism & visitor services	(80)	1,083	164	11	0	20	1,198	1,336	3.8	184
Whanganui & Partners - Economic development	0	903	675	0	0	0	1,578	987	8.0	0
Economic development	(80)	1,987	839	11	0	20	2,777	2,323	11.8	184
Cemeteries	(493)	580	17	36	400	(360)	180	162	0.3	803
CBD maintenance	(2)	932	6	(6)	200	(153)	977	955	0.1	(42)
Waste minimisation	(250)	782	0	109	0	170	811	812	0.0	1,807
Pensioner housing	(1,330)	1,265	97	106	75	(214)	0	(6)	1.6	1,958
Community buildings and rural halls	(11)	129	18	(2)	19	(19)	134	127	0.3	(23)
Emergency management	0	329	179	24	50	30	612	827	2.0	406
Environmental policy	0	312	296	13	0	100	722	1,070	3.7	177
Building control	(915)	742	821	5	57	(17)	693	300	12.5	101
Resource management	(200)	158	368	0	0	0	326	371	5.2	0
Environmental health	(228)	498	307	0	0	0	577	732	4.4	0
Parking	(884)	713	212	0	0	0	42	3	4.4	7
Animal control	(440)	525	294	21	300	(260)	439	386	4.2	496
Community facilities and services	(4,753)	6,965	2,615	307	1,101	(723)	5,513	5,740	38.4	5,689
Airport	(250)	270	110	68	113	20	331	361	3.5	1,178
Sea port	0	0	0	0	0	0	0	0	0.0	0
Durie Hill elevator	(50)	143	7	(1)	6	(17)	88	76	0.1	0
Transportation	(300)	413	116	68	119	3	419	437	3.6	1,178
City Endowment property portfolio	(585)	343	131	(5)	18	(60)	(159)	(313)	1.7	(97)
Harbour Endowment property portfolio	(1,355)	1,041	161	41	62	50	0	0	2.3	688
Investments	(167)	218	0	141	0	0	191	90	0.0	2,350
Investments	(2,107)	1,602	291	176	80	(10)	33	(223)	4.0	2,940
Governance and democracy	(10)	1,382	710	38	10	85	2,214	2,118	8.9	613
Corporate management	(579)	(6,056)	5,536	(152)	1,021	229	0	0	72.3	1,578
Community and operational property	(87)	429	394	(1)	35	30	800	1,143	5.1	(30)
Corporate	(676)	(4,245)	6,641	(115)	1,066	344	3,014	3,261	86.3	2,161
Expected Carry overs										(5,000)
Total	(25,450)	33,288	15,909	6,121	55,018	(30,292)	54,595	53,310	228.1	126,541

¹Rates excluding metered water, trade waste and penalties

²In 2016/17 there were 233.8 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 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Water supply

- Infrastructure replacement of new test bore development will continue towards a full production bore. Prior investigations on flow rate and water quality have been completed.
- Symes Rd Trunk mains replacement and relocation of existing mains will continue in 2017/18.
- The Castlecliff main replacement at Belmont Golf Course/Tayforth Road project has been delayed because of private property and land easement requirements. This will start in 2017/18.
- We are awaiting a decision on an Amendment Bill giving all District Health Boards the power to make decisions and directions about fluoridation of the water supply. The impact on our water supply if this Bill is passed is unknown.

What's changed?

- Investigation work on the Westmere reservoir No. 1 project will commence this year, with the additional \$3M of work carried out in 2018/19. This project scheduled for 2016/17 & 2017/18 in the 10-Year Plan but was deferred from the 2016/17 Annual Plan.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

Water supply

Whanganui District Council:

Funding impact statement for 2017/18 for water supply

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	6,639	6,935	6,453
Subsidies and grants for operating purposes	0	0	0
Fees and charges	40	132	40
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)	6,679	7,068	6,493
Application of operating funding			
Payments to staff and suppliers	2,950	3,057	2,919
Finance costs	668	950	722
Internal charges and overheads applied	607	665	649
Other operating funding applications	0	0	0
Total application of operating funding (B)	4,224	4,672	4,289
Surplus (deficit) of operating funding (A - B)	2,455	2,396	2,204
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	500	1,944	1,945
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	74	74	74
Total sources of capital funding (C)	574	2,018	2,019
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	129	125	124
-to replace existing assets	2,900	4,288	4,099
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	3,029	4,413	4,223
Surplus (deficit) of capital funding (C - D)	(2,455)	(2,396)	(2,204)
Funding balance ((A - B) + (C - D))	0	0	0

Water supply

Water supply group		2017/18 (\$000)
To improve level of service		
Fordell rural scheme	Connections	1
Fordell rural scheme	114 Portal St - 223 No 2 Line Watermain	30
Westmere rural scheme	Connections	3
City water supply	Meters & backflows	20
City water supply	Connections	50
City water supply	City Water Pump Stations	10
City water supply	Westmere reservoirs	10
Water supply group	To improve level of service	124
To replace existing assets		
City water supply	Vehicle replacement	29
Fordell rural scheme	Meters & backflows	2
Westmere rural scheme	Meters & backflows	3
City water supply	Mains	50
City water supply	Meters & backflows	55
City water supply	Valves & hydrants	55
City water supply	Connections	240
City water supply	PRV - Durie Vale Road	30
City water supply	Roading coordinated projects	125
City water supply	Anzac Parade - 82 Anzac - Ikitara Rd	100
City water supply	Spiral Weilded Replacement	150
City water supply	Aramoho bore WTP	10
City water supply	Westmere Reservoir No 1	3,050
City water supply	SH3 - School House to Symes Road	200
Water supply group	To replace existing assets	4,099

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.

Issues, projects and highlights for 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Installation of bulk stormwater supply infrastructure to improve stormwater drainage in the Westbourne/Gonville West area. Most of the improvement to the stormwater drainage will not occur until the project is finished in 2017/18. The project is expected to cost \$6M in total, this will be debt funded at \$3M per year for two years.

What's changed?

There are no key changes to year three of the 10-Year Plan 2015-25.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

We will undertake a Stormwater Levels of Service Review to better inform the community and aid any decision making for the next 10-Year Plan.

Stormwater drainage

Whanganui District Council:

Funding impact statement for 2017/18 for stormwater drainage

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	5,125	5,607	5,390
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	0	2	0
Total operating funding (A)	5,125	5,609	5,390
Application of operating funding			
Payments to staff and suppliers	1,043	942	1,041
Finance costs	1,916	2,057	1,940
Internal charges and overheads applied	234	225	251
Other operating funding applications	0	0	0
Total application of operating funding (B)	3,193	3,224	3,232
Surplus (deficit) of operating funding (A - B)	1,932	2,386	2,158
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	1,991	1,681	1,862
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	40	40	30
Total sources of capital funding (C)	2,031	1,721	1,892
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	3,763	3,801	3,760
-to replace existing assets	200	306	290
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	3,963	4,106	4,050
Surplus (deficit) of capital funding (C - D)	(1,932)	(2,386)	(2,158)
Funding balance ((A - B) + (C - D))	0	0	0

Stormwater drainage

Stormwater drainage group		2017/18 (\$000)
To improve level of service		
Stormwater	New Connections	30
Stormwater	Integrated catchment management infrastructure	150
Stormwater	Westbourne/Gonville stormwater project	3,000
Stormwater	Hinau St Stormwater upgrade	130
Stormwater	City Wide stormwater hotspots	100
Stormwater	Separation Completion	350
Stormwater drainage group	To improve level of service	3,760
To replace existing assets		
Stormwater	Network Replacements	290
Stormwater drainage group	To replace existing assets	290

Waterways and natural drainage

The scope

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 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

- The Moles and South Spit are essential to contain the Whanganui River to its current alignment, protect the City's built environment and provide a relatively safe bar crossing for pleasure and commercial vessels. Council commissioned Tonkin + Taylor to provide an overview report on the state of the Lower Whanganui River Training Structures and the estimated repair cost is approximately \$16.5M. Agreement has been reached with Horizons Regional Council to work collaboratively determining more detailed costs, priorities and timeframes, and to also decide on appropriate responsibilities and cost sharing between the two Councils.
- We will be undertaking erosion control but this will not tackle large dropouts. The banks of the Whanganui River through the urban environment are made up of soft soils and, along with ageing river channel management structures, there is a need to address a number of areas along our riverbank. Horizons Regional Council does not rate for erosion control along the Whanganui River (just riverbank planting and flood stopbanks where it has a mandate to do so).
- The behaviour of the Whanganui River, in the context of the channels and bed of the portion downstream of the Cobham Bridge, impacts on recreational and commercial vessel navigation, discharges from stormwater mains, slipway and the operation of the port. As a result, it's important that we understand what is taking place, why it is happening and what the likely consequences are.
- The Healthy Streams Project will also be a focus for the year, where we will focus on the Karoro Rd and watercourses around the Kokohuia wetlands.

What's changed?

We will be spending \$400,000 to undertake repair work on the Lower Whanganui River infrastructure, including erosion control along the South Spit and North and South Moles.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

Waterways and natural drainage

Whanganui District Council:

Funding impact statement for 2017/18 for waterways and natural drainage

	10-Year Plan (2016 Annual Plan 2016/17 \$000		Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	895	899		924
Targeted rates	0	0		0
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	0	0		0
Total operating funding (A)	895	899		924
Application of operating funding				
Payments to staff and suppliers	617	615		614
Finance costs	(25)	(23)		(2)
Internal charges and overheads applied	151	158		160
Other operating funding applications	0	0		0
Total application of operating funding (B)	743	749		772
Surplus (deficit) of operating funding (A - B)	152	150		152
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0		0
Development and financial contributions	0	0		0
Increase (decrease) in debt	503	(60)		393
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)	503	(60)		393
Application of capital funding				
Capital expenditure				
-to meet additional demand	0	0		0
-to improve the level of service	655	90		545
-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)	655	90		545
Surplus (deficit) of capital funding (C - D)	(152)	(150)		(152)
Funding balance ((A - B) + (C - D))	0	0		0

Waterways and natural drainage

Waterways and natural drainage group		2017/18 (\$000)
To improve level of service		
Waterways and natural drainage	Waterways and natural drainage - Infrastructure additions	25
Waterways and natural drainage	Whanganui River Erosion control	10
Waterways and natural drainage	South Spit & South Mole management	50
Waterways and natural drainage	South Mole - concept design	60
Waterways and natural drainage	North mole - stage 2 repairs	200
Waterways and natural drainage	Wharf 1 to North Mole - stage 1 repairs	200
Waterways and natural drainage group	To improve level of service	545

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 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

- Construction of the approved Cardno-designed wastewater treatment plant, including the dryer, began in 2016/17 and will continue into 2017/18. The plant is expected to be operational in 2018/19, and is estimated to cost \$41.2M.

What's changed?

The current fees regime is set by the Trade Waste Bylaw 2015 and trade waste cost model. We will continue to work with commercial trade waste producers on options, costs and how much they will pay for use of the new plant. We will create a new trade waste bylaw and model for future charges to spread the cost of treatment across all users of the plant in a fair and equitable way. The current bylaw can be viewed on our website at www.whanganui.govt.nz/bylaws.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

Sewerage and the treatment and disposal of sewage

Whanganui District Council:

Funding impact statement for 2017/18 for sewerage and the treatment and disposal of s

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	7,614	8,714	8,060
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	600	635	600
Total operating funding (A)	8,214	9,349	8,660
Application of operating funding			
Payments to staff and suppliers	3,549	3,600	3,503
Finance costs	561	1,366	1,448
Internal charges and overheads applied	724	777	773
Other operating funding applications	0	0	0
Total application of operating funding (B)	4,834	5,744	5,723
Surplus (deficit) of operating funding (A - B)	3,380	3,605	2,937
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	14,520	23,290	23,971
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	50	50	50
Total sources of capital funding (C)	14,570	23,340	24,021
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	17,095	25,659	25,738
-to replace existing assets	855	1,285	1,220
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	17,950	26,944	26,958
Surplus (deficit) of capital funding (C - D)	(3,380)	(3,605)	(2,937)
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		2017/18 (\$000)
To improve level of service		
Wastewater	Connections	50
Wastewater	City wide pump station upgrades	145
Wastewater	Inflow & Infiltration Investigations	50
Wastewater	Interceptor capacity study	100
Wastewater	CCTV of critical assets	50
Wastewater	Wastewater treatment plant upgrade	25,193
Wastewater	Wastewater treatment plant commissioning costs	150
Sewerage and the treatment and disposal of sewage group		
To improve level of service		25,738
To replace existing assets		
Wastewater	Urban reticulation network - Infrastructure replacement	600
Wastewater	Replace pumps at small pump stations	20
Wastewater	Closing actuators for manifold valves	600
Sewerage and the treatment and disposal of sewage group		
To replace existing assets		1,220

Provision of roads and footpaths

The scope

Roading

The Roading 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 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Roading

- We will continue with road maintenance – this will include pavements, drainage, structures, traffic services (including power consumption) and level crossing warning devices.
- 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 \$3.4M project covers construction of two shared pathways through urban Whanganui and is 88% funded by New Zealand Transport Agency (NZTA). It must be completed by 30 June 2018.
- Our street lights will be completely converted to LED by December 2018. This work began in 2015 and is 85% funded by NZTA.
- We will make minor road improvements to enhance the safety of our network; for example, upgrading traffic signals and making changes to intersections.
- A Strategy Study of the Dublin Street Bridge will be conducted. This project is a thorough assessment of the remaining life of the existing bridge and includes a plan for its future maintenance and replacement (if required).
- NZTA has confirmed that it will fund 62% of our road maintenance, renewals and minor improvements. NZTA will not currently fund replacement of the Wakefield Street Bridge, although there is another funding application with NZTA.

Footpaths and berms

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

What's changed?

- We will investigate options for pedestrians crossing along Taupo Quay (Somme Parade - Drews Ave).
- We will install a \$15,000 concrete footpath on Springvale Road, beginning at the corner of Caversham Road. This will ensure pedestrians and those with limited mobility will have a safe place to walk.
- We will complete work on Rangiora Street as part of the \$350,000 allocated to the Castlecliff Rejuvenation Project.

Provision of roads and footpaths

- Wakefield Bridge – we will await the results from our application to NZTA for funding before assessing future options.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

Provision of roads and footpaths

Whanganui District Council:

Funding impact statement for 2017/18 for provision of roads and footpaths

	10-Year Plan (2016 Annual Plan 2016/17 \$000		Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	0	0	0	
Targeted rates	8,149	8,218	8,677	
Subsidies and grants for operating purposes	7,323	2,982	3,323	
Fees and charges	25	26	25	
Internal charges and overheads recovered	0	0	0	
Local authorities fuel tax, fines, infringement fees and other receipts	493	590	560	
Total operating funding (A)	15,989	11,816	12,585	
Application of operating funding				
Payments to staff and suppliers	6,721	6,834	6,705	
Finance costs	733	657	676	
Internal charges and overheads applied	757	859	849	
Other operating funding applications	0	0	0	
Total application of operating funding (B)	8,212	8,350	8,230	
Surplus (deficit) of operating funding (A - B)	7,777	3,466	4,355	
Sources of capital funding				
Subsidies and grants for capital expenditure	12,587	6,742	5,812	
Development and financial contributions	0	0	0	
Increase (decrease) in debt	1,137	256	(305)	
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)	13,723	6,998	5,507	
Application of capital funding				
Capital expenditure				
-to meet additional demand	0	0	0	
-to improve the level of service	3,246	3,606	2,671	
-to replace existing assets	18,255	6,858	7,190	
Increase (decrease) in reserves	0	0	0	
Increase (decrease) of investments	0	0	0	
Total application of capital funding (D)	21,501	10,464	9,861	
Surplus (deficit) of capital funding (C - D)	(7,777)	(3,466)	(4,355)	
Funding balance ((A - B) + (C - D))	0	0	0	

Provision of roads and footpaths

Provision of roads and footpaths group		2017/18 (\$000)
To improve level of service		
Footpaths & Berms	Springvale Road footpath	15
Roading	Minor safety projects	809
Roading	Pathways Construction	1,199
Roading	Strategy Studies	98
Roading	Streetlight to LED	550
Provision of roads and footpaths group	To improve level of service	2,671
To replace existing assets		
Footpaths & Berms	Footpaths and berms - Replacements	326
Roading	Rangiora street - Castlecliff Rejuvenation Project	350
Roading	Emergency management - first response	400
Roading	Flood damage repairs	500
Roading	Unsealed road metalling	482
Roading	Sealed road resurfacing	2,272
Roading	Drainage renewals	893
Roading	Pavement rehabilitation	745
Roading	Structures components replacements	355
Roading	Traffic services renewals	868
Provision of roads and footpaths group	To replace existing assets	7,190

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 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Parks and reserves

- As per the Leading Edge Strategy we are working to deliver sport and recreation facilities to meet the needs of our community – we are developing a Sport and Recreation Strategy to help with this. This will include:
 - A review of existing Council facilities and commentary on options for the future.
 - Sports development – working with local and regional sporting codes to understand their ambitions.
 - A focus on recreation and events – including the attraction of events.
- We will continue to work on the Castlecliff Rejuvenation Project with garden planting to provide a more welcoming entrance to the growing vibrancy of the area and entrance to the beach.
- Sport Whanganui are working with water sports activities i.e. rowing, multisport, waka ama, on the feasibility of a water sports hub. This is as a result of the 2015 flood which significantly affected all clubs on the riverbank and they are positively discussing 'future proofing' options.

Parks and recreation

Swimming pools

- Stage 1 of the Whanganui East Pool refurbishment project will commence during 2017. This will include repair work to the learners' pool and construction, repair and painting works to the main pool.

What's changed?

- Wharf Street boat ramp – we are committed to improvements in the Wharf St recreational ramp area including swimming pontoon and diving platform along with a refurbishment of the ramp area. Methods of user pays are being considered.
- We will allocate \$10,000 to support installation of drinking fountains throughout the central business district and our parks.
- \$1 million has been allocated to the Regional Velodrome Project towards roofing the velodrome. We will continue to work with the Regional Velodrome Development Trust on the development of the design and geotechnical work to advance the project.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

Parks and recreation

Whanganui District Council:

Funding impact statement for 2017/18 for parks and recreation

	10-Year Plan (2016 Annual Plan 2016/17 \$000		Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	7,497	8,098		8,040
Targeted rates	0	0		0
Subsidies and grants for operating purposes	134	134		134
Fees and charges	177	197		185
Internal charges and overheads recovered	0	0		0
Local authorities fuel tax, fines, infringement fees and other receipts	83	92		96
Total operating funding (A)	7,890	8,520		8,454
Application of operating funding				
Payments to staff and suppliers	5,503	5,781		5,751
Finance costs	437	402		406
Internal charges and overheads applied	1,013	1,128		1,148
Other operating funding applications	0	0		0
Total application of operating funding (B)	6,952	7,311		7,305
Surplus (deficit) of operating funding (A - B)	938	1,210		1,149
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0		0
Development and financial contributions	0	0		0
Increase (decrease) in debt	100	(325)		982
Gross proceeds from asset sales	0	0		0
Lump sum contributions	0	0		0
Other dedicated capital funding	870	150		930
Total sources of capital funding (C)	970	(175)		1,912
Application of capital funding				
Capital expenditure				
-to meet additional demand	0	0		0
-to improve the level of service	1,240	316		1,170
-to replace existing assets	668	719		1,891
Increase (decrease) in reserves	0	0		0
Increase (decrease) of investments	0	0		0
Total application of capital funding (D)	1,908	1,035		3,061
Surplus (deficit) of capital funding (C - D)	(938)	(1,210)		(1,149)
Funding balance ((A - B) + (C - D))	0	0		0

Parks and recreation

Parks and recreation group		2017/18 (\$000)
To improve level of service		
Parks and reserves	Upokongaro cycleway	1,160
Parks and reserves	Drinking Fountains	10
Parks and recreation group	To improve level of service	1,170
To replace existing assets		
Parks and reserves	Castlecliff and community development	55
Parks and reserves	Taylor st/Rodney St walkway	12
Parks and reserves	Wharf St Boat Ramp	190
Parks and reserves	Parks - Vehicle replacement	19
Parks and reserves	Bason Reserve - pump and switchboard	15
Parks and reserves	Premier parks - furniture and signage	10
Parks and reserves	Virginia Lake - Paths, retaining walls and lake edge stability	48
Parks and reserves	Street trees	75
Parks and reserves	Community projects team - Vehicle replacement	25
Swimming pools	Splash Centre	60
Swimming pools	Upgrade filtration plant	127
Swimming pools	Complete non slip flooring	100
Swimming pools	Whanganui East Pool	75
Cooks Gardens	Velodrome project contribution	1,000
Cooks Gardens	Cooks Gardens speaker system	80
Parks and recreation group	To replace existing assets	1,891

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 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Community

- Supporting implementation of the Leading Edge Strategy and continuing to build community resilience, including through Safer Whanganui, Community Contracts, supporting iconic events and Youth Services.
- Safer Whanganui commissioned a community needs assessment in 2016/2017 with the final report launched in June 2017. This needs assessment will form the basis of the Safer Whanganui Strategic Plan going forward and will enable our steering group to have a real understanding of the issues and where we need to work with our community to prioritise our activity and make the greatest gains in the next five years.

Libraries

New equipment will allow self-checkout and check-in of items by library users and an upgraded system will provide an enhanced online experience for library customers.

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 \$35 million Sarjeant Gallery Redevelopment Project 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.

Community and cultural

To date we have achieved developed design for the building, and unencumbered resource consent. The 2017/18 year will see completion of the fundraising for the Redevelopment and a move into the construction phase of the Project.

Royal Wanganui Opera House

We will focus on business growth, through venue utilisation; creating attractive propositions to enable the community to make maximum use of the Royal Wanganui Opera House. We will develop tours and exhibitions to showcase this historic venue during the summer tourist season, and will continue to provide a world class community venue for a range of social, cultural, recreational and educational uses.

War Memorial Centre

The focus for the 2017/18 year will be on business growth, through venue utilisation and financial sustainability. We will develop added-value services to hirers of the venue, and strengthen our marketing and promotional activity through the Whanganui Venues and Events team, in a continuing effort to be Whanganui's premier events venue. The Centre will undergo seismic strengthening works in the latter part of the year.

Whanganui Regional Museum

A contract will be provided to the Whanganui Regional Museum Trust to maintain and provide public access to the Museum.

The seismic strengthening of the Museum commenced in January 2017 and is scheduled to be completed by October 2017. However the building is unlikely to be fully operational until the middle of 2018 as exhibitions are recreated. The Museum will retain a temporary physical presence at 60 Ridgway Street throughout the seismic upgrade.

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. There will be further development and expansion of the range of glass workshops available for beginners through to professional makers, thereby promoting, education, and engaging people in the art of New Zealand glass practices. A priority will be to maximise tourism and economic potential through the development of curated exhibitions of contemporary NZ art glass 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 will administer a public art fund of \$25,000 to ensure the community has funds available for progress arts within our community. This fund is for artworks to be on permanent public display. The fund will be administered as a contestable fund and will require matched funding in most cases. This replaces the Sculpture Whanganui fund.
- Community library hub (\$325,000) has been deferred.
- Awa City Clubhouse and For Our Kids management has moved from the Library to Nga Tai o Te Awa.
- Seismic strengthening of the War Memorial Centre is scheduled to commence in May 2018.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

Community and cultural

Whanganui District Council:

Funding impact statement for 2017/18 for community and cultural

	10-Year Plan (2016 Annual Plan 2016/17 \$000		Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	8,377	8,580		7,519
Targeted rates	787	990		823
Subsidies and grants for operating purposes	99	46		179
Fees and charges	632	724		841
Internal charges and overheads recovered	0	0		0
Local authorities fuel tax, fines, infringement fees and other receipts	113	122		110
Total operating funding (A)	10,008	10,462		9,472
Application of operating funding				
Payments to staff and suppliers	6,751	6,802		6,263
Finance costs	430	695		485
Internal charges and overheads applied	1,343	1,434		1,347
Other operating funding applications	0	0		0
Total application of operating funding (B)	8,523	8,931		8,095
Surplus (deficit) of operating funding (A - B)	1,485	1,531		1,377
Sources of capital funding				
Subsidies and grants for capital expenditure	0	0		0
Development and financial contributions	0	0		0
Increase (decrease) in debt	776	924		1,057
Gross proceeds from asset sales	0	0		0
Lump sum contributions	0	0		0
Other dedicated capital funding	0	1,580		1,500
Total sources of capital funding (C)	776	2,505		2,557
Application of capital funding				
Capital expenditure				
-to meet additional demand	0	0		0
-to improve the level of service	362	3,175		1,589
-to replace existing assets	1,919	880		2,365
Increase (decrease) in reserves	(20)	(20)		(20)
Increase (decrease) of investments	0	0		0
Total application of capital funding (D)	2,261	4,036		3,934
Surplus (deficit) of capital funding (C - D)	(1,485)	(1,531)		(1,377)
Funding balance ((A - B) + (C - D))	0	0		0

Community and cultural

Community and cultural group		2017/18 (\$000)
To improve level of service		
Community development	CCTV cameras	12
Library	Whanganui District Library - Office equipment	20
Library	Whanganui District Library - Furniture and fittings	20
Whanganui Regional Museum	Staff room heating	2
Royal Wanganui Opera House	Install Fire exit	15
Sarjeant Gallery	Art work	20
Sarjeant Gallery	Sarjeant redevelopment	1,500
Community and cultural group	To improve level of service	1,589
To replace existing assets		
Library	Davis Library - Roof Replacement	75
Library	Davis Library - Gutter Replacement	37
Library	Library - Library stock replacement	320
War Memorial Centre	Repitch Forecourt Pavement	50
War Memorial Centre	Structural - Plant Room Access / Fly floor	78
War Memorial Centre	Replace Chairs	17
Whanganui Regional Museum	Staff Toilets / Mechanical Heating	78
Royal Wanganui Opera House	Ventilation system	100
Sarjeant Gallery	Tylee Cottage	10
Earthquake Strengthening	Investigation and design	100
Earthquake Strengthening	War Memorial Centre	1,500
Community and cultural group	To replace existing assets	2,365

Whanganui & Partners - Economic development

The scope

Whanganui & Partners mission is to grow the district's economic and social well-being, and to lead and co-ordinate economic development activities, working in the areas of destination marketing, business, education and innovation.

The activities included in the group are:

- Whanganui & Partners – Economic development
- Whanganui & Partners – Tourism & visitor services

Issues, projects and highlights for 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Whanganui & Partners - Economic development

- We made a change to the way we rate for economic development. It will now be funded 61% from commercial, 32% from residential and 7% from farming. This differential will continue to gradually change over time, resulting in a reduction of the share paid by commercial ratepayers.
- The Governance structure and organisational structure of Whanganui and Partners has changed to enable more effective development and implementation of major initiatives.
- A new statement of intent and strategic plan has been developed, incorporating a vision for 2025 and setting lag and lead measures.
- We will continue to focus on business attraction. This will involve identifying specific opportunities and developing business cases to attract new business and investment.
- We will create marketing material around Council's Business Friendly Policy.

Whanganui & Partners – Tourism and visitor services

- Marketing and promotion activities and support for iconic events. This might be through airport space advertising, development of flyers or social media promotion through the Visit Whanganui Facebook and YouTube accounts.
- Working closely with Air Chathams around our events, charter flights and conferences to further develop the visitor market.
- Destination Marketing activities now cover audiences in addition to tourists such as international students, investors, and entrepreneurs as well as select targeted demographic groups such as young families and retirees.

What's changed?

An increase of \$200,000 to fund several of our projects that will grow Whanganui. These include:

- The launch of the Manawatu-Whanganui Regional Growth Study and subsequent action plans (Accelerate25 and Te Pae Tawhiti) have identified specific economic growth opportunities that require seed funding, research, specialist advice and some contributions of 'matched funding' to secure central government and other party funding.
- Business and economic reports to identify economic trends that may impact on the retention and establishment of new businesses.
- An increased focus on destination marketing, expanding this to focus not only on attracting tourists to Whanganui and supporting events, but also on promoting Whanganui as a key

Whanganui & Partners - Economic development

destination for businesses and investors, international students and their parents and creating a positive perception of Whanganui.

- Consistent branding to recognise Whanganui's brand – 'Whanganui, all you need (and then some)'
- Marketing Whanganui as a destination for international students and to ensure appropriate programmes are in place for Whanganui students to have clear pathways to further study or employment. This will include working with providers to ensure training programmes are available in our community.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

Whanganui & Partners - Economic development

Whanganui District Council:

Funding impact statement for 2017/18 for economic development

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,323	2,515	2,777
Targeted rates	0	0	0
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	90	115	80
Total operating funding (A)	2,413	2,630	2,857
Application of operating funding			
Payments to staff and suppliers	1,941	2,101	2,282
Finance costs	12	13	11
Internal charges and overheads applied	439	496	544
Other operating funding applications	0	0	0
Total application of operating funding (B)	2,393	2,610	2,837
Surplus (deficit) of operating funding (A - B)	20	20	20
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(20)	(20)	(20)
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)	(20)	(20)	(20)
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)	(20)	(20)	(20)
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 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Cemeteries

- We will review our natural burials policy.
- The cemetery extension at Aramoho was opened to burials in 2016.
- As a key asset within the Community facilities portfolio, the cremator has been identified for replacement.

CBD maintenance

- The cost of the CBD maintenance activity is shared between the general ratepayer and properties in the CBD. We continue to work with Mainstreet on the maintenance and presentation of our town centre.

Waste minimisation

Council will continue to give effect to its Waste Minimisation and Management Plan 2015 with key projects including:

- Continuing to work with and develop the Whanganui Resource Recovery Centre as Whanganui's 'flagship' for waste minimisation activities.
- Introducing a drop-off facility at the Resource Recovery Centre for household hazardous substances, baby car seat recycling and household battery recycling services.
- Continuing to look for a sustainable composting operation for the recovery and repurposing of green waste and organics in Whanganui.
- Investigating the provision of satellite 'drop-off' recycling stations within our wider district.
- Investigating glass and fibre collection services and recycling services from the commercial hospitality sector and the development of marae recycling.

Pensioner housing

- As signaled in the 10-Year Plan 2015-2025 we have continued to engage with a community working group to review the best use of the portfolio.

Community facilities and services

Community buildings

- We have eight 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

- Community messaging and emergency broadcasting capability has been enhanced utilising Brian FM and online media. We are investigating a backup broadcast capability in the event the main Council building is damaged or unusable.
- We are developing 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.
- An emergency event in April 2017 confirmed the effectiveness of some changes and improvements implemented since 2015, but highlighted the reduced numbers of available trained personnel post restructure. Our focus for the 2017/18 year will be on increasing numbers of Civil Defence trained council staff and training/competency levels.
- We will also continue to develop Recovery capability, community volunteers, and large regional earthquake preparedness. Public education and community response planning will continue.

Animal management

- Stage 1 of the development of the Animal Welfare Centre is due to commence. The focus will be on ground works and the provisions of water and wastewater utilities to service the centre.
- Dog fees for the 2017/18 year have been set with no increase to last year's fees however we have introduced a late payment penalty fee and delayed sustenance charges for the first 7 days of impounding.
- We will be reviewing the working dog status to ensure dogs in our Community are correctly classified.
- We will be taking a tougher stance on Animal related complaints and offences this year with two new Animal Control Officers and the introduction of a Regulatory Compliance Officer.
- We will be focussing more resources into education and prevention activities.
- In 2016 Council received a grant to run a campaign offering free neutering of menacing dogs up to July 2017. This is to be extended into the 2017/18 period.

Building control

- We will be implementing stage two of our online consenting process to implement online Code Compliance Certificates.
- We will investigate the introduction of an online booking application for booking building inspections.
- We will continue to develop a fairer system of charging for services to reflect the level of expertise customers require to meet their needs.

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 investigate the introduction of online Health Food application forms.

Community facilities and services

Resource management

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

Environmental policy

- The District Plan review programme continues with the focus in 2017/18 being on preparing plan changes to support increasing demand for new housing and commercial development in the district (Plan Change 46 Otamatea West, Plan Change 53 Springvale and Plan Change 54 Industry). This involves the rezoning of land for residential purposes.

Parking services

- The Parking Management Plan and Parking Bylaw review is continuing and will be subject to public consultation. The aim is to align this strategy with the Town Centre Regeneration Strategy.
- The Parking Team will be conducting targeted patrolling in high risk areas which will include high visibility and education activities in a move toward prevention lead compliance.

What's changed?

- In order to improve the financial sustainability of our pensioner housing portfolio, while still supporting those on lower fixed incomes, we will be increasing the pensioner housing rental for a single person which is currently set at 27% net of the superannuation by 1% per year for 5 years, commencing in July 2018; and increasing the pensioner housing rental for couples which is currently set at 22% net of combined superannuation by 1% per year for 5 years, commencing in July 2018.
- The Town Centre Regeneration Strategy and the establishment of a Town Centre Steering Group was agreed by the Council in May 2017. The steering group will establish a work programme to implement the priority initiatives. Council is providing \$200,000 in 2017/18 to support the capital works programme for these initiatives.
- The Castlecliff Rejuvenation Project is a Progress Castlecliff-led community rejuvenation initiative which the Council has supported and part-funded. Partnership working with Progress Castlecliff has led to the development of masterplan proposals, a review of dune landscape management and the completion of the first phase of the Rangiora Street improvement works. Continued Council support and funding in 2017/18 will enable work to commence on the next phase of the Rangiora Street improvement works and works to restore the beach and dune landscape at Rangiora Street. Council is providing \$350,000 in 2017/18 to support the capital works programme.
- There was no additional funding put to the heritage preservation fund in 2017/18. A fund of \$68,000 has been built up and is available for grant funding. A review of Council's policy around supporting the preservation of our physical heritage will be undertaken.
- The Council Rural Fire team will transition across to the new Fire and Emergency NZ organisation, providing initial savings of \$140,000.
- An annual grant of \$6000 was allocated to the Tramways Trust to cover their operational expenses.

Service levels, performance measures and targets

Information on our service levels, performance measures and targets can be found in Volume 2 of the 10-Year Plan 2015-2025.

Community facilities and services

Whanganui District Council:

Funding impact statement for 2017/18 for community facilities and services

	10-Year Plan (2016 Annual Plan 2016/17 \$000		Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	5,225	5,267		4,998
Targeted rates	515	515		515
Subsidies and grants for operating purposes	0	0		0
Fees and charges	3,894	4,030		3,764
Internal charges and overheads recovered	0	0		0
Local authorities fuel tax, fines, infringement fees and other receipts	969	1,056		989
Total operating funding (A)	10,603	10,868		10,266
Application of operating funding				
Payments to staff and suppliers	8,329	8,067		7,763
Finance costs	298	301		307
Internal charges and overheads applied	1,812	1,849		1,817
Other operating funding applications	0	0		0
Total application of operating funding (B)	10,438	10,217		9,887
Surplus (deficit) of operating funding (A - B)	164	651		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	320	402		723
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)	320	402		723
Application of capital funding				
Capital expenditure				
-to meet additional demand	0	0		0
-to improve the level of service	180	579		535
-to replace existing assets	274	545		566
Increase (decrease) in reserves	30	(71)		0
Increase (decrease) of investments	0	0		0
Total application of capital funding (D)	484	1,054		1,101
Surplus (deficit) of capital funding (C - D)	(164)	(651)		(378)
Funding balance ((A - B) + (C - D))	0	0		0

Community facilities and services

Community facilities and services group		2017/18 (\$000)
To improve level of service		
CBD Maintenance	Town centre regeneration	200
Emergency management	Tsunami Signage Project	5
Emergency management	Cabinets for Civil Defence Centres	30
Animal Control	Animal welfare centre	300
Community facilities and services group	To improve level of service	535
To replace existing assets		
Cemeteries	Replacement Cremator	400
Community buildings	Womens Resource - Heating Upgrade	19
Emergency management	Civil defence - Plant and equipment replacement	15
Pensioner housing	Capital expenditure	75
Building control	Vehicle replacement	57
Community facilities and services group	To replace existing assets	566

Transportation

The scope

Airport

Our joint venture provincial airport provides sealed and grass runways and passenger terminal facilities for scheduled aircraft services and for commercial and private aircraft. It also provides property and infrastructure for aircraft storage and allied aviation service businesses. In addition, commercial leases are provided for non-aeronautical commercial activities.

Sea port

We manage a commercial port for shallow draft coastal freight vessels, commercial vessels and pleasure boats. The facility also offers a safe, navigable river bar harbour and manages structures to confine the coastal portion of the Whanganui River to its existing alignment.

In October 2010 we regained management of the port business, including staff, back from a private operator and are examining options around the future development of the sea port. Whanganui District Council Holdings Limited currently manages the port business on behalf of the Council.

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 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Airport

- We will be undertaking work on a replacement garage, upgrading our security and upgrading our mandatory signage.

Sea port

- The completion of the \$1.8M upgrade of part of Wharf 1 will keep the window of opportunity open into the future for coastal shipping and commercial service vessels.
- Resulting from a pre-feasibility Study via Accelerate 25, Minister Steven Joyce announced, in August 2016, \$500k for the preparation of a business case to develop a master plan to revitalize the Port Precinct and make a key contribution to the economic, environmental and social wellbeing of the city. The retention in Whanganui and the relocation of Q-West is the catalyst to the Program. A proposed new sea food industry, recreational boat storage and servicing and the extension of rail/road logistics operations are all economic initiatives in the advanced planning stages.

The Master Plan also provides for upgrading of the trailer boat ramp and facilities as well as for non-powered craft and recreational swimming together with, as far as possible, a cycle way.

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.

Transportation

What's changed?

There are no significant changes from year three of the 10-Year Plan 2015-2025.

Service levels, performance measures and targets

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Transportation

Whanganui District Council:

Funding impact statement for 2017/18 for transportation

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	437	361	419
Targeted rates	0	0	0
Subsidies and grants for operating purposes	40	30	50
Fees and charges	242	269	232
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	21	22	18
Total operating funding (A)	740	683	719
Application of operating funding			
Payments to staff and suppliers	459	384	387
Finance costs	65	62	68
Internal charges and overheads applied	150	140	142
Other operating funding applications	0	0	0
Total application of operating funding (B)	674	586	597
Surplus (deficit) of operating funding (A - B)	67	97	122
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	115	(75)	(3)
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)	115	(75)	(3)
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	182	22	119
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	182	22	119
Surplus (deficit) of capital funding (C - D)	(67)	(97)	(122)
Funding balance ((A - B) + (C - D))	0	0	0

Transportation

Transportation group

2017/18
(\$000)

To replace existing assets

Airport	Residence - reroof, parapets & walls	90
Airport	Airport Terminal - Automatic doors	13
Airport	Airport - Upgrade long term car park fences	1
Airport	Residence fences	5
Airport	Aerodrome fences	3
Airport	Airport Cafeteria - Plant and equipment replacement	2
Durie Hill Elevator	Upgrade Ashphalt	6
Transportation group	To replace existing assets	119

Investments

The scope

Investments

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

Issues, projects and highlights for 2017/18

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Investments

- Administration of the Harbour Endowment Fund which is invested in property and the City Endowment fund to provide revenue which supplements rates and supports our community objectives.

What's changed?

Subject to the approval of the Overseas Investment Office (OIO) Council, in conjunction with its two joint venture Councils, has sold 1,000ha of the 1,100ha Joint Council Forests. It is hoped that the OIO will approve the sale in by end of July 2017. Proceeds from sale have not been included in this plan, however Councils policy is to apply funds from assets sales to debt repayment.

Whanganui District Council Holdings Limited is currently in the process of building new classrooms and hanger facilities at Whanganui's airport. The purpose of this is to relocate the flight school operations of its subsidiary company, New Zealand International Commercial Pilot Academy Limited, to Whanganui in 2017.

Our investment and divestment policy continues to be reviewed particularly with respect to consultation with Iwi.

Service levels, performance measures and targets

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Investments

Whanganui District Council:

Funding impact statement for 2017/18 for investments

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	(223)	(274)	33
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,834	1,727	1,714
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	424	603	393
Total operating funding (A)	2,035	2,056	2,139
Application of operating funding			
Payments to staff and suppliers	1,545	1,497	1,555
Finance costs	213	85	176
Internal charges and overheads applied	283	277	338
Other operating funding applications	0	0	0
Total application of operating funding (B)	2,041	1,860	2,069
Surplus (deficit) of operating funding (A - B)	(6)	196	70
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(260)	(90)	(260)
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)	(260)	(90)	(260)
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	227	0	0
-to replace existing assets	71	243	80
Increase (decrease) in reserves	(364)	(137)	(70)
Increase (decrease) of investments	(200)	0	(200)
Total application of capital funding (D)	(266)	106	(190)
Surplus (deficit) of capital funding (C - D)	6	(196)	(70)
Funding balance ((A - B) + (C - D))	0	0	0

Investments

Investments group		2017/18 (\$000)
To replace existing assets		
Harbour Endowment	301 Heads Rd - Asphalt	8
Harbour Endowment	305 Heads Rd - Carparking	8
Harbour Endowment	Gas building - Lighting and heating	9
Harbour Endowment	Harbour modelling	37
City Endowment	Parks yard - main office electrical	18
Investments group	To replace existing assets	<hr/> 80

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, the water reservoir site, Beach Road pump station, and the water bore sites. 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

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Governance

- In 2017/18 the effectiveness of the new governance structure post the 2016 election will be reviewed and consolidated.
- Live streaming of Council meetings has been successful and will continue in 2017/18 to enhance transparency, openness and accessibility of Council business.
- A key focus for elected members will be the development of the 10-Year Plan 2018-2028.
- A review of the format of the Youth Committee will be undertaken.

Corporate

Corporate management

- A full programme of policy, strategy and bylaw reviews will continue in 2017/18. In addition, the development of the 10-Year Plan 2018-2028 is a significant piece of work for the Policy and Finance teams.
- Enhancements to customer service will be initiated, for example, through the implementation of our Business Friendly Policy and Customer Care Strategy.
- A revamp of the physical customer service environment and the associated systems and processes will be initiated.
- A focus on online services requires our property data to be electronic and a project to expedite this and ensure the accuracy of the data will be initiated.
- There will be a continued focus on restorative practices as per our Leading Edge Strategy.
- 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.
- We will continue to develop our website and build our social media presence to communicate and engage with our community.

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?

- We reduced the budget provided to the Youth Committee by \$20,000, but also allowed for \$20,000 from the 2016/17 year to be rolled over into this year. It is expected that prior to the 10-Year Plan the Youth Committee will provide a business plan to Council.
- The Rural Community Board received an annual budget of \$15,000. The Board indicated that this would primarily be used to subsidise the installation and monitoring of security cameras on rural roads.

Service levels, performance measures and targets

For more information please see Volume 2 of the 10-Year Plan 2015-2025.

Corporate

Whanganui District Council: Funding impact statement for 2017/18 for corporate

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,426	3,572	3,222
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	123	126	71
Internal charges and overheads recovered	8,438	8,975	8,946
Local authorities fuel tax, fines, infringement fees and other receipts	562	434	397
Total operating funding (A)	12,549	13,107	12,636
Application of operating funding			
Payments to staff and suppliers	10,248	10,619	10,412
Finance costs	(269)	(128)	(115)
Internal charges and overheads applied	926	966	929
Other operating funding applications	0	0	0
Total application of operating funding (B)	10,906	11,457	11,226
Surplus (deficit) of operating funding (A - B)	1,643	1,650	1,410
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(44)	303	136
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)	(44)	303	136
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	275	421	140
-to replace existing assets	704	912	926
Increase (decrease) in reserves	620	620	480
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	1,599	1,954	1,546
Surplus (deficit) of capital funding (C - D)	(1,643)	(1,650)	(1,410)
Funding balance ((A - B) + (C - D))	0	0	0

Corporate

Corporate group		2017/18 (\$000)
To improve level of service		
Governance & democracy	Stained glass windows	10
Information management	IT Projects	100
Customer services team	Furniture and fittings	20
Infrastructure administration	Office equipment	5
Infrastructure administration	Furniture and fittings additions	5
Corporate group	To improve level of service	140
To replace existing assets		
Community and operational property	Vehicle replacement	35
Administration	Vehicle replacement	45
Administration	Furniture and fittings replacement	20
Information management	Computer equipment replacement	25
Information management	PCs	95
Information management	IT recabling	15
Information management	Wireless Broadband	10
Information management	Laptops	20
Information management	Monitors	10
Information management	Servers	25
Information management	IT Network	15
Information management	Server replacement	500
Customer services team	Ground floor reception area	80
Infrastructure administration	Vehicle replacement	25
Infrastructure administration	Office equipment replacement	6
Corporate group	To replace existing assets	926

Assumptions

Significant forecasting assumptions and risks

Significant forecasting assumptions and risks underlying the financial estimates in the Annual Plan are identified in the 10-Year Plan 2015-2025 (2016 Amendment) Volume 1, p.71.

Funding Impact Statement

Whanganui District Council:

Funding impact statement for 2017-18 (whole of council)

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	27,957	29,019	27,930
Targeted rates	28,829	30,979	29,918
Subsidies and grants for operating purposes	7,595	3,192	3,686
Fees and charges	6,966	7,247	6,872
Interest and dividends from investments	941	1,067	898
Local authorities fuel tax, fines, infringement fees and other receipts	2,413	2,589	2,345
Total operating funding (A)	74,701	74,093	71,649
Application of operating funding			
Payments to staff and suppliers	49,656	50,299	49,197
Finance costs	5,039	6,437	6,121
Other operating funding applications	0	0	0
Total application of operating funding (B)	54,695	56,736	55,318
Surplus (deficit) of operating funding (A - B)	20,006	17,357	16,331
Sources of capital funding			
Subsidies and grants for capital expenditure	12,587	6,742	5,812
Development and financial contributions	0	0	0
Increase (decrease) in debt	19,638	28,230	30,482
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	1,034	1,894	2,584
Total sources of capital funding (C)	33,258	36,866	38,877
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	27,172	37,773	36,272
-to replace existing assets	26,026	16,058	18,746
Increase (decrease) in reserves	266	392	390
Increase (decrease) of investments	(200)	0	(200)
Total application of capital funding (D)	53,264	54,223	55,208
Surplus (deficit) of capital funding (C - D)	(20,006)	(17,357)	(16,331)
Funding balance ((A - B) + (C - D))	0	0	0

Funding impact statement - rates information

Background

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

Definitions

Separately used and inhabited part of rating unit (SUIP)

The following definition will be applied to a Separately Used or Inhabited Part of a Rating Unit (SUIP): 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, licence 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 services to groups is achieved using the Rating Information Database 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 resulting percentage allocations for the 2017/18 rating year based on the Rating Information Database as at 30 June 2017. The percentages will have small movements year to year as the rating information database changes.

Notes for table:

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.

Activity	Allocation to groups			
	Basis	Commercial	Farming	Residential
Airport	Unit	8.4%	8.0%	83.6%
Animal management	CV2*	32.4%	18.4%	49.2%
Building control	CV2*	32.4%	18.4%	49.2%
Cemeteries	Unit	8.4%	8.0%	83.6%
Central Business District maintenance	Unit	8.4%	8.0%	83.6%

Funding impact statement - rates information

Community	Unit	8.4%	8.0%	83.6%
Community and operational property	Unit	8.4%	8.0%	83.6%
Community buildings	Unit	8.4%	8.0%	83.6%
Cooks Gardens	Unit	8.4%	8.0%	83.6%
Durie Hill elevator	Unit	8.4%	8.0%	83.6%
Economic development	Special	61.0%	7.0%	32.0%
Emergency management (Civil Defence)	Unit	8.4%	8.0%	83.6%
Emergency management (Rural Fire)	Special	10.0%	80.0%	10.0%
Environmental health	CV2*	32.4%	18.4%	49.2%
Environmental policy	CV2*	32.4%	18.4%	49.2%
Footpaths and berms	CVU**	24.8%	0.0%	75.2%
Governance	Unit	8.4%	8.0%	83.6%
Investments	Unit	8.4%	8.0%	83.6%
Library	Unit	8.4%	8.0%	83.6%
Parking services	Unit	8.4%	8.0%	83.6%
Parks and reserves	Unit	8.4%	8.0%	83.6%
Regional Museum	Unit	8.4%	8.0%	83.6%
Resource management	CV2*	32.4%	18.4%	49.2%
Roading	Special	36%	32%	32%
Royal Wanganui Opera House	Unit	8.4%	8.0%	83.6%
Sarjeant Gallery	Unit	8.4%	8.0%	83.6%
Swimming pools	Unit	8.4%	8.0%	83.6%
War Memorial Centre	Unit	8.4%	8.0%	83.6%
Waste minimisation	Special	20%	30%	50%
Waterways and natural drainage	CVU**	24.8%	0.0%	75.2%

Note:

- Pensioner housing and Sea port 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 2017/18 financial year can be found under each type of rate.

Uniform annual general charge – amount to be collected \$18,051,813

A Uniform annual general charge 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 \$831.00.

General rate – amount to be collected \$13,892,623

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:

	Cents in the dollar	Differential Ratio
Commercial		
Properties used for commercial or industrial purposes	1.6577	2.33

Properties not used for commercial or industrial purposes that are:

Funding impact statement - rates information

Residential

less than 0.5 hectares	0.7120	1
greater than or equal to 0.5 hectares but less than 1 hectare	0.6294	0.88
greater than or equal to 1 hectare but less than 2 hectares	0.5468	0.77
greater than or equal to 2 hectares but less than 3 hectares	0.4643	0.65

Farming

greater than or equal to 3 hectares but less than 4 hectares	0.3817	0.54
greater than or equal to 4 hectares but less than 5 hectares	0.2991	0.42
greater than or equal to 5 hectares but less than 10 hectares	0.2165	0.3
greater than or equal to 10 hectares	0.1339	0.19

Differentials

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

- A. Commercial or industrial properties means:
 - 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 .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 differentials categories 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 \$8,935,269

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:

Funding impact statement - rates information

Residential	0.09318 cents per dollar of capital value on every rating unit in the 'Residential' category.
Farming	0.16723 cents per dollar of capital value on every rating unit in the 'Farming' category.
Commercial	0.25255 cents per dollar of capital value on every rating unit in the 'Commercial' category.

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.

Earthquake Strengthening and Building Replacement Rate – amount to be collected \$946,663

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:

Residential	\$43.50 per separately used or inhabited part of a rating unit in the 'Residential' category
Farming	\$43.50 per separately used or inhabited part of a rating unit in the 'Farming' category
Commercial	\$44.50 per separately used or inhabited part of a rating unit in the 'Commercial' category

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 \$662,378

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

Funding impact statement - rates information

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.

Connected	0.0175 cents in the dollar on capital value on every rating unit in the 'connected' category that is connected to the city stormwater disposal system.
Serviceable	0.0088 cents in the dollar on capital value on every rating unit in the 'serviceable' category that is not connected but is practicably able to be connected and within 30 metres of the city stormwater disposal system.
Other	\$20.00 per separately used or inhabited part of a rating unit that is not in the 'connected' or 'serviceable' category.

City water supply – amount to be collected \$5,991,231 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:

Connected	\$231.76 per separately used or inhabited part of a rating unit that is connected to the city water system and is not metered.
Serviceable	\$115.88 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
Metered supply	\$231.76 for part of or the whole first 310 cubic metres consumed or supplied, plus 74.76 cents per cubic metre for every cubic metre over the first 310 that is consumed or supplied.
Rural extraordinary	\$211.09 per separately used or inhabited part of a rating unit supplied, plus 68.08 cents per cubic metre for every cubic metre consumed or supplied in excess of the first 310 cubic metres.

Note that the Mowhanau, Putiki South and Airport water supplies are now included in the City water supply category.

City water firefighting – amount to be collected \$1,151,800

A targeted uniform rate for provision and maintenance of firefighting on rating units within the city water supply area, set under section 16 of the Local Government (Rating) Act 2002, of 0.02581 cents per dollar of capital value on each rating unit. For firefighting, City water supply excludes the rural extraordinary and Mowhanau extraordinary differential categories. The city water supply is within the area of the urban boundary per the operative District Plan.

Maxwell water supply – amount to be collected \$72,871 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:

Residential	\$345.00 per separately used or inhabited part of a rating unit in the 'residential' category connected to the Maxwell water system.
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Funding impact statement - rates information

Dairy	\$69.00 per hectare on every rating unit in the 'dairy' category connected to the Maxwell water system.
Rural	\$15.24 per hectare on every rating unit within the 'rural' category connected to the Maxwell water system.

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

Westmere water supply – amount to be collected \$159,762 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 of 74.76 cents per cubic metre of water supplied to any rating unit connected to the Westmere water system. This rate will be subject to a minimum charge of \$231.76 per year.

Fordell water supply – amount to be collected \$50,242 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:

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

Differentials

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 relevant water supply.
Serviceable	Any rating unit within 100 metres of the appropriate water reticulation 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 applicable water supply.
Rural extraordinary	Any rating unit in the rural ward that is connected to the city water supply.
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.

City wastewater – amount to be collected \$7,383,508

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, as follows:

Residential	\$383.30 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
Non-residential single pan	\$383.30 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
Non-residential multi pan	\$191.65 per pan. that is in the "Non-residential multi pan" category and is connected to the city wastewater disposal system

Funding impact statement - rates information

Not connected \$0.00 per separately used or inhabited part of a rating unit that is in the 'Not connected' category

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. <p>All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.</p>
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.
Not connected	Any rating unit that is not connected to the city or any other wastewater disposal system.

Trade wastes – amount to be collected \$1,840,000

A uniform targeted rate to meet the costs of the conveyance, treatment and disposal of large volume trade waste discharges through the city wastewater disposal system, set under section 16 of the Local Government (Rating) Act 2002, on the basis of measures of volume and load (as a proxy for the extent of use of the wastewater service). The rates will be based on a combination of the total effluent volume, the average and peak quantity of biochemical oxygen demand (BOD) and the average quantity of suspended solids (SS) for properties that generate greater than 100 cubic metres (m³) of effluent volume on average per day. These will be calculated in accordance with the requirements of the Whanganui District Council Trade Wastes Bylaw 2015.

The rates are:

\$0.278	per m ³ of effluent volume discharged, plus
\$29.73	per kg/day (kilograms per day) annual average biochemical oxygen demand (BOD), plus
\$10.36	per kg/day peak biochemical oxygen demand (BOD) plus
\$35.72	per kg/day annual average suspended solids (SS)

Marybank wastewater – amount to be collected \$20,991

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:

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.
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.

Mowhanau wastewater – amount to be collected \$28,678

Funding impact statement - rates information

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:

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.
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.

Stormwater disposal – amount to be collected \$5,600,363

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'.

Connected	0.1647 cents in the dollar on capital value on every rating unit in the 'connected' category that is connected to the city stormwater disposal system.
Serviceable	0.0824 cents in the dollar on capital value on every rating unit in the 'serviceable' category 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. 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.

Storm damage rate – amount to be collected \$956,466

A differential targeted rate for reinstatement of storm damages occurring from the June 2015 weather event 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:

Residential	\$43.70 per separately used or inhabited part of a rating unit in the 'Residential' category
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Funding impact statement - rates information

Farming	\$48.70 per separately used or inhabited part of a rating unit in the 'Farming' category
Commercial	\$43.70 per separately used or inhabited part of a rating unit in the 'Commercial' category

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.

Central Business District (CBD) services – amount to be collected \$528,209

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:

CBD A	0.4424 cents per dollar of capital value on every rating unit that is in the 'CBD A' category.
CBD B	0.1769 cents per dollar of capital value on every rating unit that is in the 'CBD B' category.

Plus \$322.20 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 proposes to differentiate 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 - rates information

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, a rate of 0.02840 cents per dollar of land value.
Whangaehu Valley Road N° 2	to collect \$9,560, a rate of 0.01919 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 are payable in four equal instalments on the following due dates:

<i>Instalment</i>	<i>Due date</i>
Instalment 1	Wednesday, 31 August 2017
Instalment 2	Wednesday, 29 November 2017
Instalment 3	Wednesday, 28 February 2018
Instalment 4	Wednesday, 30 May 2018

Discount

A discount of 2.5% will be allowed on all net 2017/18 rates paid in full by the due date of the first instalment for 2017/18.

Additional charges (penalty)

An additional charge of 10% 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, 6 September 2017
Instalment 2	Wednesday, 6 December 2017
Instalment 3	Wednesday, 7 March 2018
Instalment 4	Wednesday, 6 June 2018

An additional charge of 10% will be added to all instalments of private wastewater separation loans remaining unpaid on the date that is seven (7) days after the due date.

Additional charges of 10% will be added to rates assessed [or private wastewater separation loan instalments due] for any previous financial year that remain unpaid on 4 August 2017 and 4 February 2018.

Funding impact statement - rates information

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 2017	20 August 2017
August 2017	20 September 2017
September 2017	20 October 2017
October 2017	20 November 2017
November 2017	20 December 2017
December 2017	20 February 2018
January 2018	20 February 2018
February 2018	20 March 2018
March 2018	20 April 2018
April 2018	20 May 2018
May 2018	20 June 2018
June 2018	20 August 2018

Payment of trade waste rates

Trade Waste Rates are payable in four equal instalments on the following due dates:

<i>Instalment</i>	<i>Due date</i>
Instalment 1	20 September 2017
Instalment 2	20 December 2017
Instalment 3	20 March 2018
Instalment 4	20 June 2018

Funding impact statement - rates information

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.

2014 Capital value	2014 Land value	2017 Capital value	2017 Land value	Change in Capital Value	Change in Land Value	2016/17 Rates	2017/18 Rates	Change in rates
<i>Residential</i>								
\$86,000	\$51,000	\$90,000	\$51,000	5%	0%	\$2,063	\$2,086	1.1%
\$100,000	\$42,000	\$100,000	\$42,000	0%	0%	\$2,111	\$2,133	1.0%
\$91,000	\$22,000	\$96,000	\$22,000	5%	0%	\$1,923	\$1,979	2.9%
\$97,000	\$37,000	\$110,000	\$37,000	13%	0%	\$2,062	\$2,128	3.2%
\$116,000	\$24,000	\$123,000	\$24,000	6%	0%	\$2,015	\$2,075	3.0%
\$105,000	\$75,000	\$110,000	\$75,000	5%	0%	\$2,392	\$2,399	0.3%
\$131,000	\$24,000	\$138,000	\$24,000	5%	0%	\$2,060	\$2,120	2.9%
\$170,000	\$52,000	\$165,000	\$52,000	-3%	0%	\$2,249	\$2,250	0.1%
\$185,000	\$111,000	\$195,000	\$111,000	5%	0%	\$2,755	\$2,733	-0.8%
\$225,000	\$88,000	\$250,000	\$101,000	11%	15%	\$2,861	\$3,005	5.1%
\$290,000	\$85,000	\$320,000	\$98,000	10%	15%	\$3,034	\$3,195	5.3%
\$435,000	\$140,000	\$475,000	\$140,000	9%	0%	\$3,518	\$3,528	0.3%
\$445,000	\$120,000	\$450,000	\$150,000	1%	25%	\$3,786	\$3,957	4.5%
\$495,000	\$160,000	\$540,000	\$200,000	9%	25%	\$4,259	\$4,584	7.6%
<i>Farming</i>								
\$345,000	\$325,000	\$412,000	\$390,000	19%	20%	\$1,165	\$1,211	4.0%
\$395,000	\$385,000	\$395,000	\$385,000	0%	0%	\$1,703	\$1,494	-12.3%
\$740,000	\$510,000	\$670,000	\$450,000	-9%	-12%	\$3,280	\$2,862	-12.8%
\$2,005,000	\$1,680,000	\$2,370,000	\$2,010,000	18%	20%	\$7,682	\$7,962	3.7%
\$2,300,000	\$1,850,000	\$2,300,000	\$1,850,000	0%	0%	\$8,126	\$7,267	-10.6%
\$6,681,500	\$6,005,500	\$7,937,500	\$7,206,500	19%	20%	\$24,768	\$25,732	3.9%
<i>Commercial</i>								
\$62,000	\$62,000	\$62,000	\$62,000	0%	0%	\$1,312	\$1,313	0.1%
\$139,000	\$47,000	\$145,000	\$47,000	4%	0%	\$2,880	\$2,981	3.5%
\$275,000	\$56,000	\$275,000	\$56,000	0%	0%	\$3,644	\$3,729	2.3%
\$360,000	\$95,000	\$315,000	\$95,000	-13%	0%	\$4,676	\$4,560	-2.5%
\$330,000	\$225,000	\$280,000	\$215,000	-15%	-4%	\$8,383	\$7,948	-5.2%
\$610,000	\$310,000	\$610,000	\$310,000	0%	0%	\$9,383	\$9,483	1.1%
\$820,000	\$275,000	\$820,000	\$275,000	0%	0%	\$11,219	\$11,404	1.7%
\$1,580,000	\$265,000	\$1,810,000	\$265,000	15%	0%	\$13,535	\$14,838	9.6%

Prospective statement of comprehensive income

	10-Year Plan (2016 Annual Plan 2016/17 \$000		Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Revenue				
Rates*	56,786	59,997		57,849
Subsidies and grants	20,182	9,934		9,497
Development and financial contributions	0	0		0
Fees and charges	6,966	7,247		6,872
Interest and dividends from investments	941	1,067		898
Other revenue	4,025	5,100		5,545
Total revenue	88,899	83,346		80,661
Expenditure				
Personnel costs	16,041	16,111		15,909
Finance costs	5,039	6,437		6,121
Depreciation and amortisation expense	18,658	20,404		20,404
Other expenses	33,614	34,188		33,288
Total expenditure	73,353	77,140		75,722
Surplus/(deficit)	15,547	6,206		4,939
<i>Surplus/(deficit) attributable to:</i>				
Whanganui District Council	15,547	6,206		4,939
Other comprehensive revenue and expense				
Gain on infrastructure revaluations	46,483	0		0
Gain on property revaluations	0	0		0
Total other comprehensive revenue and expense	46,483	0		0
Total comprehensive revenue and expense	62,029	6,206		4,939
<i>Total comprehensive revenue and expense attributable to:</i>				
Whanganui District Council	62,029	6,206		4,939

*Rates (Including targeted rates for metered water, trade waste and penalties)

Prospective statement of financial position

	10-Year Plan (2016 Annual Plan 2016/17 \$000		Annual Plan Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Assets				
Current assets				
Cash and cash equivalents	3,221	4,936	3,777	
Receivables	7,567	7,778	7,184	
Inventory	105	107	125	
Non-current assets held for sale	531	531	430	
<i>Total current assets</i>	11,423	13,352	11,515	
Non-current assets				
Investment in Whanganui District Council Holdings Limited	7,846	7,846	7,846	
Other financial assets	4,250	4,450	3,779	
<i>Total other financial assets</i>	12,095	12,295	11,624	
Property, plant and equipment	943,646	981,466	968,777	
Forestry assets	4,712	4,712	7,447	
Intangible assets	876	892	1,284	
Investment property	24,807	25,475	25,670	
<i>Total non-current assets</i>	986,136	1,024,840	1,014,803	
Total assets	997,559	1,038,192	1,026,319	
Liabilities				
Current liabilities				
Payables	10,277	10,551	8,831	
Borrowings	16,000	25,000	25,000	
Employee entitlements	1,752	2,055	1,892	
<i>Total current liabilities</i>	28,029	37,606	35,723	
Non-current liabilities				
Borrowings	78,822	104,373	101,541	
Deferred tax liability	150	150	22	
Derivative financial instruments	4,637	4,637	12,475	
Employee entitlements	128	132	143	
<i>Total non-current liabilities</i>	83,737	109,292	114,181	
Total liabilities	111,766	146,898	149,905	
Net assets (assets minus liabilities)	885,792	891,294	876,414	
Equity				
Accumulated funds	553,680	545,943	539,545	
Revaluation reserves	275,634	287,734	279,264	
Restricted reserves	56,109	57,248	57,246	
Other reserves	370	370	359	
Total equity	885,792	891,294	876,414	
Investments in CCOs and similar entities	8,345	8,345	8,550	

Prospective statement of cash flows

	Annual Plan 2016/17 \$000	10-Year Plan 2017/18 \$000	Annual Plan 2017/18 \$000
Cash flows from operating activities			
Receipts from rates revenue	53,475	56,386	54,803
Subsidies and grants	21,052	10,084	10,427
Interest received	341	267	298
Dividends received	600	800	600
Receipts from other revenue	12,667	14,978	13,917
Payments to suppliers	(33,330)	(33,862)	(33,288)
Payments to employees	(16,041)	(16,111)	(15,909)
Interest paid	(5,039)	(6,437)	(6,121)
<i>Net cash flow from operating activities</i>	33,724	26,106	24,727
Cash flows from investing activities			
Purchase of property, plant and equipment	(52,658)	(53,731)	(54,918)
Purchase of intangible assets	(540)	(100)	(100)
Receipts for sale and maturity of investments	200	-	200
<i>Net cash flow from investing activities</i>	(52,998)	(53,831)	(54,818)
Cash flows from financing activities			
Proceeds from borrowing	27,866	37,882	39,318
Repayment of borrowing	(8,228)	(9,653)	(8,837)
<i>Net cash flow from financing activities</i>	19,638	28,230	30,482
Net (decrease)/increase in cash, cash equivalents, and bank overdrafts	364	504	390
Cash, cash equivalents, and bank overdrafts at the beginning of the year	2,857	4,432	3,387
Cash, cash equivalents, and bank overdrafts at the end of the year	3,221	4,936	3,777

Prospective statement of changes in equity

	Annual Plan 2016/17 \$000	10-Year Plan (2016 Amend) 2017/18 \$000	Annual Plan 2017/18 \$000
Balance at 1 July	823,763	885,088	871,474
Total comprehensive revenue and expense for the year	62,029	6,206	4,939
Balance at 30 June	885,792	891,294	876,414
Represented by:			
Retained earnings			
Balance at 1 July	538,768	540,498	535,355
Transfers (to)/from restricted reserves	(266)	(392)	(390)
Surplus/(deficit) for the year	15,547	6,206	4,939
Balance at 30 June	554,049	546,312	539,904
Restricted reserves			
Balance at 1 July	55,843	56,856	56,856
Transfers (to)/from retained earnings	266	392	390
Balance at 30 June	56,109	57,248	57,246
Asset revaluation reserves			
Balance at 1 July	229,151	287,734	279,264
Revaluation gains/(losses)	46,483	-	-
Balance at 30 June	275,634	287,734	279,264
Total equity	885,792	891,294	876,414

Note: Closing equity as per the 2016/17 Annual Plan and opening equity for 2017/18 differ due to the timing relative forecasts and the impact of actual revaluation and financial movements that and financial movements have occurred during 2015/16 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 2017 \$000	Deposits \$000	Withdrawals \$000	Balance at 30 June 2018 \$000
Self funding insurance	All activities	To set aside funds to cover insurance excesses	2,444	330		2,774
City Endowment	Investments	To provide alternative income for funding of Council activities	20,296	90	(70)	20,316
Harbour Endowment	Investments	To provide funds for operation and maintenance of the Port	25,148	18		25,166
Henry Sarjeant Bequest	Community & cultural	To fund the purchase of artworks	300	4	(20)	284
Hutton Estate	Community & cultural	To fund Sarjeant Gallery expenditure	3			3
Robertson Art Prize Fund	Community & cultural	To fund art competitions and grants	11			12
Grave maintenance bequests	Community facilities and services	Maintenance of specific grave sites	18			18
Waste minimisation levy	Community facilities and services	To fund waste minimisation services	24			24
CBD parking fund	Community facilities and services	To fund CBD parking infrastructure	836	12		848
Heritage Building Preservation fund	Community facilities and services	To fund future IEP grants	67	1		68
MA Larsen Bequest	Parks and recreation	To finance improvements at the Bason Reserve	565	8		574
Kowhai Park Improvements fund	Parks and recreation	To fund improvements to Kowhai Park	18			19
T Waight Park fund	Parks and recreation	For improvements at Thomas Waight Park	40	1		40
Fairbridge Bequest	Parks and recreation	For upgrading work at the Winter Gardens	9			9
Vera Thrush Donation	Parks and recreation	To improve Virginia Lake access	19			19
Dovey Gazebo fund	Parks and recreation	For Bason Reserve maintenance	8			8
Birch Reserve Fund	Parks and recreation	To provide funds for maintenance of parks and reserves	102	2		104
Kai Iwi Trust	Parks and recreation	Council is trustee for Maori land at Kai Iwi	68	1		69
J McLean Bequest	Parks and recreation	Reserve created on historic bequest	12			12
Handley Park fund	Parks and recreation	To fund improvements at Handley Park	6			6
Crown and other trusts' properties	Parks and recreation	Properties administered on behalf of third parties	6,124			6,124
Rural road special rate - Whangaeu No 1	Provision of roads and footpaths	Rural rates specifically collected for future works	132	2		134
Rural road special rate - Whangaeu No 2	Provision of roads and footpaths	Rural rates specifically collected for future works	100	1		101
Rural road special rate - River Road	Provision of roads and footpaths	Rural rates specifically collected for future works	149	2		151
CUVL renewals fund	Economic development	To fund renewals of community under-veranda lighting	188	3		191
The Waitotara Centennial Fund	Corporate	To fund Outward Bound trips for approved people	37	1		38
Business Continuity Plan fund	Corporate	To fund standby generator	9			9
Aged Citizens Benefit Trust	Corporate	To benefit aged citizens	5			5
Tram Fund	Community & cultural	To fund the Tram project	9			10
Creative NZ Grant fund	Community & cultural	To fund local community-based arts activities	0	0		0
For Our Kids Grant fund	Community & cultural	To fund the For Our Kids Programme	29			29
LI Smith Bequest	Community & cultural	To fund an arts award	80	1		81
			56,856	480	(90)	57,246

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 2016/17 \$000	10-Year Plan 2017/18 \$000	Annual Plan 2017/18 \$000
Operating funding in the FIS	74,701	73,019	71,649
Subsidies and grants for capital expenditure	12,587	6,742	5,812
Other dedicated capital funding	1,034	1,894	2,584
Net gain and losses not included in the FIS	578	616	616
Total Revenue in the Statement of Comprehensive revenue and expense	88,899	82,272	80,661
Application of operating funding in the FIS	54,695	56,147	55,318
Depreciation not included in the FIS	18,658	20,404	20,404
Total expenditure in the statement of revenue and expense	73,353	76,551	75,722
Note 2 - Targeted rates for metered water supply			
Targeted rates for metered water supply	1,611	1,611	1,446
Note 3 - Depreciation and amortisation by group of activities			
Community and cultural	593	677	677
Community facilities and services	327	354	354
Corporate	428	564	564
Economic development	18	17	17
Waterways and natural drainage	47	55	55
Investments	159	141	141
Parks and recreation	604	605	605
Provision of roads and footpaths	8,888	9,129	9,129
Stormwater drainage	1,775	2,047	2,047
Transportation	70	80	80
Sewerage and the treatment and disposal of sewage	3,715	4,285	4,285
Water supply	2,035	2,450	2,450
Depreciation and amortisation expense	18,658	20,404	20,404
Note 4 - Rating base information (as at 30 June 2017)			
Projected number of rating units within the district			20,843
Projected total land value of rating units within the district			\$ 2,611,597,800
Projected total capital value of rating units within the district			\$ 6,743,866,500

Annual Plan disclosure statement

Annual Plan disclosure statement for the year ending 30 June 2018

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.	68%	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% plus targeted rates for debt repayment and natural disasters. For 2017/18 the limit is 3.4%	2.0%	Yes
Debt affordability benchmark			
	The quantified limit is to limit Council net borrowings to less than 200% of its total revenue	154%	Yes
	The quantified limit is to ensure that net interest is less than 15% of total revenue	7%	Yes
	The quantified limit is to ensure that net interest is less than 20% of annual rates	10%	Yes
	The quantified limit is to hold cash assets and confirmed borrowing facilities is greater than 110% of external debt	130%	Yes

Annual Plan disclosure statement

Benchmark		Planned	Met
Balanced budget benchmark	100%	107%	Yes
Essential services benchmark	100%	310%	Yes
Debt servicing benchmark	10%	7%	Yes

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.

Annual Plan disclosure statement

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.

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.

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 Whanganui Gas Limited (WGL) and its subsidiaries, Whanganui District Councils’ Forestry Joint Committee (95.09%) 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 Whanganui 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 Annual 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 Annual 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 10 Year 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), and the Long-term Plan requirements of section 93 of the LGA. It is audited under section 94 of the LGA. 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 Council authorised the prospective financial statements on 30 June 2016.

The Council, who are authorised to do so and believe that the assumptions underlying these prospective financial statements on pages 62 to 70 are appropriate, has approved the 10-Year 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 30 June 2016.

Statement of accounting policies

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 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

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable.

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

Rates revenue is a non-exchange transaction.

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

Statement of accounting policies

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.

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.

Statement of accounting policies

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

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

Purchases and sales of financial assets are recognised on trade-date, the date on which WDC commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the WDC has transferred substantially all the risks and rewards of ownership.

WDC classifies its financial assets into the following categories: fair value through surplus or deficit, held-to-maturity investments, loans and receivables and fair value through other comprehensive income. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is categorised in this category if acquired principally for the purpose of selling in the short-term. Derivatives are also categorised as held for trading unless they are designated as hedges. WDC's financial assets at fair value through surplus or deficit include derivatives that are not designated as hedges.

After initial recognition they are measured at their fair values with gains or losses on remeasurement are recognised in the surplus or deficit.

Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. WDC's loans and receivables comprise cash and cash equivalents, debtors and other receivables, term deposits, community and related party loans, long term receivables and hire purchase long term debtors.

Statement of accounting policies

After initial recognition they are measured at amortised cost using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Loans to community organisations made by WDC at nil, or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the surplus or deficit as a grant.

Held to maturity investments

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that WDC has the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. WDC's held to maturity investments include interest bearing bonds (Government Indexed Bonds) and deposits and sinking funds.

After initial recognition they are measured at amortised cost using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Fair value through other comprehensive income

Financial assets at fair value through other comprehensive income are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date or if the debt instrument is not expected to be realised within 12 months of balance date. WDC's financial assets at fair value through equity comprise investments in quoted and unquoted shares. WDC includes in this category:

- investments that it intends to hold long-term but which may be realised before maturity; and
- shareholdings that it holds for strategic purposes.

These financial assets are: Unlisted shares in NZ Local Government Insurance Corporation Limited, Sarjeant Gallery NJ Young Fund with Craigs Investment Partners Limited.

WDC's investments in its subsidiary and associate companies are not included in this category as they are held at cost (as allowed by NZ IAS 27 Consolidated and Separate Financial Statements and NZ IAS 28 Investments in Associates) whereas this category is to be measured at fair value.

After initial recognition these investments are measured at their fair value, with gains and losses recognised in other comprehensive income, except for impairment losses, which are recognised in the surplus or deficit.

On derecognition the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to the surplus or deficit.

Statement of accounting policies

Fair value

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. WDC uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as discounted expected cash flows, are used to determine fair value for the remaining financial instruments.

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.

Loans and receivables, and held to maturity investments

Impairment of a loan or a receivable is established when there is objective evidence that WDC will not be able to collect amounts due according to the original terms. Significant financial difficulties of the debtor/issuer, probability that the debtor/issuer will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (i.e. not past due). For term deposits, local authority stock, government stock and community loans, impairment losses are recognised directly against the instruments carrying amount.

Impairment of term deposits, local authority, government stock, and related party and community loans is established when there is objective evidence that the WDC will not be able to collect amounts due to the original terms of the instrument. Significant financial difficulties of the issuer, probability the issuer will enter into bankruptcy, and default in payments are considered indicators that the instrument is impaired.

Quoted and unquoted equity investments

For equity investments classified as fair value through other comprehensive income, a significant or prolonged decline in the fair value of the investment below its cost is considered an indicator of impairment. If such evidence exists for investments at fair value through other comprehensive income, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive income is reclassified from equity to the surplus and deficit. Impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

Statement of accounting policies

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 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.

Statement of accounting policies

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.

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.

Disposals

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

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:

Statement of accounting policies

Asset type	Useful life	Depreciation rate
Land (including Restricted properties)		Not a Depreciable item
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 a Depreciable item
<i>Infrastructural assets</i>		
Roading network		
Pavement	4-18 years	5-25%
Basecourse	80-100 years	1-1.25%
Footpaths	8-100 years	1-12.5%
Bridges & large culverts	100 years	1%
Kerb and channel	20-100 years	1-5%
Retaining Walls	50-100 years	1-2%
Street lighting	15-50 years	2-6.7%
Culverts	80 years	1.25%
Traffic signals and under road assets	5-50 years	2-20%
Wastewater system	20 to 120 years	0.8-5%
Water system	9 to 100 years	1% - 11.1%
Gas distribution network mains and services	7 to 100 years	1% - 15%
Gas distribution network condition renewals	50 years	2%
Gas measurement systems and distribution network customer stations	10 to 100 years	1% - 10%
Airport runway	50 years	2%

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 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.

Statement of accounting policies

Value in use is depreciated, replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

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. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the surplus or deficit.

Forestry assets

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

Gains or losses arising on initial recognition of biological assets at fair value less estimated costs to sell and from a change in fair value less estimated costs to sell are recognised in the surplus or deficit.

The costs to maintain forestry assets are included in the surplus or deficit when incurred.

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.

Statement of accounting policies

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.

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

Statement of accounting policies

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
- 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. See statement of reserve funds on page 113.

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.

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.

Fees and charges

The following fees and charges are applicable from 1 July 2017 and include GST unless otherwise stated.

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
Notified land use consents	Actual cost at hourly rate	\$2,470.00
Simple subdivision consents	\$900.00	\$900.00
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
Certificates of compliance and applications for ROW (s348)	Actual costs at hourly rate	\$420.00
Existing use certificates	Actual costs at hourly rate	\$715.00
Outline plan of works	Actual costs at hourly rate	
Waiver for requirement for outline plan of works	Actual costs at hourly rate	
Overseas investment certificate	Actual costs at hourly rate	
Hearings for resource consents	Actual costs at hourly rate plus disbursements	

Activity type	Fixed charge	Note/Initial application fee
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 221 – subdivision and land use)	Actual cost at hourly rate	Variation s127 and s221 \$700.00
s128 review if requested by the consent holder	Actual cost at hourly rate	
Extensions of time (s125)	Actual cost at hourly rate	\$500.00
Relocated dwellings bond		Cash bond assessed at time of application plus \$90.00 administration fee
Cancellation of building line restrictions or adjustment of easements	Actual cost at hourly rate	

Fees and charges

Subdivision certificates (s223, s224 and s226)	Actual cost at hourly rate including officer time spent on compliance including site visits	s223 only \$130.00 s224 only \$260.00 s223 and s224 jointly \$330.00
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Notes

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 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.

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).

Fees methodology:

Land use and subdivision consents have been based on an average cost of consents issued. Initial application fees have been set at 75% of the average fee and fixed charges at 100% of the average fee. 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.

Consultant charges

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.

Fees and charges

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

Production of order papers shall be at cost plus disbursements.

Council officer hourly rates

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
Senior Resource Management Planner/Senior Policy Planner	\$150.00
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
Administration	\$90.00
Technical Council officer	\$130.00

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.

Activity type	Fixed charge	Initial application fee
Notices of requirement	Actual cost at hourly rate	\$2,000.00

Fees and charges

Amendments to notices of requirement	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.

Land information memorandum

Type	Amount
Residential/Rural	\$177.00
Commercial	Actual costs with an initial application fee of \$150.00
Urgent LIM (within three working days)	Incurs an additional cost of \$177.00
LIM site inspections	
Residential	\$143.00
Commercial/Rural	Actual costs with an initial application fee of \$65.00
Certificate of compliance for liquor licensed premises administration charge	\$120.00

Infrastructure

Utility Connections

Wastewater: All urban 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.

Fees and charges

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	-

Rural infrastructure access fees – wastewater		
Connection	Amount (ex GST)	Capital contribution
Marybank	\$3,000.00	Included
Mowhanau	\$3,000.00	Included

Liquor licensing

The liquor 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: www.whanganui.govt.nz/liquor

Parking

Parking charges	Amount
Victoria Avenue parking	\$2.00 per hour
Long-term parking	\$20.00 per week

All other meters are between \$0.50 and \$1.00 per hour.

Airport landing charges
General aviation aircraft not using the terminal (deemed to be under 5001kg)

Fees and charges

Maximum certified take-off weight (MCTOW) kg	Daily minimum	Cash or quarterly prepay discount	
0-600 and helicopters	\$5.75	\$5.00	
601-1500	\$11.50	\$10.00	
1501-3000	\$17.25	\$15.00	
3001-4500	\$23.00	\$20.00	
4501-5000	\$28.75	\$25.00	
<ul style="list-style-type: none">• The above landing charges apply to each of the first three landings per aircraft on any one day.• The fourth and any subsequent landing for each aircraft within the day will be charged at 50% of the above single landing charge.• Transiting aircraft completing 'Touch and Goes' only will be considered as completing one landing on each occasion of joining the circuit.• Helicopters operate free of charge from leased Whanganui Airport sites.*• A \$10.00 administration charge applies to all invoices less than \$20.00 per month. <p>* Helicopters not broadcasting intentions to land on a leased site will be deemed to have landed on the airfield and will incur the standard landing fee.</p>			
A discount equivalent to GST will apply for the following:			
<ul style="list-style-type: none">• Cash on the day (honesty box or paid to the café).• Pre-payment, quarterly in advance.• Self-generated schedule of landing charges by high volume users.			
Scheduled and chartered services			
<ol style="list-style-type: none">1. Aircraft larger than 5000kg will be considered to have used the sealed runway and terminal facilities.2. The landing fee will include a terminal charge which may vary according to the aircraft seat configuration, but will assume a 70% load factor.			
MCTOW (kg)	Landing charge per kg of MCTOW (ex GST)	Terminal charge per PAX assuming a 70% load factor (ex GST)	Total landing fee (ex GST)
5001-8000	\$0.00462	\$2.47	Sum of landing and terminal charges
8001-11000	\$0.00421	\$2.47	As above
11001-14000	\$0.00400	\$2.47	As above
14001-17000	\$0.00387	\$2.47	As above
17001-20000	\$0.00378	\$2.47	As above
Over 20000	\$0.00320	\$2.47	As above

Fees and charges

Parking charge	
Secure parking charge	\$10.00 per 24 hour period

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.

Council officer hourly rates

Council officer	Rate per hour
Building Control Team Leader	\$170.00
Senior Building Control Officer	\$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

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 lodgement 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	Demolition	\$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:

Fees and charges

- 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 inspections and recording of same plus BRANZ and Department of Building and Housing (DBH) levies payable for any work valued at \$20,000 and over. The levy rate is: BRANZ – \$1.00 per \$1000; DBH – \$2.01 per \$1000. A building consent accreditation fee is payable for:
 - Residential - \$1 per \$1000 of value (capped at \$200).
 - Commercial - \$1 per \$1000 of value (capped at \$500).

At consent issue time and uplift, the applicant will be asked to pay the balance of the costs that are deemed actual and reasonable.

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

Fee estimates

Project	Type	Estimated consent issue fee (based on average payment for 2016)
3C	\$0 to \$100,000	\$2211.28+/-
4C	\$100,000 to \$200,000	\$3325.34+/-
5C	Above \$200,000	\$3935.74+/-

Residential additions, alterations and relocations		
1A	Ancillary Building Work (1 inspection)	\$606.25+/-
2A	Minor Building Work (2 inspections)	\$844.87+/-
1B	Minor building work accessory to main building	\$375.62+/-
2B	\$0 to \$20,000	\$1107.76+/-
1C	\$20,000 to \$50,000	\$1664.82+/-
2C	Above \$50,000	\$2200.62+/-
Commercial buildings		
2BC	Minor building work up to \$20,000	\$1140.03+/-
1D	\$20,000 to \$50,000	\$1639.70+/-
2D	\$50,000 to \$100,000	\$2107.62+/-
3D/4D	\$100,000 to \$200,000	\$2443.81+/-
1E	\$200,000 to \$500,000	\$3472.97+/-
2E	\$500,000 to \$1M	\$4639.07+/-
3E	Over \$1M	\$4834.99+/-

Fees and charges

Ancillary projects		
1S	Solar, hot water heating, minor plumbing and drainage	\$285.00+/-
3A	Fire reinstatement	\$1745.73+/-
1F	Farm buildings	\$940.49+/-
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
Certificate of Acceptance	\$260.00 application fee plus actual costs
Certificate for Public Use	\$260.00 application fee plus actual costs
Scheduled/unscheduled building, plumbing and drainage inspections. Such inspections will include but are not limited to: <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 of \$40) 	\$165.00 per hour
Compliance schedule – issue fee	\$143.00 and \$20 per feature
Compliance schedule – alteration or amendment fee	\$100.00
Building Warrant of Fitness annual fee	\$143.00
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.

Fees and charges

Building consent accreditation fee	\$1 per \$1,000.00 of value (capped at \$200.00)
Plan searches (includes photocopying up to a maximum of two A3 or five A4 sheets)	\$10.00
Rural rapid numbers:	
New	\$40.00
Replacement	\$20.00
Large plan photocopying:	
A2	\$4.00
A0-A1	\$6.00
CBD pedestrian count data	\$15.00
Microfiche – site dimension	\$5.00
Aerial photographs	\$5.00
Monthly building statistics	\$120.00 per annum
Copy of Certificate of Title	\$10.00

Development contributions

We have adopted a new policy of collecting no development contributions from 1 July 2015. Instead we 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: www.whanganui.govt.nz/policies

Health registration

Health registration fees	
Inspection charge out fees are \$120.50 per hour (or part thereof) for the following services:	
<ul style="list-style-type: none"> • Food premises • Hairdressers • Offensive trades • Hawkers • Mobile shops • Camping grounds • Funeral directors 	
Registration fees are a flat fee of \$120.50 per year except for the following:	
• Mobile shop	\$149.50
• Market food stall	\$149.50
• Hawkers/food stall	\$29.90
Fee for return of seized noise equipment	\$160.00

Dog control

Fee	Non-Working Dogs	Incl GST \$
Full fee	Before any rebates for first three dogs	120.00
Prompt payment rebate	Registration paid on or before 31 July 2017	12.00

Fees and charges

Neutered/spayed rebate	Veterinarian certificate or receipt required as proof	24.00
Good dog rebate	No justified complaints over the last registration year	24.00
Multi-dog rebate	For the fourth and subsequent non-working dog with one owner (only for existing multi-dog owners, others by approval only)	10.00
Penalty fee late payment	On or after the first day of the second month of the registration year 1 September 2017	24.00
	Working Dogs	
Full fee	Before any rebate for first three dogs	40.00
Prompt payment rebate	Registration paid on or before 31 July 2017	10.00
Multi-working dog rebate	For the fourth and subsequent working dog with one owner	10.00
Penalty fee late payment	On or after the first day of the second month of the registration year 1 September 2017	8.00
	Impounding Fees	
First impounding	Registered or unregistered dog	90.00
Second and subsequent impounding within registration year	Registered	160.00
Sustenance fee	After seven days	15.00
	Other Fees	
Micro chipping fee		25.00
Sale of dog fee	Plus any other relevant charges	35.00
Bark collar rental	Fortnightly deposit (\$30.00 refund on return)	40.00

Cemeteries

Service	Day	Fee (including GST)	Perpetual maintenance
Burials			
Adult interments including natural burials and RSA area	Weekday	\$765.00	
	Saturday morning	\$890.00	
Children (under 15 years)		\$0	
Stillborn		\$0	
Disinterment		\$1,020.00	
After hours and additional burial charges apply to:			
Burials at rural cemeteries - will incur travel costs	Current cost -	\$1.00 per km	

Fees and charges

	Subject to change		
Extra depth graves over 1.8m, as may be required for a double depth plot, incur an additional cost		\$120.00	
Funerals extending after 5.00pm weekdays or 1.00pm Saturday NB Usually requires 3 staff.		\$43.30 per hour per staff member	
Burial services held after 1.00pm Saturday		\$433.00	
Cremations			
Adult – includes plastic urn	Weekday	\$665.00	
	Saturday morning	\$780.00	
Children (under 15 years)		\$0	
Stillborn		\$0	
Cremation of indigent person		\$121.00	
Burial of ashes		\$255.00	
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		\$43.30 per hour per staff member	
Cremations held after 1.00pm Saturday		\$124.00	
Plot purchase			
Burial plot - adult		\$1,019.00	\$255.00
Burial plot - stillborn with monument/children		\$509.00	\$128.00
Rose spaces, niches and cremation plots		\$509.00	\$128.00
Servicemen burial plot fee		\$0	
Servicemen cremation plot fee		\$0	
Other additional costs:			
Permit fees			
Permit fee for erecting monuments or headstones (includes RSA permits)		\$70.00	
Permit for Rose Gardens (headstones)		\$70.00	
Book of Remembrance entry		\$112.00	
Niche Wall/Memorial Wall		\$300.00	

Fees and charges

Genealogical research per hour (after the first hour)		\$70.00	
Use of Chapel for services		\$70.00	

- 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.