



TE KAUNIHERA Ā-ROHE O
Whanganui
DISTRICT COUNCIL

Draft Annual Plan 2026/27

Supporting Information to the consultation document

Full financial statements

Prospective cost of service statement

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Income			
Rates - excluding metered water, trade waste and penalties	85,064	95,152	90,614
Rates - metered water, trade waste and penalties	2,937	2,947	3,117
Subsidies	13,486	15,605	12,455
Development Contributions	612	625	625
Grants	1,884	5,546	944
User fees and other income	21,417	18,561	21,593
Total income	125,399	138,437	129,349
Capital funding			
Transfer from/(to) special funds	465	(262)	(305)
New loans	27,697	23,333	26,513
Loans repaid	(11,442)	(11,654)	(11,340)
Gross proceeds from asset sales	0	0	0
Total capital funding	16,720	11,417	14,868
Total funding	142,119	149,854	144,217
Costs			
Operating costs	61,374	60,516	65,630
Salaries and wages	26,642	27,807	30,991
Debt servicing	10,354	11,480	10,465
Overheads	0	0	0
Total activity costs	98,369	99,802	107,086
Capital expenditure			
Purchase of investments	9,000	0	0
Capital for growth	2,003	3,179	4,158
Capital acquisitions	12,732	28,175	12,133
Capital replacements	20,015	18,698	20,840
Total capital expenditure	43,750	50,051	37,131
Total funding requirement	142,119	149,854	144,217
Rates increase (to existing ratepayers)*	2.2%	11.2%	5.8%
Debt balance**	231,650	237,992	254,671

*Rates increase percentage is shown net of assumed growth in the rating database of \$600,000 per annum

**Opening loans for 2026/27 have been restated from the 2025/26 Annual Plan to incorporate subsequent information

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

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

This statement differs from the "Prospective statement of comprehensive revenue and expense" (SCRE) in that it includes capital expenditure and excludes non cash items

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

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

Rates required by activity 2026/27

Activity	Revenue (\$000)	Operating costs (\$000)	Personnel costs (\$000)	Finance costs (\$000)	Capital expenditure (\$000)	Capital funding (\$000)	Rates requirement ¹ (\$000)	2025/26 Rates requirement ¹ (\$000)	Forecast Loans at 30 June 2027 (\$000)
Water supply	(1,803)	6,009	518	840	5,153	(2,516)	8,201	7,889	20,776
Water supply	(1,803)	6,009	518	840	5,153	(2,516)	8,201	7,889	20,776
Stormwater	(291)	2,345	278	1,600	5,077	(2,243)	6,765	6,908	38,307
Stormwater	(291)	2,345	278	1,600	5,077	(2,243)	6,765	6,908	38,307
Wastewater	(2,996)	9,173	1,123	2,774	6,406	(3,164)	13,315	12,907	64,983
Wastewater	(2,996)	9,173	1,123	2,774	6,406	(3,164)	13,315	12,907	64,983
Roading	(13,229)	9,433	818	570	12,118	491	10,201	9,586	13,009
Footpaths and berms	(316)	799	26	30	496	0	1,035	970	689
Durie Hill Elevator	(125)	290	0	37	200	(125)	276	291	917
Roading and Transportation	(13,670)	10,521	844	636	12,814	366	11,512	10,847	14,614
Acquatics	(1,414)	2,470	2,313	187	495	45	4,097	3,363	4,333
Cooks Gardens & Velodrome	(175)	755	0	137	172	(2)	887	932	3,176
New Zealand Glassworks Te Whare Tūhura o Te Ao	(465)	687	205	12	100	(82)	457	470	318
Libraries	(104)	1,358	1,870	76	1,170	(600)	3,769	3,519	2,054
Sarjeant Gallery Te Whare o Rehua Whanganui	(1,066)	3,013	1,583	918	100	650	5,197	4,903	20,972
Royal Whanganui Opera House	(165)	785	0	31	3	80	734	564	683
War Memorial Centre	(293)	141	975	54	420	(370)	927	757	1,434
Whanganui Regional Museum	(35)	1,590	0	63	158	(28)	1,748	1,772	1,476
Venues, events and facilities	(3,717)	10,800	6,946	1,477	2,618	(307)	17,817	16,281	34,447
Cemeteries	(813)	844	33	21	43	87	214	210	448
Central Business District	(6)	1,182	0	(11)	145	(45)	1,265	1,250	(231)
Older persons' housing	(2,300)	2,406	72	223	600	(1,001)	0	0	5,716
Property portfolio	(1,584)	3,988	1,837	331	2,735	(1,061)	6,247	5,537	8,278
Parks and open spaces	(508)	5,406	536	111	501	278	6,324	6,389	2,450
Community places and open spaces	(5,212)	13,826	2,478	676	4,024	(1,741)	14,050	13,387	16,662
Community	(42)	2,204	541	(92)	100	(330)	2,381	2,208	(1,979)
Emergency management	0	237	248	1	0	0	486	464	29
Community support	(42)	2,441	789	(91)	100	(330)	2,866	2,673	(1,949)
Economic Development	(535)	2,303	1,204	(4)	0	0	2,968	2,246	(102)
Airport	(444)	626	217	262	300	130	1,091	1,110	6,025
Seaport	(100)	700	0	1,418	0	804	2,823	2,745	32,551
Economic development	(1,079)	3,629	1,422	1,676	300	934	6,882	6,101	38,474
Waste minimisation and collection	(1,083)	4,287	635	108	0	220	4,167	4,175	2,453
Waste minimisation and collection	(1,083)	4,287	635	108	0	220	4,167	4,175	2,453
Animal management	(754)	618	570	44	0	60	539	524	996
Building control	(1,903)	1,180	1,741	(12)	50	(50)	1,006	726	(258)
Environmental health	(294)	503	451	(1)	0	0	659	688	(14)
Parking Services	(2,000)	854	290	15	20	0	(821)	(826)	349
Resource Consenting	(660)	516	784	(2)	0	0	637	677	(51)
District Planning	0	2,325	617	(26)	0	(1,274)	1,641	1,388	25
Regulatory & Compliance	(5,610)	5,996	4,453	18	70	(1,264)	3,662	3,176	1,047
Governance	(3)	1,740	322	(6)	0	55	2,108	2,263	(167)
Corporate services	(830)	(8,820)	9,185	18	1,107	(660)	0	0	3,514
Water Services CCO	0	2,900	2,000	196	0	(5,096)	0	0	7,096
Investments	(2,398)	783	0	543	362	(22)	(731)	(1,545)	12,626
Corporate	(3,231)	(3,996)	11,507	751	1,469	(5,723)	1,377	718	23,068
Expected Carry overs									2,687
Total	(38,734)	65,630	30,991	10,465	38,031	(15,768)	90,614	85,064	255,571

¹Rates excluding metered water, trade waste and penalties

Prospective statement of comprehensive revenue and expenses

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Rates revenue			
Rates - excluding metered water, trade waste and penalties	85,064	95,152	90,614
Rates - metered water, trade waste and penalties	2,937	2,947	3,117
Total Rates	88,001	98,099	93,731
Non rate revenue			
Subsidies and grants	14,451	16,252	13,399
Development and financial contributions	612	625	625
Fees and charges	14,258	12,991	15,139
Interest and dividends from investments	2,611	2,238	2,078
Other dedicated capital funding	918	4,899	0
Other revenue	5,273	4,147	5,191
Total non rate revenue	38,124	41,152	36,432
Total revenue	126,125	139,251	130,163
Expenditure			
Personnel costs	26,642	27,807	30,991
Finance costs	10,354	11,480	10,465
Depreciation and amortisation expense	31,941	39,012	36,461
Other expenses	61,374	60,516	65,630
Total expenditure	130,310	138,815	143,547
Surplus/(deficit)	(4,185)	436	(13,383)
<i>Surplus/(deficit) attributable to:</i>			
Whanganui District Council	(4,185)	436	(13,383)
Other comprehensive revenue and expense			
Gain on infrastructure revaluations	52,279	0	0
Gain on property revaluations	0	12,902	12,902
Total other comprehensive revenue and expense	52,279	12,902	12,902
Total comprehensive revenue and expense	48,094	13,339	(481)
<i>Total comprehensive revenue and expense attributable to:</i>			
Whanganui District Council	48,094	13,339	(481)

Prospective statement of financial position

	Annual Plan 2025/26 \$000	Long Term Plan (Yr3) 2026/27 \$000	Annual Plan 2026/27 \$000
Assets			
Current assets			
Cash and cash equivalents	10,160	6,812	7,237
Receivables	9,384	9,557	8,777
<i>Total current assets</i>	19,544	16,369	16,014
Non-current assets			
Other financial assets:			
-Investment in CCOs and other similar entities	104,545	101,093	98,410
-Investment in other entities	2,225	2,175	2,472
<i>Total other financial assets</i>	106,770	103,268	100,881
Property, plant and equipment	1,572,579	1,530,459	1,607,555
Intangible assets	1,968	2,923	325
Investment property	35,030	37,839	34,706
<i>Total non-current assets</i>	1,716,347	1,674,490	1,743,468
Total assets	1,735,892	1,690,858	1,759,482
Liabilities			
Current liabilities			
Payables	15,025	15,283	14,538
Borrowings	21,500	19,500	25,000
Employee entitlements	2,862	2,919	2,919
<i>Total current liabilities</i>	39,387	37,702	42,457
Non-current liabilities			
Borrowings	210,150	218,492	230,571
Deferred tax liability	-	50	-
Derivative financial instruments	-	-	-
Employee entitlements	172	156	175
<i>Total non-current liabilities</i>	210,322	218,698	230,746
Total liabilities	249,709	256,400	273,202
Net assets (assets minus liabilities)	1,486,183	1,434,458	1,486,279
Equity			
Accumulated funds	612,205	610,793	586,842
Revaluation reserves	806,448	755,439	831,701
Restricted reserves	66,205	66,629	67,514
Other reserves	1,325	1,597	222
Total equity	1,486,183	1,434,458	1,486,279

Prospective statement of changes in net assets/equity

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Balance at 1 July	1,438,090	1,421,120	1,486,761
Total comprehensive revenue and expense for the year	48,093	13,338	(481)
Balance at 30 June	1,486,183	1,434,458	1,486,279
Represented by:			
Retained earnings			
Balance at 1 July	617,251	612,216	600,753
Transfers (to)/from restricted reserves	465	(262)	(305)
Surplus/(deficit) for the year	(4,186)	436	(13,384)
Balance at 30 June	613,530	612,390	587,064
Restricted reserves			
Balance at 1 July	66,670	66,367	67,209
Transfers (to)/from retained earnings	(465)	262	305
Balance at 30 June	66,205	66,629	67,514
Asset revaluation reserves			
Balance at 1 July	754,169	742,537	818,799
Revaluation gains/(losses)	52,279	12,902	12,902
Balance at 30 June	806,448	755,439	831,701
Total equity	1,486,183	1,434,458	1,486,279

Note: Closing equity as per the 2025/26 Annual Plan and opening equity for 2026/27 differ due to the timing of these relative forecasts and the impact of actual revaluation and financial movements that and financial movements that have occurred during 2025/26 and the financial year to date.

Funding Impact Statement

Whanganui District Council: Funding impact statement for 2026/2027 (whole of council)

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	43,071	46,912	47,431
Targeted rates	44,929	51,187	46,300
Subsidies and grants for operating purposes	6,512	7,956	6,708
Fees and charges	14,258	12,991	15,139
Interest and dividends from investments	2,611	2,238	2,078
Local authorities fuel tax, fines, infringement fees and other receipts	4,548	3,332	4,377
Total operating funding (A)	115,929	124,615	122,033
Application of operating funding			
Payments to staff and suppliers	88,015	88,323	96,621
Finance costs	10,354	11,480	10,465
Other operating funding applications	0	0	0
Total application of operating funding (B)	98,369	99,802	107,086
Surplus (deficit) of operating funding (A - B)	17,560	24,813	14,947
Sources of capital funding			
Subsidies and grants for capital expenditure	8,857	13,196	6,691
Development and financial contributions	612	625	625
Increase (decrease) in debt	16,255	11,679	16,073
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)	25,724	25,500	23,389
Application of capital funding			
Capital expenditure			
-to meet additional demand	2,003	3,179	4,158
-to improve the level of service	12,732	28,175	13,033
-to replace existing assets	20,014	18,698	20,840
Increase (decrease) in reserves	(465)	262	305
Increase (decrease) of investments	9,000	0	0
Total application of capital funding (D)	43,284	50,313	38,336
Surplus (deficit) of capital funding (C - D)	(17,560)	(24,813)	(14,947)
Funding balance ((A - B) + (C - D))	0	0	0

Annual Plan disclosure statement

Annual Plan disclosure statement for the year ending 30 June 2027

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			
• increases	The quantified limit is rates increases (excluding water by meter, trade waste targeted rates and penalties) no more than 8% (after accounting for growth).	5.8%	Yes
Debt affordability benchmark			
	The quantified limit is net borrowings less than 200% of total revenue (net borrowing is defined as total debt less cash or near cash financial investments, total revenue excludes development contributions and non-cash items)	192%	Yes
Balanced budget benchmark	100%	90%	No
Essential services benchmark	100%	100%	Yes
Debt servicing benchmark	10%	8.1%	Yes

Notes

1 Rates affordability benchmark

(1) For this benchmark,—

(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—

(b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2 Debt affordability benchmark

(1) For this benchmark, the council's planned borrowing is compared with quantified limits on borrowing contained in the financial strategy included in the council's long-term plan.

(2) The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3 Balanced budget benchmark

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

(2) The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4 Essential services benchmark

(1) For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

(2) The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

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.

Water Supply

Whanganui District Council: Funding impact statement for 2026/27 for water supply

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	9,348	9,317	9,861
Subsidies and grants for operating purposes	0	0	0
Fees and charges	83	85	85
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	28	29	28
Total operating funding (A)	9,459	9,431	9,973
Application of operating funding			
Payments to staff and suppliers	5,165	4,726	5,261
Finance costs	776	871	840
Internal charges and overheads applied	1,195	1,011	1,265
Other operating funding applications	0	0	0
Total application of operating funding (B)	7,136	6,608	7,367
Surplus (deficit) of operating funding (A - B)	2,323	2,823	2,606
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	31	31	31
Increase (decrease) in debt	2,597	545	2,516
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)	2,628	576	2,547
Application of capital funding			
Capital expenditure			
-to meet additional demand	56	170	163
-to improve the level of service	3,494	1,351	3,235
-to replace existing assets	1,401	1,878	1,755
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	4,951	3,399	5,153
Surplus (deficit) of capital funding (C - D)	(2,323)	(2,823)	(2,606)
Funding balance ((A - B) + (C - D))	0	0	0

Stormwater

Whanganui District Council: Funding impact statement for 2026/27 for stormwater

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	330	387	428
Targeted rates	6,578	7,058	6,338
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)	6,908	7,445	6,766
Application of operating funding			
Payments to staff and suppliers	1,966	1,871	2,075
Finance costs	1,675	1,741	1,600
Internal charges and overheads applied	503	449	547
Other operating funding applications	0	0	0
Total application of operating funding (B)	4,144	4,062	4,223
Surplus (deficit) of operating funding (A - B)	2,764	3,383	2,543
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	286	292	291
Increase (decrease) in debt	183	1,079	2,243
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)	468	1,371	2,534
Application of capital funding			
Capital expenditure			
-to meet additional demand	1,637	2,164	3,160
-to improve the level of service	966	1,835	1,200
-to replace existing assets	629	755	717
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	3,232	4,754	5,077
Surplus (deficit) of capital funding (C - D)	(2,764)	(3,383)	(2,543)
Funding balance ((A - B) + (C - D))	0	0	0

Wastewater

Whanganui District Council: Funding impact statement for 2026/27 for wastewater

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	14,481	16,127	14,866
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,200	1,147	1,225
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	105	105	105
Total operating funding (A)	15,786	17,379	16,196
Application of operating funding			
Payments to staff and suppliers	9,029	8,796	8,836
Finance costs	2,704	3,049	2,774
Internal charges and overheads applied	1,441	1,319	1,459
Other operating funding applications	0	0	0
Total application of operating funding (B)	13,175	13,165	13,069
Surplus (deficit) of operating funding (A - B)	2,611	4,214	3,127
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	112	115	115
Increase (decrease) in debt	3,477	5,614	3,164
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)	3,589	5,729	3,279
Application of capital funding			
Capital expenditure			
-to meet additional demand	310	250	240
-to improve the level of service	1,287	8,507	1,230
-to replace existing assets	4,603	1,186	4,936
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	6,200	9,943	6,406
Surplus (deficit) of capital funding (C - D)	(2,611)	(4,214)	(3,127)
Funding balance ((A - B) + (C - D))	0	0	0

Roading and Transportation

Whanganui District Council: Funding impact statement for 2026/27 for roading and transportation

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	291	369	276
Targeted rates	10,556	12,815	11,236
Subsidies and grants for operating purposes	5,447	7,122	5,664
Fees and charges	97	99	98
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	1,033	377	1,029
Total operating funding (A)	17,424	20,781	18,303
Application of operating funding			
Payments to staff and suppliers	11,031	12,621	10,324
Finance costs	559	466	636
Internal charges and overheads applied	843	1,158	1,041
Other operating funding applications	0	0	0
Total application of operating funding (B)	12,433	14,245	12,002
Surplus (deficit) of operating funding (A - B)	4,991	6,536	6,301
Sources of capital funding			
Subsidies and grants for capital expenditure	7,939	8,297	6,691
Development and financial contributions	184	188	188
Increase (decrease) in debt	(115)	(469)	(347)
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)	8,008	8,015	6,532
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	594	595
-to improve the level of service	4,500	3,127	2,807
-to replace existing assets	8,480	10,811	9,412
Increase (decrease) in reserves	19	19	19
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	12,999	14,551	12,833
Surplus (deficit) of capital funding (C - D)	(4,991)	(6,536)	(6,301)
Funding balance ((A - B) + (C - D))	0	0	0

Venues, events and facilities

Whanganui District Council: Funding impact statement for 2026/27 for venues, events and facilities

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	16,281	17,802	17,817
Targeted rates	0	0	0
Subsidies and grants for operating purposes	74	75	75
Fees and charges	3,160	2,317	3,388
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	201	141	254
Total operating funding (A)	19,715	20,336	21,534
Application of operating funding			
Payments to staff and suppliers	13,561	13,355	14,449
Finance costs	1,336	1,640	1,477
Internal charges and overheads applied	2,984	2,743	3,297
Other operating funding applications	0	0	0
Total application of operating funding (B)	17,881	17,738	19,223
Surplus (deficit) of operating funding (A - B)	1,834	2,598	2,311
Sources of capital funding			
Subsidies and grants for capital expenditure	0	4,899	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	782	4,901	307
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)	782	9,800	307
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	300	11,618	1,545
-to replace existing assets	2,316	780	1,073
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	2,616	12,398	2,618
Surplus (deficit) of capital funding (C - D)	(1,834)	(2,598)	(2,311)
Funding balance ((A - B) + (C - D))	0	0	0

Community places and open spaces

Whanganui District Council: Funding impact statement for 2026/27 for community places and open spaces

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	11,946	13,061	12,601
Targeted rates	1,441	1,474	1,449
Subsidies and grants for operating purposes	106	194	106
Fees and charges	4,656	4,708	4,813
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	270	290	293
Total operating funding (A)	18,419	19,726	19,262
Application of operating funding			
Payments to staff and suppliers	13,202	13,581	13,979
Finance costs	663	910	676
Internal charges and overheads applied	2,297	2,237	2,324
Other operating funding applications	0	0	0
Total application of operating funding (B)	16,162	16,728	16,979
Surplus (deficit) of operating funding (A - B)	2,257	2,998	2,283
Sources of capital funding			
Subsidies and grants for capital expenditure	918	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	385	612	1,847
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)	1,303	612	1,847
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	1,890	1,163	2,616
-to replace existing assets	1,564	2,253	1,408
Increase (decrease) in reserves	106	194	106
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	3,560	3,610	4,130
Surplus (deficit) of capital funding (C - D)	(2,257)	(2,998)	(2,283)
Funding balance ((A - B) + (C - D))	0	0	0

Community support

Whanganui District Council: Funding impact statement for 2026/27 for community support

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,673	2,494	2,866
Targeted rates	0	0	0
Subsidies and grants for operating purposes	66	44	42
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	10	10	0
Total operating funding (A)	2,749	2,548	2,908
Application of operating funding			
Payments to staff and suppliers	2,630	1,994	2,567
Finance costs	(104)	(45)	(91)
Internal charges and overheads applied	653	474	663
Other operating funding applications	0	0	0
Total application of operating funding (B)	3,179	2,424	3,138
Surplus (deficit) of operating funding (A - B)	(430)	124	(230)
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	550	(124)	330
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)	550	(124)	330
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	120	0	100
-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)	120	0	100
Surplus (deficit) of capital funding (C - D)	430	(124)	230
Funding balance ((A - B) + (C - D))	0	0	0

Economic Development

Whanganui District Council: Funding impact statement for 2026/27 for economic development

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	6,101	6,637	6,882
Targeted rates	0	0	0
Subsidies and grants for operating purposes	90	0	300
Fees and charges	266	272	500
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	257	109	279
Total operating funding (A)	6,715	7,018	7,961
Application of operating funding			
Payments to staff and suppliers	3,085	3,035	4,050
Finance costs	1,689	2,048	1,676
Internal charges and overheads applied	748	688	1,001
Other operating funding applications	0	0	0
Total application of operating funding (B)	5,522	5,771	6,727
Surplus (deficit) of operating funding (A - B)	1,193	1,247	1,234
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	7,807	(934)	(934)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	7,807	(934)	(934)
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	0	313	300
-to replace existing assets	0	0	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	9,000	0	0
Total application of capital funding (D)	9,000	313	300
Surplus (deficit) of capital funding (C - D)	(1,193)	(1,247)	(1,234)
Funding balance ((A - B) + (C - D))	0	0	0

Waste minimisation and collection

Whanganui District Council: Funding impact statement for 2026/27 for waste minimisation and collection

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,649	1,017	1,617
Targeted rates	2,526	4,396	2,550
Subsidies and grants for operating purposes	220	0	0
Fees and charges	140	0	150
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	947	743	933
Total operating funding (A)	5,483	6,156	5,250
Application of operating funding			
Payments to staff and suppliers	4,841	4,880	3,938
Finance costs	95	80	108
Internal charges and overheads applied	1,152	1,016	985
Other operating funding applications	0	0	0
Total application of operating funding (B)	6,088	5,976	5,030
Surplus (deficit) of operating funding (A - B)	(605)	180	220
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	40	(180)	(90)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	40	(180)	(90)
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	(565)	0	130
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	(565)	0	130
Surplus (deficit) of capital funding (C - D)	605	(180)	(220)
Funding balance ((A - B) + (C - D))	0	0	0

Regulatory and compliance

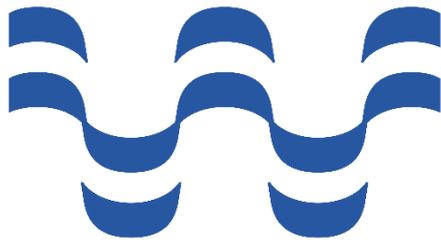
Whanganui District Council: Funding impact statement for 2026/27 for regulatory & compliance

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,176	4,633	3,662
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	3,927	3,685	4,550
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	1,175	1,219	1,060
Total operating funding (A)	8,278	9,536	9,272
Application of operating funding			
Payments to staff and suppliers	6,944	8,558	8,315
Finance costs	27	110	18
Internal charges and overheads applied	1,747	1,957	2,133
Other operating funding applications	0	0	0
Total application of operating funding (B)	8,718	10,624	10,466
Surplus (deficit) of operating funding (A - B)	(440)	(1,088)	(1,194)
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	440	1,140	1,264
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)	440	1,140	1,264
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	75	0	0
-to replace existing assets	0	52	70
Increase (decrease) in reserves	(75)	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	0	52	70
Surplus (deficit) of capital funding (C - D)	440	1,088	1,194
Funding balance ((A - B) + (C - D))	0	0	0

Corporate

**Whanganui District Council: Funding impact statement for 2026/27
for corporate**

	Annual Plan 2025/26 \$000	Long Term Plan (Yr 3) 2026/27 \$000	Annual Plan 2026/27 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	623	513	1,282
Targeted rates	0	0	0
Subsidies and grants for operating purposes	510	521	521
Fees and charges	729	678	330
Internal charges and overheads recovered	14,026	13,388	15,209
Local authorities fuel tax, fines, infringement fees and other receipts	3,133	2,547	2,474
Total operating funding (A)	19,021	17,647	19,817
Application of operating funding			
Payments to staff and suppliers	16,563	14,904	22,825
Finance costs	934	608	751
Internal charges and overheads applied	463	336	495
Other operating funding applications	0	0	0
Total application of operating funding (B)	17,960	15,849	24,071
Surplus (deficit) of operating funding (A - B)	1,061	1,798	(4,254)
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	109	(505)	5,773
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)	109	(505)	5,773
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	100	261	0
-to replace existing assets	1,020	982	1,469
Increase (decrease) in reserves	50	50	50
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	1,170	1,293	1,519
Surplus (deficit) of capital funding (C - D)	(1,061)	(1,798)	4,254
Funding balance ((A - B) + (C - D))	0	0	0



TE KAUNIHERA Ā-ROHE O
Whanganui
DISTRICT COUNCIL