

WATER SERVICES

Information Disclosure

Response to clauses 4.6 to 4.10

Water Services Information Disclosure Determination 2026 NZCC 3

Regulated supplier	Whanganui District Council
Disclosure date	1 September 2026
Status	Final

Purpose

This document sets out Whanganui District Council's response to clauses 4.6 to 4.10 of the Water Services Information Disclosure Determination 2026 NZCC 3. It should be read with the council's completed charges disclosure template and the supporting policies and schedules listed at the end of this document.

Disclosure Overview

Whanganui District Council provides drinking water, wastewater and stormwater services directly as council activities. This disclosure describes the council's approach to dividends, funding growth, charges and infrastructure funding and financing levies.

Clause	Requirement	Council response
4.6	Dividends policy	No separate dividends policy. The council has no shareholders or share capital and cannot declare or pay dividends from its in-house water services activities.
4.7	Policy for funding growth	Growth-related costs are allocated and funded in line with the council's development contributions policy.
4.8	Charges	Charges are disclosed in the accompanying template and adopted schedules.
4.9	Content of charges information	The accompanying template provides the required information for each applicable water service charge.
4.10	Content of IFF levy information	Not applicable. The council does not currently impose an IFF levy for water services.

Clause 4.6

Dividends Policy

Whanganui District Council is a territorial authority constituted under the Local Government Act 2002 and provides water services directly as council activities. The council does not have shareholders, or a legal mechanism through which dividends can be declared or paid from those activities.

Accordingly, Whanganui District Council does not maintain a separate dividends policy for its water services activities.

Any operating surpluses generated from the provision of water services are retained within the council and applied in accordance with the council's statutory financial management obligations, funding and revenue policies, Long-Term Plan, Annual Plan and other applicable governance and budgeting processes.

As dividends cannot be paid by the council in respect of its water services activities, a dividends policy is not required and does not exist.

Clause 4.7

Policy for Funding Growth

Whanganui District Council's approach to funding growth associated with water services is set out through a combination of its Long-Term Plan, Revenue and Financing Policy, Development Contributions Policy, Infrastructure Strategy, Fees and Charges Schedule, and associated asset management planning documents.

The council's Development Contributions Policy sets out the methodology used to identify and recover growth-related capital expenditure attributable to new development. Where projects deliver multiple benefits, including growth, renewal, resilience, compliance, or levels of service improvements, the council allocates costs in accordance with the relevant funding policies and applicable legislative requirements.

The council maintains a schedule of charges applicable to new connections and development-related activities. These include development contributions and connection charges where relevant. The circumstances in which these charges apply, the methodology used to calculate them, and the activities to which they relate are documented within the council's publicly adopted policies and charges schedules.

Public reference: Development Contributions | Whanganui District Council
[Open development contributions webpage](#)

Clause 4.8

Information about Charges

The council's charges for regulated water services are disclosed in the accompanying Commerce Commission charges disclosure template. The template should be read with the council's adopted Funding Impact Statements, Rating Information, Revenue and Financing Policy, Development Contributions Policy, and Fees and Charges Schedule for the relevant disclosure year.

This information is available in the Annual Plan 2026/27 Rating Funding Impact Statement and can be found on the council website.

Public reference: Annual Plan 2026/27
[Open Annual Plan 2026/27](#)

Clause 4.9

Content of Information about Charges

For each applicable charge, the accompanying disclosure template identifies the information required by clause 4.9, including the regulated service, charging basis, customer or connection category, area of application, charge amount or rate, conditions of application, and the source document in which the charge is adopted or published.

Clause 4.10

Content of Information about IFF levies

Clause 4.10 is not applicable to Whanganui District Council because the council does not currently impose an IFF levy for its regulated water services.

Public Availability

The council will publish this disclosure, the completed charges disclosure template and the supporting information required by the Determination on its public website. The published material will be retained and corrected if an error is identified, in accordance with the Determination.

Supporting Documents

This disclosure should be read with the following council documents for the relevant disclosure year, as located on the council public website:

- Long-Term Plan 2024-2034, including Funding Impact Statements and Rating Information;
- Annual Plan 2026/27, including any updated Funding Impact Statements and rates information;
- Revenue and Financing Policy;
- Development Contributions Policy;
- Fees and Charges Schedule 2026/27;
- Infrastructure Strategy and relevant activity or asset management plans;
- Completed Commerce Commission charges and IFF levies information disclosure template.

Approval and Contact

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