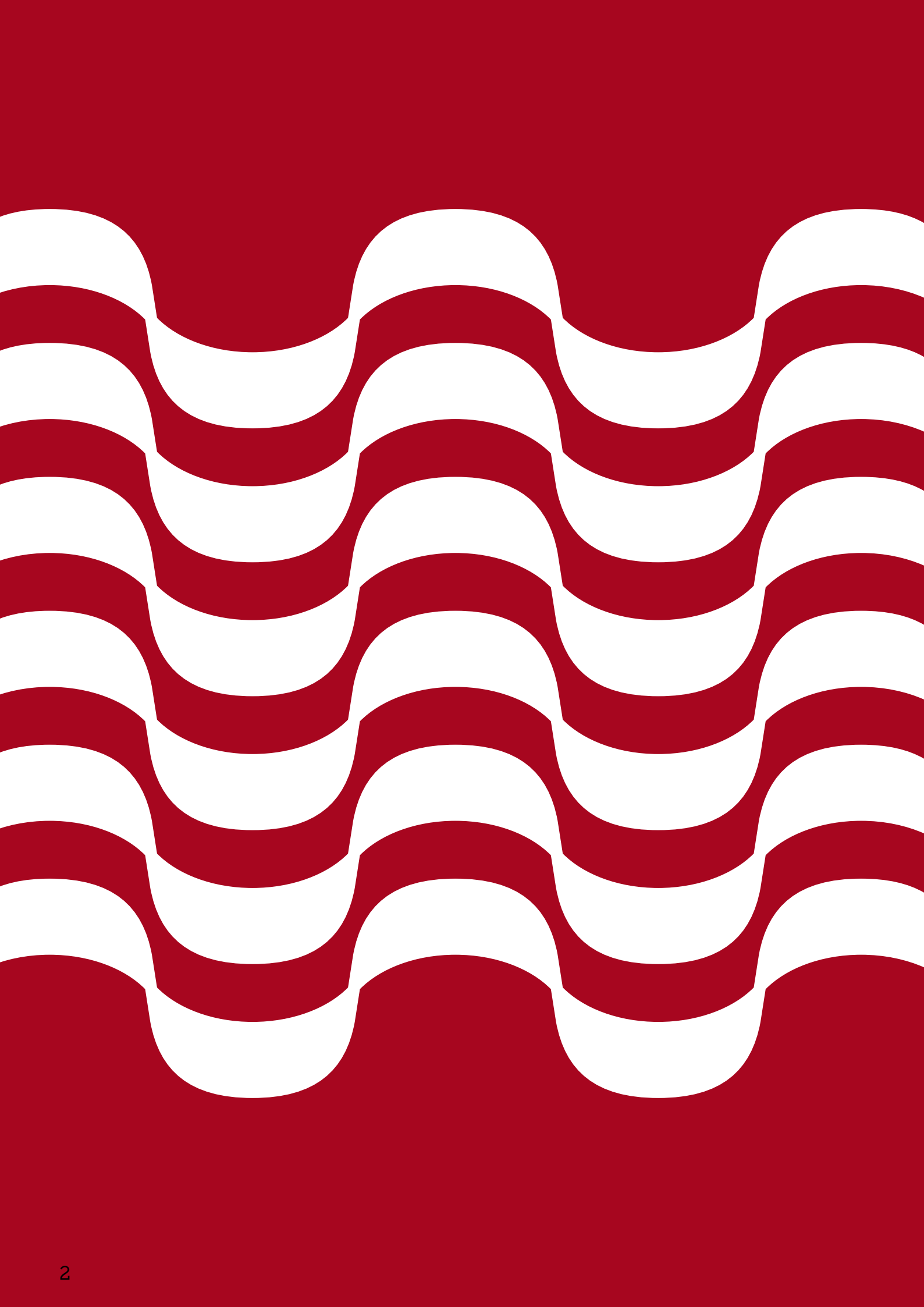


Annual Plan 2026/27

TE KAUNIHERA Ā-ROHE O
Whanganui
DISTRICT COUNCIL



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Message from the Mayor and Chief Executive

Kia ora koutou

The Annual Plan 2026/27 has been developed at a time when households, businesses and councils across New Zealand are facing increasing financial pressure.

Over the past few months, we have seen rising electricity, fuel and construction costs, alongside significant uncertainty around local government reform. These pressures are being felt throughout our community and are also affecting the cost of delivering the services and infrastructure that people rely on every day.

Against this backdrop, our focus has remained clear: keep rates as affordable as possible while continuing to deliver the essentials.

Keeping affordability front and centre

Over the past year, the council has maintained a strong focus on affordability, responsible financial management, and the services and infrastructure our community relies on every day.

In 2025/26, Whanganui achieved the lowest average rates increase in New Zealand through a deliberate and disciplined six-point plan. We reduced costs, increased revenue, paid down additional debt, and kept pressure on finding savings. For 2026/27, we have taken that same disciplined approach again.

We have squeezed everything we reasonably can

We have squeezed everything we reasonably can out of the budget while still maintaining essential services, managing infrastructure risk, keeping core facilities operating, and avoiding short-term cuts that could create bigger long-term costs.

The easy option would have been to delay too much, cut too deeply, or push costs into future years. We have tried not to do that. Instead, we have focused on making practical decisions that are fair to ratepayers today and sustainable for the future.

Responding to rising costs

The average rates increase for 2026/27 is 6.9 percent.

While no one wants to see rates increase, the reality is that the council is facing many of the same pressures affecting households and businesses. Electricity costs have risen sharply, bitumen used for roading is up 45 percent, and plastic pipes used in water infrastructure are up 28 percent since February.

These increases directly affect the cost of maintaining roads, operating facilities, delivering services, and looking after the public assets our community depends on. These are not optional costs. They are part of the cost of keeping Whanganui running.

Applying what we heard

The feedback from the community was clear. People want the council to focus on affordability, core services, infrastructure, transparency, value for money, and careful stewardship of public funds. We have carefully considered that feedback and applied it throughout this annual plan.

Looking ahead

This annual plan is about balancing today's needs while keeping an eye on the future. It protects essential services, continues investment in the infrastructure and facilities our community relies on, and ensures the council remains well placed to respond to future challenges and opportunities.

We would like to thank everyone who took the time to engage with the annual plan process. We also acknowledge the commitment of council staff. Finding efficiencies, responding to change and continuing to deliver services is not always easy. Their professionalism and dedication continue to play an important role in delivering for our community.

Whanganui is not immune from the pressures facing councils across New Zealand. But we remain committed to making careful, practical and disciplined decisions that support our community now and into the future.



ANDREW TRIPE
Mayor of Whanganui



DOUG TATE
Chief Executive

Developing the Annual Plan

What is an Annual Plan?

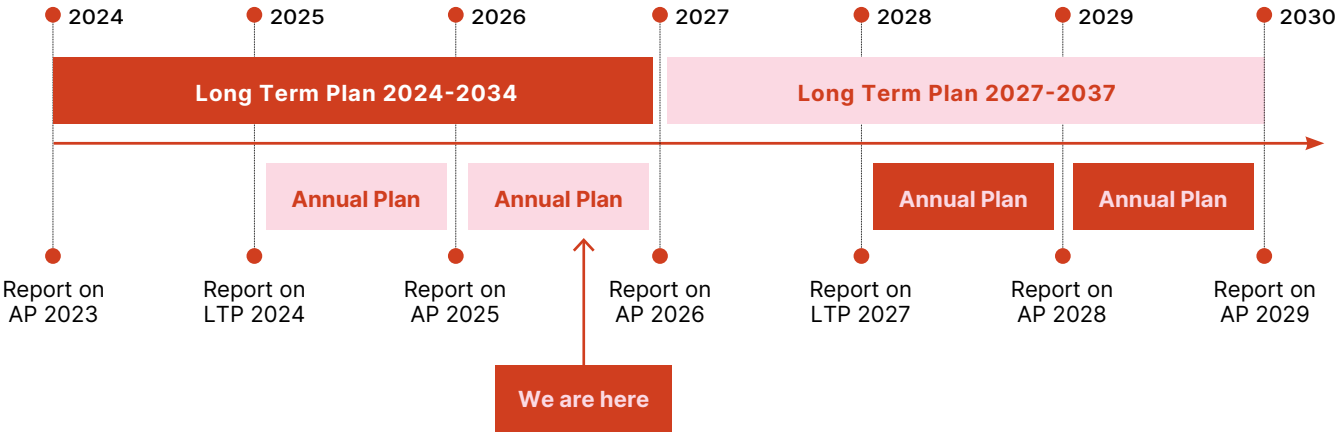
An annual plan is the council's budget for the year. It sets out what we plan to do, how much it will cost, and how it will be paid for.

In simple terms, we work out the cost of delivering services and facilities, then figure out how much needs to be collected through rates and other income.

Each year, we also review our plans to reflect changing circumstances. This might mean adjusting what we do, when we do it or how we fund it.

The 2026/27 Annual Plan is the third year of our current long-term plan.

Council planning and performance monitoring cycle



Consultation

The consultation process gave the community an opportunity to give feedback on our Annual Plan 2026/27, which provided council with clear direction as decisions were made.

- A total of 130 submissions were received, with 41 presenting their submission on the Annual Plan in person to council.
- A dedicated Annual Plan webpage obtained 1,445 page views throughout the consultation period.
- A mixture of print and digital advertising was used to raise awareness. 4 adverts were placed in local newspapers and 17 social media posts were distributed.

Consultation opened for the Annual Plan	Consultation closed	Hearings	Deliberations	Adoption of the Annual Plan
31 March 2026	**3 May 2026**	**12 May 2026**	**4 June 2026**	**16 June 2026**

Our focus for this Annual Plan

This Annual Plan has been developed in a complex and changing environment. Cost pressures remain high, driven by inflation, energy and fuel costs, and we know our community are facing these pressures too. At the same time, national reform and uncertainty continue to shape how councils plan and deliver services.

Throughout this process, our focus has been on striking the right balance. We have worked to keep rates as low as possible, while continuing to deliver the essential services, infrastructure and facilities our district relies on.

We have taken a disciplined and considered approach by reviewing our work programmes, prioritising what matters most, and looked for opportunities to improve efficiency. Along the way, we have had to make some difficult choices, including deferring or rephasing work, and weighing up where short-term savings could create longer-term costs or risks.

These trade-offs have been a key part of this Annual Plan. Decisions such as whether to delay projects, how quickly to repay debt, and how to manage budgets in the face of uncertainty all reflect the need to balance affordability today with sustainability in the future.

Even within these constraints, we are continuing to invest in our district. Our focus remains on maintaining core infrastructure, delivering essential services effectively, and progressing key projects where they provide long-term benefit to Whanganui.



Key decisions

Public consultation is not always required for an Annual Plan. In this case, the changes proposed did not trigger Council's Significance and Engagement Policy. However, Council chose to undertake consultation to provide transparency and ensure the community had an opportunity to provide feedback on hot topics and the overall direction of the plan.

Hot Topics

As part of this Annual Plan, council considered a small number of hot topics that highlight the choices involved in balancing affordability, service delivery, and long-term sustainability. These topics reflect the practical decisions behind the plan, where timing, funding, and priorities needed to be carefully weighed.

Door charges at Te Whare o Rehua Sarjeant Gallery

As part of this Annual Plan, council considered whether introducing entry charges could help offset operating costs, while also weighing the potential impacts on accessibility, visitation, and the wider economic and cultural benefits the gallery provides.

What was decided
Council confirmed its decision to not introduce a door charge at Te Whare o Rehua Sarjeant Gallery, maintaining free public access and progressing the development of a comprehensive revenue strategy to support financial sustainability and reduce the overall rates contribution.

Whanganui East Pool

Through this Annual Plan, council considered whether to continue operating the pool for another season or pause operations to enable refurbishment work to be completed more efficiently and help manage costs. This also included careful consideration of health and safety matters identified as part of the facility's current condition.

What was decided
Council agreed to continue operating the Whanganui East Pool for the 2026/27 summer season, maintaining community access while longer-term refurbishment planning progresses.

Delaying the Davis Library Extension

Council considered whether to continue progressing the long-planned extension or delay it, recognising the significant increase in project costs and the need to prioritise affordability. This included separating urgent renewal work, such as roof replacement, from longer-term decisions about the future investment of the facility.

What was decided
Council agreed to defer the Davis Library extension for reconsideration through the Long-Term Plan 2027–2037.

Keeping budgets lean or building a buffer

Setting budgets in the current environment requires balancing the need to keep rates as low as possible with the need to manage risk and respond to rising costs. As part of this Annual Plan, Council considered how to approach budgeting in the context of increasing financial uncertainty, including emerging cost pressures such as energy and fuel that have continued to evolve through the process.

Updated information available since consultation indicated that electricity prices would rise beyond earlier assumptions used in preparing the draft Annual Plan. Council's major electricity costs are for water bores and wastewater pumping and treatment sites and therefore there is little scope to reduce usage.

As a result of global events, fuel costs are also impacting on the cost of delivering services to our community, for example in undertaking parks and roading maintenance and providing our kerbside recycling service. It is difficult to predict with any certainty the fuel cost impact on our budgets over the coming year.

Careful consideration was given to how tightly budgets should be set, and how best to maintain resilience while continuing to deliver core services.

What was decided
Council added $1.0 million for additional electricity costs to its budget. No extra funding was provided for fuel cost impacts - Council agreed to leave budgets as is and try and mitigate any cost increases through short-term changes to service levels and work programmes throughout the year. $200,000 of savings were identified by officers in response to elected members' request to continue to find further savings.

Slowing down loan repayments

Council's approach to loan repayments has a direct impact on both current rates and long-term financial sustainability. Through this Annual Plan, Council considered how quickly debt should be repaid, weighing up the benefits of reducing debt and interest over time against the need to manage affordability for ratepayers in the short term.

What was decided
Council decided to remove the $590,000 of extra loan repayments that had been added to its loan repayment programme in 2025/26 and further reduced loan repayments by $200,000 to keep rates low. Loan repayments for 2026/27 are projected at $11.3M after these changes are made.

Fees and charges 2026/27

Each year Council reviews fees and charges to ensure they remain cost reflective. For 2026/27, we proposed to make a 3% inflationary adjustment to most fees and charges in line with increases in our costs. This was intended to maintain the funding balance between fees and charges and rates set in our Revenue and Financing Policy.

Aquatics and Resource Recovery Centre fees will not be increased this year due to cash handling considerations. A new Project Information Memorandum (PIM) fee is being implemented for small standalone dwellings (e.g. granny flats) under the updated building rules.

What was decided
Council confirmed the fee increases as proposed, meaning most fees and charges will increase by 3% next year in line with increases in our cost base.

Additional Requests

Council received a range of additional requests through the Annual Plan 2026/27 consultation process, covering funding requests, service changes, and suggestions for further investigation. These requests varied in scope and were considered alongside existing priorities, affordability constraints, and consistency with Council's established funding approach. While most requests were noted or deferred for consideration through future planning processes, a small number resulted in changes to the Annual Plan, including the allocation of additional budget to specific initiatives.

In particular, Council approved additional funding of $110,000 to support the Whanganui Regional Museum and confirmed the continuation of $110,000 in Mainstreet promotional and marketing funding for 2026/27, subject to strengthened accountability and delivery expectations. In addition, there was approval of $4,000 per annum to support increased insurance costs for the Tramways Trust, and a $20,000 increase to contestable event funding reflecting the Vintage Weekend request and broader support for community-led events.

Council also agreed in principle to consider providing financial underwriting support for the Waimarie Riverboat project, subject to confirmation of the project scope, funding package, and overall risk profile, with any final commitment to be considered through a further Council decision.

Variations to the Long-Term Plan

The following provides you with some of the key changes since the long-term plan 2024-2034. The average rates increase for 2026/27 is 6.9% following a series of decisions that are outlined below.

In our Long-Term Plan, we forecast a 6.6% rates increase for 2026/27, based on an assumption that rates would also increase by 6.6% in 2025/26. However, the actual rates increase in 2025/26 was much lower at 2.2%. This means we started from a lower rates funding base than expected, so even with a 6.9% increase in 2026/27 our total rates income is still $3.4M below what was originally forecast for 2026/27 in the Long-Term Plan 2024-34.

Savings

Removing extra loan repayments	Last year, through the 2025/26 Annual Plan, Council added an extra $590,000 in loan repayments on top of our normal programme to help pay down debt faster and strengthen our financial resilience. Because of cost pressures in 2026/27, we're removing these additional loan repayments and returning to our standard loan repayment programme.
Smoothing loan repayments to reduce pressure on rates	To help manage short-term cost pressures, we further reduced loan repayments to save around $200,000 and reduce the impact on rates.
Insurance	Insurance premiums have reduced for 2025/26 due to softening in the global insurance market. We have reduced our insurance budget compared to Year 3 of the LTP, noting the budget for 26/27 is 5% higher than 2025/26 actuals.
Interest savings	We reviewed budgets in terms of costs, deliverability and timing impacts to realise $200,000 of further cost savings.

Increases

Electricity	Council added $1.0 million to its budget for additional electricity costs based on advice on current market pricing. Council's major electricity costs are for water bores and wastewater pumping and treatment sites and therefore there is little scope to reduce usage to try and reduce costs.
Fox to Fitzherbert link road growth project	An extra $3.1M has been added to enable the completion of the Fox to Fitzherbert link road based on the revised forecast of the project cost. The project will open up the area for residential development. A number of factors have resulted in the cost escalation for this project including increased compliance requirements, increased land costs, increased construction costs, and improved stormwater resilience.
Water supply UV disinfection	An additional $1.8M of capital has been added to proceed with the UV upgrade for the main city water supply. While this project was planned in the LTP, a number of factors including increased compliance requirements from central government have increased costs.
Splash Centre staffing	Staffing costs for the Splash Centre have increased following the implementation of safety-related changes in response to the Coroner's findings.
Financial impact of NZICPA	The public report at the Council Controlled Organisation & Economic Growth Committee meeting held on 18 March 2026 highlighted the financial impact of Council's investment in NZICPA. This has had a 0.8% impact on the rates increase for 2026/27.
Additional funding to community organisations	We're hearing there's increasing pressure on community organisations that support people in need. To respond, we're adding $60,000 a year to our community funding.
Housing Entity set-up	Council approved investigating the setup of a new housing entity after the Long-Term Plan was adopted. We're adding $500,000 in 2026/27 to keep the work moving and support the entity to be established.

Mountains to Sea cycleway

We've put a proposal to MBIE to help fund the next stage of the Mountains to Sea cycleway. If successful, MBIE would contribute 75% of the cost. We're adding $745,000 to the draft budget and including an expected income line for MBIE funding (around $558,000), so we're ready to deliver if funding is confirmed.

Older person's housing heat pumps

$500,000 of capital funding has been included to support upgrades to heating in Council's older person's housing portfolio. This investment aligns with Council's service focus on ensuring older persons' housing is healthy, safe and warm.

Local Waters Done Well

The Water Services Delivery Plan adopted by Council in August 2025 incorporated establishment costs for the new Water Services CCO of $6.7M, of which $4.9M is expected to occur in the 2026/27 financial year. This has no impact on rates as the debt and associated interest costs will transfer to the Water Services CCO when it is established.

Wakefield Street bridge

NZTA have now confirmed their 62% funding contribution for the replacement of the Wakefield Street bridge. The latest project cost estimate is $2.7M, so an extra $200,000 has been added to the existing $2.5M budget.

Other changes

Festival of Design

We are funding $100,000 to support the launch of the New Zealand Festival of Design, a new 10-day national festival anchored in Whanganui. This is required to secure external investment of $300,000 from MBIE for the inaugural festival to be held in October 2026.

GasNet dividend

GasNet is expecting to pay a larger dividend in 2026/27 —$1.6 million, compared with $1.3 million budgeted last year. This additional income helps support Council's overall budget for the year ahead.

Deferrals

Davis Library extension

The Davis Library extension project, approved through the Long-Term Plan 2021–2031, has been deferred. The project was originally scheduled to commence in 2026/27, with an estimated total cost of $2.7 million to be delivered across the 2026/27 and 2027/28 financial years, including $1.3 million budgeted in 2026/27. Since that time, construction costs have increased significantly.

The library roof replacement was originally planned as part of the extension project. However, following a recent condition assessment, the roof has been identified as requiring urgent replacement by 2027, with an estimated cost of $700,000.

As a result, funding has been reprioritised to deliver the roof replacement, and the remaining $600,000 previously budgeted for the extension in 2026/27 has been deferred.

Opera house stagehouse and fly system

In our Long-Term Plan 2024–34, we planned to build a new stagehouse and install a new fly system at the Royal Whanganui Opera House. Work is still underway to confirm the scope, options, costs and funding for the project, so we're proposing to pause and revisit it through the Long-Term Plan 2027–2037.

Non-urgent stormwater projects

$1.7M of non-urgent stormwater capital projects have been deferred to focus attention and funding on the completion of the Fox to Fitzherbert link road growth project.

Sludge disposal at our wastewater treatment plant

Work is underway to look at long-term options for sludge disposal from our wastewater treatment plant. The timing of this work has shifted, so we're reducing the 2026/27 budget from $2.5 million to $400,000 and move the remaining $2.1 million to 2027/28, to better match when the spending is expected to occur.

Wastewater Treatment Plant cogeneration plant

This project is linked to the sludge disposal work and it isn't ready to be funded yet. We're moving $200,000 from 2026/27 to 2027/28 so the timing better matches the wider programme.

Surf lifesaving rebuild grant

Whanganui Surf Lifesaving Service (WSLS) has updated the scope of its' rebuild project and is continuing work on design, fundraising and early engagement. While Council has set aside funding in 2026/27, the project is unlikely to be ready to use Council funding within that year. We're moving the $1.0 million to 2027/28 so the budget lines up with the project timeline.

Port land buy back

This project is not yet ready for funding and therefore $1M is proposed to be deferred.

Key changes to our Annual Plan 2026/27 from year 3 of the Long-Term Plan 2024-2034

Overall financial summary

Rates revenue	▼ Down 3.5% from $98.1M to $94.7M	The rates increase for 2025/26 was only 2.2%, down from the 6.6% predicted in the Long-Term Plan (LTP). This means that despite a 6.9% rates increase this year (compared to 6.6% predicted in the LTP), our rates revenue is still $3.4M lower than we had forecast in the LTP for 2026/27.
User fees and development contributions	▲ Up 15.8% from $19.1M to $22.2M	User fee income is up 15.8% as we focus on improving non-rates revenue under our six-point plan.
Subsidies and grants	▼ Down 36.1% from $21.2M to $13.5M	Primarily due to grants for the Opera House upgrade and Davis Library extension projects being removed (in line with the projects being delayed and their capital cost being removed from 2026/27).
Operating expenditure	▲ Up 7.6% from $99.8M to $107.3M	$4.9M of this increase is related to the set-up costs for the new Whanganui-Ruapehu Water Services CCO – these costs will be loan funded and transferred to the new entity when it is set-up. In addition, electricity costs have increased by $1M due to expected increases in pricing when Council's electricity contract for its large sites rolls over in August 2026.
Capital expenditure	▼ Down 25.4% from $50.1M to $37.3M	Primarily due to the deferrals noted above, including the Opera House upgrade project (-$8.9M), and some three waters projects that are not ready for funding yet.

Capital expenditure by group of activities

You can find further information on the reasons behind these changes in the Variances to the Long-Term Plan from page 10.

Group of activities	Annual Plan 2026/27 ($000)	Long-Term Plan 2026/27 ($000)	Variance ($000)
Roading and transportation	13,014	14,533	(1,518)
Wastewater	6,406	9,943	(3,537)
Water supply	5,153	3,399	1,754
Community places and open spaces	3,124	3,417	(293)
Stormwater	5,077	4,754	323
Venues, events and facilities	2,618	12,398	(9,780)
Corporate	1,469	1,243	226
Community support	100	0	100
Regulatory and compliance	70	52	18
Economic development	300	313	(13)
Waste minimisation and collection	0	0	0
Total	**37,331**	**50,051**	**(12,720)**

Rates information for 2026/27

Average rates increase

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

The average rates increase following deliberations is 6.9% for the 2026/27 year which is slightly higher than the rates increase planned for this year in our Long-Term Plan 2024-2034. For the average residential household, this is an increase of about $5.10 per week.

It is important to note that the 6.9% increase is an average only. Individual rates changes will vary depending on factors such as the services a property receives and the results of the October 2025 rating revaluation, conducted by Quotable Value NZ (QV).

In a revaluation year there is typically greater variation, as changes in property values affect how rates are shared across the district. While Council's total rates income will increase by 6.9%, some properties may see higher increases and others lower, depending on how their property valuation has changed compared to others.

Rates increase by sector

Average rates and rate increases by sector for 2026/27 are:

	Average land value	Average capital value	Average 2026/27 rates	$ increase	% increase
Residential	$256,000	$538,000	$4,213	$265	6.7%
Lifestyle	$506,000	$892,000	$3,622	$326	9.9%
Farming	$1,597,000	$1,940,000	$6,220	$268	4.5%
Commercial	$621,000	$2,022,000	$14,268	$1,114	8.5%
Overall	**$347,000**	**$714,000**	**$4,872**	**$316**	**6.9%**

The average residential rate of $81 per week funds the following groups of activities:

Earthquake strengthening	$1
Corporate	$2
Community Support	$2
Waste minimisation and kerbside recycling collection	$3
Regulatory and compliance	$4
Roads and footpaths	$5
Economic development	$6
Stormwater disposal	$7
Water supply	$9
Community places & open spaces	$12
Wastewater	$15
Venues, events and facilities	$16

Unbalanced budget

Council has an unbalanced budged in 2026/27 of $14.0 million.

The major contributors to this include Council's proposal not to fully fund depreciation and to loan funding one-off projects, such as the establishment of the new Water CCO.

Council considers this approach to be financially prudent. A significant proportion of the depreciation expense relates to long-life infrastructure and community assets that will provide benefits to Whanganui residents for many decades. These include assets such as roads, water infrastructure, the Sarjeant Gallery redevelopment and the wastewater treatment plant upgrade.

Council does not consider it equitable for current ratepayers to fully fund the future replacement of these assets while also meeting the costs associated with providing them today, e.g. repaying existing debt on the assets. Instead, Council considers it appropriate that a portion of these costs be shared with future generations who will also benefit from the assets.

Depreciation is an accounting measure that spreads the cost of an asset over its useful life. However, asset replacement expenditure does not occur evenly from year to year and, in many cases, replacement will not be required for several decades. Council therefore considers it appropriate to take an intergenerational approach to funding these assets, balancing affordability for today's ratepayers with the long-term stewardship of community infrastructure.

As mentioned above, the balanced budget position is also affected by a number of one-off projects funded through borrowing. These projects contribute approximately $6.1 million to the unbalanced budget. Council considers this approach financially prudent as it enables costs to be spread over time so that those who benefit from the investment contribute towards its cost.

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	91,570
Rates - metered water, trade waste and penalties	2,937	2,947	3,117
Subsidies	13,486	15,605	12,579
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**	**130,429**
Capital funding			
Transfer from/(to) special funds	465	(262)	(305)
New loans	27,697	23,333	25,884
Loans repaid	(11,442)	(11,654)	(11,340)
Gross proceeds from asset sales	0	0	0
Total capital funding	**16,720**	**11,417**	**14,240**
Total funding	**142,119**	**149,854**	**144,669**
Costs			
Operating costs	61,374	60,516	66,071
Salaries and wages	26,642	27,807	30,991
Debt servicing	10,354	11,480	10,275
Overheads	0	0	0
Total activity costs	**98,369**	**99,802**	**107,337**
Capital expenditure			
Purchase of investments	9,000	0	0
Capital for growth	2,003	3,179	4,158
Capital acquisitions	12,732	28,175	12,333
Capital replacements	20,015	18,698	20,840
Total capital expenditure	**43,750**	**50,051**	**37,331**
Total funding requirement	**142,119**	**149,854**	**144,669**
Rates increase (to existing ratepayers)*	2.2%	11.2%	6.9%
Debt balance**	231,650	237,992	254,042

*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 subsequest information

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

The purpose of the "Prospective cost of service statement" (COSS) is to show how much 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

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

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

Rates required by activity

Activity	Revenue ($000)	Operating costs ($000)	Personnel costs ($000)	Finance costs ($000)	Capital expenditure ($000)	Capital funding ($000)	Rates requirement[1] ($000)	2025/26 Rates requirement[1] ($000)	Forecast Loans at 30 June 2027 ($000)
Water supply	(1,803)	6,720	518	826	5,153	(2,516)	**8,899**	7,889	20,776
Water supply	**(1,803)**	**6,720**	**518**	**826**	**5,153**	**(2,516)**	**8,899**	**7,889**	**20,776**
Stormwater	(291)	2,338	278	1,574	5,077	(2,243)	**6,732**	6,908	38,307
Stormwater	**(291)**	**2,338**	**278**	**1,574**	**5,077**	**(2,243)**	**6,732**	**6,908**	**38,307**
Wastewater	(2,996)	9,513	1,123	2,745	6,406	(3,164)	**13,626**	12,907	64,983
Wastewater	**(2,996)**	**9,513**	**1,123**	**2,745**	**6,406**	**(3,164)**	**13,626**	**12,907**	**64,983**
Roading	(13,353)	9,385	818	562	12,318	415	**10,145**	9,586	13,085
Footpaths and berms	(316)	796	26	29	496	0	**1,032**	970	689
Durie Hill Elevator	(125)	289	0	36	200	(125)	**275**	291	917
Roading and Transportation	**(13,794)**	**10,471**	**844**	**628**	**13,014**	**290**	**11,452**	**10,847**	**14,690**
Acquatics	(1,414)	2,566	2,313	184	495	45	**4,190**	3,363	4,333
Cooks Gardens & Velodrome	(175)	755	0	134	172	(2)	**885**	932	3,176
New Zealand Glassworks Te Whare Tūhua o Te Ao	(465)	687	205	12	100	(82)	**457**	470	318
Libraries	(104)	1,356	1,870	74	1,170	(600)	**3,766**	3,519	2,054
Sarjeant Gallery Te Whare o Rehua Whanganui	(1,066)	3,096	1,583	902	100	650	**5,265**	4,903	20,972
Royal Whanganui Opera House	(165)	784	0	31	3	80	**733**	564	683
War Memorial Centre	(293)	141	975	53	420	(370)	**925**	757	1,434
Whanganui Regional Museum	(35)	1,700	0	62	158	(28)	**1,857**	1,772	1,476
Venues, events and facilities	**(3,717)**	**11,084**	**6,946**	**1,452**	**2,618**	**(307)**	**18,076**	**16,281**	**34,447**
Cemeteries	(813)	843	33	21	43	87	**213**	210	448
Central Business District	(6)	1,182	0	(11)	145	(45)	**1,265**	1,250	(231)
Older persons' housing	(2,300)	2,401	72	221	600	(994)	**0**	0	5,709
Property portfolio	(1,584)	4,008	1,837	307	1,835	(161)	**6,242**	5,537	7,378
Parks and open spaces	(508)	5,402	536	110	501	278	**6,318**	6,389	2,450
Community places and open spaces	**(5,212)**	**13,836**	**2,478**	**647**	**3,124**	**(834)**	**14,039**	**13,387**	**15,755**
Community	(42)	2,202	541	(91)	100	(330)	**2,381**	2,208	(1,979)
Emergency management	0	236	248	1	0	0	**485**	464	29
Community support	**(42)**	**2,439**	**789**	**(90)**	**100**	**(330)**	**2,866**	**2,673**	**(1,949)**
Economic Development	(535)	2,325	1,204	(4)	0	0	**2,990**	2,246	(102)
Airport	(444)	625	217	258	300	130	**1,086**	1,110	6,025
Seaport	(100)	700	0	1,395	0	804	**2,799**	2,745	32,551
Economic development	**(1,079)**	**3,651**	**1,422**	**1,649**	**300**	**934**	**6,876**	**6,101**	**38,474**
Waste minimisation and collection	(1,083)	4,284	635	106	0	220	**4,162**	4,175	2,453
Waste minimisation and collection	**(1,083)**	**4,284**	**635**	**106**	**0**	**220**	**4,162**	**4,175**	**2,453**
Animal management	(754)	617	570	43	0	60	**537**	524	996
Building control	(1,903)	1,178	1,741	(12)	50	(50)	**1,004**	726	(258)
Environmental health	(294)	502	451	(1)	0	0	**659**	688	(14)
Parking Services	(2,000)	853	290	15	20	0	**(822)**	(826)	349
Resource Consenting	(660)	515	784	(2)	0	0	**637**	677	(51)
District Planning	0	1,465	617	(41)	0	(581)	**1,461**	1,388	(668)
Regulatory & Compliance	**(5,610)**	**5,131**	**4,453**	**3**	**70**	**(571)**	**3,476**	**3,176**	**354**
Governance	(3)	1,739	322	(6)	0	55	**2,107**	2,263	(167)
Corporate services	(830)	(8,817)	9,185	16	1,107	(660)	**0**	0	3,514
Water Services CCO	0	2,900	2,000	191	0	(5,091)	**0**	0	7,091
Investments	(2,398)	783	0	534	362	(22)	**(741)**	(1,545)	12,626
Corporate	**(3,231)**	**(3,396)**	**11,507**	**735**	**1,469**	**(5,718)**	**1,366**	**718**	**23,064**
Expected Carry overs/Working capital									2,687
Total	**(38,858)**	**66,071**	**30,991**	**10,275**	**37,331**	**(14,240)**	**91,570**	**85,064**	**254,042**

[1]Rates excluding metered water, trade waste and penalties

Council Activities

Take a look at the following pages to see the key projects planned for each activity area over the coming year.

Water supply 22

Wastewater 25

Stormwater 28

Roading and transportation 31

- Roading
- Footpaths
- Durie Hill elevator

Venues, events and facilities 34

- Aquatics
- Cooks Gardens & Velodrome
- New Zealand Glassworks | Te Whare Tūhua o Te Ao
- Libraries
- Te Whare o Rehua Sarjeant Gallery
- Royal Whanganui Opera House
- War Memorial Centre
- Whanganui Regional Museum

Community places and open spaces 41

- Cemeteries
- Central Business District
- Older persons' housing
- Property portfolio
- Parks and open spaces

Community support 46

- Community
- Emergency management

Economic development 50

- Economic development
- Airport
- Seaport

Waste minimisation and collection 54

Regulatory and compliance 56

- Animal management
- Building control
- Environmental health
- Parking services
- Resource consenting
- District Planning

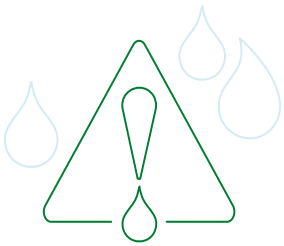
Corporate 61

- Governance
- Corporate services
- Investments

Our assets at a glance



Roading and footpaths
862km of road
345km of footpaths
6,400 of street lights
72 bridges
14 sets of traffic lights



Wastewater
2 treatment plants
38 pump stations
287km of pipeline



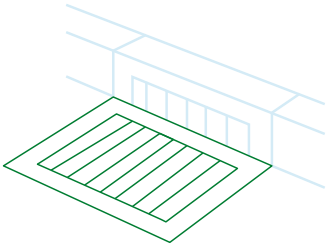
Water supply
8 bores
540km of pipelines
25,000m3 of water supplied per day on average



Transportation
Whanganui Airport
Durie Hill elevator
Whanganui Port



Community places and facilities
144 parks
5 cemeteries
2 aquatic centres
7 library facilities
(4 operated in partnership with local organisations)
2 mobile library vans
7 community venues



Stormwater
174km of pipeline
18km of waterways

Water Supply

We operate five water supply schemes across our district that provide clean safe-to-drink water to almost 17,000 residential and non-residential properties. Our water supply network includes service lines, pipe networks, pump stations, treatment plants and reservoirs and are served through the following water supply systems:

- Whanganui urban water supply scheme
- Fordell rural water supply scheme
- Pākaraka rural water scheme
- Mowhanau rural water scheme
- Westmere rural water scheme.

In addition to maintaining our water supply assets and traditional water treatment, we perform regular and robust water quality monitoring, have an oversight role in relation to the environmental performance of the drinking water, wastewater and stormwater network, as well as ensuring there is an adequate water supply for firefighting purposes in the urban area.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

- We're setting up a new organisation with Ruapehu District Council to manage drinking water, wastewater and stormwater. This is required under new government rules. From July 2027, it will take over these services for both districts, while keeping infrastructure in public ownership. We're now putting this in place, including appointing a board and chief executive - and planning how services, staff and assets will transfer. The goal is a more reliable and sustainable water system that meets national standards and is affordable for our communities.
- We're also upgrading the Whanganui city and Mowhanau water supplies by adding UV treatment and improved chlorination. This will provide extra protection against contaminants and help meet national drinking water requirements. Design work is underway, with construction expected to start later in 2026.
- Scheduled renewals across the water supply network will continue as programmed, prioritising critical assets to maintain levels of service, reduce risk of failure, and support long-term infrastructure performance
- We will continue progressing the global water take consent with Horizons Regional Council, while working in partnership with Hapū and Iwi. This work recognises the connection between groundwater and the wider environment.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	10,559
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**	**10,671**
Application of operating funding			
Payments to staff and suppliers	5,165	4,726	5,841
Finance costs	776	871	826
Internal charges and overheads applied	1,195	1,011	1,397
Other operating funding applications	0	0	0
Total application of operating funding (B)	**7,135**	**6,608**	**8,065**
Surplus (deficit) of operating funding (A - B)	**2,324**	**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	1,402	1,878	1,755
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	**4,952**	**3,399**	**5,153**
Surplus (deficit) of capital funding (C - D)	**(2,324)**	**(2,823)**	**(2,606)**
Funding balance ((A - B) + (C - D))	**0**	**0**	**0**

Capital expenditure 2026/27

To meet additional demand	Per LTP (Year 3)	Annual Plan
Water Supply	**$000**	**$000**
150mm zone metering for remote water management	170	163
Total	**170**	**163**

To improve level of service	Per LTP (Year 3)	Annual Plan
Water Supply	**$000**	**$000**
Mains	26	25
Meters & backflows	104	100
Connections	104	100
City water pump stations	16	-
Zone remote metering	52	50
Urban easements	10	10
UV Disinfection and Chlorination	261	2,950
Power Generation for Critical Sites	417	-
Rural Water – Source Water Security	156	-
Westmere Reservoir and 'Heloise' Bore UV and Chlorination	48	-
New treatment facilities	156	-
Total	**1,350**	**3,235**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Water Supply	**$000**	**$000**
Vehicle replacements	63	60
Fordell network	18	18
Pakaraka rural scheme	4	4
Westmere rural scheme	74	73
Valves & hydrants	216	184
Mains	116	115
Meters & backflows	58	58
Connections	423	325
City Water Pump Stations	11	26
Scada/Comms System	2	2
Roading coordinated projects	171	170
Spiral Welded Replacement	171	170
Ikitara Road pump station	63	63
Aramoho bore WTP	12	12
Variable speed drive 1,2,3	106	106
Westmere reservoir pipework	158	158
Kai Iwi Bores and Pipework	211	211
Total	**1,877**	**1,755**

Wastewater

We provide and manage two wastewater systems that are made up of service lines, pipe networks, pump stations, treatment plants and outfalls.

The urban service transfers domestic and trade wastewater through its network of wastewater pipes and pumping stations before being anaerobically treated to public health and environmental standards and then discharged to sea through the ocean outfall.

Industrial wastewater is collected and treated in accordance with individual industry agreements and under trade waste regulations.

A separate scheme serves the Mōwhanau community where wastewater is collected and treated using a sand filtration system before being discharged to land.

Significant initiatives for 2026/27

- We're setting up a new organisation with Ruapehu District Council to manage drinking water, wastewater and stormwater. This is required under new government rules. From July 2027, it will take over these services for both districts, while keeping infrastructure in public ownership. We're now putting this in place, including appointing a board and chief executive - and planning how services, staff and assets will transfer. The goal is a more reliable and sustainable water system that meets national standards and is affordable for our communities.
- We're replacing the ageing wastewater plant in Mōwhanau by connecting the area to the city wastewater system. This includes a 13.5km pipeline and new pump stations, providing a more reliable and cost-effective long-term solution.
- We will develop a comprehensive Wastewater Strategy to address our five key issues: new rules imposed by legislation, fragile resilience in the wastewater system, high stormwater ingress, higher costs for cleaner outcomes and reduced control over larger users.
- We will collaborate with key-partners and stakeholders to prepare applications for new discharge consents, which are due in February 2028.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	15,178
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**	**16,508**
Application of operating funding			
Payments to staff and suppliers	9,029	8,796	9,116
Finance costs	2,704	3,049	2,745
Internal charges and overheads applied	1,441	1,319	1,519
Other operating funding applications	0	0	0
Total application of operating funding (B)	**13,175**	**13,165**	**13,381**
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**

Capital expenditure 2026/27

To meet additional demand	Per LTP (Year 3)	Annual Plan
Wastewater	**$000**	**$000**
Growth Infrastructure	250	240
Total	**250**	**240**

To improve level of service	Per LTP (Year 3)	Annual Plan
Wastewater	**$000**	**$000**
CCTV of critical assets	125	-
Backfill of outstanding connections	10	10
Network Improvements	1,564	820
Mowhanau wastewater connection to city	3,785	-
Cogeneration plant	208	-
Sludge disposal solutions	2,606	400
Dryer foul air improvement	208	-
Total	**8,507**	**1,230**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Wastewater	**$000**	**$000**
Vehicle replacements	64	61
CCTV of critical assets	-	76
Wastewater - urban reticulation	849	712
Inflow & Infiltration Investigations	53	51
Reactive replacement - non-critical assets	170	142
Wastewater - pump stations	47	45
Mowhanau Wastewater Connection to Town	-	3,849
Total	**1,186**	**4,936**

Stormwater

The stormwater activity applies to urban stormwater schemes and council maintained open drains and streams within the district. It does not include roading drainage which is covered in the roading and transportation activity page.

Stormwater is surface water run-off that flows from surfaces like roofs, gardens, footpaths and roads across the ground and does not get absorbed into the soil. Council manages and maintains an urban network of pipes, retention ponds, basins and other infrastructure to safely direct stormwater to the river.

We also maintain a number of streams and open drains within the city to improve flood flow capacity when required, and to reduce the risk of property damage.
This activity includes the maintenance of two wetlands, Titoki and Kokohuia, certain aspects of Rotokawau Virginia Lake concerning water quality, and clearing slipways.
We work collaboratively with a number of community project partners on the Healthy Streams initiative to protect and maintain waterways within the Whanganui catchment.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

- We're setting up a new organisation with Ruapehu District Council to manage drinking water, wastewater and stormwater. This is required under new government rules. From July 2027, it will take over these services for both districts, while keeping infrastructure in public ownership. We're now putting this in place, including appointing a board and chief executive - and planning how services, staff and assets will transfer. The goal is a more reliable and sustainable water system that meets national standards and is affordable for our communities.
- Work is underway on the Fox to Fitzherbert Link Road to open up residential development in the area. The project includes new roads, stormwater infrastructure, connectivity and service upgrades to support housing growth, improve traffic flow and protect Mosston Road as a key freight route. Construction began in October 2025 and is on track for completion by mid-2028.
- We are working with hapū and the community under a Te Awa Tupua framework to design an expansion of the Titoki Street wetlands to improve flood resilience and support growth, habitat, and connectivity. Construction of the expansion is currently anticipated in 2028/29.
- We are partnering with communities to restore open waterways and watercourses that connect to the Awa by removing invasive plant species, fencing waterways from stock, and planting native riparian margins. This work supports erosion control, reduces long-term maintenance requirements, and improves ecological and environmental outcomes in key watersheds.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	427
Targeted rates	6,578	7,058	6,305
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**	**6,732**
Application of operating funding			
Payments to staff and suppliers	1,966	1,871	2,070
Finance costs	1,675	1,741	1,574
Internal charges and overheads applied	503	449	545
Other operating funding applications	0	0	0
Total application of operating funding (B)	**4,144**	**4,062**	**4,189**
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**

Capital expenditure 2026/27

To meet additional demand	Per LTP (Year 3)	Annual Plan
Stormwater	**$000**	**$000**
Land Acquisition (Southern drainage corridor, Fox to Fitzherbert link, Montgomery to Downes Ave, Montgomery storage facility, Mill Rd south-eastern watercourse)	464	-
Fox Road to Fitzherbert Avenue	-	3,080
Northern drainage corridor -Mill Road industrial area	383	-
Watercourse upgrades North West	81	80
Wetland Expansion	206	-
Springvale 750mm SW main	-	-
Stormwater Downstream Improvements	412	-
Montgomery Road storage facility	619	-
North West linking stormwater	-	-
Total	**2,165**	**3,160**

To improve level of service	Per LTP (Year 3)	Annual Plan
Stormwater	**$000**	**$000**
Stormwater attenuation	521	150
Integrated catchment management infrastructure	156	150
City Wide stormwater hotspots	104	100
Separation Completion	834	600
Inflow & Infiltration Investigations	104	100
Watercourse Condition Assessment	10	-
Watercourse erosion control and mitigation	83	80
Putiki Climate Adaptation	21	20
Total	**1,833**	**1,200**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Stormwater	**$000**	**$000**
Network Replacements	755	707
Watercourse Condition Assessment	-	10
Total	**755**	**717**

Roading and Transportation

Roading is a core essential service for the council. It represents a significant share of our overall annual operating expenditure.

The roading and transportation group manages the activities and services that provide for the local transport network, enabling the safe, convenient, efficient and sustainable movement of people and goods. This specifically includes roading, footpaths and the Durie Hill elevator.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

Roading

- Work is underway on the Fox to Fitzherbert Link Road to open up residential development in the area. The project includes new roads, stormwater infrastructure, connectivity and service upgrades to support housing growth, improve traffic flow and protect Mosston Road as a key freight route. Construction began in October 2025 and is on track for completion by mid-2028.
- We're planning for the replacement of the Dublin Street Bridge to ensure a safe and reliable connection between Whanganui East and the city. We're working with the NZ Transport Agency (NZTA) Waka Kotahi on options and funding, with further detailed work underway to confirm the best approach.
- Wakefield Street bridge will be replaced, following confirmation that NZTA have approved the project and will contribute 62% funding.
- Replacement of the traffic signals at the Wilson Street intersections with Ingestre Street and Guyton Street
- To help expand our popular Mountain-to-Sea Cycle Trail, a funding application is progressing through MBIE and updated designs are being prepared to reflect route changes. This is to enable delivery of the next stages for this much-loved walking and cycling connection.

Durie Hill elevator

- We are progressing improvements to the Durie Hill Tower precinct, including design work for upgrades to the entrance area and ongoing maintenance of the Durie Hill elevator shaft through polyurethane treatment to prevent corrosion.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	275
Targeted rates	10,556	12,815	11,177
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**	**18,243**
Application of operating funding			
Payments to staff and suppliers	11,031	12,621	10,309
Finance costs	559	466	628
Internal charges and overheads applied	843	1,158	1,006
Other operating funding applications	0	0	0
Total application of operating funding (B)	**12,433**	**14,245**	**11,942**
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	6,815
Development and financial contributions	184	188	188
Increase (decrease) in debt	(115)	(469)	(271)
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**	**6,732**
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	594	595
-to improve the level of service	4,500	3,127	3,007
-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**	**13,033**
Surplus (deficit) of capital funding (C - D)	**(4,991)**	**(6,536)**	**(6,301)**
Funding balance ((A - B) + (C - D))	**0**	**0**	**0**

Capital expenditure 2026/27

To replace existing assets	Per LTP (Year 3)	Annual Plan
Footpaths & Berms	**$000**	**$000**
Footpaths and berms - Infrastructure replacement	949	496
Total	**949**	**496**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Durie Hill elevator	**$000**	**$000**
Durie Hill Elevator	156	150
Durie hill elevator entrance	52	50
Total	**208**	**200**

To meet additional demand	Per LTP (Year 3)	Annual Plan
Roading	**$000**	**$000**
Manuka street & Mill Road upgrade	594	595
Total	**594**	**595**

To improve level of service	Per LTP (Year 3)	Annual Plan
Roading	**$000**	**$000**
Low Cost/Low Risk projects - Infrastructure additions	3,127	2,062
Mountains to sea cycle trail	0	475
Wakefield Street Bridge	0	200
Total	**3,127**	**3,007**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Roading	**$000**	**$000**
Dublin Street Bridge	782	285
Unsealed road metalling	620	627
Sealed road resurfacing	3,703	3,978
Drainage renewals	1,365	1,170
Pavement rehabilitation	1,828	1,567
Structures components replacements	523	608
Traffic services renewals	832	482
Total	**9,653**	**8,717**

Venues, events and facilities

The venues, events and facilities group of activities oversees the management of key cultural, recreational and leisure facilities available to the community and visitors to the district. The group includes:

- Aquatics
- Cooks Gardens and Velodrome
- New Zealand Glassworks Te Whare Tūhua o Te Ao
- Libraries
- Te Whare o Rehua Sarjeant Gallery
- Royal Whanganui Opera House
- Whanganui War Memorial Centre
- Whanganui Regional Museum.

Aquatics
We manage Council's aquatic facilities, providing opportunities for swimming, water-based recreation, fitness, and water safety education across the district.
The Splash Centre is our year-round indoor hub, featuring eight heated pools, two hydroslides, a sauna and steam room, café and gym.
The Whanganui East Pool is our seasonal outdoor facility and provides an important summer option for families and the wider community. Operational planning for the upcoming seasons will be confirmed through the refurbishment work programme.

Cooks Gardens and Velodrome
Cooks Gardens is Whanganui's premier sports ground and event facility. It includes a multi-purpose stadium with an all-weather synthetic 400m athletic track, a wooden cycling velodrome, grandstands and an events centre.

This venue can host a multitude of local, national and international sporting events and has the potential to accommodate other events such as concerts, festivals, conferences and weddings.

New Zealand Glassworks Te Whare Tūhua o Te Ao
New Zealand Glassworks is a public access glass studio offering hot and cold glass working equipment for hire to an established community of glass artists, a retail outlet showcasing high calibre New Zealand made glass homewares, jewellery and artworks, an exhibiting space and runs a public engagement program offering hands on glassblowing classes to members of the public.

Libraries
Our public libraries, and heritage and research services, provide opportunities that support life-long learning, foster literacy and reading as well as access to information and entertainment. Our libraries enable people to connect to knowledge and ideas and offer a community space for social and leisure activities.

In addition to the district's main Davis Library, we manage Gonville Library and the Alexander Heritage & Research Library; a small outstation at Jerusalem; a home service for those unable to get to the libraries; two mobile library vans; and three community library hubs in Whanganui East, Castlecliff and Aramoho.

Te Whare o Rehua Sarjeant Gallery
Te Whare o Rehua Sarjeant Gallery is an iconic Whanganui cultural institution and reopened in November 2024 after a significant redevelopment to earthquake strengthen and restore the 105-year-old heritage-listed Sarjeant Gallery and construct a new state-of-the-art wing – Te Pātaka o Tā Te Atawhai Archie John Taiaroa.

The permanent collection of more than 9000 items of national and international significance spans four centuries of European and New Zealand art history. We provide an ongoing programme of exhibitions and events as well as educational services to schools, and a digitisation programme that enables the public to access the gallery's entire collection online. We also operate the Tylee Cottage artist residency programme.

The gallery also provides flexible spaces for meetings, conferences, events and community activities.

Royal Whanganui Opera House
The Royal Whanganui Opera House is a cultural landmark and the last remaining working Victorian theatre in the southern hemisphere. Holding a Category 1 Heritage status, the theatre seats 830 and is a venue for a range of social, cultural, recreational and educational uses.

Whanganui War Memorial Centre
The Whanganui War Memorial Centre is an architecturally significant building with cultural and symbolic significance as the city's main war memorial. Available for public hire, the venue has three flexible spaces including a main hall that can cater up to 1300 people, and an acoustically superior concert chamber, a large kitchen and forecourt, making it suitable for hosting a range of events.

Whanganui Regional Museum
The Whanganui Regional Museum is a bicultural waharoa (gateway) to an extensive collection of New Zealand and international material relating to natural and human history. Famed for its taonga Māori collection and internationally recognised collection of moa bones, the emphasis is on items which tell the story of the Whanganui region.

The museum programme includes long- and short-term exhibitions, a calendar of events, lectures, fieldtrips, demonstrations and workshops as well as comprehensive education experiences, and services for research and heritage advice. It is owned and operated by an independent charitable trust which works closely with the council under the terms of an annually reviewed service level agreement.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

Aquatics

- We're looking to refurbish the gym at the Splash Centre so it's a more comfortable, modern and reliable space for people who use the gym alongside the pools, sauna and spa facilities. The work would improve the fitout and climate control and support a better long-term approach to equipment and use of the space.
- We're upgrading the Whanganui East Pool to improve safety, accessibility and year-round use. This includes improvements to heating, filtration and overall usability, supporting lessons, programmes and everyday recreational use.

Cooks Gardens and Velodrome

- We will progress upgrades to Cooks Gardens focused on installing air conditioning and improved temperature control, alongside targeted audiovisual enhancements. These improvements will support a wider range of events, improve user comfort, and ensure the venue remains fit for purpose.

New Zealand Glassworks Te Whare Tūhua o Te Ao

- NZG will procure new equipment for our facility, replacing in-efficient and aging equipment with purpose built, long lasting and low energy consumption equipment. This will increase our studio capabilities and better position ourselves for long-term sustainability.

Libraries

- The Davis Library extension project, approved through the Long-Term Plan 2021–2031 has been deferred. Since the project was approved, forecast costs have increased significantly following COVID-19, and deferring the project enables Council to manage affordability pressures while reassessing timing and scope for the future.
- The replacement of the Davis Library roof was originally planned as part of the wider Davis Library extension project, which is now deferred. A recent condition assessment has identified the roof as being in poor condition and requiring urgent replacement to maintain the safety and integrity of the building. In response, we are progressing the roof replacement as a standalone project, with the work to be completed by 2027.
- We'll upgrade ageing furniture and equipment across the three library hubs through a staged programme of improvements. These hubs are community-based spaces that support local connection, learning and collaboration and we'll keep working with local partners to make sure they stay responsive to community needs.
- Restoration of the library's book budget to $300,000, allowing the collection to be refreshed and maintained as materials wear out, licences expire and new titles are released. This change will help ensure the library can continue to meet community demand.

Te Whare o Rehua Sarjeant Gallery

- In addition to ongoing programmes at the gallery, we will deliver a touring exhibition of works by Whanganui artist Edith Collier, showcasing the Sarjeant Gallery's nationally significant collection of her work and increasing the Gallery's profile and reach through a multi-year programme of exhibitions across Aotearoa.
- We will progress progress the development of a comprehensive revenue strategy to support financial sustainability and reduce the overall rates contribution.

Royal Whanganui Opera House

- In our Long-Term Plan 2024–34, we planned to build a new stagehouse and install a new fly system at the Royal Whanganui Opera House. Work is still underway to confirm the scope, options, costs and funding for the project, so we'll be putting this on pause and will revisit it through the Long-Term Plan 2027–2037.

Whanganui War Memorial Centre

- We will upgrade air conditioning and temperature control systems at the War Memorial Centre, along with audiovisual improvements. This investment will enhance the

functionality and usability of the venue, supporting performances, events and community use throughout the year.

Whanganui Regional Museum

- We'll undertake a building assessment, concept plans and pricing for the installation of a heating, ventilation and air conditioning (HVAC) system suitable for the preservation and care of museum artefacts.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	18,076
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**	**21,793**
Application of operating funding			
Payments to staff and suppliers	13,561	13,355	14,709
Finance costs	1,336	1,640	1,452
Internal charges and overheads applied	2,984	2,743	3,322
Other operating funding applications	0	0	0
Total application of operating funding (B)	**17,881**	**17,738**	**19,482**
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**

Capital expenditure 2026/27

To improve level of service	Per LTP (Year 3)	Annual Plan
Libraries	**$000**	**$000**
Davis Library extension/roof replacement	1,355	700
Total	**1,355**	**700**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Libraries	**$000**	**$000**
Community Library Hubs	31	30
Home service vehicle replacement	31	-
Mobile library van refit	-	50
Furniture and fittings replacement	42	40
Book vote	313	300
EItems acquisition	52	50
Total	**469**	**470**

To replace existing assets	Per LTP (Year 3)	Annual Plan
War Memorial Centre	**$000**	**$000**
War Memorial Centre	438	420
Venues booking system	625	-
Total	**1,063**	**420**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Whanganui Regional Museum	**$000**	**$000**
Regional Museum	165	158
Total	**165**	**158**

To improve level of service	Per LTP (Year 3)	Annual Plan
Royal Whanganui Opera House	**$000**	**$000**
Stagehouse upgrade	8,861	-
Sound & lighting	3	3
Total	**8,864**	**3**

To improve level of service	Per LTP (Year 3)	Annual Plan
Sarjeant Gallery Te Whare o Rehua Whanganui	**$000**	**$000**
Art work additions – from Endowment fund	-	100
Total	**-**	**100**

To improve level of service	Per LTP (Year 3)	Annual Plan
Aquatics	**$000**	**$000**
Splash gym	156	150
Total	**156**	**150**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Aquatics	**$000**	**$000**
Splash centre	42	40
Pool vacuum	5	5
Splash centre – membrane resurfacing	-	300
Total	**47**	**345**

To replace existing assets	Per LTP (Year 3)	Annual Plan
New Zealand Glassworks – Te Whare Tuhua O Te Ao	**$000**	**$000**
Plant and equipment replacement	99	100
Total	**99**	**100**

To improve level of service	Per LTP (Year 3)	Annual Plan
Cooks Gardens and Velodrome	**$000**	**$000**
Plant and equipment replacement	179	172
Total	**179**	**172**

Community places & open spaces

The community places and open spaces group of activities oversees the management of community amenities and facilities, several of which are determined as core services of council, and others that contribute to the health and social fabric of the community. The group includes:

- Cemeteries
- Central business district
- Older persons' housing
- Property portfolio
- Parks and open spaces.

Cemeteries
Council operates and maintains five public cemeteries within the district, as well as maintaining accurate local burial records. Aramoho Cemetery is the current primary site for burials, interments and cremations. Small rural cemeteries service local communities at Pākaraka, Brunswick and Matarawa. Heads Road Cemetery (closed to burials) is an historic cemetery and is of national significance with a Heritage New Zealand listing.

Central Business District
The Central Business District (CBD) is the area of Victoria Avenue bounded by Taupo Quay, Wicksteed Street, St Hill Street and Ingestre Street. We have a contract with Mainstreet Whanganui Incorporated for the day-to-day management of the CBD area, which includes garden and paving maintenance as the main activities.

Older persons' housing
We provide a total of 275 units for affordable and safe rental housing units within 16 complexes for older people with limited financial resources. This activity includes maintenance of the units, gardens and grounds, with welfare services being managed through an independent contract.

Property portfolio
We own and manage a variety of land and buildings. The property portfolio activity includes:

- Community buildings
- City Endowment property
- Community and operational property (land and buildings).

Parks and open spaces
Council manages approximately 2,415 hectares of open space parks and reserve areas to varying degrees, and around 14,000 street and park trees throughout the district. We also manage playgrounds, public toilets, coastal reserves, boat ramps, walkways and the river moles.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

Cemeteries

- Sealing internal roads to improve accessibility and to enhance the overall condition and usability of these spaces for visitors.

Central Business District

- Council confirmed the continuation of Mainstreet promotional and marketing funding for 2026/27, maintaining investment in CBD activation and events. This includes a renewed focus on strengthened accountability, clearer expectations, and delivery outcomes to ensure promotional activity supports a vibrant and economically active town centre.
- Ongoing upgrades to the CBD irrigation system will continue to support the presentation and maintenance of gardens for the community.

Older persons' housing

- We are progressing work to establish a new, independent housing organisation to improve and grow housing provision in Whanganui over time. The proposed organisation would provide a dedicated focus on housing, with the right expertise, funding and partnerships to improve existing homes and support additional housing delivery over time. Community feedback will be sought as this work continues, ahead of any final decisions.

Property portfolio

- Council is currently undertaking feasibility studies and exploring emissions reduction opportunities across its operations.

Parks and open spaces

- Power up the Park will add lighting and power at Castlecliff Beach Park so tamariki and rangatahi can use the skate and play areas safely after school and in the evenings, especially over winter. It supports a community and hapū-led vision for Castlecliff by making the park more welcoming and easier to activate.
- We're investing in upgrades to public toilets across Whanganui to keep them hygienic, safe and more accessible for everyone, including visitors, older people and disabled users. Work will be staged over the next 10 years.
- We're progressing a Coastal Action Plan to help coastal communities respond to coastal change driven by erosion, storms and climate impacts. Engagement is community led with Council support and Tupua te Kawa guiding the approach.
- The North Mole Dune Restoration and Re-development Project is progressing well. A concept design has been completed, and a community open day was held for this to be shared with the wider community which received positive feedback. It is anticipated that the project will be completed end of October.
- Consideration for the improvement of lighting at Williams Domain will be explored to support extended evening use of the fields and playground.
- A number of playgrounds are nearing the end of their useful life and will require partial or full replacement, with accessibility considered as part of these upgrades. Preliminary work will focus on assessing current provision and identifying future requirements to inform long-term planning.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	12,574
Targeted rates	1,441	1,474	1,465
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**	**19,251**
Application of operating funding			
Payments to staff and suppliers	13,202	13,581	13,995
Finance costs	663	910	647
Internal charges and overheads applied	2,297	2,237	2,319
Other operating funding applications	0	0	0
Total application of operating funding (B)	**16,162**	**16,728**	**16,961**
Surplus (deficit) of operating funding (A - B)	**2,257**	**2,998**	**2,290**
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	940
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**	**940**
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	1,890	1,163	1,716
-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**	**3,230**
Surplus (deficit) of capital funding (C - D)	**(2,257)**	**(2,998)**	**(2,290)**
Funding balance ((A - B) + (C - D))	**0**	**0**	**0**

Capital expenditure 2026/27

To replace existing assets	Per LTP (Year 3)	Annual Plan
Cemeteries	**$000**	**$000**
Sealing internal roads	45	43
Total	**45**	**43**

To improve level of service	Per LTP (Year 3)	Annual Plan
Central Business District	**$000**	**$000**
Town Centre Regeneration	-	100
Total	**-**	**100**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Central Business District	**$000**	**$000**
Irrigation Replacement	47	45
Total	**47**	**45**

To improve level of service	Per LTP (Year 3)	Annual Plan
Parks and reserves	**$000**	**$000**
Public toilet accessibility	55	53
Power up the park	44	42
Williams Domain and Wembley Park improvements	22	21
Total	**121**	**116**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Parks and reserves	**$000**	**$000**
Playground replacements	408	258
Parks general - Furniture and fittings replacement	94	63
Community projects team vehicle replacement	45	-
Coastal Plan	75	50
Total	**622**	**385**

To improve level of service	Per LTP (Year 3)	Annual Plan
Older persons housing	**$000**	**$000**
Healthy homes improvements	-	500
Total	**-**	**500**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Older persons housing	**$000**	**$000**
Buildings and improvements replacement	150	100
Total	**150**	**100**

To improve level of service	Per LTP (Year 3)	Annual Plan
Property portfolio	**$000**	**$000**
Sensitive lands	-	1,000
Port buy back	1,042	-

To improve level of service	Per LTP (Year 3)	Annual Plan
Total	**1,042**	**1,000**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Property portfolio	**$000**	**$000**
Property portfolio – capital replacements	1,349	835
Total	**1,349**	**835**

Community support

Council has a role in building strong and resilient communities. This group of activities is focused on collaboration, partnerships and supporting community-led initiatives to improve wellbeing, foster a sense of belonging, and enable self-sufficiency and resilience in emergency events.

Community

The community activity is broad reaching and focused on collaboration with Hapū and other community groups and organisations to create vibrant communities and provide a better quality of life for residents. The activity includes:

- Community grants and contestable funding
- Positive Ageing
- Arts
- Safer Whanganui
- Youth
- Play
- Housing
- Welcoming Communities.

Emergency Management

We provide local capability that promotes a safe and healthy community by enabling individual self-sufficiency and community resilience to cope with and respond to civil defence emergencies. It also enhances the ability of the community to recover from such events.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

Community

- A review is currently being undertaken of community grants and funding. The review will identify all avenues of community funding that the council is currently funding and how they are administered and reported. It will seek to address issues with inconsistencies with application to and administration of funds, equity, accessibility and visibility.
- We will investigate the potential reestablishment of a Youth Council, including consideration of its structure, resourcing, and how it aligns with current needs, with any future proposal to be considered through the next Long-Term Plan.

Emergency Management

- We’re installing solar power and battery back-up systems at up to seven community facilities across the district so they can keep the lights on and support people during major emergencies and power outages. The project is mainly grant-funded (including EECA).
- A funding application has been submitted to the NEMA Resilience Fund to provide a purpose-built community hub cache for the Kauangaroa Marae and wider Whangaehu Valley community. An emergency cache is a secure, locally stored collection of essential supplies and equipment, such as communications tools, first aid, water, and other response resources. If approved, this project would involve the purchase and placement of a fully equipped cache tailored to local needs, with Council supporting ongoing maintenance and community training.

- The Putiki cache and equipment is now in place and work is commencing on ongoing regular training of the Putiki Emergency Response Group (PERG) in the use of equipment and associated response activities.
- We are working with several providers and subject matter experts to develop an ability to improve support to animal welfare needs in an emergency, particularly those of companion animals.
- We are building our capability to provide emergency shelter to evacuees and reduce our reliance on currently reduced commercial options. This is a work in progress and is also is aligned with the EECA project and animal welfare.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	2,629	1,994	2,567
Finance costs	(104)	(45)	(90)
Internal charges and overheads applied	653	474	661
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**

Capital expenditure 2026/27

To improve level of service	Per LTP (Year 3)	Annual Plan
Community	**$000**	**$000**
Energy efficiency projects	-	100
Total	**-**	**100**

Economic Development

The economic development group includes activities and services that contribute toward the growth of the district's economy.

Economic development (Whanganui & Partners)
Whanganui & Partners is the Councils economic development unit. We look for opportunities that will materially drive our economy forward, seek investment to support growth, and partner with the people and organisations doing the work on the ground.

Our economic story is that Whanganui as a resilient heartland economy with a strong manufacturing and export base, alongside a distinctive point of difference through our UNESCO City of Design status. We want to build on what we're already good at and support higher-value activity so more of the benefit stays in the district over time. Design is an important part of this, it helps us innovate, solve problems well and lift value in both traditional and emerging sectors.

Our development approach is guided by three ways of working:

- **Grow together:** work with neighbouring centres and partners to support regional growth through collaboration rather than competition.
- **Nationally relevant:** tell a clear, consistent Whanganui story so our local strengths are understood in national conversations.
- **Back our strengths:** focus effort on sectors where Whanganui has real capability and long-term potential.

Airport
Whanganui Airport is a joint venture airport owned in equal parts by the Crown and Whanganui District Council. The airport provides sealed and grass runways and passenger terminal facilities for scheduled aircraft services and is an important direct transport link from the district to Auckland.

Aerodrome services are provided for locally based commercial, aeromedical, agricultural, fixed- and rotary-wing training and recreational aviation, as well as providing services to the wider New Zealand commercial and general aviation sector. Commercial leases are also provided for a limited number of non-aeronautical commercial activities.

Seaport
Whanganui Port is operated by the Whanganui Port Operating Company with council having transferred its port-related assets to a Council-Controlled Organisation (CCO) called Whanganui Port Limited Partnership.

The port provides berthing facilities for shallow-draft coastal freight vessels, commercial vessels and pleasure boats. The port and associated river control structures offer a safe, navigable river bar harbour and confine the coastal portion of the Whanganui River to its existing alignment.

The Port Company manages day-to-day aspects of the port, along with the Whanganui Port infrastructure project under the Te Pūwaha revitalisation project.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

Economic development

- Whanganui will host the inaugural New Zealand Festival of Design from 16–25 October 2026, bringing exhibitions, talks, workshops and public activations to Whanganui and Palmerston North as part of a regionwide celebration of design.
- We're working with Air Chathams to develop a business case for relocating their headquarters and operational base to Whanganui. This work will test the commercial and practical feasibility of the move, including what a purpose-built facility at Whanganui Airport could look like and the potential benefits for local jobs, connectivity and the wider district economy.
- We are progressing a range of economic development initiatives through key focus areas to support growth. This includes investment attraction through Invest Whanganui, export capability and value-add processing, opportunities in renewable energy and emerging demand, development of the design-led and tech sectors, growth in the screen sector through regional partnerships, and expansion of international education pathways.

Airport

- We're planning improvements to car parking at Whanganui Airport to relieve peak-time congestion and make it easier (and safer) for passengers, visitors and people with accessibility needs to use the terminal area. This includes reconfiguring and expanding the parking areas so the airport can better meet demand and support a more efficient parking system.

Seaport

- The council is in an information-gathering and advisory phase as an independent review of the Whanganui Port is undertaken. While this work is ongoing, a package of essential maintenance and renewal works has been identified to begin over the remainder of 2026. These works are required regardless of the future direction of the marine precinct and are focused on managing immediate health and safety, environmental, site access and asset protection requirements. They will help ensure the port remains safe and operational while longer-term decisions are considered.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	6,876
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**	**7,955**
Application of operating funding			
Payments to staff and suppliers	3,085	3,035	4,070
Finance costs	1,689	2,048	1,649
Internal charges and overheads applied	748	688	1,002
Other operating funding applications	0	0	0
Total application of operating funding (B)	**5,522**	**5,771**	**6,721**
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**

Capital expenditure 2026/27

To improve level of service	Per LTP (Year 3)	Annual Plan
Airport	**$000**	**$000**
Airport car parking	313	300
Total	**313**	**300**

Waste minimisation and collection

We manage a kerbside recycling collection that is provided to residential households in Whanganui, including the Fordell, Marybank and Mowhanau villages. The collection and recycling service is outsourced to a contractor and is funded through targeted rates.

We also operate the Whanganui Resource Recovery Centre as a facility for recycling and green waste, and for other materials that can't be collected kerbside, and provide a rural skip bin service to communities in more remote areas that are not serviced by private collection operators.

Waste minimisation and sustainability education and advice services are provided to the public, schools and institutions, and we administer the council's Waste Minimisation Fund that enables groups and organisations to develop and deliver their own initiatives that reduce waste to landfill.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

- We've finished our district waste assessment and will be drafting a new Waste Management and Minimisation Plan for consultation later this year, as part of council's role under the waste minimisation framework. The updated plan will help ensure our local approach stays aligned with the Government's waste and resource efficiency strategy, which focuses on reducing waste to landfill and improving reuse and recycling.
- Council is working with Hapū at place to progress a detailed site investigation of the Balgownie Landfill, with specialist technical advice engaged to assess site conditions and inform future management decisions. This work is underway, with a final report expected in mid-2027.
- Council is developing a business case for the future of the Resource Recovery Centre, to improve user experience and services available. The business case will help inform the Long Term Plan 2027-2037.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	1,614
Targeted rates	2,526	4,396	2,548
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**	**5,245**
Application of operating funding			
Payments to staff and suppliers	4,841	4,880	3,938
Finance costs	95	80	106
Internal charges and overheads applied	1,152	1,016	981
Other operating funding applications	0	0	0
Total application of operating funding (B)	**6,088**	**5,976**	**5,025**
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

The regulatory and compliance group of activities has responsibilities under legislation to protect the community from a variety of risks, and to ensure that natural and built resources in the district are sustainably used, developed and protected. The group includes:

- Animal management
- Building control
- Environmental health
- Parking services
- Resource consenting
- District planning.

Animal management
Our animal management activity is responsible for the monitoring and enforcement of regulations under the Dog Control Act 1996. As well as being responsible for registration and impounding of dogs, we also respond to dog-related complaints and wandering stock. Our team is focused on education and training programmes to encourage responsible dog ownership.

Building control
We are responsible for the administration and implementation of provisions within the Building Act 2004 and provide advice on building related matters. This activity also covers the monitoring and enforcement of requirements for building warrants of fitness, earthquake-prone building and swimming pools.

Environmental health
We monitor and enforce standards of public health relating to food safety, noise control, drinking water, hazardous substances in public and non-work places, environmental nuisance including illegal rubbish dumping, gambling licence control, and application of the Local Alcohol Policy.

Parking services
We provide monitoring and enforcement services of the parking regulations set out in our Parking Bylaw and Parking Controls and have the responsibility of issuing infringement notices for stationary vehicle offences.

Our visible role in the community often means that we also work as ambassadors for Whanganui, assisting visitors and locals with accessing parking in the inner city, providing advice on parking matters and general guidance to people on what Whanganui has to offer.

Resource consenting
Our planning resource consenting team is responsible for providing advice on the District Plan and Resource Management Act requirement relating to land use consent applications including land subdivision. We also manage the development contributions policy, provide an enforcement/monitoring function for approved consents as well as investigate breaches of the District Plan.

District Planning
Our Planning Policy team is responsible for developing, administering and monitoring the District Plan to ensure a balance between development and use of the environment within the district. This is a statutory planning framework of policies, rules and standards that help us to sustainably manage our natural and physical resources and protect our heritage assets. We

also provide general advice across the council on wider environmental policy and heritage issues.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

Animal management

- Delivering community education initiatives that promote responsible dog ownership, including registration, microchipping, and desexing, to improve animal welfare and public safety.
- Moving our responsible dog owner course online to make it more accessible for the community.
- Continue to improve our facility to provide safer, more comfortable spaces for animals in our care, while improving efficiency and outcomes for returning animals to their owners and rehoming.

Building control

- The Building Consent Authority (BCA) will be implementing a new end-to-end consenting system that will include the capability for remote inspections. The new consenting system will allow for greater transparency for applicants to track their application through the consenting process.
- The Territorial Authority (TA) will be increasing the number of site visits to audit commercial buildings that contain specified systems as directed by MBIE.

Environmental health

- Our team provide environmental health services to Rangitikei District Council including food audits. We are planning on continuing this cross-district work program.

Parking services

- We will reseal and remark the Wharenui off-street car park, improving safety, functionality and usability of an existing council asset. This work will address the current condition of the car park and support more effective use of off-street parking, alongside associated line-marking upgrades.

Resource consenting

- After a 2025 review into the operation of the resource consenting team we are implementing the recommendations made in the report including improvements in internal processes and practices. These changes will increase the efficiency of the team and result in better decision making by planners.

District Planning

- The government is changing how planning works in New Zealand. We're preparing for a new regional planning system that will guide how and where Whanganui grows. This

includes planning for housing, good urban design, economic development and the infrastructure and services our community needs

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	3,476
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**	**9,086**
Application of operating funding			
Payments to staff and suppliers	6,944	8,558	7,621
Finance costs	27	110	3
Internal charges and overheads applied	1,747	1,957	1,963
Other operating funding applications	0	0	0
Total application of operating funding (B)	**8,718**	**10,624**	**9,587**
Surplus (deficit) of operating funding (A - B)	**(440)**	**(1,088)**	**(501)**
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	571
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**	**571**
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**	**501**
Funding balance ((A - B) + (C - D))	**0**	**0**	**0**

Capital expenditure 2026/27

To replace existing assets	Per LTP (Year 3)	Annual Plan
Building control	**$000**	**$000**
Vehicle replacement	52	50
Total	**52**	**50**

To replace existing assets	Per LTP (Year 3)	Annual Plan
Parking	**$000**	**$000**
Parking equipment replacements	-	20
Total	**-**	**20**

Corporate

This group of activities provides a range of professional skills and services to support elected members and the organisation to enable democratic decision-making and the efficient delivery of services.

Governance
The democracy services team provides guidance and support to enable democratic local decision-making and action by, and on behalf of, the community. Our team manages the council, committee and community board meeting schedules, ensures meetings are run in accordance with legislative requirements under the Local Government Act 2002 and enables the community to participate in decision-making processes.

The governance activity also co-ordinates civic functions such as citizenship ceremonies and mayoral events and oversees election processes and representation reviews.

Corporate services
The corporate services activity includes a number of functions that support staff and other activities and assist in the day-to-day running of council. A breakdown of key functions and responsibilities includes:

- **Strategy and policy** – long-term and annual plans, strategy, policy and bylaw development and review, research, analysis, engagement and consultation and monitoring
- **Communications** – delivery of communication, media and marketing services to the community
- **Finance and Assurance** – financial planning, monitoring and reporting, rating administration, accounts receivable and payable functions, strategic procurement, risk management and internal audits, in-house legal advice, and processing of official information requests
- **People and Transformation** – employee recruitment, training, performance and remuneration, health, safety and wellbeing, provision of secure and cost-effective information technology, and business improvement solutions
- **Customer services** – initial point of contact with the community to assist with general inquiries, payments and documentation.

Investments
Council manages a portfolio of investments that provides income to support the work of council.

The investment portfolio also includes the Waitahinga Quarry which is currently inactive, but our Long-Term Plan proposes future use.

Significant initiatives for 2026/27

A list of significant initiatives for the upcoming year have been provided below. For more information please see Section 3 of the Long-Term Plan 2024-2034.

Governance

- We are making improvements to how people can participate in council decision-making, including updating the petitions process and refreshing information on how the public can have their say on our website.

Corporate services

- We will continue our programme of policy, strategy and bylaw reviews. This includes preparation for the upcoming Long-Term Plan 2027-2037.
- We are preparing for the Government's Head Start reforms by working with neighbouring councils, Iwi and key partners to understand what local government reorganisation could mean for Whanganui, and engaging with our community to help shape what happens next.

Investments

- We are progressing work on a commercial strategy to strengthen council's asset portfolio and support economic development outcomes.

What else can you expect from us?

For more information on our service levels, performance measures and targets, see Section 3 of the Long-Term Plan 2024-2034.

Funding impact statement

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	1,271
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	15,207
Local authorities fuel tax, fines, infringement fees and other receipts	3,133	2,547	2,474
Total operating funding (A)	**19,021**	**17,647**	**19,804**
Application of operating funding			
Payments to staff and suppliers	16,563	14,904	22,825
Finance costs	934	608	735
Internal charges and overheads applied	463	336	493
Other operating funding applications	0	0	0
Total application of operating funding (B)	**17,960**	**15,849**	**24,053**
Surplus (deficit) of operating funding (A - B)	**1,061**	**1,798**	**(4,249)**
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)	5,768
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)**	**5,768**
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)**	**4,249**
Funding balance ((A - B) + (C - D))	**0**	**0**	**0**

Capital expenditure 2026/27

To improve level of service	$000	$000
Corporate		
Invest to save	261	-
Total	**261**	**-**

To replace existing assets	$000	$000
Corporate		
CCTV cameras	42	40
Telephone hardware	8	8
PCs	130	115
IT recabling	52	50
Wireless Broadband	42	40
Laptops	136	120
iPhones/iPad's	63	55
Monitors	31	24
Servers	52	50
Storage Area network (SAN)	312	500
Furniture and fittings replacement	10	10
Pool cars – vehicle replacement	104	64
Total	**982**	**1,076**

To replace existing assets	$000	$000
Investments		
Flight school hanger	-	30
Hato Hohepa	-	30
122 Liverpool street	-	302
Total	**-**	**362**

Financial information

Take a look at the following pages to find a specific focus on council's financial information.

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Financial information

This section includes information on:

- The funding impact statement which shows the revenue and financing mechanisms used to cover the estimated expenses of the Council for the year
- Rates information
- Forecast financial statements comprising a statement of comprehensive income, a statement of financial position, a statement of cash flows, a statement of changes in equity, a statement of reserve funds and notes to the financial statements
- The statement of accounting policies

Rates revenue

The amount of rates collected by each activity can be found on page 15. We predicted in our Long-Term Plan 2024-2034 that we would require $95.2M of rates (excluding metered water, trade waste and penalties) in 2026/27 however we have been able to decrease this to $91.6M as a result of our six-point plan to reduce rates. The average rates increase for 2026/27 is 6.9% for existing ratepayers (slightly up from 6.6% expected for 2026/27 in the Long-Term Plan 2024-34).

Other revenue

User fees and other income are 15.8% higher than we predicted for 2026/27 in the Long-Term Plan as we focus on improving non-rates revenue to help keep rates affordable as part of Council's six-point plan.

Expenditure

Council's operating costs have increased by $7.5M compared to the Long-Term Plan forecast for the 2026/27 year. $4.9M of this increase is related to the set-up costs for the new Whanganui-Ruapehu Water Services CCO – these costs will be loan funded and transferred to the new entity when it is set-up. In addition, electricity costs have increased by $1M due to expected increases in pricing when Council's electricity contract for its large sites rolls over in August 2026.

Debt projections

Our gross debt balance is projected to be $254M on 30 June 2027. This is $16M higher than forecast in the Long-Term Plan for 2026/27. Overall, we are increasing debt by $14.6M in 2026/27, as our borrowings of $25.9M exceed our loan repayments of $11.3M.

Significant forecasting assumptions and risks

Significant forecasting assumptions and risks underlying the financial estimates in the Annual Plan are identified in the Long-Term Plan 2024-2034 Section 2, page 31. Our revised interest rate assumption for 2026/27 is 4.20%.

Fees and charges

Some changes have been made to fees and charges effective 1 July 2026 to reflect increased costs. Council's current fees and charges are published on our website at: https://www.whanganui.govt.nz/Fees-and-Charges

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	47,455
Targeted rates	44,929	51,187	47,232
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	4,547	3,332	4,377
Total operating funding (A)	**115,930**	**124,615**	**122,988**
Application of operating funding			
Payments to staff and suppliers	88,015	88,323	97,062
Finance costs	10,354	11,480	10,275
Other operating funding applications	0	0	0
Total application of operating funding (B)	**98,369**	**99,802**	**107,337**
Surplus (deficit) of operating funding (A - B)	**17,561**	**24,813**	**15,651**
Sources of capital funding			
Subsidies and grants for capital expenditure	8,857	13,196	6,815
Development and financial contributions	612	625	625
Increase (decrease) in debt	16,255	11,679	14,545
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**	**21,985**
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	12,333
-to replace existing assets	20,015	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)	**43,285**	**50,313**	**37,636**
Surplus (deficit) of capital funding (C - D)	**(17,561)**	**(24,813)**	**(15,651)**
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%.

Small movements to the indicative rates for 2026/27 stated in this document may occur as the Rating Information Database changes to 30 June 2026 and will be reflected in the final rates resolution.

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

Definitions

Separately used or inhabited part of rating unit (SUIP)

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

In a residential situation a separately used or inhabited part will only be classified if all of the following apply:

- separate kitchen including a sink
- separate living facilities
- separate toilet and bathroom facilities, and
- separate access (including access through a common area such as a lobby, stairwell, hallway or foyer etc.)

For the purposes of clarity, every rating unit has a minimum of one SUIP.

Differential categories

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

The list of activities and the funding mechanisms used are included in the following table, along with some explanation of the terminology used. As part of the consideration process and to form a sound basis for establishing any differential rates, the Council considered how the rates funded activities should be apportioned to different rating groups. The Council uses three generic rating groups for consideration of allocation. Those groups are commercial, farming and residential. As the step between residential and farming is so large the Council has determined that the transition is based on the size of the property and there is an even transition from full residential rate to farming. For the purposes of Council consideration, the

residential group includes any property less than three hectares and the farming group any property not a commercial property greater than three hectares.

The allocation of activities to groups is achieved using the Rating Information Database corrected as at 30 June each rating year. The list of activities and the allocation basis used for each are included in the table below, along with the indicative resulting percentage allocations for the 2026/27 rating year based on the Rating Information Database as at June 2026. The percentages will have small movements between this document and the final rates resolution, and from year to year as the Rating Information Database changes.

Allocation of activities to rating groups

Council has four types of allocations to rating groups:

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

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

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

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

		Allocation to groups		
Activity	**Basis**	**Commercial**	**Farming**	**Residential**
General rate activities				
Airport	Unit	8.3%	7.3%	84.4%
Animal management	Unit	8.3%	7.3%	84.4%
Building control	CV2	28.8%	13.8%	57.4%
Cemeteries	Unit	8.3%	7.3%	84.4%
Central Business District	Unit	8.3%	7.3%	84.4%
Community	Unit	8.3%	7.3%	84.4%
Property portfolio	Unit	8.3%	7.3%	84.4%
Cooks Gardens & Velodrome	Unit	8.3%	7.3%	84.4%
Durie Hill elevator	Unit	8.3%	7.3%	84.4%
Emergency management (Civil Defence)	Unit	8.3%	7.3%	84.4%
Environmental health	CV2	28.8%	13.8%	57.4%
District planning	CV2	28.8%	13.8%	57.4%
Governance	Unit	8.3%	7.3%	84.4%
Investments	Unit	8.3%	7.3%	84.4%

Libraries	Unit	8.3%	7.3%	84.4%
New Zealand Glassworks Te Whare Tūhua o Te Ao	Unit	8.3%	7.3%	84.4%
Parking services	Unit	8.3%	7.3%	84.4%
Parks and reserves	Unit	8.3%	7.3%	84.4%
Port and river	Unit	8.3%	7.3%	84.4%
Resource consenting	CV2	28.8%	13.8%	57.4%
Royal Whanganui Opera House	Unit	8.3%	7.3%	84.4%
Sarjeant Gallery Te Whare o Rehua Whanganui	Unit	8.3%	7.3%	84.4%
Aquatics	Unit	8.3%	7.3%	84.4%
War Memorial Centre	Unit	8.3%	7.3%	84.4%
Waste minimisation and collection	Special	20%	30%	50%
Waterways and natural drainage	CVU	20.1%	0.0%	79.9%
Economic Development	Special	61.0%	7.0%	32.0%
Whanganui Regional Museum	Unit	8.3%	7.3%	84.4%
Roads and footpaths rate activities				
Footpaths	CVU	20.1%	0.0%	79.9%
Roading	Special	36%	32%	32%

Note:

- Older persons housing and Corporate management have no rates input.
- Water supply, Stormwater, Kerbside collection 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.

Uniform annual general charge – amount to be collected $16,230,200

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

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

General rate – amount to be collected $38,452,399

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

	Indicative cents in the dollar	Differential ratio
Commercial		
Properties used for commercial or industrial purposes	0.8223	1.32

Properties not used for commercial or industrial purposes that are:		
Residential		
less than 0·5 hectares	0.6211	1.0
greater than or equal to 0·5 hectares but less than 1 hectare	0.5549	0.89
greater than or equal to 1 hectare but less than 2 hectares	0.4886	0.79
greater than or equal to 2 hectares but less than 3 hectares	0.4224	0.68
Farming		
greater than or equal to 3 hectares but less than 4 hectares	0.3561	0.57
greater than or equal to 4 hectares but less than 5 hectares	0.2899	0.47
greater than or equal to 5 hectares but less than 10 hectares	0.2236	0.36
greater than or equal to 10 hectares	0.1574	0.25

Differentials

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

A. Commercial or industrial properties means any land that meets one or more of the following criteria:

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

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

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

B. Less than 0·5 hectares means – Any rating unit not included in A above with a land area of less than 5,000 square metres.

C. Greater than or equal to 0.5 hectares but less than 1 hectare means – Any rating unit not included in A above with a land area of 5,000 square metres or more but less than 10,000 square metres.

D. Greater than or equal to 1 hectares but less than 2 hectares means – Any rating unit not included in A above with a land area of 10,000 square metres or more but less than 20,000 square metres.

E. Greater than or equal to 2 hectares but less than 3 hectares means – Any rating unit not included in A above with a land area of 20,000 square metres or more but less than 30,000 square metres.

F. Greater than or equal to 3 hectares but less than 4 hectares – Any rating unit not included in A above with a land area of 30,000 square metres or more but less than 40,000 square metres.

G. Greater than or equal to 4 hectares but less than 5 hectares – Any rating unit not included in A above with a land area of 40,000 square metres or more but less than 50,000 square metres.

H. Greater than or equal to 5 hectares but less than 10 hectares – Any rating unit not included in A above with a land area of 50,000 square metres or more but less than 100,000 square metres.

I. Greater than or equal to 10 hectares – Any rating unit not included in A above with a land area of 100,000 square metres or more.

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

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

Roads and footpaths rate – amount to be collected $11,353,918

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

	Indicative cents in the dollar	Amount collected
Residential	0.04179 cents per dollar of capital value on every rating unit in the 'Residential' category.	$4,202,040
Farming	0.13440 cents per dollar of capital value on every rating unit in the 'Farming' category.	$3,253,486
Commercial	0.15916 cents per dollar of capital value on every rating unit in the 'Commercial' category.	$3,898,392

Differentials

Residential

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

Farming

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

Commercial

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.

- All land used for educational purposes not otherwise exempted by legislation.

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

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

Roading resilience rate – amount to be collected $1,152,971

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

	Indicative rate
Residential	$49.50 per separately used or inhabited part of a rating unit in the ‘Residential’ category
Farming	$54.50 per separately used or inhabited part of a rating unit in the ‘Farming’ category
Commercial	$49.50 per separately used or inhabited part of a rating unit in the ‘Commercial’ category

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

Differentials

Residential

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

Farming

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

Commercial

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

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

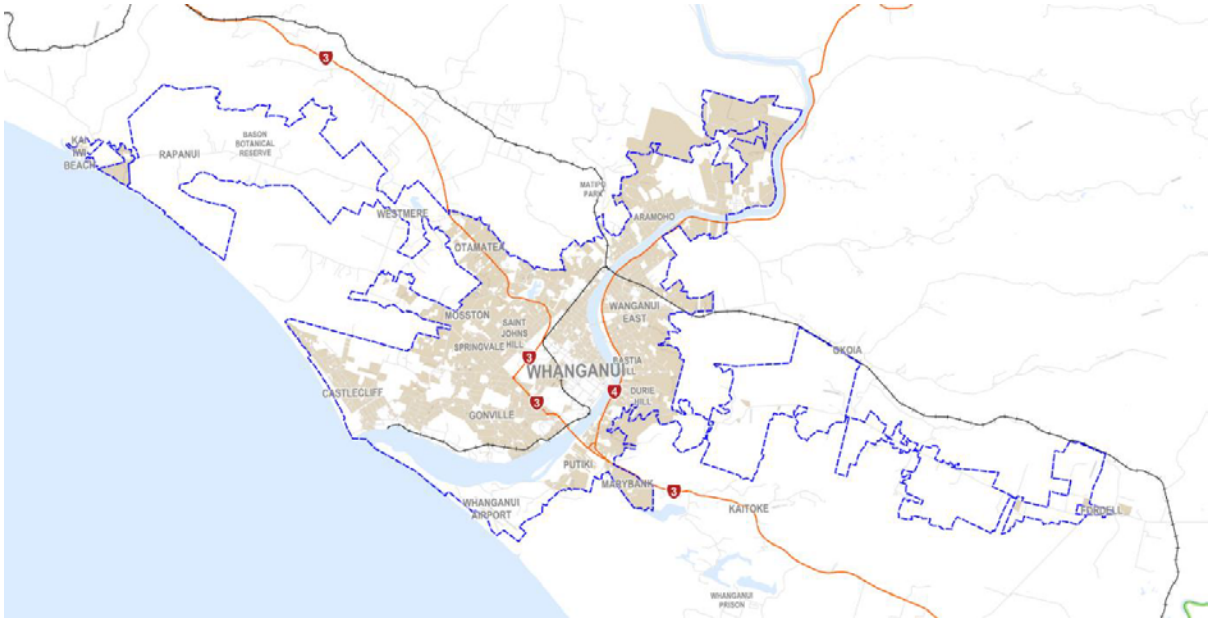
- A home occupation as defined by the operative Whanganui District Plan; and
- Farming or horticulture.

Targeted rate on exotic forestry properties - amount to be collected $330,050

A targeted rate for roading pavement renewals required to remediate roads used by vehicles associated with exotic forestry plantations in the district, set under section 16 of the Local Government (Rating) Act 2002, on the capital value of land used as exotic forestry plantations. The indicative amount of the rate will be 0.23127 cents per dollar of capital value.

Targeted rate for kerbside recycling collection – amount to be collected $2,930,414

A targeted rate for kerbside recycling collection, 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 within the service areas shown in the map below and to which the Council provides the service. The amount per separately used or inhabited part of a rating unit is $163.00.



Earthquake strengthening and building replacement rate – amount to be collected $1,073,036

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 in the district as follows:

	Indicative rate
Residential	$46.20 per separately used or inhabited part of a rating unit in the ‘Residential’ category
Farming	$46.20 per separately used or inhabited part of a rating unit in the ‘Farming’ category
Commercial	$47.20 per separately used or inhabited part of a rating unit in the ‘Commercial’ category

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

Differentials

Residential

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

Farming

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

Commercial

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

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

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

Debt retirement rate – amount to be collected $0

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

	Indicative rate	**Differential relationship**
Connected	0.00 cents in the dollar on capital value on every rating unit in the 'connected' category.	1.0
Serviceable	0.00 cents in the dollar on capital value on every rating unit in the 'serviceable' category.	0.75
Other	$0.00 per separately used or inhabited part of a rating unit that is in the 'other' category. Indicative amount to be collected $0	

Differentials

Differentials are based on the following categories:

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

	within 30 metres of the city stormwater disposal system, or located in Magnolia Crescent, Simon Street or Morrell Street.
Other	Any rating unit not included in the 'connected' or 'serviceable' category.

City water supply – amount to be collected $9,720,462 including water by meter

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

	Indicative rate	Differential ratio
Connected	$390.25 per separately used or inhabited part of a rating unit that is connected to the city water system and is not metered.	1.0
Serviceable	$195.13 per separately used or inhabited part of a rating unit that is not connected, but is practicably able to be connected to the city water system.	0.5
Metered supply	$390.25 for part of or the whole first 310 cubic metres consumed or supplied, plus 125.89 cents per cubic metre for every cubic metre over the first 310 cubic metres that is consumed or supplied.	1.0 (plus per cubic metre over 310m3)
Rural extraordinary	$211.09 per separately used or inhabited part of a rating unit supplied , plus 68.09 cents per cubic metre for every cubic metre consumed or supplied in excess of the first 310 cubic metres.	0.6 (plus per cubic metre over 310m3)

For the avoidance of doubt, the city water supply system includes the city, Mowhanau, Putiki South, Fordell and Airport water supplies.

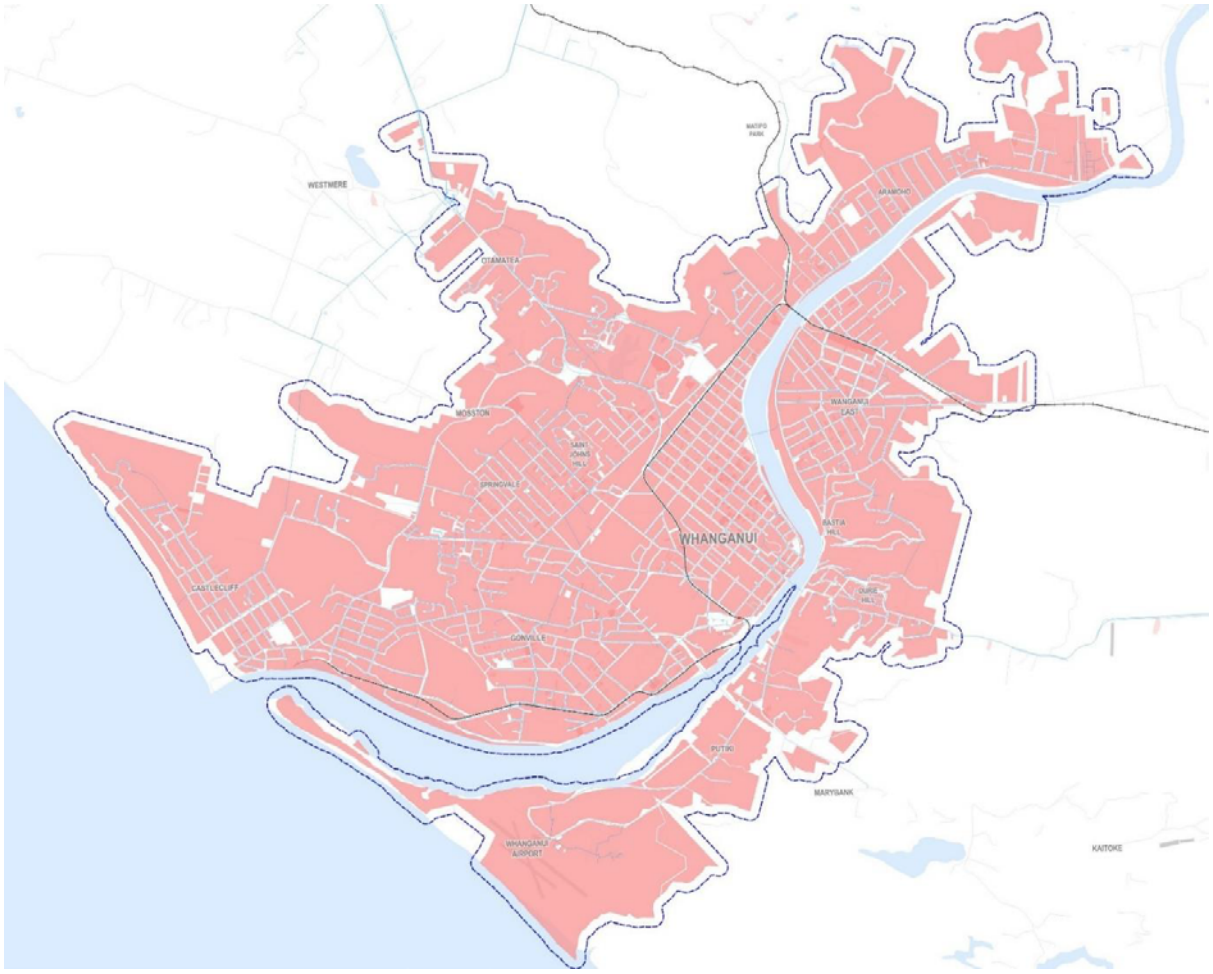
Differentials

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

City water firefighting – amount to be collected $2,046,697

A targeted uniform rate for provision and maintenance of a water supply for firefighting on rating units within the boundary identified on the map below, set under section 16 of the Local Government (Rating) Act 2002, at an indicative rate of 0.01829 cents per dollar of capital value on each rating unit.



Pākaraka water supply rate – amount to be collected $122,727 including water by meter

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

	Indicative rate	Amount collected
Residential	$345.00 per separately used or inhabited part of a rating unit in the 'residential' category connected to the Pākaraka water system.	$14,490
Dairy	$69.00 per hectare on every rating unit in the 'dairy' category connected to the Pākaraka water system.	$11,191
Rural	$15.24 per hectare on every rating unit within the 'rural' category connected to the Pākaraka water system.	$16,545

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

Differentials

Differentials are based on the following categories:

Residential Any rating unit primarily used as a residence.

Dairy Any rating unit primarily used as a dairy farm.

Rural Any rating unit that is not primarily a residence or a dairy farm.

Westmere water supply – amount to be collected $252,576 including water by meter

A targeted rate, set under sections 16 and 19 of the Local Government (Rating) Act 2002, to meet the cost of the Westmere water supply at an indicative rate of $390.25 for the first 310 cubic metres of water supplied, plus 125.89 cents per cubic metre of water supplied in excess of 310 cubic metres to any rating unit connected to the Westmere water system.

City wastewater – amount to be collected $15,638,734

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

	Indicative rate	Differential ratio
Residential	$758.66 per separately used or inhabited part of a rating unit that is in the 'Residential' category and is	1.0

	connected to the city wastewater disposal system	
Non-residential single pan	$758.66 per separately used or inhabited part of a rating unit that is in the 'Non-residential single pan ' category and is connected to the city wastewater disposal system	1.0
Non-residential multi pan	$379.33 per pan that is in the " Non-residential multi pan" category and is connected to the city wastewater disposal system	0.5

Differentials

Residential — All rating units where the land area is less than 30,000 square metres and the property is not used commercially ...

Commercial 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.

Non-residential single pan — Any rating unit that is not residential and has a single pan

Non-residential multi pans — Any rating unit that is not residential and has more than one pan.

For the avoidance of doubt:

- The city wastewater system includes Marybank
- Rating units that are not connected to the city wastewater disposal system are not assessed for this rate.

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

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

Businesses discharging more than 100m3 of trade waste per	Indicative amount of rate and amount to be collected in the 2026/27 year	Indicative % of rate to be collected in the 2026/27 year

day predominantly located at		
57 Balgownie Ave, Whanganui	$336,841	43.084
325 Heads Road, Whanganui	$205,041	26.226
47 Bryce St, Whanganui	$90,053	11.518
241 Heads Rd, Whanganui	$116,237	14.868
49 Bryce St, Whanganui	$33,647	4.304
Total	**$781,819**	**100**

Trade waste fixed operating costs – amount to be collected $1,033,431

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

Indicative rate
$40.902 per m3 average daily flow set via the discharge permit issued under Council's Trade Waste Bylaw 2025, plus
$16.312 per kg average daily Chemical Oxygen Demand (COD) set via the discharge permit issued under Council's Trade Waste Bylaw 2025, plus
$60.782 per kg average daily Total Suspended Solids (TSS) set via the discharge permit issued under Council's Trade Waste Bylaw 2025.

Mowhanau wastewater – amount to be collected $31,019

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

	Indicative rate	**Differential ratio**
Connected	$390.18 per separately used or inhabited part of a rating unit in the 'connected' category that is connected to the Mowhanau wastewater disposal system.	1.0
Serviceable	$195.09 per separately used or inhabited part of a rating unit in the 'serviceable'	0.5

	category that is not connected but is practicably able to be connected to the Mowhanau wastewater disposal system.	

Stormwater disposal – amount to be collected $7,251,201

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', 'serviceable' and 'other'.

	Indicative rate	Differential ratio
Connected	0.0777 cents in the dollar on capital value on every rating unit in the 'connected' category.	1.0
Serviceable	0.0583 cents in the dollar on capital value on every rating unit in the 'serviceable' category.	0.75
Other	0.0583 cents in the dollar on capital value on every rating unit in the 'other' category	0.75

Differentials

Differentials are based on the following categories:

Connected Any rating unit that is connected to the city stormwater disposal system.

Serviceable Any rating unit that is not connected but is practicably able to be connected and within 30 metres of the city stormwater disposal system, excluding Magnolia Crescent, Simon Street or Morrell Street.

Other Any rating unit that is located in Magnolia Crescent, Simon Street or Morrell Street.

Central Business District (CBD) services – amount to be collected $611,103

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

	Indicative rate	Differential ratio
CBD A	0.3352 cents per dollar of capital value on every rating unit that is in the 'CBD A' category.	1.0
CBD B	0.1341 cents per dollar of capital value on every rating unit that is in the 'CBD B' category.	0.4

Plus $355.30 per separately used or inhabited part of a rating unit for every rating unit that is in the 'CBD A' or 'CBD B' category.

Differentials

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

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

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

Commercial:

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

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

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

Separate works rates

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

Whangaehu Valley Road No 1	Upper Whangaehu Road
Whangaehu Valley Road No 2	Mangamahu Road and Creek Road

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 No 1	to collect $11,837, an indicative rate of 0.01679 cents per dollar of land value.

Whangaehu Valley Road No 2	to collect $9,558, an indicative rate of 0.01225 cents per dollar of land value.

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

Payment by instalment

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

Instalment	Due date
Instalment 1	Wednesday, 26 August 2026
Instalment 2	Wednesday, 25 November 2026
Instalment 3	Wednesday, 24 February 2027
Instalment 4	Wednesday, 26 May 2027

Discount

A discount of 2.5% will be allowed on all net 2026/27 rates paid in full by the due date of the first instalment for 2026/27.

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.

Reading Date	Due date
July 2026	20 August 2026
August 2026	20 September 2026
September 2026	20 October 2026
October 2026	20 November 2026
November 2026	20 December 2026
December 2026	20 February 2027
January 2027	20 February 2027
February 2027	20 March 2027
March 2027	20 April 2027
April 2027	20 May 2027
May 2027	20 June 2027
June 2027	20 August 2027

Additional charges (penalty)

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

Instalment	Date on which penalty will be added
Instalment 1	Wednesday, 2 September 2026
Instalment 2	Wednesday, 2 December 2026
Instalment 3	Wednesday, 3 March 2027
Instalment 4	Wednesday, 2 June 2027

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

Reading Date	Date on which penalty will be added
July 2026	27 August 2026
August 2026	27 September 2026
September 2026	27 October 2026
October 2026	27 November 2026
November 2026	27 December 2026
December 2026	27 February 2027
January 2027	27 February 2027
February 2027	27 March 2027
March 2027	27 April 2027
April 2027	27 May 2027
May 2027	27 June 2027
June 2027	27 August 2027

Additional charges of 5% will be added to rates assessed in any previous financial year that remain unpaid on 22 July 2026. The penalty will be added on 20 July 2026 and again on 22 January 2027 if the amount remains unpaid.

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.

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

Property type	Previous Land value	Previous Capital value	Land value	Capital value	UAGC	General Rate	Roading & Footpaths	Roading resilience	Exotic Forestry	Earthquake strengthening	Kerbside Collection	City water supply	City water firefighting	City Wastewater	Stormwater disposal	2026/27 total rates	$ increase	% increase
Residential (Stormwater serviceable)	$215,000	$325,000	$215,000	$305,000	$700	$1,335	$126	$50	$0	$46	$163	$390	$56	$759	$178	$3,803	$220	6.1%
Residential (Stormwater connected)	$205,000	$405,000	$230,000	$405,000	$700	$1,429	$167	$50	$0	$46	$163	$390	$74	$759	$315	$4,092	$387	10.5%
Residential (Stormwater connected)	$250,000	$440,000	$250,000	$440,000	$700	$1,553	$182	$50	$0	$46	$163	$390	$80	$759	$342	$4,265	$265	6.6%
Residential (Stormwater connected)	$235,000	$490,000	$225,000	$490,000	$700	$1,397	$203	$50	$0	$46	$163	$390	$90	$759	$381	$4,178	$192	4.8%
Residential (Stormwater connected)	$250,000	$680,000	$250,000	$680,000	$700	$1,553	$281	$50	$0	$46	$163	$390	$124	$759	$528	$4,594	$264	6.1%
Residential (Stormwater connected)	$345,000	$890,000	$355,000	$900,000	$700	$2,205	$372	$50	$0	$46	$163	$390	$165	$759	$699	$5,548	$408	7.9%
Lifestyle	$560,000	$1,150,000	$560,000	$1,090,000	$700	$1,994	$1,453	$55	$0	$46	$0	$0	$0	$0	$0	$4,248	$407	10.6%
Farming	$1,170,000	$1,570,000	$1,000,000	$1,395,000	$700	$1,574	$1,860	$55	$0	$46	$0	$0	$0	$0	$0	$4,235	$134	3.3%
Farming	$2,750,000	$3,350,000	$3,180,000	$3,840,000	$700	$5,005	$5,120	$55	$0	$46	$0	$0	$0	$0	$0	$10,926	$2,754	33.7%
Farming	$3,580,000	$4,570,000	$3,510,000	$4,500,000	$700	$5,525	$6,000	$55	$0	$46	$0	$0	$0	$0	$0	$12,326	$1,688	15.9%
Exotic forestry	$660,000	$700,000	$560,000	$600,000	$700	$881	$800	$55	$1,388	$46	$0	$0	$0	$0	$0	$3,870	-$311	-7.4%
Exotic forestry	$1,930,000	$2,090,000	$1,930,000	$2,090,000	$700	$3,038	$2,787	$55	$4,834	$46	$0	$0	$0	$0	$0	$11,459	$612	5.6%
Commercial	$260,000	$610,000	$275,000	$640,000	$700	$2,261	$1,006	$50	$0	$47	$0	$390	$117	$759	$497	$5,827	$571	10.9%
Commercial	$710,000	$1,250,000	$740,000	$1,250,000	$1,400	$6,085	$1,964	$99	$0	$94	$0	$781	$229	$1,517	$971	$13,140	$1,228	10.3%
Commercial	$790,000	$3,360,000	$830,000	$3,350,000	$700	$6,825	$5,263	$50	$0	$47	$0	$390	$613	$1,897	$2,603	$18,388	$1,218	7.1%

Prospective statement of comprehensive income

	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	91,570
Rates - metered water, trade waste and penalties	2,937	2,947	3,117
Total Rates	**88,001**	**98,099**	**94,687**
Non rate revenue			
Subsidies and grants	14,451	16,252	13,523
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**	**36,556**
Total revenue	**126,125**	**139,251**	**131,243**
Expenditure			
Personnel costs	26,642	27,807	30,991
Finance costs	10,354	11,480	10,275
Depreciation and amortisation expense	31,941	39,012	36,461
Other expenses	61,374	60,516	66,071
Total expenditure	**130,310**	**138,815**	**143,798**
Surplus/(deficit)	**(4,185)**	**436**	**(12,555)**
Surplus/(deficit) attributable to:			
Whanganui District Council	(4,185)	436	(12,555)
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**	**347**
Total comprehensive revenue and expense attributable to:			
Whanganui District Council	48,094	13,339	347

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
Total current asets	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
Total other financial assets	106,770	103,268	100,881
Property, plant and equipment	1,572,579	1,530,459	1,606,855
Intangible assets	1,968	2,923	325
Investment property	35,030	37,839	34,706
Total non-current assets	1,716,347	1,674,490	1,742,768
Total assets	**1,735,892**	**1,690,858**	**1,758,782**
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
Total current liabilities	39,387	37,702	42,457
Non-current liabilities			
Borrowings	210,150	218,492	229,042
Deferred tax liability	-	50	-
Derivative financial instruments	-	-	-
Employee entitlements	172	156	175
Total non-current liabilities	210,322	218,698	229,217
Total liabilities	**249,709**	**256,400**	**271,674**
Net assets (assets minus liabilites)	**1,486,183**	**1,434,458**	**1,487,108**
Equity			
Accumulated funds	612,205	610,793	587,670
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**	**1,487,108**

Prospective statement of cash flows

	Annual Plan 2025/26 $000	Long Term Plan (Yr 3) 2026/27 $000	Annual Plan 2026/27 $000
Cash flows from operating activities			
Receipts from rates revenue	88,001	98,099	93,027
Subsidies and grants	14,451	16,252	13,523
Interest received	1,311	938	478
Dividends received	1,300	1,300	1,600
Other dedicated capital funding	918	4,899	-
Receipts from other revenue	19,273	16,787	21,639
Payments to suppliers	(61,099)	(60,209)	(65,765)
Payments to employees	(26,642)	(27,807)	(30,991)
Interest paid	(10,354)	(11,480)	(10,275)
Net cash flow from operating activities	27,159	38,779	23,236
Cash flows from investing activities			
Purchase of property, plant and equipment	(34,750)	(49,451)	(37,331)
Purchase of intangible assets	-	(600)	-
Purchase of investments	(9,000)	-	-
Receipts for sale and maturity of investments	-	-	-
Net cash flow from investing activities	(43,750)	(50,051)	(37,331)
Cash flows from financing activities			
Proceeds from borrowing	27,697	23,333	25,884
Repayment of borrowing	(11,442)	(11,654)	(11,340)
Net cash flow from financing activities	16,255	11,679	14,545
Net (decrease)/increase in cash, cash equivalents, and bank overdrafts	(336)	407	450
Cash, cash equivalents, and bank overdrafts at the beginning of the year	10,496	6,405	6,788
Cash, cash equivalents, and bank overdrafts at the end of the year	**10,160**	**6,812**	**7,238**

Prospective statement of changes in 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	347
Balance at 30 June	**1,486,183**	**1,434,458**	**1,487,108**
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	(12,555)
Balance at 30 June	**613,530**	**612,390**	**587,893**
Restricted reserves			
Balance at 1 July	66,670	66,367	67,210
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**	**1,487,108**

Note: Closing equity as per the 2025/26 Annual Plan and opening equity for 2026/27 differ due to the timing relative forecasts and the impact of actual revaluation and financial movements that and financial movemer have occurred during 2025/26 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 2026 $000	Deposits 2026-2027 $000	Withdrawls 2026-2027 $000	Balance at 30 June 2027 $000
Self funding insurance	All activities	To set aside funds to cover insurance excesses	2,300	21	0	2,321
City Endowment	Corporate	To provide alternative income for funding of Council activities	26,643	106	0	26,749
Harbour Endowment	Corporate	To provide funds for operation and maintenance of the Port	27,690	0	0	27,690
Hutton Estate	Venues, events and facilities	To fund Sarjeant Gallery expenditure	4	0	0	4
Grave maintenance bequests	Community places and open spaces	Maintenance of specific grave sites	24	0	0	24
Waste minimisation levy	Waste Minimisation and Collection	To fund waste minimisations services	837	137	0	974
CBD parking fund	Regulatory & Compliance	To fund CBD parking infrastructure	610	5	0	615
Heritage Building Preservation fund	Regulatory & Compliance	To fund future IEP grants	99	1	0	100
De-sexing program	Regulatory & Compliance	To fund future dog de-sexing program	1	0	0	1
MA Larsen Bequest	Community places and open spaces	To finance improvements at the Bason Reserve	490	4	0	494
T Waight Park fund	Community places and open spaces	For improvements at Thomas Waight Park	35	0	0	35
Dovey Gazebo fund	Community places and open spaces	For Bason Reserve maintenance	10	0	0	10
Birch Reserve Fund	Community places and open spaces	To provide funds for maintenance of parks and reserves	128	1	0	129
Kai Iwi Trust	Community places and open spaces	Council is trustee for Maori land at Kai Iwi	15	0	0	15
J McLean Bequest	Community places and open spaces	Reserve created on historic bequest	14	0	0	14
Handley Park fund	Community places and open spaces	To fund improvements at Handley Park	7	0	0	7
Nagaizumi Donation	Community places and open spaces	For qualifying expenditure	11	0	0	11
Nicholson bequest	Community places and open spaces	For qualifying expenditure	42	0	0	42
Tree Planting contribution	Community places and open spaces	For qualifying expenditure	5	0	0	5
Crown and other trusts' properties	Community places and open spaces	Properties adminstered on behalf of third parties	6,773	0	0	6,773
Mars Grant	Community places and open spaces	To fund improvements at Durie Hill	118	1	0	119
CJ Alexander Bequest	Community places and open spaces	To fund maintenance of Glen Logie gardens	218	2	0	220
Castlecliff Reserve Management	Community places and open spaces	Reserve Management Plans	104	1	0	105
Developer funded tree	Community places and open spaces	Developer funded tree	10	0	0	10
Rural road special rate - Whangaehu No 1	Roading and Transportation	Rural rates specifically collected for future works	143	11	0	154
Rural road special rate - Whangaehu No 2	Roading and Transportation	Rural rates specifically collected for future works	166	10	0	176
CUVL renewals fund	Economic development	To fund renewals of community under-veranda lighting	224	2	0	226
International Education	Economic development	To fund education initiatives	96	1	0	97
The Waitotara Centennial Fund	Corporate	To fund Outward Bound trips for approved people	46	0	0	46
Aged Citizens Benefit Trust	Corporate	To benefit aged citizens	7	0	0	7
Tram Fund	Community Support	To fund the Tram project	11	0	0	11
Welcoming Communities grant	Community Support	To administer the Welcoming Communities scheme	51	0	0	51
Community Development grants	Community Support	To fund Youth Committee projects	21	0	0	21
Tylee Cottage	Venues, events and facilities	To fund the Artists in Residence scheme	174	1	0	175
LI Smith Bequest	Venues, events and facilities	To fund an arts award	82	1	0	83
			67,209	**305**	**0**	**67,514**

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 2025/26 $000	Long Term Plan (Yr3) 2026/27 $000	Annual Plan 2026/27 $000
Operating funding in the FIS	115,930	124,615	122,988
Subsidies and grants for capital expenditure	8,857	13,196	6,815
Development and financial contributions	612	625	625
Net gain and losses not included in the FIS	726	815	815
Total Revenue in the Statement of Comprehensive revenue and expense	**126,125**	**139,252**	**131,243**
Application of operating funding in the FIS	98,369	99,802	107,337
Depreciation not included in the FIS	31,941	39,012	36,461
Total expenditure in the statement of revenue and expense	**130,310**	**138,815**	**143,798**
Note 2 - Targeted rates for metered water supply			
Targeted rates for metered water supply	1,459	1,491	1,660
Note 3 - Depreciation and amortisation by group of activities			
Community support	42	51	52
Corporate	1,174	1,430	1,416
Economic development	629	690	692
Community places and open spaces	1,467	2,725	1,727
Regulatory & Compliance	130	172	158
Roading and Transportation	13,571	16,482	16,732
Stormwater	3,812	3,857	3,857
Venues, events and facilities	2,622	4,871	3,090
Waste minimisation and collection	113	120	113
Wastewater	5,008	5,148	5,148
Water Supply	3,373	3,466	3,476
Depreciation and amortisation expense	**31,941**	**39,012**	**36,461**

Note 4 - Rating base information (as at 30 June)	Year (as at 30 June)		
	2025	**2026**	**2026**
Projected number of rating units within the district	21,801	21,916	21,887

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).		6.9%	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)		190%	Yes
Balanced budget benchmark		100%	90%	No
Essential services benchmark		100%	101%	Yes
Debt servicing benchmark		10%	7.9%	Yes

Notes

1 Rates affordability benchmark
(1) For this benchmark, 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 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.

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 Whanganui District Council group (WDCG) consists of the ultimate parent Whanganui District Council (the council) and its subsidiaries, Whanganui and Partners Limited (100% owned), Whanganui Port Limited Partnership (95% owned), Whanganui District Council Holdings Limited (100% owned) which in turn owns 100% of GasNet Limited and the New Zealand International Commercial Pilot Academy (NZICPA), and Whanganui Airport Joint Venture (50%). Its 49% equity share of New Zealand Masters Games Limited, its 15% interest in the Manawatu Wanganui LASS Limited and its 33% interest in the Whanganui River Enhancement Trust are equity accounted. All WDC subsidiaries and associates are domiciled in New Zealand.

The Council's financial statements are for Whanganui District Council and the Wanganui Airport Joint Venture (50%) as an activity of Council. The Council has not presented group prospective financial statements because the Council believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements in the Long Term 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 Long Term Plan may not be appropriate for purposes other than those described.

Statement of compliance and basis of preparation

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

The financial statements have been prepared in accordance with the requirements of the Local Government Act 2002 (LGA), which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP), 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 prospective financial statements comply with the standards for public sector public benefit entities reporting under tier 1 of the framework and have been prepared in accordance with public benefit entity financial reporting standard 42; Prospective Financial Statements (PBE FRS 42).

The Council authorised the prospective financial statements on 16 June 2026.

The Council, who are authorised to do so and believe that the assumptions underlying these prospective financial statements on pages 85-89 are appropriate, has approved the Annual Plan for distribution.

No actual financial results have been incorporated within the prospective financial statements. Actual financial results achieved for the period covered are likely to vary from the information presented. These variations may be material.

The 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

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

Vested assets revenue is a non-exchange transaction.

Sale of goods

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

Traffic and parking infringements
Traffic and parking infringements are recognised when tickets are issued.

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

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

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

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

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

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

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

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

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

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

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

Debtors and other receivables
Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL).

The Council and group apply the simplified ECL model of recognising lifetime ECL for receivables.

In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit

loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are "written-off":

- when remitted in accordance with the Council's rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

Financial assets

WDC's investments in its subsidiary and associate companies are held at cost.

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through other comprehensive revenue and expense (FVTOCRE); or
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the carrying value of the financial asset at initial recognition, unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council and group's management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding, and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council and group may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Initial recognition of concessionary loans

Loans made 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. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in surplus or deficit as a grant expense.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses. Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates.

Subsequent measurement of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except expected credit losses (ECL) and foreign exchange gains and losses are recognised in surplus or deficit. When

sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit. The Council and group do not hold any debt instruments in this category.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council and group designate into this category all equity investments that are not included in its investment fund portfolio, and if they are intended to be held for the medium to long-term.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Instruments in this category include the Council and group's investment fund portfolio (comprising of listed shares, bonds, and units in investment funds) and LGFA borrower notes.

Expected credit loss allowance (ECL)

The Council and group recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council and group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.
ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council and group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council and group's historical experience and informed credit assessment and including forward-looking information.

The Council and group considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council and group may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Derivative financial instruments

Derivative financial instruments are used to manage exposure to foreign exchange risks arising from the Council and group's operational activities and interest rate risks arising from the Council's and group's financing activities. In accordance with its treasury policies, the Council and group 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 to their fair value at each balance date. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and, if so, the nature of the item being hedged.

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

The full fair value of a hedge accounted derivative is classified as non-current if the remaining maturity of the hedged item is more than 12 months, and as current if the remaining maturity of the hedged item is less than 12 months.

The full fair value of a non-hedge accounted foreign exchange derivative is classified as current if the contract is due for settlement within 12 months of balance date; otherwise, foreign exchange derivatives are classified as non-current. The portion of the fair value of a non-hedge accounted interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion of the derivative classified as non-current.

Property, plant and equipment

Property, plant and equipment consists of:

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

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

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

Land (operational and restricted) is measured at fair value, and buildings (operational and restricted), and infrastructural assets are measured at fair value less accumulated depreciation. All other asset classes are measured at cost 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.

Derecognition and Disposals

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

Subsequent Costs

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

Depreciation

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

Asset type	**Useful life**	**Depreciation rate**
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 years	10-20%
Library books	10 years	10%
Art Works		Not a Depreciable item
Infrastructural assets		
Roading network		Weighted average 3.6%
Pavement	4-18 years	
Basecourse	80-100 years	
Footpaths	8-50 years	
Bridges & large culverts	100 years	
Kerb and channel	20-100 years	
Retaining Walls	50-100 years	
Street lighting	15-50 years	
Culverts	80 years	
Traffic signals and under road assets	5-50 years	
Wastewater system	20 to 120 years	2.5%
Storm water system	20 to 120 years	1.7%
Water system	9 to 100 years	2.6%
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	10 years	10%

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

Intangible assets

Goodwill

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.

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.

Carbon credits

Carbon credits are initially recognised at cost. After initial recognition they are not amortised but all carbon credits are measured, annually, at fair value.

The net revaluation result is credited or debited to other comprehensive revenue and expense and is accumulated to fair value through general reserve. Where this results in a debit balance in the reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase in revaluation that reverses 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 then recognised in other comprehensive revenue and expense. They are derecognised when they are used to satisfy carbon emission obligations.

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.

Value in use for non-cash generating assets

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

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

Value in use for cash-generating assets

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

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

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

Investment property

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

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

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

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

Creditors and other payables

Creditors and other payables are recorded at the amount payable.

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.

Presentation of employee entitlements

Sick leave, annual leave, vested long service leave, and non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Superannuation schemes

Defined contribution schemes

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

Equity

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

The components of equity are:

- retained earnings
- restricted reserves
- asset revaluation reserves
- other reserves

Restricted reserves

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

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

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

Revaluation Reserves

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

Other Reserves

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

Goods and Service Tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Landfill post-closure costs

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

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.

Critical judgements in applying WDC's accounting policies

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

Classification of property

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

Impairment of shares in subsidiary

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

Comparative Information

The Annual Plan 2025/2026 adopted by the council on 26 June 2025 has been provided as a comparator for these consolidated prospective financial statements. The closing balance in this comparative differs from the opening position used to prepare these consolidated prospective financial statements which is based on the most up-to-date forecast information.



TE KAUNIHERA Ā-ROHE O

Whanganui

DISTRICT COUNCIL