



WHANGANUI
DISTRICT COUNCIL
Te Kaunihera a Rohe o Whanganui



2019/20
ANNUAL PLAN

Whanganui District Council

2019/20 Annual Plan

Contents

	Page
Introduction	
Message from the Mayor	3
Message from the Chief Executive	4
Executive summary	5
Groups of activities	
Water supply	11
Stormwater drainage	15
Sewerage and the treatment and disposal of sewage	18
Provision of roads and footpaths	21
Parks and recreation	25
Community and cultural	29
Whanganui & Partners - Economic development	34
Community facilities and services	39
Transportation	44
Investments	47
Corporate	50
Financial information	
Assumptions	54
Funding impact statement	55
Rates information	56
Financial statements	
• Prospective statement of comprehensive income	72
• Prospective statement of financial position	73
• Prospective statement of cash flows	74
• Prospective statement of changes in equity	75
• Prospective statement of reserve funds	76
Notes to the financial statements	77
Annual Plan disclosure statement	78
Statement of accounting policies	81
Fees and charges	96

Message from the Mayor

Kia Ora Koutou

In this document you will read the plans for our community for the next year. First I would like to thank all who took the time to submit.

It's great to have people in our community who are passionate about where we live and who are confident about sharing their view with the Council and community on a wide range of issues.

One of the most exciting decisions in the Annual Plan 2019/20 is the commitment to the future of the Whanganui Port. Bringing funding forward to this financial year and increasing it by \$6.2M sends the clear message that we are dedicated to making sure the gateway to the Whanganui Awa is vibrant, attractive and helps grow the economy of our city.

The Council's commitment to the redevelopment of the Port will trigger the commitment of others, including central government and business investment. From the feedback we have had on the Port Masterplan we know the majority of Whanganui people want the Council to invest in the port and do not want to see it deteriorate.

We have also dedicated \$80,000 to develop a heritage strategy. Having a dedicated strategy will implement innovative ways to use our heritage buildings, preserve the historic city scape, and help alleviate our lack of housing.

We have worked hard to ensure the rates rise for the 2019/20 year is only 3.7 per cent, one of the lowest in New Zealand. This is only 0.2 per cent higher than what the Council indicated in the long-term plan for the 2019/20 year. I know some residents struggle with their rates but the Council as a team has worked to balance the needs of our community with the large projects required to continue the economic and population growth Whanganui has seen recently.

Please stay connected with what we are doing at the Council by continuing to make submissions to our plans and policies so you can help shape the community we all want to see.



Hamish McDouall
Mayor

Message from the Chief Executive

Tēnā koe

This annual plan represents year two of our Long Term Plan – it outlines our budget for the coming year, including what services and projects we will deliver for our community.

This year my key focus for the organisation is on 'Service Excellence'. We want to make it easy for everyone to engage with the Council, including ensuring that our technology is enabling. From our new self-service touch screens in customer services to the recently launched 'Snap, Send, Solve' app for reporting issues to the Council, we are always seeking new ways to be smarter and more cost effective in how we operate.

I am pleased some of our key projects are underway this year to help shape our future, including the Sarjeant Gallery redevelopment and the Whanganui Port revitalisation. Our Council has increased funding for the Port to show our commitment to invest in this area, which is key for our district's economic development.

In our Consultation Document Council had proposed to establish two Council-controlled Trading Organisations in relation to Whanganui District Council Holdings Ltd investment in New Zealand International Commercial Pilot Academy Limited (NZICPA). This is an exciting opportunity for both Council and the Community as NZICPA continues to go from strength to strength.

Whanganui has experienced increased property growth to original forecasts which has had a positive impact on the rates people pay as the cost to deliver services has been able to be spread across more properties. We continue to manage our finances prudently as reflected in Standard and Poor's recent confirmation of its long-term credit rating of AA.

I am particularly proud of the good work our Council has delivered over the past 12 months and I look forward to ensuring that Council continues to deliver 'exceptional' rather than 'expected' results to benefit our growing district.

Finally, it's an exciting time to be part of local government and local elections are a great opportunity to see your community progress from your dedication. A democracy only succeeds if people who care for the community are prepared to give it a go, do their bit and have a say.

Ngā mihi

A blue ink handwritten signature, appearing to be 'Kym Fell', with a long, sweeping flourish extending to the right.

Kym Fell
Chief Executive

Executive summary

This Annual Plan is the second year of our Long-Term Plan which was adopted in June 2018.

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

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

We are always mindful of the need to balance the trade-off between the services we provide and the impact on your rates, we strive to deliver the services valued by the community in a financially sustainable way.

Overall, the total Annual Plan rates increase for the 2019/20 year is 3.7%, slightly above the 3.5% proposed in the Long Term Plan 2018-2028, primarily due to increased funding for the Port redevelopment. Refer to page 8 for a breakdown of rates by sector.

Your rates

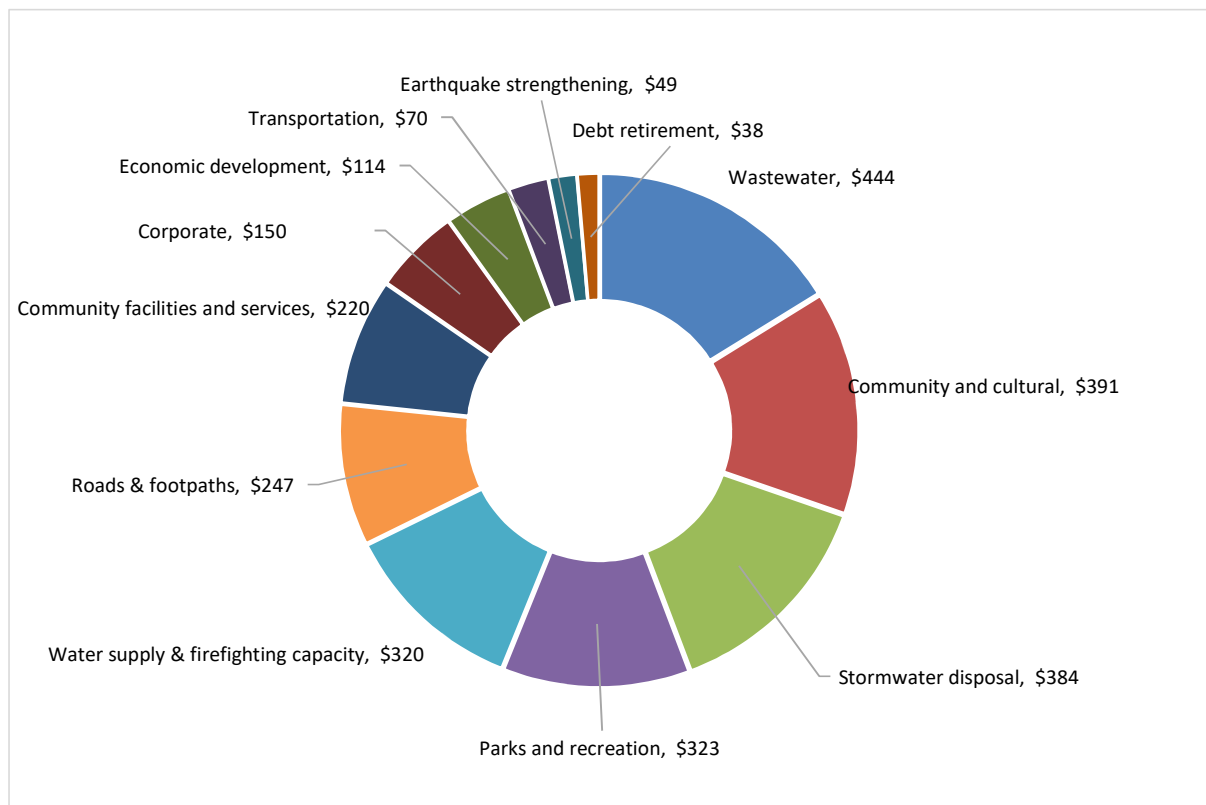
Your rates are used to meet the needs of our community and provide services for our collective benefit, i.e. services we provide that we could not effectively charge for otherwise. This might be because they are publicly available but difficult to charge for (things like parks, roads and street lights)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

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

The following graph shows the make-up of rates on a property paying the average residential rate. The uniform annual general charge, water supply rate, wastewater rate, roading resilience rate and earthquake strengthening rate are all fixed charges. This means that the same amount is paid by all residential properties regardless of their valuation. The total value of the fixed charges for residential properties this year is \$1,627. The other rates are apportioned to each property based on land or capital value.

Executive summary

How an average Whanganui residential rate of \$2,750 is made up



Debt

In 2019/20 we are expecting to borrow an additional \$19.5M, with scheduled loan repayments of \$8.4M. The main borrowing this year includes funding for the Port redevelopment project of \$12.3M. Closing debt at 30 June 2020 is expected to be \$124M.

Submissions

We received 37 submissions on the proposed 2019/20 Annual Plan Consultation Document. A total of 15 submitters spoke to the Council in support of their submission. The Council considered all submissions before making its decisions, with this final plan reflecting changes made by the Council.

In summary:

Rates per Draft Annual Plan	3.9%
Annual Plan deliberation increases	-0.2%
Average rate increase	3.7%

We have set an average overall rates increase of 3.7%, with variations between the residential (4.0%), farming (4.6%), lifestyle (4.3%) and commercial (2.6%) sectors.

Executive summary

Summary of key decisions

Port redevelopment

Revitalisation of the port area is not only important for economic development locally, but to future-proof Whanganui as it continues to grow in population and attract more people who expect modern facilities and protection of unique natural surroundings such as a historic river port.

Council decided to bring funding for port redevelopment forward to 2019/20 and increasing it further by \$6.2M – giving a total of \$12.3M for 2019/20 for infrastructure requirements currently needed for port users. This infrastructure includes work on Wharf 1, Wharf 2 and Wharf 3, boat launch infrastructure, dredging tools, building repairs and demolition of derelict structures.

This proposed infrastructure will not only support current marine services and freight services, but encourage potential tenants in similar industries as well as from the seafood harvesting and processing sector to invest.

This funding also takes into consideration the cost to protect the health, well-being and function of the Whanganui River.

Heritage strategy

Including \$80,000 in the 2019/20 budget to develop and implement a heritage strategy. The strategy will provide the Council with a framework to better understand, manage and protect its heritage. It will set out initiatives that Council can and is undertaking, in partnership with the community, to assist in preserving the district's heritage assets, including the oral, written and physical heritage.

Waitangi Day celebrations

Including \$10,000 in the 2019/20 budget to fund Waitangi day celebrations. This funding will provide an opportunity to celebrate our national holiday and provide a platform for identity, diversity and expressions of shared history.

Other changes

Swimming pool fees

We are introducing a flat increase of 50 cents for swimming pool entry fees, as well as some changes to concession cards and memberships. You can view the full schedule on page 108.

Land Information Memorandums (LIMs) fees

We are increasing the LIM fees to reflect the more comprehensive reports which are now provided. LIM fees have not increased since 2015, and the new fees are consistent with other councils in the region.

	Previous	New
Residential	\$177	\$250
Commercial	\$150 deposit plus \$69 per hour	\$275 flat fee

Key Performance Indicators and Monitoring indicators

We monitor our gas and electricity use as part of our environmental monitoring. Council have adjusted the targets for the 2019/20 year to reflect the now operating Wastewater Treatment Plant.

We are also updating the targets for the Wastewater, Stormwater and Water total number of complaints performance measure. These targets are being adjusted to take into the Department of Internal Affairs and Audit NZ advice on what is considered to be a 'complaint'. Complaints are currently

Executive summary

required to include both customer complaints and officer initiate corrective action to the network. You can see the new targets in the respective activity chapters.

Council also acknowledged some key issues raised through submissions and decided to increase the Community Contracts budget by \$29,000 per annum to allow consideration for increased funding to the Wanganui Surf Lifeguard Service. Further submissions were referred to Committees for future discussion.

RATES FOR 2019/20

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

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

	Residential	Farming	Lifestyle	Commercial	Overall
Average rate increase 2019/20 (%)	4.0%	4.6%	4.3%	2.6%	3.7%
Average rate increase 2019/20 (\$)	\$ 105	\$ 194	\$ 92	\$ 257	\$ 117
Capital value of average property 2019/20	214,000	1,131,000	368,000	1,027,000	
Average rate 2018/19	\$ 2,645	\$ 4,237	\$ 2,144	\$ 9,773	\$ 3,134
Average rate 2019/20	\$ 2,750	\$ 4,430	\$ 2,236	\$ 10,030	\$ 3,250

Council's financial strategy

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

Prospective cost of service statement

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Income			
Rates - excluding metered water, trade waste and penalties	57,275	59,498	59,795
Rates - metered water, trade waste and penalties	2,958	3,058	3,058
Subsidies	11,437	10,535	10,819
User fees and other income	24,993	21,073	13,396
Total income	96,663	94,163	87,067
Capital funding			
Transfer from/(to) special funds	35	490	490
New loans	12,663	13,651	19,446
Loans repaid	(7,793)	(8,405)	(8,358)
Gross proceeds from asset sales	50	0	0
Total capital funding	4,955	5,736	11,578
Total funding	101,618	99,899	98,645
Costs			
Operating costs	38,726	38,430	39,780
Salaries and wages	16,738	17,066	17,863
Debt servicing	6,100	6,449	5,756
Total activity costs	61,564	61,945	63,399
Capital expenditure			
-to meet additional demand	910	1,845	1,805
-to improve the level of service	22,514	18,448	19,965
-to replace existing assets	16,630	17,661	13,476
Total capital expenditure	40,054	37,954	35,246
Total funding requirement	101,618	99,899	98,645
Rates increase (to existing ratepayers)*	4.5%	3.5%	3.7%
Debt balance**	116,372	121,618	124,328

*Rates increase percentage is shown net of assumed growth in the rating database of \$400,000 per annum

**Opening loans for 2019/20 have been restated from the 2018/19 Long Term Plan to incorporate subsequent information

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

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

This statement differs from the "Prospective statement of comprehensive revenue and expense" (SCRE) in that it includes capital expenditure and excludes non cash items, that are not funded. 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)	2018/19 Rates requirement ¹ (\$000)	Full time equivalent staff ²	Forecast Loans at 30 June 2020 (\$000)
Water supply	(1,528)	3,417	421	744	2,285	281	5,620	5,677	5.8	14,385
Water supply	(1,528)	3,417	421	744	2,285	281	5,620	5,677	5.8	14,385
Stormwater	(71)	1,127	205	1,718	2,942	(7)	5,915	5,683	2.8	33,717
Waterways and natural drainage	()	334	33	1	70	0	438	440	0.2	17
Stormwater drainage	(71)	1,462	238	1,719	3,012	(7)	6,353	6,123	2.9	33,735
Wastewater	(3,269)	6,383	1,015	1,389	1,935	65	7,517	7,125	12.8	30,053
Sewerage and the treatment and disposal of sewage	(3,269)	6,383	1,015	1,389	1,935	65	7,517	7,125	12.8	30,053
Footpaths and berms	(521)	1,431	36	(14)	341	0	1,273	1,285	0.3	(266)
Roading	(10,665)	6,889	501	471	11,125	(355)	7,967	7,986	5.3	9,412
Provision of roads and footpaths	(11,186)	8,320	537	458	11,466	(355)	9,239	9,271	5.6	9,146
Parks and reserves	(632)	4,409	882	150	591	72	5,473	5,598	16.0	3,064
Cooks Gardens	(89)	545	192	48	0	60	756	593	2.6	1,417
Swimming pools	0	1,158	25	118	180	200	1,681	1,728	0.4	2,210
Parks and recreation	(721)	6,113	1,099	316	771	332	7,910	7,919	18.9	6,691
Community development	(491)	1,577	596	12	0	20	1,713	1,763	7.5	228
Libraries	(212)	882	1,469	71	554	(116)	2,649	2,494	24.7	1,445
Sarjeant Gallery	(227)	1,206	853	64	7	100	2,003	1,913	11.5	1,197
Royal Wanganui Opera House	(52)	378	145	37	18	0	527	480	2.2	729
War Memorial Centre	(138)	307	143	122	57	150	640	583	2.1	2,299
Whanganui Regional Museum	(35)	1,028	13	36	0	60	1,101	1,030	0.1	672
Earthquake strengthening	0	0	0	241	495	195	931	971	0.0	4,599
Community and cultural	(1,156)	5,378	3,220	583	1,131	409	9,564	9,235	48.0	11,169
Whanganui & Partners - Tourism & visitor services	(83)	281	266	0	0	0	464	459	5.4	0
Whanganui & Partners - Economic development	0	1,572	782	(15)	0	0	2,339	2,358	8.0	(294)
Economic development	(83)	1,852	1,048	(15)	0	0	2,803	2,817	13.4	(294)
Cemeteries	(570)	701	17	39	5	70	262	222	0.3	719
CBD maintenance	(5)	942	0	9	160	(93)	1,013	1,008	0.0	222
Waste minimisation	(170)	679	0	76	0	170	755	774	0.0	1,405
Pensioner housing	(1,644)	1,470	49	107	55	(37)	0	0	0.8	2,109
Community buildings and rural halls	(19)	158	42	6	15	15	217	166	0.5	101
Emergency management	0	228	176	7	27	30	468	494	2.0	114
Environmental policy	0	619	377	7	0	0	1,003	724	3.4	141
Building control	(1,215)	723	964	0	9	9	481	346	13.6	0
Resource management	(230)	158	375	0	0	0	303	296	4.9	0
Environmental health	(247)	470	349	()	0	15	587	545	4.6	(15)
Parking	(930)	600	171	11	857	(812)	(102)	(95)	3.4	447
Animal control	(598)	514	369	35	0	90	410	388	5.2	640
Community facilities and services	(5,628)	7,263	2,890	297	1,119	(543)	5,397	4,869	38.6	5,883
Airport	(265)	397	127	55	40	130	485	384	3.8	1,006
Port & River	(240)	599	111	303	12,504	(12,188)	1,089	697	1.3	14,841
Durie Hill elevator	(55)	172	7	4	0	6	134	91	0.1	79
Transportation	(560)	1,169	245	362	12,544	(12,052)	1,708	1,172	5.2	15,925
City Endowment property portfolio	(622)	414	160	(1)	182	(215)	(83)	(105)	1.7	59
Harbour Endowment property portfolio	(1,464)	1,106	160	58	190	(50)	0	0	1.7	1,152
Investments	(225)	425	0	0	0	0	200	152	0.0	0
Investments	(2,311)	1,944	320	57	372	(265)	117	47	3.3	1,211
Governance and democracy	(86)	1,896	753	28	85	(36)	2,640	2,300	8.4	565
Corporate management	(590)	(5,770)	5,639	(200)	307	613	0	0	72.6	474
Community and operational property	(83)	353	439	19	218	(20)	926	719	4.9	386
Corporate	(758)	(3,521)	6,831	(152)	610	557	3,566	3,019	85.8	1,425
Expected Carry overs										(5,000)
Total	(27,272)	39,780	17,863	5,756	35,246	(11,578)	59,795	57,273	240.3	124,329

¹Rates excluding metered water, trade waste and penalties

²In 2018/19 there were 234.6 Full time equivalent staff

Water supply

The scope

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

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

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

Issues, projects and highlights for 2019/20

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

Water supply

- Infrastructure replacement of new production bore will continue. Consent from Horizons Regional Council has been approved and we are now moving forward with construction of bore heads works, buildings and connection to exiting trunk-mains. Flow rate has been confirmed and approved by Horizons at 104 Litres/sec which will provide back up to Whanganui's existing bores.
- Symes Rd Trunk mains replacement and relocation of existing mains will continue in 2019/20. The 3km section has been identified as a high risk water main and will be replaced and relocated out of the state highway.
- Mill Rd project was identified as a requirement for the future growth of Whanganui. It is part of the resilience being built into the water network service for growth of the Mill/Mosston area. It will also provide connectivity to some existing properties in the Fox Rd Area.
- The outbreak in Havelock North identified systematic failures of water supplies. The inquiry made a number of recommendations but would require detailed reviews and legislative changes. Some changes have already be implemented but we are still awaiting possible changes from central government.
- Implementing a global consent for all water-take consents from Horizons will continue for 2019/20.

What's changed?

- The reservoir has been completed and is fully operational. A new roof has been constructed and the reservoir has been structurally assessed and earth quake strengthened.

Service levels, performance measures and targets

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

The target for the following performance measure has been updated.

KPI	Previous target 2019/20	Updated target for 2019/20	Explanation of change
The total number of complaints received about	<45	<85	This KPI is being adjusted to take into DIA and Audit advice on what is

Water supply

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

Water supply

Whanganui District Council: Funding impact statement for 2019-20 for water supply

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	7,123	7,200	7,065
Subsidies and grants for operating purposes	0	0	0
Fees and charges	64	98	51
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0
Total operating funding (A)	7,187	7,298	7,116
Application of operating funding			
Payments to staff and suppliers	3,195	3,239	3,188
Finance costs	781	779	744
Internal charges and overheads applied	664	695	650
Other operating funding applications	0	0	0
Total application of operating funding (B)	4,640	4,713	4,582
Surplus (deficit) of operating funding (A - B)	2,547	2,585	2,534
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	5	5
Increase (decrease) in debt	110	(281)	(281)
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	27	27	27
Total sources of capital funding (C)	137	(249)	(249)
Application of capital funding			
Capital expenditure			
-to meet additional demand	686	220	215
-to improve the level of service	518	523	512
-to replace existing assets	1,480	1,593	1,558
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	2,684	2,336	2,285
Surplus (deficit) of capital funding (C - D)	(2,547)	(2,585)	(2,534)
Funding balance ((A - B) + (C - D))	0	0	0

Water supply

	2019/20 \$000
Capital expenditure to meet additional demand	
150mm diameter zone meter for remote water management	50
150mm Fitzherbert Ave Reticulation with Rider main	165
Total	215

	2019/20 \$000
Capital expenditure to improve level of service	
Fordell rural scheme - new connections	2
Fordell rural scheme - link to City supply	65
Maxwell rural scheme - Infrastructure additions	1
Maxwell rural scheme - Communications Scada	2
Westmere rural scheme - new connections	3
Westmere rural scheme - Comms and Scada upgrades	3
Urban reticulation - Mains	25
Urban reticulation - Meters & backflows	100
Urban reticulation - new connections	100
Urban reticulation - City Water Pump Stations	15
Urban reticulation - zone remote metering	50
Urban reticulation - Easements Urban	10
Water urban supply - Connections	20
Water urban supply - Westmere reservoirs	20
Water urban supply - Heloise	5
Water urban supply - Kai Iwi 1 pumps	10
Water urban supply - Kai Iwi No 2 pumps and pipework	10
Water urban supply - Kai Iwi 3 pump and pipework	10
Water urban supply - Flow meters ABB/Promag	20
Water urban supply - Fiber connection communications Kai iwi Bores 1-2-3	20
Water urban supply - Valves and Meters	17
Water urban supply - Westmere reservoirs	5
Total	512

	2019/20 \$000
Capital expenditure to replace existing assets	
Vehicle replacement	35
Fordell rural scheme - Infrastructure replacement	5
Fordell rural scheme - Meters & backflows	4
Fordell rural scheme - Electrical upgrade Communications	5
Fordell rural scheme - Bore pump Replacement	15
Fordell rural scheme - Timber tank replacement and repairs	7
Maxwell rural scheme - Timber Tank and valving Replacement	22
Westmere rural scheme - Mains	2
Westmere rural scheme - Meters & backflows	3
Westmere rural scheme - Pressure pump renewals	12
Westmere rural scheme - Controls Swichboard VSD	8
Urban reticulation - Mains	5
Urban reticulation - Mains	57
Urban reticulation - Valves & hydrants	26
Urban reticulation - Mains	55
Urban reticulation - Meters & backflows	55
Urban reticulation - Valves & hydrants	55
Urban reticulation - Connections	250
Urban reticulation - City Water Pump Stations	10
Urban reticulation - Scada/Comms System	3
Urban reticulation - Roading coordinated projects	130
Urban reticulation - Spiral Weilded Replacement	150
Urban reticulation - Steel Pipe material 457 558 Castlecliff	200
Urban reticulation - Castlecliff main Cameron Rd East to Erin Rd	150
Water urban supply - Kai-iwi Bore No 1 - Bore Development	50
Water urban supply - Westmere reservoirs	20
Water urban supply - Scada/Comms System	10
Water urban supply - Kai-iwi Bore No 1 - Bore Development	20
Water urban supply - Variable speed drive 1,2,3	35
Water urban supply - Aramoho Bore Ozone generator replacement	160
Total	1,558

Stormwater drainage

The scope

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

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

Issues, projects and highlights for 2019/20

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

- We will continue with installation of bulk stormwater supply infrastructure to improve stormwater drainage in the Westbourne and Gonville West areas. Most of the improvement to the stormwater drainage will not occur until the project is finished in 2020. The project is expected to cost \$6M in total, this will be debt funded at \$3M per year for two years.
- Construction will commence on the upgrade to the stormwater system in Gloucester St – to improve levels of service to the London St/Halswell St area.
- The North and South Moles and Groynes along the river side of South Spit are essential to contain the Whanganui River to its current alignment, protect the City’s built environment and provide a relatively safe bar crossing for pleasure and commercial vessels. The budgeted repair work in Horizons Regional Council and our Long Term Plans only provide for an austere approach to the repair work needed and an application is being made to the Crown for additional funding in order to undertake repair work more quickly and to a higher environmental standard.
- The Healthy Streams Project will also be a focus for the year, where we will focus on the Karoro Rd, the Awarua and watercourses around the Kokohuia wetlands.

What’s changed?

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

Service levels, performance measures and targets

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

The target for the following performance measure has been updated.

KPI	Current target 2019/20	Proposed change for 2019/20	Explanation of change
The number of complaints received about the performance of the stormwater system (expressed per 1000 properties connected to the stormwater system)	0.25	10	This KPI is being adjusted to take into DIA and Audit advice on what is considered to be a ‘complaint’. Complaints are currently required to include both customer complaints and when officers initiate corrective action to the network.

Stormwater drainage

Whanganui District Council: Funding impact statement for 2019-20 for stormwater drainage

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	441	450	438
Targeted rates	5,683	6,202	5,915
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		2	
Total operating funding (A)	6,124	6,654	6,353
Application of operating funding			
Payments to staff and suppliers	1,376	1,394	1,373
Finance costs	1,902	1,889	1,719
Internal charges and overheads applied	333	346	327
Other operating funding applications	0	0	0
Total application of operating funding (B)	3,611	3,629	3,419
Surplus (deficit) of operating funding (A - B)	2,513	3,025	2,934
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	12	69	69
Increase (decrease) in debt	(631)	(18)	7
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	2	2	2
Total sources of capital funding (C)	(617)	53	78
Application of capital funding			
Capital expenditure			
-to meet additional demand	64	1,206	1,180
-to improve the level of service	1,422	1,453	1,422
-to replace existing assets	410	419	410
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	1,896	3,078	3,012
Surplus (deficit) of capital funding (C - D)	(2,513)	(3,025)	(2,934)
Funding balance ((A - B) + (C - D))	0	0	0

Stormwater drainage

	2019/20
	\$000
Capital expenditure to meet additional demand	
Downstream Capacity Augmentation - Otamatea Structure Plan,	330
Land Acquisition - Springvale Structure Plan, Growth	150
Swale Construction - Springvale Structure Plan, Growth	250
Wetland Expansion - Springvale Structure Plan, Growth	100
Wetland Outlet Augmentation - Springvale Structure Plan, Gro	150
New Road Culvert - Springvale Structure Plan, Growth	200
Total	1,180

	2019/20
	\$000
Capital expenditure to improve level of service	
Watercourse enhancements	50
Watercourse Condition Assessment	20
Stormwater Attenuation	500
Connections	2
Integrated catchment management infrastructure	150
City Wide stormwater hotspots	100
Separation Completion	500
I & I Investigations	100
Total	1,422

	2019/20
	\$000
Capital expenditure to replace existing assets	
Replace inlet structures	10
Network Replacements	350
Reactive replacement - non-critical assets	50
Total	410

Sewerage and the treatment and disposal of sewage

The scope

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

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

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

Issues, projects and highlights for 2019/20

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

- The ongoing development of the wastewater treatment plant process.
- There will be several carryovers from 2018/19 which involve upgrades at the beach road pump station which are long overdue, including replacement of the screens, refurbishment of the master control cabinet, pre-treatment area refurbishment and from the 2019/20 budget PLC control system upgrade.

What's changed?

The wastewater treatment plant construction is now complete, as is commissioning, and the day to day running of the plant is under full control of Whanganui District Council staff. We now need to continue to understand and learn how the plant behaves under the different loadings throughout the course of a year and also the efficiencies to be gained in optimising equipment and day to day operations.

Service levels, performance measures and targets

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

The target for the following performance measure has been updated.

KPI	Current target 2019/20	Proposed change for 2019/20	Explanation of change
The total number of complaints received (expressed per 1000 connections) Complaints may include sewage odour; sewerage system faults; sewerage system blockages and Council's response to any of these issues.	<5	<29	This KPI is being adjusted to take into DIA and Audit advice on what is considered to be a 'complaint'. Complaints are currently required to include both customer complaints and when officers initiate corrective action to the network.

Sewerage and the treatment and disposal of sewage

Whanganui District Council: Funding impact statement for 2019-20 for sewerage and the treatment and disposal of sewage

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	8,426	9,099	8,917
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,250	1,259	1,250
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	600	604	600
Total operating funding (A)	10,276	10,962	10,767
Application of operating funding			
Payments to staff and suppliers	6,393	6,672	6,599
Finance costs	1,415	1,422	1,389
Internal charges and overheads applied	783	845	799
Other operating funding applications	0	0	0
Total application of operating funding (B)	8,591	8,939	8,787
Surplus (deficit) of operating funding (A - B)	1,685	2,023	1,980
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	4	19	19
Increase (decrease) in debt	166	(64)	(64)
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)	170	(45)	(45)
Application of capital funding			
Capital expenditure			
-to meet additional demand	160	419	410
-to improve the level of service	755	368	360
-to replace existing assets	940	1,191	1,165
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	1,855	1,978	1,935
Surplus (deficit) of capital funding (C - D)	(1,685)	(2,023)	(1,980)
Funding balance ((A - B) + (C - D))	0	0	0

Sewerage and the treatment and disposal of sewage

	2019/20
Capital expenditure to meet additional demand	\$000
Urban growth projects	410
Total	410

	2019/20
Capital expenditure to improve level of service	\$000
New connections	10
Inflow & infiltration investigations	50
CCTV of critical assets	50
Purchase new standby generator for Wastewater treatment plant	250
Total	360

	2019/20
Capital expenditure to replace existing assets	\$000
Vehicle replacement	25
Urban reticulation network replacements	650
Urban reticulation network reactive replacement - non-critical assets	150
Replace pumps at small pump stations	20
PLC Control system upgrade	300
Small pump station upgrades	20
Total	1,165

Provision of roads and footpaths

The scope

Roading

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

Footpaths and berms

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

Issues, projects and highlights for 2019/20

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

Roothing

- We will continue with road maintenance – this will include pavements, drainage, structures, traffic services (including power consumption) and level crossing warning devices. An emphasis on maintaining logging routes will be undertaken noting harvests and cartage is expected to increase in volume.
- We will continue our capital works programme. Much of this will be routine replacements such as road metalling, reseals, drainage renewals, pavement rehabilitation, structures component replacements and traffic services renewals.
- The Urban Shared Pathways (Urban Cycleways Programme) will continue. This project covers construction of two shared pathways through urban Whanganui. Work entails:
 - London Street Shared pathway (SH3) Southern end of Great North Road*
 - This proposed section of upgrade to a shared concrete pathway will run from the Splash Centre to Great North Road in two stages.
 - This work will comprise a 3 metres wide concrete shared pathway between the kerb and boundary. Ancillary works will include provision for crossing points at the key intersections.
 - The first stage runs from the Splash Centre to Grey Street on the western side of London Street. Work started on Monday 29th April.
 - The second stage runs from Grey Street to the end of the Rail Corridor linking to the final Te Tuaiwi Stage outlined above.
 - Whanganui East Shared Pathway, Aramoho to Georgetti Road*
 - The section of existing footpath between the Aramoho Rail bridge and Georgetti Road is to be upgraded to a generally 3 metre wide concrete shared pathway running alongside Kowhai Park and become the vital and popular circuit link between the bridges.
- We will make minor road improvements to enhance the safety of our network; for example, upgrading traffic signals and making changes to intersections.
- The Wikitoria Road Large Box Culvert renewal will be undertaken to future proof the route to the airport and infrastructure amenities from the risk of flooding.
- A Strategy Study of the Dublin Street Bridge will be conducted. This project is a thorough assessment of the remaining life of the existing bridge and includes a plan for its future maintenance and replacement (if required).

Provision of roads and footpaths

- NZTA has confirmed that it will fund 61% of our road maintenance, renewals and minor improvements.

Footpaths and berms

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

What's changed?

- A Network Operating Plan will be put in place to model our network and enable Whanganui District Council to extract hard evidence to better support our future funding applications.
- Land Acquisition and detailed design for the Fitzherbert Avenue extension will take place over the 2019/20 financial year.
- Wakefield Bridge – we will await the results from our application to NZTA for funding before assessing future options.

Service levels, performance measures and targets

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

Provision of roads and footpaths

Whanganui District Council: Funding impact statement for 2019-20 for provision of roads and footpaths

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	0	0	0
Targeted rates	9,271	9,724	9,239
Subsidies and grants for operating purposes	3,383	3,321	3,749
Fees and charges	24	24	24
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	400	409	540
Total operating funding (A)	13,078	13,478	13,552
Application of operating funding			
Payments to staff and suppliers	7,836	7,838	8,247
Finance costs	526	619	458
Internal charges and overheads applied	643	635	609
Other operating funding applications	0	0	0
Total application of operating funding (B)	9,005	9,092	9,314
Surplus (deficit) of operating funding (A - B)	4,073	4,386	4,238
Sources of capital funding			
Subsidies and grants for capital expenditure	7,810	6,999	6,848
Development and financial contributions		25	25
Increase (decrease) in debt	1,241	308	355
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)	9,051	7,332	7,228
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	5,938	4,867	4,763
-to replace existing assets	7,186	6,851	6,703
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	13,124	11,718	11,466
Surplus (deficit) of capital funding (C - D)	(4,073)	(4,386)	(4,238)
Funding balance ((A - B) + (C - D))	0	0	0

Provision of roads and footpaths

	2019/20
	\$000
Capital expenditure to improve level of service	
Low Cost/Low Risk projects	405
Traffic Signal Upgrades	250
Fitzherbert Ave Extension	250
Urban Cycleways	255
Ernies Bridge (15) Replacement	650
Urban cycleways - Railway Bridge upgrade	1,550
Heads Road roundabout	1,398
One network road classification	5
Total	4,763

	2019/20
	\$000
Capital expenditure to replace existing assets	
Footpath replacements	341
Emergency management - first response	400
Flood damage repairs	500
Environmental Maintenance	350
Unsealed road metalling	505
Sealed road resurfacing	2,050
Drainage renewals	953
Pavement rehabilitation	976
Structures components replacements	227
Traffic services renewals	402
Total	6,703

Parks and recreation

The scope

Parks and reserves

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

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

Swimming pools

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

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

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

Issues, projects and highlights for 2019/20

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

Parks and reserves

- We will continue with the installation of drinking fountains on Parks and Reserve areas. This fits with the Healthy Families initiatives.
- A freedom camping area has been developed in Kowhai Park North. This is proving to be very popular.
- A new toilet block was installed with the help of Ministry of Business and Innovation and Employment funding.
- The Castlecliff Management Plan and Queens Park Management Plan will be finalised this year.

The Sport and recreation strategy.

- As per the Leading Edge Strategy we have adopted a Sport and Recreation Facilities Strategy. This process included:
 - A review of existing Council facilities and commentary on options for the future.
 - Sports development – working with local and regional sporting codes to understand their ambitions.
 - Wider community consultation
- Key Investment Principles of the Strategy are:

Parks and recreation

- Where practical, co-located and shared facilities are preferred over disperse or stand-alone provision.
- The key transformational opportunity available to Whanganui rests in partnering by clubs and groups to maximise the usage of, and community benefits from facilities.
- To ensure that facilities are able to be upgraded to and maintained at a quality standard, there will need to be rationalisation of facilities to match the level of need.
- Council will target, and will encourage others to target, investment in the renewal of existing facilities with significant residual value in key locations.

What's changed?

- We have changed some of our swimming pool entry fees, concession cards and membership fees. You can see the full schedule of fees on page 108.

Service levels, performance measures and targets

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

Parks and recreation

Whanganui District Council: Funding impact statement for 2019-20 for parks and recreation

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	7,919	7,748	7,910
Targeted rates	0	0	0
Subsidies and grants for operating purposes	160	205	205
Fees and charges	232	307	341
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	167	131	173
Total operating funding (A)	8,478	8,391	8,629
Application of operating funding			
Payments to staff and suppliers	6,007	5,818	6,084
Finance costs	360	331	316
Internal charges and overheads applied	1,133	1,129	1,128
Other operating funding applications	0	0	0
Total application of operating funding (B)	7,500	7,278	7,528
Surplus (deficit) of operating funding (A - B)	978	1,113	1,101
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions		2	2
Increase (decrease) in debt	(580)	(512)	(377)
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)	(580)	(510)	(375)
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	10	153	160
-to replace existing assets	388	495	611
Increase (decrease) in reserves	0	(45)	(45)
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	398	603	726
Surplus (deficit) of capital funding (C - D)	(978)	(1,113)	(1,101)
Funding balance ((A - B) + (C - D))	0	0	0

Parks and recreation

	2019/20
	\$'000
Capital expenditure to improve level of service	
Drinking Fountains	10
Upokongaro Toilet	150
Total	160

	2019/20
	\$'000
Capital expenditure to replace existing assets	
Ototoka Beach bridge	8
Matapo Park Bridge	65
Hipango Park jetty	30
Playground pathways	12
Vehicle replacement	70
Furniture and fittings replacement	15
Bason Reserve	20
Bason - Larsen House Reroof	45
Bason Reserve - Furniture & fixtures	2
Premier parks - Buildings and improvements replacement	17
Kowhai Park	20
Virginia Lake	21
Queens Park management Plan	50
Library courtyard	30
Victoria Park	27
Splash Centre	5
Splash Centre - Premia pumps x 4	4
Splash Centre - Equipment - Acquatic	11
Splash Centre - Hydrosloide stair replacement	160
Total	611

Community and cultural

The scope

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

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

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

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

Issues, projects and highlights for 2019/20

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

Community

- We will continue to support implementation of the Leading Edge Strategy and build community resilience, including through Safer Whanganui, Community Contracts, supporting iconic events and Youth Services.
- Work will continue on a Housing Strategy and an Age Friendly Community Plan for the Whanganui district.
- We will continue implementation of the Whanganui Welcoming Communities Plan.
- The Festival of Cultures will be a three week Cultural Fiesta this year.
- From March we will be supporting our refugee newcomers.

Libraries

Two mobile library vans will replace the ageing library bus, enabling the library service to be delivered to more locations, including to communities along the Whanganui River Road. Funding will be available to establish a further two self-service local libraries. Gonville Library will celebrate its tenth birthday; and the Davis Library shelving will be refurbished.

Sarjeant Gallery

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

Community and cultural

To date we have achieved developed and detailed design for the building, unencumbered resource consent and proceeded through the value-engineering and tendering phases. The 2019/20 year will see the appointment of a main contractor and a move into the construction phase of the Project.

Royal Wanganui Opera House

The focus for the 2019/20 year will be to maximize usage of the theatre, not only for touring shows but also for local community groups, schools and private utilisation of additional areas of the theatre for meetings and gatherings. The Whanganui Venues and Events team will continue to provide tours of this significant historic building and will create a marketing and promotional plan to strengthen this. Throughout the year we will continue to endeavour to accommodate appropriate shows/acts that resonate with our community and offer an affordable pricing structure. External equipment hire will continue to supplement upgrading of the Royal Wanganui Opera House's technical capabilities helping to provide an up to date, world class venue.

War Memorial Centre

Post seismic strengthening, the focus for 2019/20 year will be the continuation of business growth with a particular focus on weekday private/commercial hire. Marketing and promotion of the Centre nationwide to increase awareness of the facilities will be at the forefront, predominantly for multiday conferences/bookings. An increase in private /commercial hire will ensure the Centre continues to be accessible for community based events. This will benefit the economic development of Whanganui as a whole. The Whanganui Venues and Events team will aim to provide excellent customer service through continuing personal development, ensuring repeat business. Recognition of the building as a memorial for the 375 men and women from the area who lost their lives in WWII and the buildings historic classification and architectural significance will be retained with a push toward increasing the number of formal building tours.

Cooks Gardens Event Centre

The Whanganui Venues and Events team are responsible for bookings on the Field, Velodrome and Event Centre. For the 2019/20 year the focus will be on venue utilisation and ensuring that we are able to provide quality services and up to date technical equipment in a modern environment. Variation in the use of the field as not only a sporting setting, will see promotional and marketing activity put in place to strengthen its versatility and encouragement of local community based usage.

Whanganui Regional Museum

Following the seismic strengthening of the building, the temporary location in Ridgway Street closed and the refurbished museum reopened in March 2019. Council has a Service Level Agreement with the Museum Trust to maintain the collection and provide public access to the museum, its displays and events.

New Zealand Glassworks

New Zealand Glassworks Te Whare Tūhua o Te Ao (NZG) will focus on delivering a state of the art glass facility to glass artists locally, nationally and internationally. There will be further development and expansion of the range of glass workshops available for beginners through to professional makers, thereby promoting, education, and engaging people in the art of New Zealand glass practices. A priority will be to maximise tourism and economic potential through the development of curated exhibitions of contemporary NZ art glass and increasing the range of high quality artworks available in the gallery, making NZG a key destination for tourists to Whanganui.

Community and cultural

What's changed?

The Community Contracts budget has been increased by \$29,000 per annum to allow consideration for increased funding to the Wanganui Surf Lifeguard Service.

We have allocated \$10,000 for Waitangi Day celebrations.

Service levels, performance measures and targets

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

Community and cultural

Whanganui District Council: Funding impact statement for 2019-20 for community and cultural

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	8,264	8,573	8,634
Targeted rates	971	1,206	930
Subsidies and grants for operating purposes	406	150	198
Fees and charges	747	850	850
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	35	39	108
Total operating funding (A)	10,423	10,818	10,720
Application of operating funding			
Payments to staff and suppliers	6,939	6,975	7,199
Finance costs	604	777	583
Internal charges and overheads applied	1,388	1,426	1,398
Other operating funding applications	0	0	0
Total application of operating funding (B)	8,931	9,178	9,180
Surplus (deficit) of operating funding (A - B)	1,492	1,640	1,540
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	2,519	3,591	(409)
Gross proceeds from asset sales	50	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	12,500	8,176	0
Total sources of capital funding (C)	15,069	11,767	(409)
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	12,632	8,309	130
-to replace existing assets	3,929	5,098	1,001
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	16,561	13,407	1,131
Surplus (deficit) of capital funding (C - D)	(1,492)	(1,640)	(1,540)
Funding balance ((A - B) + (C - D))	0	0	0

Community and cultural

	2019/20
	\$000
Capital expenditure to improve level of service	
Community Library Hubs	50
Whanganui District Library - Office equipment acquisition	20
Whanganui District Library - Furniture and fittings additions	20
War Memorial Centre - Projector & cinema Screen, External Projection system	40
Total	130

	2019/20
	\$000
Capital expenditure to replace existing assets	
Davis Library - Upgrade Emergency Lighting	26
Davis Library - Fire Alarm Upgrade	21
Davis Library - Heating Replacement	77
Library shelving refurbishment	20
Library stock replacement	320
War Memorial Hall - Replace Chairs	17
Opera House	18
Tylee Cottage	7
Earthquake Strengthening - Buildings and improvements replacement	100
Earthquake Strengthening - Cooks Gardens	75
Earthquake Strengthening - Council Chambers	120
Earthquake Strengthening - Kowhai Park	75
Earthquake Strengthening - Mowhanau Beach toilets/changing upgrade	50
Earthquake Strengthening - Virginia Lake	75
Total	1,001

Whanganui & Partners - Economic development

The scope

Whanganui & Partners leads and drives the district's economic growth. By bringing town and country together, our citizens and visitors are able to share in a wide range of opportunities and experiences. The Whanganui & Partners Board governs the activities of the organisation in accordance with the Whanganui District Council (WDC) Council-Controlled Organisations Director Appointment and Remuneration Policy.

Whanganui & Partners focuses its resources on seven sectors:

- 1) Manufacturing, Commercial and Logistics
- 2) Agribusiness
- 3) Education, skills and capability building
- 4) Visitor industries and destination marketing
- 5) Branding and Visitor Information Centre (i-site)
- 6) Events and Digital industries including overseeing iconic Whanganui events and conferences
- 7) Creative industries, design innovation, performing arts, and visual and object arts.

Issues, projects and highlights for 2019/20

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

Whanganui & Partners - Economic development

The focus for 2019/2020 will be addressing critical activities that will clear roadblocks to greater economic development in the district. The rationale and evidence for addressing these areas is that fit-for-purpose infrastructure and new service offerings are essential to attracting new businesses and maintaining the job growth and momentum of existing businesses.

In addition, improved logistics and gateways, new housing, business facilities, year-round concerts and events, more and better visitor accommodation, unique international-quality attractions, and a diversity of quality food and beverage outlets are the main activity areas for unlocking the full potential of Whanganui. Furthermore, enhancing the financial viability of the creative and education sectors in terms of access, appeal and relevance to the whole community, and to the artists and students themselves, will also grow and strengthen Whanganui.

Our focus areas will include:

1. Completing the Rural Enterprise Stakeholder Project
2. Establishing a Business Innovation Training Academy (BITA) in flexible learning, micro skills and on-the-job training with industry, PTE's and the Universal College of Learning (UCOL)
3. Establishing a River Tourism Hub and related projects in collaboration with Iwi
4. Supporting the Whanganui Story for inclusion in the World Expo 2020 in Dubai
5. Supporting the enhancement of the Whanganui Airport and airport services
6. Supporting the repurposing of buildings and CBD regeneration
7. Supporting initiatives that develop a resilient and vibrant arts scene that sustains Whanganui artists
8. Establishing a Western Seaboard Economic Zone collaboration (The Golden Corridor) along coastal districts from Wellington to New Plymouth.

What's changed?

Building partnerships

Whanganui & Partners - Economic development

Fundamental to the success of our activities in these sectors will be relationships with businesses, educational institutions, Iwi, Māori businesses, land management trusts and other Māori organisations, investors, social entrepreneurs, and networks such as the Chamber of Commerce and Industry. We will facilitate relationships between like-minded people and organisations to create natural clusters of shared capability and focus. This approach leverages the capability of Whanganui & Partners and its partners to mutual benefit, extending our strategic efforts, while at the same time grounding them in relation to business priorities and market opportunities.

Hubs and Centres of Excellence

It is our intention to create hubs of excellence and expertise that attract a stronger labour force and willing students to fill capability gaps in the above priority areas. The following hubs are intended:

1. Learning, skills and high-tech capability
2. Advanced manufacturing (existing)
3. Logistics (including land based marine industries)
4. Food and beverage product and market development
5. Advanced aviation (commercial pilot simulation)
6. Hi-tech design and digital (wide scope for application, aligned to Whanganui Digital Strategy)
7. River tourism (in particular with Iwi and hapū)

Social enterprise and investment

Social enterprise, entrepreneurship, innovation and investment will be encouraged and supported across these sectors. Whanganui & Partners has a role in facilitating, supporting and encouraging social entrepreneurs alongside groups focused in this area. We also have a role in facilitating private investment into ventures and assisting start-ups in scaling up their activities. Open access facilities, joint working spaces and easy access to knowledge and technology options will also be part of creating an environment conducive to economic development.

Communications

Whanganui & Partner's activities will be transparent and promoted in order to increase uptake of services. To keep our stakeholders and partners informed on progress and development opportunities, we will make use of various communication channels for example Newsletters, social media, and public forums.

Regional Tourism Organisation

Whanganui and Partners is the RTO. We aim to promote the district as a tourism destination. The tourism sector is a significant contributor to economic development within the district, currently contributing over \$130M a year. In turn, visitors who promote a positive visitor experience and environment grow our economy by encouraging new residents and businesses.

Service levels, performance measures and targets

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

Whanganui & Partners Contribution and Intervention in our local Economic Development Objectives and Key Performance Indicators (KPIs) and Monitoring Outcome Indicators (MOIs)

Business Development

Objective One | We aim to retain our local businesses and grow their capabilities by:

Key Performance Indicators:

- Maintain effective relationships

Whanganui & Partners - Economic development

- Enable effective mentoring
- Actively supporting existing business network events.
- Leading two distinguished meetings, training opportunities and events that support professional development for business growth.
- Supporting one targeted project between industry/business and education to build on pathways into employment opportunities

Objective Two | We will attract investors, business and grow employment/self-employment in Whanganui by:

Key Performance Indicators:

- Helping 12 new businesses complete the Business Friendly Group process after approaching or being referred to Whanganui & Partners.
- Seeking out two new businesses that address gaps in our business community and improve our economy and completing their Business Friendly Group process.
- Assisting and coaching 35 entrepreneurs.
- Mentoring 10 start-ups.
- Supporting one targeted project or seminars aiming to facilitate investment or raise capital
- Developing and running two targeted marketing campaigns, both nationally and internationally to attract new business to Whanganui.
- Supporting one targeted project with the WDC to identify opportunities in land development, town planning and infrastructure.

Monitoring Outcome Indicators | We will monitor and measure the following trends in achieving our above objectives:

- Number of employees in Whanganui District.
- Number of businesses in Whanganui District.
- Number of self-employed in Whanganui District.

Destination Marketing

Objective One | We will retain our point of difference and attract new events to Whanganui by:

Key Performance Indicators:

- Attracting one new event and one new conference to Whanganui.
- Supporting 10 events and five conferences in Whanganui.

Objective Two | We will increase the attraction of residents and visitors to Whanganui by:

Key Performance Indicators:

- Increase dwell time and spend per visitor by developing 1 and 2-day programmes with existing suppliers.
- Developing and running three targeted destination marketing campaigns to attract more visitors and new residents in Whanganui.
- Increasing online media reach by 15%.
- Placing five articles into relevant magazines/newspapers.
- Attracting two media stories from national TV programmes.
- Distributing marketing collateral into all key regions of New Zealand that represent are market.
- Supporting through one targeted project the development of tourism products/offering in particular the concept of a cultural/tourism hub.
- Supporting through one targeted project, promoting Whanganui to increase guest nights and tourist spend by 3% and 3% respectively.

Whanganui & Partners - Economic development

Monitoring Outcome Indicators | We will monitor and measure the following KPI's in achieving our above objectives:

- Tourism spend in Whanganui
- Number of Guest nights in Whanganui
- Number of residents in Whanganui

Education

Objective One | We will increase the number of students studying in Whanganui by:

Key Performance Indicators:

- Developing two targeted marketing projects to attract new students to Whanganui (national and international).
- Developing and/or support three events that promote Whanganui and build on its reputation as a study destination.

Objective Two | We will increase education and training offerings and capability in Whanganui by:

Key Performance Indicators:

- Increasing funding (government and private) for a minimum of one Whanganui Education Academy (Hub or Centres of Excellence).
- Supporting one targeted project the development and expansion of the New Zealand International Commercial Pilot Academy (NZICPA).
- Supporting one targeted project the expansion of creative arts education opportunities, in particular glass art.

Objective Three | Increase the number of students transitioning into employment pathways in Whanganui by:

Key Performance Indicators:

- Supporting 100% SWEET to work with Whanganui students and businesses to successfully transition 50 students into employment pathways.
- Supporting and/or developing two specific projects (business or industry) that identify and promote career pathways and identify opportunities to deliver appropriate skills and training in Whanganui.

Monitoring Outcome Indicators | We will monitor and measure the following KPI's in achieving our above objectives:

- Number of students registered in tertiary training in Whanganui.
- Number of international students choosing Whanganui as a study destination.
- Funding (\$) being injected into specific education projects in Whanganui.
- Number of students transitioning from education to employment in Whanganui NEETs rate.

Whanganui & Partners - Economic development

Whanganui District Council: Funding impact statement for 2019-20 for economic development

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,817	2,832	2,803
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	83	85	83
Total operating funding (A)	2,900	2,917	2,886
Application of operating funding			
Payments to staff and suppliers	2,377	2,377	2,378
Finance costs	(8)	(8)	(15)
Internal charges and overheads applied	531	548	523
Other operating funding applications	0	0	0
Total application of operating funding (B)	2,900	2,917	2,886
Surplus (deficit) of operating funding (A - B)	0	0	0
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	0	0	0
Gross proceeds from asset sales	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding (C)	0	0	0
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	0	0	0
-to replace existing assets	0	0	0
Increase (decrease) in reserves	0	0	0
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	0	0	0
Surplus (deficit) of capital funding (C - D)	0	0	0
Funding balance ((A - B) + (C - D))	0	0	0

Community facilities and services

The scope

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

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

Issues, projects and highlights for 2019/20

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

Cemeteries

- We have replaced the cremator.
- There have been concerns raised regarding the high ground water conditions in some areas of the Aramoho cemetery extension. We have commissioned a Geologist to review the ground conditions.
- A project to get all cemetery records online is underway.

CBD maintenance

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

Waste minimisation

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

- Continuing to work with and develop the Whanganui Resource Recovery Centre as Whanganui's 'flagship' for waste minimisation activities.
- Investigating the provision of satellite 'drop-off' recycling stations within our wider district.
- Investigating glass collection services and recycling services from the commercial hospitality sector.
- Work with industry consultant to further waste minimisation and management initiatives for community.

Community buildings

- We have nine community buildings available within the district for community lease and use. We continually review our ownership of these buildings and look for divestment opportunities

Community facilities and services

where Council ownership is not critical to the provision of the activity or community usage indicates that maintaining the level of service is no longer warranted.

Emergency management

- Community messaging and emergency broadcasting capability has been enhanced utilising Brian FM and online media. We are investigating a backup broadcast capability in the event the main Council building is damaged or unusable.
- We are continuing to enhance contingency plans, resilience and capability around reserve fuel supplies for emergency services, fast moving consumer goods and other critical lifelines activities to counteract the effects of any disruption to power or fuel supplies, particularly in the event of a large Regional earthquake occurring.
- We will continue to utilise a mix of emerging technology and proven on the ground practices to streamline and improve our ability to give notice of emergency situations, to conduct rapid orderly evacuations of risk areas and to provide timely welfare support.
- We will also continue to develop Recovery capability, community volunteers, rural and urban resilience specifically focussing on preparedness for the consequences of large regional earthquakes and other disasters. Public education and community response planning will continue.

Animal management

- Development of the Animal Pound will commence.
- Dog fees for the 2019/20 year have been set with no increase to last year's fees
- We will be reviewing the working dog status to ensure dogs in our Community are correctly classified.
- We will be focusing on community engagement and prevention based activities this year with the introduction of a new Animal Management Education Officer.

Building control

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

Environmental health

- We will continue to implement the Food Safety Plan requirements under the Food Act 2014 and sharing a resource with Rangitikei District Council as part of our commitment to service efficiency and effectiveness.
- We will investigate the introduction of online Health Food application forms and redevelop our Alcohol Licensing application forms.

Community facilities and services

Resource management

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

Environmental policy

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

Parking services

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

What's changed?

- An additional \$80,000 has been included for the development and implementation of a Heritage Strategy.

Service levels, performance measures and targets

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

Community facilities and services

Whanganui District Council: Funding impact statement for 2019-20 for community facilities and services

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	4,406	4,213	4,959
Targeted rates	462	473	437
Subsidies and grants for operating purposes	0	0	0
Fees and charges	4,489	4,681	4,703
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	925	938	926
Total operating funding (A)	10,282	10,305	11,025
Application of operating funding			
Payments to staff and suppliers	7,718	7,586	8,339
Finance costs	306	324	297
Internal charges and overheads applied	1,733	1,754	1,813
Other operating funding applications	0	0	0
Total application of operating funding (B)	9,757	9,664	10,449
Surplus (deficit) of operating funding (A - B)	525	641	576
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	506	122	178
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)	506	122	178
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	640	61	60
-to replace existing assets	346	1,067	1,059
Increase (decrease) in reserves	45	(365)	(365)
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	1,031	763	754
Surplus (deficit) of capital funding (C - D)	(525)	(641)	(576)
Funding balance ((A - B) + (C - D))	0	0	0

Community facilities and services

	2019/20
	\$000
Capital expenditure to improve level of service	
Victoria Avenue Lighting Improvements	60
Total	60

	2019/20
	\$000
Capital expenditure to replace existing assets	
Aramoho Cemetery	5
Lower Victoria Ave upgrade (partial)	100
Cooks Gardens - Arts Society	15
Civil defence - Vehicle replacement	27
Pensioner housing - Buildings and improvements replacement	55
Parking Meter replacement	857
Total	1,059

Transportation

The scope

Whanganui Airport

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

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

Whanganui Port

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

Durie Hill elevator

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

Issues, projects and highlights for 2019/20

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

Airport

- We will be undertaking maintenance of the terminal building, developing alternative airside access for emergency vehicles, and improving the separation of landside and airside activities.

Sea port

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

Durie Hill elevator

- The Durie Hill elevator will continue to provide vertical access for pedestrians and cyclists, linking the CBD to the suburb of Durie Hill and a city lookout area.

What's changed?

The Long Term Plan 2018-2028 indicated that the proposed Port Revitalisation Project should proceed with a total of \$6.8M spent over years one to five. As part of this Annual Plan Council have brought funding forward to the 2019/20 year, and increased it further by \$6.2M – giving a total of \$12.3M. Work will commence on Wharf 1, Wharf 2 and Wharf 3, boat launch infrastructure, dredging tools, building repairs and demolition of derelict structures.

Service levels, performance measures and targets

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

Transportation

Whanganui District Council: Funding impact statement for 2019-20 for transportation

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,172	1,263	1,708
Targeted rates	0	0	0
Subsidies and grants for operating purposes	55	55	55
Fees and charges	209	215	418
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	16	16	87
Total operating funding (A)	1,452	1,549	2,268
Application of operating funding			
Payments to staff and suppliers	919	914	1,043
Finance costs	172	256	362
Internal charges and overheads applied	213	216	371
Other operating funding applications	0	0	0
Total application of operating funding (B)	1,304	1,386	1,776
Surplus (deficit) of operating funding (A - B)	148	163	492
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	482	2,494	11,852
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)	482	2,494	11,852
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	500	2,657	12,504
-to replace existing assets	130	0	40
Increase (decrease) in reserves	0	0	(200)
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	630	2,657	12,344
Surplus (deficit) of capital funding (C - D)	(148)	(163)	(492)
Funding balance ((A - B) + (C - D))	0	0	0

Transportation

	2019/20
	\$000
Capital expenditure to improve level of service	
Port Revitalisation - Marine Services Precinct enabling work	12,300
Upgrade port security cameras	10
Upgrade port security lighting	10
Road sealing various	20
Dredging (No.1 and 2 wharf areas)	20
Reroof new port office building	51
Paint new port office building	31
Paint existing 2-story port office	32
Perimeter fencing upgrade	20
Disposal of old barge	11
Total	12,504
	2019/20
Capital expenditure to replace existing assets	\$000
Airport and Residence	5
Airport - CCTV cameras	3
Airport - Move carparks in front of control tower	8
Airport - Apron entrance cover	5
Airport - Replace non-compliant windows	2
Airport Terminal	15
Airport Cafeteria - Plant and equipment replacement	3
Total	40

Investments

The scope

Investments

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

Issues, projects and highlights for 2019/20

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

What's changed?

Whanganui District Council, in conjunction with its two joint venture Councils, has sold 1,000ha of the 1,100ha Joint Council Forests. Proceeds from the sale have been used for debt repayment.

Whanganui District Council Holdings Limited has completed building new classrooms and hanger facilities at Whanganui's airport. With this now completed, the flight school operations of its subsidiary company, New Zealand International Commercial Pilot Academy Limited, has been relocated to Whanganui.

Service levels, performance measures and targets

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

Investments

Whanganui District Council: Funding impact statement for 2019-20 for investments

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	47	106	117
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	1,700	1,687	1,856
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	582	579	455
Total operating funding (A)	2,329	2,372	2,428
Application of operating funding			
Payments to staff and suppliers	1,838	1,742	1,886
Finance costs	141	139	57
Internal charges and overheads applied	375	376	378
Other operating funding applications	0	0	0
Total application of operating funding (B)	2,354	2,257	2,321
Surplus (deficit) of operating funding (A - B)	(25)	115	107
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	(80)	5	205
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)	(80)	5	205
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	155	380	372
Increase (decrease) in reserves	(60)	(60)	140
Increase (decrease) of investments	(200)	(200)	(200)
Total application of capital funding (D)	(105)	120	312
Surplus (deficit) of capital funding (C - D)	25	(115)	(107)
Funding balance ((A - B) + (C - D))	0	0	0

Investments

	2019/20
Capital expenditure to replace existing assets	\$000
Harbour Endowment - Buildings and improvements replacement	37
Harbour Endowment - 309 Heads Rd	56
Harbour Endowment - 507 Heads Rd	80
Harbour Endowment - Gas building	18
City Endowment - 7 Taupo Quay	12
City Endowment - 178 Ridgway Street	170
Total	<hr/> 372

Corporate

The scope

Governance

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

Corporate management

These activities are the internal running of the Council:

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

Community and operational property (formerly City Freehold property portfolio)

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

Issues, projects and highlights

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

Governance

- A new agenda management software has been implemented and will be bedded in over the first quarter of 2019/20.
- Meeting processes will be reviewed for best practice and legal compliance with the goal of being finalised for the new Council post-election.
- The new software will give Governance staff greater capacity to provide further procedural advice and support to members and staff in the decision making process.
- Governance staff will support a comprehensive induction and training programme for the new Council.

Corporate management

- A full programme of policy, strategy and bylaw reviews will continue in 2019/20

Corporate

- Our stakeholders will be kept up to date and well informed through appropriate channels in a way that enhances community pride and our district's reputation.
- A new website, introduced in 2018/19, provides a powerful digital platform for Council information and the focus for the website in 2019/20 will be on meeting customer needs and accessibility. New engagement tools and collateral relating to our Leading Edge Strategy will be developed and digital channels such as social and electronic media and apps will continue to be evaluated and improved.

Community and operational property

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

What's changed?

- We increased the budget to the Youth Committee by \$20,000 to allow for governance and administrative support.

Service levels, performance measures and targets

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

Corporate

Whanganui District Council: Funding impact statement for 2019-20 for corporate

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,230	3,468	3,778
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	102	103	67
Internal charges and overheads recovered	8,587	8,754	8,819
Local authorities fuel tax, fines, infringement fees and other receipts	448	525	480
Total operating funding (A)	12,367	12,850	13,144
Application of operating funding			
Payments to staff and suppliers	10,866	10,944	11,307
Finance costs	(100)	(80)	(152)
Internal charges and overheads applied	792	785	822
Other operating funding applications	0	0	0
Total application of operating funding (B)	11,558	11,649	11,977
Surplus (deficit) of operating funding (A - B)	809	1,201	1,167
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	0	0	0
Increase (decrease) in debt	1,136	(398)	(377)
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)	1,136	(398)	(377)
Application of capital funding			
Capital expenditure			
-to meet additional demand	0	0	0
-to improve the level of service	99	56	55
-to replace existing assets	1,666	567	555
Increase (decrease) in reserves	180	180	180
Increase (decrease) of investments	0	0	0
Total application of capital funding (D)	1,945	803	790
Surplus (deficit) of capital funding (C - D)	(809)	(1,201)	(1,167)
Funding balance ((A - B) + (C - D))	0	0	0

Corporate

	2019/20
	\$000
Capital expenditure to improve level of service	
IT Projects	50
Infrastructure administration - Office equipment acquisition	5
Total	55

	2019/20
	\$000
Capital expenditure to replace existing assets	
Mayoral vehicle replacement	30
Electmembers computer equipment replacement	55
101 Guyton Street - Buildings and improvements replacement	218
Administration - Vehicle replacement	35
Administration - Furniture and fittings replacement	20
Information services - Computer equipment replacement	15
CCTV cameras	12
Telephone hardware	5
PCs	60
IT recabling	5
Wireless Broadband	10
Laptops	25
Monitors	10
Servers	30
IT Network	25
Total	555

Assumptions

Significant forecasting assumptions and risks

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

Funding Impact Statement

Whanganui District Council: Funding impact statement for 2019-20 (whole of council)

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	28,296	28,651	30,347
Targeted rates	31,936	33,904	32,505
Subsidies and grants for operating purposes	4,004	3,731	4,207
Fees and charges	8,816	9,230	9,558
Interest and dividends from investments	1,110	1,099	980
Local authorities fuel tax, fines, infringement fees and other receipts	2,146	2,224	2,473
Total operating funding (A)	76,308	78,839	80,070
Application of operating funding			
Payments to staff and suppliers	55,464	55,496	57,643
Finance costs	6,100	6,449	5,756
Other operating funding applications	0	0	0
Total application of operating funding (B)	61,564	61,945	63,399
Surplus (deficit) of operating funding (A - B)	14,744	16,894	16,671
Sources of capital funding			
Subsidies and grants for capital expenditure	7,811	6,999	6,848
Development and financial contributions	15	120	120
Increase (decrease) in debt	4,870	5,246	11,088
Gross proceeds from asset sales	50	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	12,529	8,205	29
Total sources of capital funding (C)	25,275	20,570	18,085
Application of capital funding			
Capital expenditure			
-to meet additional demand	910	1,845	1,805
-to improve the level of service	22,514	18,448	19,965
-to replace existing assets	16,630	17,661	13,476
Increase (decrease) in reserves	165	(290)	(290)
Increase (decrease) of investments	(200)	(200)	(200)
Total application of capital funding (D)	40,019	37,464	34,756
Surplus (deficit) of capital funding (C - D)	(14,744)	(16,894)	(16,671)
Funding balance ((A - B) + (C - D))	0	0	0

Funding impact statement

Background

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

Small movements to the indicative rates stated in this document may occur as the Rating Information Database changes to 30 June 2019 and will be reflected in the final rates resolution.

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

Definitions

Separately used and inhabited part of rating unit (SUIP)

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

Differential categories

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

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

The allocation of activities to groups is achieved using the Rating Information Database corrected as at 30 June each rating year. The list of activities and the allocation basis used for each are included in the table below, along with the indicative resulting percentage allocations for the 2018/19 rating year based on the Rating Information Database as at May 2018. 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:

Funding impact statement

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

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

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

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

Activity	Basis	Allocation to groups		
		Commercial	Farming	Residential
General rate activities				
Airport	Unit	8.6%	8.0%	83.4%
Animal management	Unit	8.6%	8.0%	83.4%
Building control	CV2	32.7%	18.1%	49.2%
Cemeteries	Unit	8.6%	8.0%	83.4%
Central Business District	Unit	8.6%	8.0%	83.4%
maintenance				
City Endowment	Unit	8.6%	8.0%	83.4%
Community	Unit	8.6%	8.0%	83.4%
Community and operational property	Unit	8.6%	8.0%	83.4%
Community buildings	Unit	8.6%	8.0%	83.4%
Cooks Gardens	Unit	8.6%	8.0%	83.4%
Durie Hill elevator	Unit	8.6%	8.0%	83.4%
Emergency management (Civil Defence)	Unit	8.6%	8.0%	83.4%
Environmental health	CV2	32.7%	18.1%	49.2%
Environmental policy	CV2	32.7%	18.1%	49.2%
Governance	Unit	8.6%	8.0%	83.4%
Investments	Unit	8.6%	8.0%	83.4%
i-site	Special	61.0%	7.0%	32.0%
Libraries	Unit	8.6%	8.0%	83.4%
Parking services	Unit	8.6%	8.0%	83.4%
Parks and reserves	Unit	8.6%	8.0%	83.4%
Port and river	Unit	8.6%	8.0%	83.4%
Resource management	CV2	32.7%	18.1%	49.2%
Royal Wanganui Opera House	Unit	8.6%	8.0%	83.4%
Sarjeant Gallery	Unit	8.6%	8.0%	83.4%
Swimming pools	Unit	8.6%	8.0%	83.4%
War Memorial Centre	Unit	8.6%	8.0%	83.4%
Waste minimisation	Special	20%	30%	50%
Waterways and natural	CVU	24.9%	0.0%	75.1%
Whanganui & Partners –	Special	61.0%	7.0%	32.0%
Whanganui Regional Museum	Unit	8.6%	8.0%	83.4%
Roads and footpaths rate				

Funding impact statement

Footpaths and berms	CVU	24.9%	0.0%	75.1%
Roading	Special	36%	32%	32%

Note:

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

Further information on differential categories adopted for the 2018/19 financial year can be found under each type of rate.

Uniform annual general charge – amount to be collected \$18,191,421

A Uniform annual general charge (UAGC) set under section 15 of the Local Government (Rating) Act 2002, on a fixed amount per Separately Used or Inhabited Part of a Rating Unit of \$831.00.

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 \$16,464,152

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

	Indicative cents in the dollar	Differential ratio
Commercial		
Properties used for commercial or industrial purposes	1.6460	1.8
<i>Properties not used for commercial or industrial purposes that are:</i>		
Residential		
less than 0.5 hectares	0.9121	1.0
greater than or equal to 0.5 hectares but less than 1 hectare	0.8018	0.88
greater than or equal to 1 hectare but less than 2 hectares	0.6915	0.76
greater than or equal to 2 hectares but less than 3 hectares	0.5812	0.64
Farming		
greater than or equal to 3 hectares but less than 4 hectares	0.4709	0.52
greater than or equal to 4 hectares but less than 5 hectares	0.3606	0.40
greater than or equal to 5 hectares but less than 10 hectares	0.2503	0.28

Funding impact statement

greater than or equal to 10 hectares	0.1401	0.16
--------------------------------------	--------	------

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 .5 hectares means – Any rating unit not included in A above with a land area of less than 5,000 square metres.
- C. Greater than or equal to 5,000 square metres but less than 1 hectare means – Any rating unit not included in A above with a land area of 5,000 square metres or more but less than 10,000 square metres.
- D. Greater than or equal to 1 hectares but less than 2 hectares means – Any rating unit not included in A above with a land area of 10,000 square metres or more but less than 20,000 square metres.
- E. Greater than or equal to 2 hectares but less than 3 hectares means – Any rating unit not included in A above with a land area of 20,000 square metres or more but less than 30,000 square metres.
- F. Greater than or equal to 3 hectares but less than 4 hectares – Any rating unit not included in A above with a land area of 30,000 square metres or more but less than 40,000 square metres.
- G. Greater than or equal to 4 hectares but less than 5 hectares – Any rating unit not included in A above with a land area of 40,000 square metres or more but less than 50,000 square metres.
- H. Greater than or equal to 5 hectares but less than 10 hectares – Any rating unit not included in A above with a land area of 50,000 square metres or more but less than 100,000 square metres.
- I. Greater than or equal to 10 hectares – Any rating unit not included in A above with a land area of 100,000 square metres or more.

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

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

Roads and footpaths rate – amount to be collected \$9,386,417

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	0.09398 cents per dollar of capital value on every rating unit in the 'Residential' category.	\$3,643,004
Farming	0.18003 cents per dollar of capital value on every rating unit in the 'Farming' category.	\$2,535,278
Commercial	0.25985 cents per dollar of capital value on every rating unit in the 'Commercial' category.	\$3,217,136

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.

Funding impact statement

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 \$993,035

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

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

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

Differentials

Residential

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

Farming

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

Commercial

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

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

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

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

A targeted rate for roading pavement renewals required to remediate roads used by vehicles associated with exotic forestry plantations in the district, set under section 16 of the Local Government (Rating) Act 2002, on the capital value of land used as exotic forestry plantations. The indicative amount of the rate will be 0.24148 cents per dollar of capital value.

Earthquake strengthening and building replacement rate – amount to be collected \$1,070,369

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

Funding impact statement

	Indicative rate
Residential	\$48.80 per separately used or inhabited part of a rating unit in the 'Residential' category
Farming	\$48.80 per separately used or inhabited part of a rating unit in the 'Farming' category
Commercial	\$49.80 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 \$675.077

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	0.0175 cents in the dollar on capital value on every rating unit in the 'connected' category.	1.0
Serviceable	0.0087 cents in the dollar on capital value on every rating unit in the 'serviceable' category.	0.5
Other	\$20.00 per separately used or inhabited part of a rating unit that is in the 'other' category.	Indicative amount to be collected \$69,500

Differentials

Differentials are based on the following categories:

Funding impact statement

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

City water supply – amount to be collected \$6,549,003 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	\$259.01 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	\$129.51 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	\$259.01 for part of or the whole first 310 cubic metres consumed or supplied, plus 83.56 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 310m ³)
Rural extraordinary	\$211.09 per separately used or inhabited part of a rating unit supplied, plus 68.08 cents per cubic metre for every cubic metre consumed or supplied in excess of the first 310 cubic metres.	0.8 (plus per cubic metre over 310m ³)

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

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 Mowhananu, Putiki South and airport) that is connected to the city water supply system.

City water firefighting – amount to be collected \$1,292,574

A targeted uniform rate for provision and maintenance of a water supply for firefighting on rating units within the urban boundary per the operative District Plan, set under section 16 of the Local Government (Rating) Act 2002, at an indicative rate of 0.02834 cents per dollar of capital value on each rating unit.

Funding impact statement

Maxwell water supply – amount to be collected \$74,779 including water by meter

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

	Indicative rate	Amount collected
Residential	\$345.00 per separately used or inhabited part of a rating unit in the 'residential' category connected to the Maxwell water system.	\$18,285
Dairy	\$69.00 per hectare on every rating unit in the 'dairy' category connected to the Maxwell water system.	\$11,173
Rural	\$15.24 per hectare on every rating unit within the 'rural' category connected to the Maxwell water system.	\$16,572

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

Differentials

Differentials are based on the following categories:

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

Westmere water supply – amount to be collected \$171,413 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 \$259.01 for the first 310 cubic metres of water supplied, plus 83.56cents per cubic metre of water supplied in excess of 310 cubic metres to any rating unit connected to the Westmere water system.

Fordell water supply – amount to be collected \$57,525 including water by meter

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

	Indicative rate	Amount collected
Residential	\$195.40 per separately used or inhabited part of a rating unit in the 'residential' category connected to the Fordell water system.	\$24,621
Rural	\$9.38 per hectare on every rating unit in the 'rural' category connected to the Fordell water system.	\$31,754

Funding impact statement

Dairy	\$35.55 per hectare on every rating unit in the 'dairy' category connected to the Fordell water system.	\$0
Other	78.15 cents per cubic metre supplied on every rating unit in the 'other' category connected to the Fordell water system.	

Differentials

Differentials are based on the following categories:

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

City wastewater – amount to be collected \$8,598,926

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	\$443.69 per separately used or inhabited part of a rating unit that is in the 'Residential' category and is connected to the city wastewater disposal system	1.0
Non-residential single pan	\$443.69 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	\$221.84 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 ... <i>Commercial means</i> <ul style="list-style-type: none"> All land used for any commercial or industrial purposes. All land used by any government department or agency or local body agency. All vacant land within the Whanganui District which is zoned for commercial or industrial purposes.
Non-residential single pan	Any rating unit that is not residential and has a single pan
Non-residential multi pans	Any rating unit that is not residential and has more than one pan.

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

Funding impact statement

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

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

Businesses discharging more than 100m ³ of trade waste per day predominantly located at	Indicative amount of rate and amount to be collected in the 2018/19 year	Indicative % of rate to be collected in the 2018/19 year
57 Balgownie Ave, Whanganui	\$336,841	43.084
325 Heads Road, Whanganui	\$205,041	26.226
47 Bryce St, Whanganui	\$90,053	11.518
241 Heads Rd, Whanganui	\$116,237	14.868
49 Bryce St, Whanganui	\$33,647	4.304
Total	\$781,819	100

Trade waste fixed operating costs – amount to be collected \$782,506

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

Indicative rate
\$34.848 per m ³ average daily flow set via the discharge permit issued under Council's Trade Waste Bylaw 2018, plus
\$13.939 per kg average daily Chemical Oxygen Demand (COD) set via the discharge permit issued under Council's Trade Waste Bylaw 2018, plus
\$51.027 per kg average daily Total Suspended Solids (TSS) set via the discharge permit issued under Council's Trade Waste Bylaw 2018.

Funding impact statement

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

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

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

Mowhanau wastewater – amount to be collected \$28,288

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' category that is not connected but is practicably able to be connected to the Mowhanau wastewater disposal system.	0.5

Stormwater disposal – amount to be collected \$6,194,667

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

	Indicative rate	Differential ratio
Connected	0.1788 cents in the dollar on capital value on every rating unit in the 'connected' category.	1.0

Funding impact statement

Serviceable	0.0894 cents in the dollar on capital value on every rating unit in the 'serviceable' category.	0.5
-------------	---	-----

Differentials

Differentials are based on the following categories:

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

Stormwater separation loans

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

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

The rates are:

Loan over 2 years	A rate of 50 cents for each dollar originally advanced by the Council.
Loan over 3 years	A rate of 33.85 cents for each dollar originally advanced by the Council.
Loan over 4 years	A rate of 25.99 cents for each dollar originally advanced by the Council.
Loan over 5 years	A rate of 21.33 cents for each dollar originally advanced by the Council.

Central Business District (CBD) services – amount to be collected \$503,083

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	0.4057 cents per dollar of capital value on every rating unit that is in the 'CBD A' category.	1.0
CBD B	0.1623 cents per dollar of capital value on every rating unit that is in the 'CBD B' category.	0.4

Funding impact statement

Plus \$303.10 per separately used or inhabited part of a rating unit for every rating unit that is in the 'CBD A' or 'CBD B' category.

Differentials

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

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

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

Commercial:

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

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

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

Separate works rates

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

Whangaehu Valley Road N^o 1 Upper Whangaehu Road

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

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

Whangaehu Valley Road N ^o 1	to collect \$11,837, an indicative rate of 0.02840 cents per dollar of land value.
Whangaehu Valley Road N ^o 2	to collect \$9,558, an indicative rate of 0.01919 cents per dollar of land value.

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

Payment by instalment

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

<i>Instalment</i>	<i>Due date</i>
Instalment 1	Wednesday, 28 August 2019
Instalment 2	Wednesday, 27 November 2019
Instalment 3	Wednesday, 26 February 2020

Funding impact statement

Instalment 4	Wednesday, 27 May 2020
--------------	------------------------

Discount

A discount of 2.5% will be allowed on all net 2019/20 rates paid in full by the due date of the first instalment for 2019/20.

Payment of metered water rates

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

<i>Reading Date</i>	<i>Due date</i>
July 2019	20 August 2019
August 2019	20 September 2019
September 2019	20 October 2019
October 2019	20 November 2019
November 2019	20 December 2019
December 2019	20 February 2020
January 2020	20 February 2020
February 2020	20 March 2020
March 2020	20 April 2020
April 2020	20 May 2020
May 2020	20 June 2020
June 2020	20 August 2020

Additional charges (penalty)

For rates (excluding metered water and stormwater separation loans), an additional charge of 10% will be added to all instalments or part thereof remaining unpaid on the date that is seven (7) days after the due date as follows:

<i>Instalment</i>	<i>Date on which penalty will be added</i>
Instalment 1	Wednesday, 4 September 2019
Instalment 2	Wednesday, 4 December 2019
Instalment 3	Wednesday, 4 March 2020
Instalment 4	Wednesday, 3 June 2020

An additional charge of 10% 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:

Funding impact statement

<i>Reading Date</i>	<i>Date on which penalty will be added</i>
July 2019	27 August 2019
August 2019	27 September 2019
September 2019	27 October 2019
October 2019	27 November 2019
November 2019	27 December 2019
December 2019	27 February 2020
January 2020	27 February 2020
February 2020	27 March 2020
March 2020	27 April 2020
April 2020	27 May 2020
May 2020	27 June 2020
June 2020	27 August 2020

An additional charge of 10% will be added to all stormwater separation loan instalments that remain unpaid on the date that is seven (7) days after the due date.

Additional charges of 10% will be added to rates assessed in any previous financial year that remain unpaid on 25 July 2019. The penalty will be added on 25 July 2019 and again on 25 January 2020 if the amount remains unpaid.

Funding impact statement

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

Property type	Land value	Capital value	UAGC	General Rate	Roading & Footpaths	Roading resilience	Exotic Forestry	Earthquake strengthening	Debt retirement	City water supply	City water firefighting	City Wastewater	Stormwater disposal	2019/20 total rates	\$ increase	% increase
Residential (Stormwater serviceable)	\$51,000	\$90,000	\$831	\$465	\$85	\$45	\$0	\$49	\$8	\$259	\$26	\$444	\$80	\$2,291	\$97	4.4%
Residential (Stormwater connected)	\$24,000	\$138,000	\$831	\$219	\$130	\$45	\$0	\$49	\$24	\$259	\$39	\$444	\$247	\$2,286	\$63	2.8%
Residential (Stormwater connected)	\$63,000	\$175,000	\$831	\$575	\$164	\$45	\$0	\$49	\$31	\$259	\$50	\$444	\$313	\$2,760	\$124	4.7%
Residential (Stormwater connected)	\$75,000	\$225,000	\$831	\$684	\$211	\$45	\$0	\$49	\$39	\$259	\$64	\$444	\$402	\$3,028	\$145	5.0%
Residential (Stormwater connected)	\$98,000	\$320,000	\$831	\$894	\$301	\$50	\$0	\$49	\$56	\$259	\$91	\$444	\$572	\$3,546	\$190	5.7%
Residential (Stormwater connected)	\$144,000	\$450,000	\$831	\$1,313	\$423	\$45	\$0	\$49	\$79	\$259	\$128	\$444	\$805	\$4,375	\$262	6.4%
Lifestyle	\$240,000	\$515,000	\$831	\$1,130	\$927	\$45	\$0	\$49	\$20	\$0	\$0	\$0	\$0	\$3,002	\$182	6.5%
Farming	\$710,000	\$1,005,000	\$831	\$995	\$1,809	\$45	\$0	\$49	\$20	\$0	\$0	\$0	\$0	\$3,749	\$148	4.1%
Farming	\$1,850,000	\$2,300,000	\$831	\$2,592	\$4,141	\$0	\$0	\$49	\$20	\$0	\$0	\$0	\$0	\$7,632	\$349	4.8%
Farming	\$3,070,000	\$3,770,000	\$831	\$4,301	\$6,787	\$45	\$0	\$49	\$20	\$0	\$0	\$0	\$0	\$12,033	\$658	5.8%
Exotic forestry	\$260,000	\$290,000	\$831	\$364	\$522	\$45	\$700	\$49	\$20	\$0	\$0	\$0	\$0	\$2,531	\$49	2.0%
Exotic forestry	\$1,050,000	\$1,170,000	\$831	\$1,471	\$2,106	\$45	\$2,825	\$49	\$20	\$0	\$0	\$0	\$0	\$7,348	\$219	3.1%
Commercial	\$95,000	\$315,000	\$831	\$1,564	\$819	\$45	\$0	\$50	\$55	\$259	\$89	\$444	\$563	\$4,718	\$155	3.4%
Commercial	\$275,000	\$820,000	\$1,662	\$4,527	\$2,131	\$45	\$0	\$100	\$144	\$518	\$232	\$887	\$1,466	\$11,711	\$384	3.4%
Commercial	\$265,000	\$1,810,000	\$831	\$4,362	\$4,703	\$45	\$0	\$50	\$317	\$259	\$513	\$1,109	\$3,236	\$15,425	\$481	3.2%

Prospective statement of comprehensive income

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Rates revenue			
Rates - excluding metered water, trade waste and penalties	57,275	59,498	59,795
Rates - metered water, trade waste and penalties	2,957	3,057	3,057
Total Rates	60,232	62,555	62,852
Non rate revenue			
Subsidies and grants	11,815	10,729	11,055
Development and financial contributions	15	120	120
Fees and charges	8,816	9,230	9,558
Interest and dividends from investments	1,110	1,099	980
Other dedicated capital funding	12,529	8,205	29
Other revenue	2,629	2,767	3,015
Total non rate revenue	36,914	32,150	24,757
Total revenue	97,146	94,705	87,609
Expenditure			
Personnel costs	16,738	17,065	17,863
Finance costs	6,100	6,449	5,756
Depreciation and amortisation expense	19,441	20,261	20,261
Other expenses	38,726	38,430	39,779
Total expenditure	81,005	82,205	83,659
Surplus/(deficit)	16,141	12,500	3,950
<i>Surplus/(deficit) attributable to:</i>			
Whanganui District Council	16,141	12,500	3,950
Other comprehensive revenue and expense			
Gain on infrastructure revaluations	0	55,006	55,006
Gain on property revaluations	0	0	0
Total other comprehensive revenue and expense	0	55,006	55,006
Total comprehensive revenue and expense	16,141	67,506	58,956
<i>Total comprehensive revenue and expense attributable to:</i>			
Whanganui District Council	16,141	67,506	58,956

Prospective statement of financial position

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Assets			
Current assets			
Cash and cash equivalents	4,086	3,877	4,612
Receivables	7,070	7,225	7,226
Inventory	-	-	-
Non-current assets held for sale	-	-	-
<i>Total current assets</i>	<u>11,156</u>	<u>11,102</u>	<u>11,838</u>
Non-current assets			
Investment in Whanganui District Council Holdings Limited	7,846	7,846	7,846
Other financial assets	4,091	3,891	2,114
<i>Total other financial assets</i>	<u>11,937</u>	<u>11,737</u>	<u>9,960</u>
Property, plant and equipment	944,561	1,017,268	1,014,884
Forestry assets	-	-	-
Intangible assets	778	770	912
Investment property	24,661	25,204	24,809
<i>Total non-current assets</i>	<u>981,937</u>	<u>1,054,979</u>	<u>1,050,565</u>
Total assets	993,093	1,066,081	1,062,403
Liabilities			
Current liabilities			
Payables	10,739	10,943	9,994
Borrowings	9,000	9,000	9,000
Employee entitlements	1,316	1,345	1,331
<i>Total current liabilities</i>	<u>21,055</u>	<u>21,288</u>	<u>20,325</u>
Non-current liabilities			
Borrowings	107,372	112,618	115,328
Deferred tax liability	50	50	50
Derivative financial instruments	8,300	8,300	8,979
Employee entitlements	120	123	123
<i>Total non-current liabilities</i>	<u>115,842</u>	<u>121,091</u>	<u>124,480</u>
Total liabilities	136,897	142,379	144,805
Net assets (assets minus liabilities)	856,196	923,702	917,598
Equity			
Accumulated funds	578,709	591,499	575,786
Revaluation reserves	216,463	271,469	281,518
Restricted reserves	60,317	60,027	60,027
Other reserves	707	707	267
Total equity	856,196	923,702	917,598
Investments in CCOs and similar entities	8,641	8,641	8,674

Prospective statement of cash flows

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Cash flows from operating activities			
Receipts from rates revenue	60,232	62,555	62,852
Subsidies and grants	11,815	10,730	11,055
Interest received	306	294	175
Dividends received	805	805	805
Other dedicated capital funding	12,528	8,205	28
Receipts from other revenue	10,977	11,430	12,007
Payments to suppliers	(38,726)	(38,206)	(39,555)
Payments to employees	(16,738)	(17,066)	(17,863)
Interest paid	(6,100)	(6,449)	(5,756)
<i>Net cash flow from operating activities</i>	<u>35,099</u>	<u>32,298</u>	<u>23,748</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	(39,960)	(37,904)	(35,196)
Purchase of intangible assets	(94)	(50)	(50)
Receipts from sale of property, plant and equipment	50	-	-
Receipts for sale and maturity of investments	200	200	200
<i>Net cash flow from investing activities</i>	<u>(39,804)</u>	<u>(37,754)</u>	<u>(35,046)</u>
Cash flows from financing activities			
Proceeds from borrowing	12,663	13,651	19,446
Repayment of borrowing	(7,793)	(8,405)	(8,358)
<i>Net cash flow from financing activities</i>	<u>4,870</u>	<u>5,246</u>	<u>11,088</u>
Net (decrease)/increase in cash, cash equivalents, and bank overdrafts	165	(210)	(210)
Cash, cash equivalents, and bank overdrafts at the beginning of the year	3,921	4,086	4,822
Cash, cash equivalents, and bank overdrafts at the end of the year	<u>4,086</u>	<u>3,876</u>	<u>4,612</u>

Prospective statement of changes in equity

	Annual Plan 2018/19 \$000	Long Term Plan (Yr 2) 2019/20 \$000	Annual Plan 2019/20 \$000
Balance at 1 July	840,055	856,196	858,642
Total comprehensive revenue and expense for the year	-	67,506	58,956
Balance at 30 June	856,196	923,702	917,598
Represented by:			
Retained earnings			
Balance at 1 July	563,439	579,415	571,813
Transfers (to)/from restricted reserves	(165)	290	290
Surplus/(deficit) for the year	16,141	12,500	3,950
Balance at 30 June	579,415	592,205	576,053
Restricted reserves			
Balance at 1 July	60,152	60,317	60,317
Transfers (to)/from retained earnings	165	(290)	(290)
Balance at 30 June	60,317	60,027	60,027
Asset revaluation reserves			
Balance at 1 July	216,463	216,463	226,512
Revaluation gains/(losses)	-	55,006	55,006
Balance at 30 June	216,463	271,469	281,518
Total equity	856,195	923,701	917,598

Note: Closing equity as per the 2018/19 Long Term Plan and opening equity for 2019/20 differ due to the timing of these relative forecasts and the impact of actual revaluation and financial movement that and financial movements that have occurred during 2017/18 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	Deposits	Withdrawals	Balance at 30
			2018	2019/20	2019/20	June 2020
			\$000	\$000	\$000	\$000
Self funding insurance	All activities	To set aside funds to cover insurance excesses	2,769	30		2,799
City Endowment	Investments	To provide alternative income for funding of Council activities	21,964	90	(60)	21,994
Harbour Endowment	Investments	To provide funds for operation and maintenance of the Port	26,462	18		26,480
Henry Sarjeant Bequest	Community & cultural	To fund the purchase of artworks	666	10		676
Hutton Estate	Community & cultural	To fund Sarjeant Gallery expenditure	3			3
Robertson Art Prize Fund	Community & cultural	To fund art competitions and grants	12			12
Grave maintenance bequests	Community facilities and services	Maintenance of specific grave sites	20			20
Waste minimisation levy	Community facilities and services	To fund waste minimisations services	308	5		313
CBD parking fund	Community facilities and services	To fund CBD parking infrastructure	393	5	(365)	33
Heritage Building Preservation fund	Community facilities and services	To fund future IEP grants	154	2		157
De-sexing program	Community facilities and services	To fund future dog de-sexing program	15			16
MA Larsen Bequest	Parks and recreation	To finance improvements at the Bason Reserve	595	9	(45)	559
T Waight Park fund	Parks and recreation	For improvements at Thomas Waight Park	29			30
Fairbridge Bequest	Parks and recreation	For upgrading work at the Winter Gardens	10			10
Dovey Gazebo fund	Parks and recreation	For Bason Reserve maintenance	8			9
Birch Reserve Fund	Parks and recreation	To provide funds for maintenance of parks and reserves	107	2		109
Kai Iwi Trust	Parks and recreation	Council is trustee for Maori land at Kai Iwi	19			19
J McLean Bequest	Parks and recreation	Reserve created on historic bequest	12			12
Handley Park fund	Parks and recreation	To fund improvements at Handley Park	6			6
Suzuki Donation	Parks and recreation	For qualifying expenditure	9			9
Nicholson bequest	Parks and recreation	For qualifying expenditure	41	1		41
Crown and other trusts' properties	Parks and recreation	Properties administered on behalf of third parties	6,254			6,254
Rural road special rate - Whangaehu No 1	Roads, footpaths and pathways	Rural rates specifically collected for future works	34	1		35
Rural road special rate - Whangaehu No 2	Roads, footpaths and pathways	Rural rates specifically collected for future works	70	1		71
CUVL renewals fund	Economic development	To fund renewals of community under-veranda lighting	187	3		190
International Education	Economic development	To fund education initiatives	12			13
The Waitotara Centennial Fund	Corporate	To fund Outward Bound trips for approved people	39	1		40
Aged Citizens Benefit Trust	Corporate	To benefit aged citizens	5			5
Tram Fund	Community & cultural	To fund the Tram project	10			10
Community Development grants	Community & cultural	To fund Youth Committee projects	18			18
LI Smith Bequest	Community & cultural	To fund an arts award	83	1		85
			60,317	180	(470)	60,027

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

	2018/19 \$000	2019/20 \$000	2019/20 \$000
Operating funding in the FIS	76,308	78,839	80,070
Subsidies and grants for capital expenditure	7,811	6,999	6,848
Development and financial contributions	15	120	120
Other dedicated capital funding	12,529	8,205	29
Net gain and losses not included in the FIS	484	543	543
Total Revenue in the Statement of Comprehensive revenue and expense	97,146	94,705	87,610
Application of operating funding in the FIS	61,564	61,945	63,399
Depreciation not included in the FIS	19,441	20,261	20,261
Total expenditure in the statement of revenue and expense	81,005	82,205	83,660
Note 2 - Targeted rates for metered water supply			
Targeted rates for metered water supply	1,446	1,446	1,446
Note 3 - Depreciation and amortisation by group of activities			
Community and cultural	475	940	940
Community facilities and services	288	316	316
Corporate	455	492	492
Economic development	1	1	1
Investments	70	72	72
Parks and recreation	662	651	651
Provision of roads and footpaths	8,653	8,806	8,806
Transportation	163	167	167
Sewerage and the treatment and disposal of sewage	4,677	4,719	4,719
Water supply	2,023	2,093	2,093
Stormwater drainage	1,974	2,006	2,006
Depreciation and amortisation expense	19,441	20,261	20,261

Note 4 - Rating base information (as at 30 June 2019)

Projected number of rating units within the district	20,977
Projected total land value of rating units within the district	\$ 2,614,106,400
Projected total capital value of rating units within the district	\$ 6,864,562,600

Annual Plan disclosure statement

Annual Plan disclosure statement for the year ending 30 June 2020

What is the purpose of this statement?

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

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

Benchmark		Planned	Met
Rates affordability benchmark			
• income	The quantified limit is that rates revenue (excluding water by meter, trade waste and penalties) will not be more than 75% of Council's total revenue.	68%	Yes
• increases	The quantified limit is that increase of total rates revenue from all existing ratepayers (excluding water by meter, trade waste and penalties) of no more than the local government inflation rate plus 2% (after accounting for growth). For 2019/20 the limit is 4.3%	3.7%	Yes
Debt affordability benchmark			
	The quantified limit is to limit Council net borrowings to less than 200% of its total revenue	142%	Yes
Balanced budget benchmark	100%	105%	Yes
Essential services benchmark	100%	106%	Yes
Debt servicing benchmark	10%	6.6%	Yes

Annual Plan disclosure statement

Notes

1 Rates affordability benchmark

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

2 Debt affordability benchmark

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

3 Balanced budget benchmark

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

4 Essential services benchmark

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

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).

Annual Plan disclosure statement

- (2) Because Statistics New Zealand projects that the council's population will grow as fast as the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.

Statement of accounting policies

Reporting entity

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

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

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

Statement of compliance and basis of preparation

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

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

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

The Council authorised the prospective financial statements on 27 June 2019.

The Council, who are authorised to do so and believe that the assumptions underlying these prospective financial statements on pages 72-76 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

Statement of accounting policies

information presented. These variations may be material. The final prospective financial statements was adopted by the Council on 27 June 2019.

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.

Statement of accounting policies

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.

Statement of accounting policies

Operating leases

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

Cash and cash equivalents

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

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

Debtors and other receivables

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

Financial assets

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

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

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

Financial assets at fair value through surplus or deficit

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

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

Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater

Statement of accounting policies

than 12 months after the balance date, which are included in non-current assets. WDC's loans and receivables comprise cash and cash equivalents, debtors and other receivables, term deposits, community and related party loans, long term receivables and hire purchase long term debtors.

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

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

Held to maturity investments

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

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

Fair value through other comprehensive income

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

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

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

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

Statement of accounting policies

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

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

Fair value

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

Impairment of financial assets

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

Loans and receivables, and held to maturity investments

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

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

Financial assets at fair value through other comprehensive income

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

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

Statement of accounting policies

Derivative financial instruments

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

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

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

Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost, adjusted when applicable, for any loss of service potential. Where inventories are acquired at no cost or for nominal consideration, the cost is the current replacement cost at the date of acquisition.

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

Non-current assets held for sale

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

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

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

Property, plant and equipment

Property, plant and equipment consists of:

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

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

Statement of accounting policies

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

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

Revaluation

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

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

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

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

Additions

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

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

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

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.

Statement of accounting policies

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	10-20%
Library books	10 years	10%
Art Works		Not a Depreciable item
<i>Infrastructural assets</i>		
Roading network		
Pavement	4-18 years	3.6%
Basecourse	80-100 years	3.6%
Footpaths	8-100 years	3.6%
Bridges & large culverts	100 years	3.6%
Kerb and channel	20-100 years	3.6%
Retaining Walls	50-100 years	3.6%
Street lighting	15-50 years	3.6%
Culverts	80 years	3.6%
Traffic signals and under road assets	5-50 years	3.6%
Wastewater system	20 to 120 years	2.5%
Stormwater system	20 to 120 years	1.7%
Water system	9 to 100 years	2.6%
	7 to 100 years	1% - 15%
	50 years	2%
	10 to 100 years	1% - 10%
Airport runway	0 to 50 years	10%

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

Statement of accounting policies

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 in any subsequent period.

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

Software acquisition and development

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

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

Staff training costs are recognised as an expense when incurred.

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

Amortisation

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

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

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

Impairment of property, plant and equipment and intangible assets

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

Statement of accounting policies

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

Value in use for non-cash generating assets

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

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

Value in use for cash-generating assets

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

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

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

Forestry assets

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

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

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

Investment property

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

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

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

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

Statement of accounting policies

Creditors and other payables

Creditors and other payables are recorded at their face value.

Borrowings

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

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

Employee entitlements

Short-term employee entitlements

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

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

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

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

Long-term employee entitlements

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

Superannuation schemes

Defined contribution schemes

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

Statement of accounting policies

Equity

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

The components of equity are:

- retained earnings
- restricted reserves
- asset revaluation reserves
- fair value through other comprehensive income

Restricted reserves

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

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.

Statement of accounting policies

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.

Statement of accounting policies

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

Critical judgements in applying WDC's accounting policies

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

Classification of property

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

Impairment of shares in subsidiary

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

Comparative information

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

Implementation of new and amended standards

PBE International Financial Reporting Standard (IFRS) 9 Financial Instruments is effective from periods beginning on or after 1 January 2021. PBE IFRS 9 addresses the classification, measurement and recognition of financial assets and financial liabilities and relaxes current requirements for hedge accounting.

The five new standards, PBE IPSAS 34 Separate Financial Statements, PBE IPSAS 35 Consolidated Financial Statements, PBE IPSAS 36 Investment in Associates and Joint Ventures, PBE IPSAS 37 Joint Arrangements and PBE IPSAS 38 Disclosure of Interests in Other Entities, are effective from periods beginning on or after 1 January 2019. The WDC is yet to assess the impact of these new standards, although the impact is unlikely to be material.

All other standards, interpretations and amendments approved but not yet effective in the current year are either not applicable to WDC or are not expected to have a material impact on the financial statements of the council and, therefore, have not been disclosed.

Fees and charges

The following fees and charges are applicable from 1 July 2019 and include GST unless otherwise stated.

Building consents

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

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

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

Fixed fees

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

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

Estimated building consent fees

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

- **Administration fee** – this part of the fee covers administration costs in receiving and vetting an application, Project Information Memorandum (PIM) costs, Code of compliance certificate issue and scanning/digital storage charges.
- **Processing fee** – this part of the fee covers officer time in compliance assessment of plans, data entry into Council's system, correspondence with applicant, consent issue and charging of consent.
- **Consent issue fee** – this part of the fee covers officer time in completing inspection and recording of same plus BRANZ and Department of Building and Housing levies payable for any work valued at over \$20,000 incl. GST (BRANZ) and \$20,444 incl. GST (DBH). The levy rate is: BRANZ - \$1.00 per \$1,000; DBH - \$2.01 per \$1,000.
- A building consent accreditation fee is payable for projects:
 - Residential - \$1 per \$1000 of value (capped at \$200).
 - Commercial - \$1 per \$1000 of value (capped at \$500).

Fees and charges

Both the estimated administration fee and processing fee are payable at the **conclusion** of the application assessment process. At consent issue time the applicant will be required to pay the full balance of the costs that are deemed actual and reasonable by Council.

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

Fee estimates

Project	Type	Estimated cost at issue
The consent application fee is payable at assessment completion and includes administration and processing costs.		
New residential dwellings		
3C	\$0 to \$100,000	\$2414.38+/-
4C	\$100,001 to \$200,000	\$2952.74+/-
5C	Above \$200,000	\$3575.19+/-
Residential additions, alterations and relocations		
1A	Ancillary Building Work (1 inspection)	\$760.28+/-
2A	Minor Building Work (2 inspections)	\$806.38+/-
1B	Minor building work accessory to main building	\$737.78+/-
2B	\$0 to \$20,000	\$1038.83+/-
1C	\$20,001 to \$50,000	\$1516.65+/-
2C	Above \$50,001	\$2262.98+/-
Commercial buildings		
2BC	Minor building work up to \$20,000	\$887.87+/-
1D	\$20,001 to \$50,000	\$1401.25+/-
2D	\$50,001 to \$100,000	\$2718.94+/-
3D/4D	\$100,001 to \$200,000	\$3787.99+/-
1E	\$200,001 to \$500,000	\$2648.96+/-
2E	\$500,001 to \$1M	\$3615.31+/-
3E	Over \$1M	\$5538.48+/-
Ancillary projects		
1S	Solar, hot water heating, minor plumbing and drainage	\$625.99+/-
3A	Fire reinstatement	\$1745.73+/-
1F	Farm buildings	\$1031.14+/-
PIM	Project information memorandum	\$325.00+/-
General charges		
Independent Qualified Persons (IQP) registrations		\$143.00 plus \$20.00 per feature
Independent Qualified Persons (IQP) two yearly renewal		\$143.00
Independent Qualified Persons (IQP) registrations		\$143.00 plus \$20.00 per feature
Certificate of Acceptance (CoA)		\$260.00 application fee plus actual costs
Certificate for Public Use (CfPU)		\$260.00 application fee plus actual costs

Fees and charges

Electronic copies of building pack information: USB/CD – Scanned property (up to 24 hours to provide information.)	\$30.00
USB/CD – Unscanned property – small, residential (timeframes to be confirmed due to availability)	\$150.00
USB/CD – Unscanned property – large, residential (timeframes to be confirmed due to availability)	Quote on request
Microfiche – site dimension	\$5.00
Aerial photographs	\$5.00
Monthly building statistics	\$120.00 per annum
Copy of Certificate of Title	\$10.00

Infrastructure Bond	
Application for all building and/or resource consents in relation to demolition, removal and relocation of buildings and the construction of new buildings within the city's Urban Zone.	\$200.00
<ul style="list-style-type: none"> • Non-refundable administration and inspection fee. • Refundable infrastructure bond 	\$1,500.00

Council officer hourly rates

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

*Infrastructure Officer

Policy/Planning fees and charges

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

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

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

Fees and charges

Policy Fees and charges

Activity type	Fixed charge	Initial application fee
Notices of requirement	Actual cost at hourly rate	\$2,000
Amendments to notices of requirement	Actual cost at hourly rate	\$1,000
Private plan change requests	Actual cost at hourly rate	\$5,000

Note

The fees and charges apply to applications:

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

Resource consents

Activity type	Fixed charge	Initial application fee
Simple land use consents	\$617.00	\$617
Non-notified land use consents	Actual cost at hourly rate	\$1,000
Limited notified land use consents	Actual cost at hourly rate	\$1,560
Notified land use consents	Actual cost at hourly rate	\$2,470
Signage – land use consents	Actual cost at hourly rate	\$490
Non-notified subdivision consents (controlled activity)	Actual cost at hourly rate	\$1,200
Non-notified subdivision consents (other than controlled activity)	Actual cost at hourly rate	\$1,400
Notified subdivision consents	Actual costs at hourly rate	\$2,700
Non-notified conjoined land use and subdivision consents	Actual costs at hourly rate	\$1,700
Certificates of compliance	Actual costs at hourly rate	\$420
Applications for ROW (s348 LGA)	Actual costs at hourly rate	\$420
Boundary Activities	Fixed fee	\$300
Marginal or temporary activities	Actual cost at hourly rate	\$300
Existing use certificates	Actual costs at hourly rate	\$715
Outline plan of works	Actual costs at hourly rate	\$420
Waiver for requirement for outline plan of works	Fixed fee	\$300
Heritage Buildings – Alterations and additions of heritage buildings	No set base fee for non-notified applications, additional charges will apply for external and specialist inputs if required	

Fees and charges

Activity type	Fixed charge	Initial application fee
and items (excluding demolition or relocation)		
Hearings for resource consents	Actual costs at hourly rate plus disbursements	
All advertising, consultant and solicitor fees associated with all work types including processing of a consent or certificate (including specialist technical or legal advice) and new Notice of Requirements, designation alterations, removal of designations and District Plan changes.	Actual costs at hourly rate plus disbursements	
Monitoring of non-notified and notified land use consents	Actual cost at hourly rate per consent for inspections plus cost of monitoring officer time spent on compliance including site visits	Please note that all land use consent initial application fees include 1 hour of officer time for monitoring
Variation to conditions (s127 and land use) s128 review if requested by the consent holder	Actual cost at hourly rate	\$700
Extensions of time (s125)	Fixed fee	\$420
Subdivision certificates (s223, s224)	Actual cost at hourly rate including officer time spent on compliance including site visits	s223 only \$130 s224 only \$260 s223 and s224 jointly \$330
Cancellation of building line restrictions	Actual cost at hourly rate	
Section 221 change or cancel consent conditions	Fixed fee	\$339
Section 226 - separation of title	Fixed fee	\$339
Section 235 - instrument creating esplanade strip/reserve	Fixed fee	\$339
Section 241 - cancel amalgamation condition	Fixed fee	\$339
Section 243 - cancellation/variation or creation of easements	Fixed fee	\$339
Consideration, processing and issuing of certificate not itemised in this schedule	Fixed fee	\$339

Fees and charges

Activity type	Fixed charge	Initial application fee
Reports commissioned or peer reviewed	Actual costs at hourly rate plus disbursements	
Overseas investment certificate	Actual costs at hourly rate	
Hard copy of the District Plan	Fixed fee	\$226 Online copy also available on the Council website.

Notes

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

Interim invoices for the processing of Resource Consents may be generated when costs exceed the deposit paid.

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

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

Fees and charges

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

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

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

The Council will finally fix its fees including:

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

Fees methodology:

Land use and subdivision consents have been based on an average cost of consents issued. Initial application fees have been set at 75% of the average fee and fixed charges at 100% of the average fee. Final charges will be charged at staff hourly rates, technical officer or consultant time and any standard fees applicable.

Simple consents apply to:

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

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

Schedule of additional charges

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

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

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

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

Fees and charges

Council officer hourly rates Policy / Planning and Resource Consents

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

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

Development contributions

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

Land information memorandum

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

Trade waste

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

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

Tankered waste

For tankered waste discharged to the city wastewater system:

\$9.90 per m3 effluent discharged

Fees and charges

Utility Connections

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

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

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

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

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

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

Health registration

Fee	Description	Fee (Incl GST)
Food Control Plan (FCP) - Register	Administration and receipt of Food Control Plans	\$200*
Food Control Plan - Renewal	Annual	\$150
Food Control Plan - Verification	Including site visits and compliance checks	\$150/hour
National Programmes (NP) - Register	Administration and receipt of National Programmes	\$200*
National Programme - Renewal	Every 2 years	\$150
National Programme - Verification	Including site visits and compliance checks	\$150

Fees and charges

Health Premise Registration & Inspection (Health Act)	Premises not yet transferred to FCP or NP	\$200
Mobile Shop – Register	Administration and receipt of application	\$149.50
Hairdresser	Register and inspect	\$200
Camping ground	Register and inspect	\$200
Funeral Director	Register and inspect	\$150.63
Hawkers/Food Stalls	Register and inspect	\$29.90
Offensive trades	Register and inspect	\$180.75
Stereo impound	Return of seized equipment	\$160
Excessive Noise Direction (Infringement)		\$750

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

Council officer hourly rates

Council Officer	Hourly Rate
Team Leader	\$170.00
Senior Environmental Health Officer	\$160.00
Environmental Health Officer	\$150.00
Administration	\$115.00

Dog control

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

Alcohol licensing

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

Parking

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

Airport landing charges

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

Fees and charges

Boat ramps

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

* Season 1 July to 30 June

Cemeteries

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

Fees and charges

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

Notes

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

Swimming Pools

Type	Charge from 1 July 2019
Splash Centre	
Adults	\$5.50
Children	\$4.00
Community Service card holder (CSCH)	\$5.00

Fees and charges

Senior	\$4.00
Pre Schooler	\$2.00
Hydroslide (on top of admission charge.)	\$3.50
Concession Cards	
<i>Adult</i>	
20 concession card	\$90.00
50 concession card	\$180.00
<i>CSCH and Student</i>	
20 concession card	\$80.00
50 concession card	\$160.00
<i>Senior and Child</i>	
20 concession card	\$60.00
50 concession card	\$135.00
Memberships	
<i>Adults</i>	
Weekly	\$14.00
3 month	\$190.00
6 month	\$350.00
12 month	\$600.00
<i>Senior</i>	
Weekly	\$10.00
3 month	\$140.00
6 month	\$240.00
12 month	\$390.00
<i>Child</i>	
Weekly	\$9.50
3 month	\$120.00
6 month	\$220.00
12 month	\$375.00
Whanganui East Pool	
Adults	\$4.00
Child	\$3.00
Pre Schooler	\$1.50
Hydroslide (on top of admission charge.)	\$2.50