

Wanganui District Council

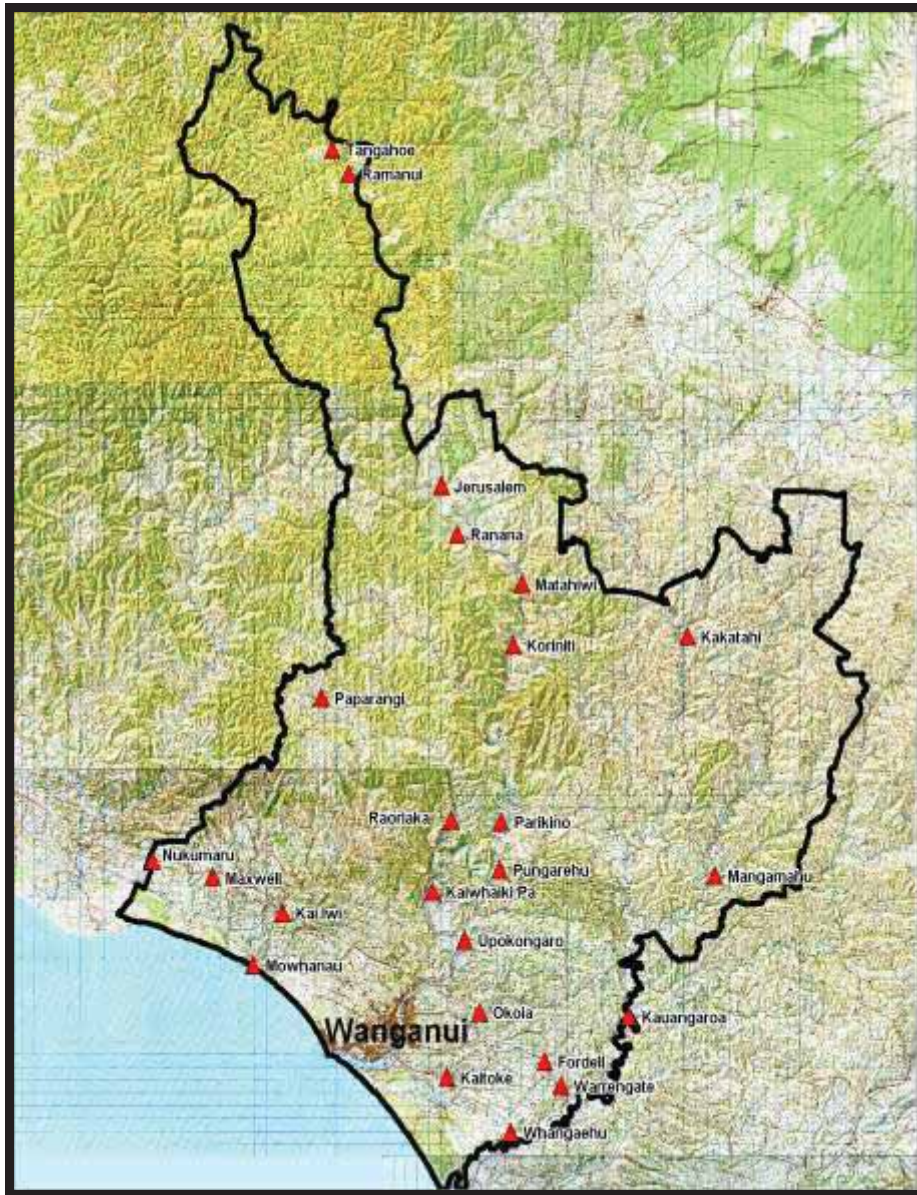


Annual Plan 2014/15



Partnering for progress

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Contents

	Page
Introduction	
Message from the Mayor	4
Message from the Chief Executive	6
Executive summary	8
Key projects and how they link to the Community Outcomes	26
Wanganui's future – Family-friendly Wanganui	31
Council's planning framework	33
Groups of activities	
Overview	35
Water supply	38
Stormwater	42
Flood protection and control	46
Wastewater	49
Roads, footpaths and pathways	53
Parks and recreation	58
Community and cultural	64
Economic development	72
Community facilities and services	78
Transportation	90
Investments	95
Corporate	99
Financial information	
Financial information	106
Assumptions	107
Funding impact statement	109
Rates information	110
Financial statements	
• Prospective statement of comprehensive income	120
• Prospective statement of financial position	121
• Prospective statement of cash flows	122
• Prospective statement of changes in equity	123
• Prospective statement of reserve funds	124
Statement of accounting policies	125
Fees and charges	140
Contact us	153
Glossary	154



Message from the Mayor

This year our Annual Plan is in a different format than usual. We have included financial projections for 2015/16 and 2016/17 as well as the budget for the 2014/15 year.

The reason for this is that, given the significant financial challenges your Council is facing, we need to take a longer-term view to ensure our plan is financially sustainable. We cannot afford to focus only on the year ahead. This is a time for serious consideration of 'trade-offs' – what services are essential to the community, and how does that affect the rates people pay, and what services could we reduce or do without. The need for these trade-offs has been intensified by the costs of repairing earthquake-prone buildings and constructing a new wastewater treatment plant.

This year we have set an average rate increase of 4.9% but it's also important to look ahead, which is why this plan covers three financial years. Additional year-to-year operating costs of around \$4M by 2016/17 will have the greatest impact on rates. These costs include the additional cost of running the new wastewater treatment plant, interest and the repayment of loans. Our 'business as usual' costs have actually reduced.

Although we have already had a close look at our budgets in preparation of this plan, during the coming year we will undertake a full review of all of our services and activities. I want to ensure that what we are doing is still the most effective and efficient way to deliver the services our community expects and needs.

The organisation's staff numbers have remained reasonably static in the last few years at 224 full-time equivalents in 2014/15 (compared with 225.3 for 2013/14 and 225.8 for 2012/13). The Annual Plan 2014/15 includes a small increase in the salaries and wages budget for each of the next three years to bring staff salaries more in line with those of other regional local authorities. This amount is not excessive and will help to ensure we can continue to attract and retain good staff.

Changes to the Local Government Act will require a lot of additional work in the coming year as we meet the requirement to focus even more on the future, including planning around our infrastructure requirements for the next 30 years.

Our challenges include the costs of earthquake strengthening some of our buildings. This area is still something of an unknown because the proposed timing and budgets could be affected by changes in Government legislation and new strengthening methods. At this stage, we have allocated \$5.9M over the next three financial years.

Like the rest of the community, I look forward to the commissioning of our new wastewater treatment plant in 2015. The 2014/15 budget includes \$16M of the \$25M capital cost for the plant. We are also working on a new Trade Waste Bylaw and determining how we will charge industries that discharge trade waste into our system. We are pursuing legal action against the designers of the original wastewater treatment plant in an effort to recoup some costs. Until this is resolved we cannot take the result of a successful claim into account in our financial projections.

Partnerships play an ever-increasing role in the business of our Council. We look forward to further development of relationships with Whanganui Iwi following settlement of the Whanganui River Claim. The settlement will guide how we will work together as a community in relation to Te Awa Tupua and how we look after the Whanganui River.

This plan signals our intention to finalise the Whanganui & Partners model to collaboratively implement an Economic Development Strategy which clearly identifies how we can grow our economy and therefore our community. These partnerships for progress will be key to the longer-term future of our district.

We will also continue to build on our partnerships with the health and education sectors, with particular focus on the UCOL-Wanganui District Council Taskforce and the Health Taskforce.

During the consultation process for this plan, the community showed a huge amount of interest in the future of the Wakefield Street Bridge, Wanganui East Pool and Virginia Lake Aviary. We received a large number of submissions on these topics. After considering the submissions, we made changes to the plan:

- The Wanganui East Pool will open for the 2014/15 summer, with a budget of \$63,500 for operating costs. We will be inviting the community groups to work alongside us to find a long-term answer to the future of an outdoor pool as a key community facility.
- The \$24,000 budget for the Virginia Lake Aviary was reinstated.
- The long-term future of the Wakefield Street Bridge will be considered next year when we decide on the 10-Year Plan 2015-2025. In the meantime, a number of measures are being put in place to help extend the life of the bridge.

The community interest and involvement in this Annual Plan process, and the resulting changes we made, clearly demonstrate the value of the consultation process and that your Council will listen to your ideas and concerns and act on them where possible.

You will find more information about the key issues on pages 12-17 and more detail in the individual pages for each activity.



Annette Main

Mayor



Message from the Chief Executive

This Annual Plan is Year 3 of the 10-Year Plan 2012-2022. There are no major variations from the strategic direction set in the 10-Year Plan but there are amendments to some work programmes. These variations reflect changing circumstances and our endeavours to best meet the needs of the community. The variations from the 10-Year Plan are listed on page 20.

There are some significant exclusions from this plan, as we reprioritise or defer work and seek other means of funding and operating some of our facilities. Details about the exclusions are available on pages 17-18.

The future funding of our roading activity is a major concern as the New Zealand Transport Agency is looking at options for significant changes to the Funding Assistance Rate (FAR). We have made strong submissions about the options, all of which will have a significant financial impact on our Council. Reduction in the FAR will mean funding must be found elsewhere, such as from rates. We will be lobbying our local Members of Parliament and the Minister of Transport about the implications of any reduction in the FAR. A reduced FAR would negatively impact on emergency access, farming and our economy, as well as the financial effect it would have on ratepayers.

The focus continues on major infrastructure works, including earthquake strengthening our buildings and constructing the new wastewater treatment plant. On 19 June 2014 the Council approved the design for the new treatment plant and we look forward to the awarding of the tender for construction and the beginning of that work. Other work programmed in this plan includes urgent repairs to Wharf Street boat ramp, road sealing and drainage work at Bason Botanic Gardens, repairs to the North Mole, expansion of Aramoho Cemetery, weatherproofing and seismic upgrading of the Alexander Library and replacement of the Whanganui Regional Museum roof.

A key project is the redevelopment of the Sarjeant Gallery. The Sarjeant Gallery has temporarily relocated to Taupo Quay and Sarjeant on the Quay opened to the public on 24 May 2014. The Queens Park building has been assessed as a significant risk to staff, public and the nationally-significant collection in the event of a major earthquake. The temporary relocation provides a safe workplace for our staff until earthquake strengthening work can be done to the Sarjeant Gallery. We are continuing with the redevelopment project for the Sarjeant which will provide better public and education facilities, appropriate storage and environmental controls, as well as dealing with the earthquake issues. A resource consent application for the redevelopment has been lodged and there is a continued focus on securing additional philanthropic funding in addition to the \$10M to come from the government for the project.

In this plan, there are changes to some user fees. This will place more of the costs on the users of services and facilities, thereby reducing the rates funding required.

As an organisation, we have developed a budget that has us focussing on reducing debt.

Thank you to the many people who took the opportunity to have their say on our Annual Plan 2014/15 and the direction we are proposing to take for the coming three years.

A handwritten signature in black ink, appearing to read 'Kevin Ross', with a stylized flourish at the end.

Kevin Ross
Chief Executive

Executive summary

This Annual Plan (the plan) is the third year of the Wanganui District Council's 10-Year Plan 2012-22 which was adopted in June 2012. In that plan we set out our work programme and activities toward reaching our vision of a family friendly district. This plan is about working together. We believe that in order to further develop our vision for Wanganui we need to extend and build on our community partnerships, develop a shared commitment to growth, maximise the use of resources and pool our talents to achieve the community we desire.

This year we prepared the plan with additional financial projections for the 2015/16 and 2016/17 years. This is to ensure that we have sufficient rates and other income to pay for our future operating costs – particularly the additional cost of running the new wastewater treatment plant – all within our self-imposed maximum rates increase of 5%.

While much has already been achieved we are constantly faced with the difficult trade-off between the services we provide and how these costs will impact on your rates. We strive to deliver the services valued by the community in a financially sustainable way, while balancing the need to invest in new services and projects that will help the district move forward.

Managing trade-offs has been intensified recently by the need to repair our earthquake-prone buildings and the wastewater treatment plant. While the capital cost of repairing earthquake-prone buildings is now estimated to be at least \$10M (\$5.9M in this plan) and the wastewater treatment plant at least \$25M (\$16M in this plan), it is the additional year-to-year operating costs of around \$4M by 2016/17 that will mostly affect your rates.

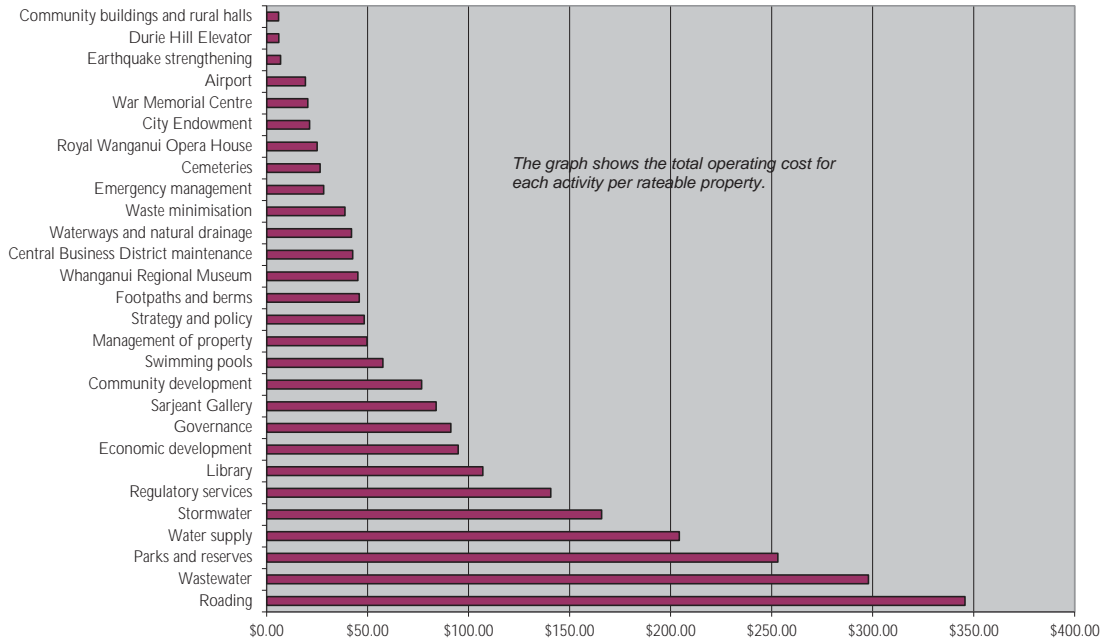
These operating costs include the additional expense of running the wastewater treatment plant, the impact of interest and the repayment of loans for both wastewater and earthquake strengthening. It should be noted though that our 'business as usual' costs have actually reduced.

What your rates mean

Your rates continue to make Wanganui one of the best places to live in New Zealand. They enable us to meet the needs of our community and provide services for our collective benefit – things that we could not effectively charge for otherwise. This might be because they are publicly available but difficult to charge for (things like parks, roads and street lights) or because the full charge would be too expensive for most people to afford (for example, swimming pools, libraries and art gallery). The graphs below show what you get for your rates and how this money will be spent during 2014/15.

Executive summary

Activities Council will spend money on in 2014/15



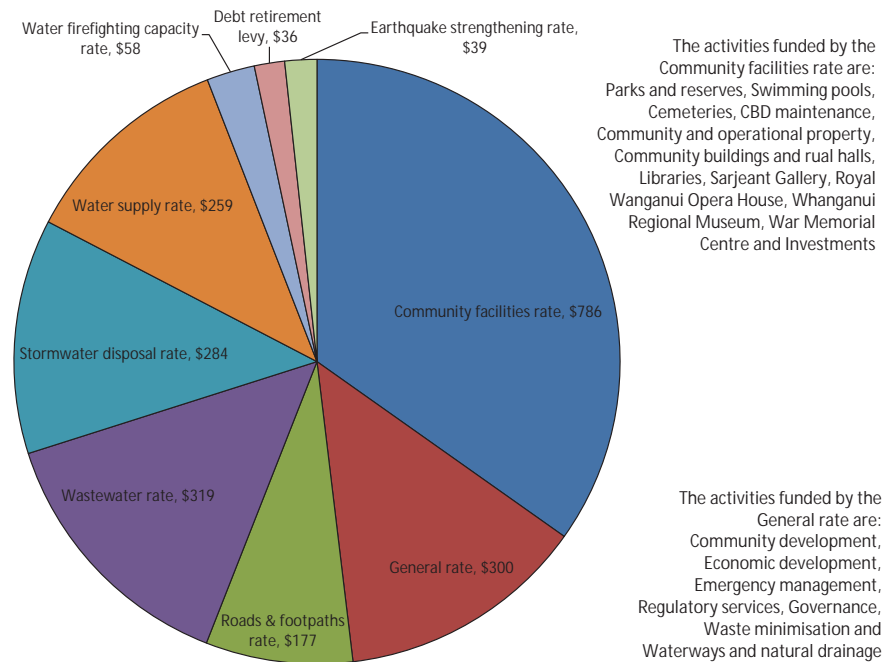
The graph shows the total operating cost for each activity per rateable property.

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

The following graph shows the make-up of rates on a property paying the average residential rate. The community facilities rate, water supply rate, wastewater rate and earthquake strengthening rate are all fixed charges. This means that the same amount is paid by all properties regardless of their valuation. The total value of the fixed charges this year is \$1402. The other rates are apportioned to each property based on land or capital value.

Executive summary

How the average Wanganui residential rate of \$2,257 is made up



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

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

The average rates increase for 2014/15 is 4.9%. However, the 2013 district-wide revaluation means that there will be a bigger variation from the average rates increase in rates across, and within, the categories rated (residential (4.5%), farming (6.5%) and commercial (6.1%)).

More information on rates for the 2014/15 year and the impact of revaluation can be found on pages 19-20 of this plan.

Debt

The additional costs associated with the wastewater treatment plant and our earthquake-prone buildings have required reconsideration of our future costs and, in particular, our ability to fund the cost of debt. This plan reflects our continued commitment to repaying debt. Two years ago we established a debt retirement rate and in 2013 we sold the assets of Energy Direct NZ Ltd (EDNZ), reducing our debt by \$8M. The remaining \$7M from the EDNZ sale was allocated to paying off debt in Wanganui District Council Holdings Ltd. This plan also has a greater focus on debt repayment with net debt repayment for activities, excluding wastewater, of \$2.3M in 2014/15. We plan to borrow \$13.7M in 2014/15 (\$16M for wastewater less \$2.3M net debt repayment) and intend to repay debt of \$1.0M in 2015/16 and \$2.6M in 2016/17.

The following table shows our expected debt compared with where we thought we would be at the time we prepared the 10-Year Plan 2012-2022 and Pre-Election Report 2013.

Executive summary

	2013/14	2014/15	2015/16	2016/17
	(\$000)	(\$000)	(\$000)	(\$000)
10-Year Plan	107,154	114,044	118,942	116,227
Pre-Election Report	105,436	124,589	128,030	131,908
Annual Plan	105,436	111,006	109,946	107,377

The major contributors to the improved debt position include repayment of \$8M of Council debt using proceeds from the sale of EDNZ, and a reduction in the expected cost of earthquake-prone buildings due to better information being available and spreading costs over a greater timeframe. Our projected debt is favourable compared with the forecast in the 10-Year Plan 2012-22 even though we have had to spend an additional \$25M on the wastewater treatment plant. We believe that the trade-offs made, combined with the greater focus on debt repayment, make this plan more sustainable than the forecast in the Pre-Election Report 2013.

SUBMISSIONS

We received 511 submissions on the Draft Annual Plan, with 67 submitters speaking 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. The Council also took into account the need to keep rates affordable for our communities, while still encouraging growth and supporting services and initiatives within the district.

In summary:

Rates per Draft Annual Plan	4.9%
Annual Plan deliberation increases	0.5%
Total increases	5.4%
<u>Less</u>	
Annual Plan deliberations savings	(0.5%)
Average rate increase	4.9%

The following table compares the rates increase forecast for year 3 (2014/15) of the 10-Year Plan 2012-2022 with the budget in the Annual Plan 2014/15:

	10-Year Plan 2014/15	Annual Plan 2014/15
Earthquake strengthening	1.4%	0.5%
Other debt repayment	0.1%	3.6%
Wastewater treatment plant increased costs	0.0%	1.4%
Business as usual	5.2%	-0.6%
Total	6.7%	4.9%

We have set an average overall rates increase of 4.9%, with variations between the residential (4.5%), farming (6.5%) and commercial (6.1%) sectors.

We have reduced our 'business as usual' costs by 0.6% from previous years.

Executive summary

SUMMARY OF KEY DECISIONS

Wakefield Street Bridge

We had proposed to close this bridge to vehicular traffic, but maintain access for pedestrians and cyclists. After receiving a large number of submissions, including a petition, against this proposal, we have decided to leave the bridge as it is for the 2014/15 year and review opportunities next year as part of the 10-Year Plan 2015-2025. We will work with the Wakefield Bridge Action Group and others during this process.

Wanganui East Pool

After receiving independent advice that this complex was nearing the end of its economic life we had proposed to close the pool. We received strong community support to keep the pool operating and we are budgeting \$64,000 for 2014/15 to enable some repair work and paint so that the pool can open for the next summer season. Future options will be assessed as part of the 10-Year Plan 2015-2025, in conjunction with the Wanganui East Pool working party.

Virginia Lake Aviary

It was decided to retain the budget of \$24,000 for the 2014/15 year.

Whanganui Resource Recovery Centre Trust

We decided to retain the funding at \$150,000 for 2014/15 - an additional \$50,000 to what was proposed in the draft plan.

Glass School

The Council agreed to a request from UCOL for additional funding. We have allocated an additional \$22,500 to allow the current Bachelor of Fine Arts students majoring in Glass to complete their degree.

Governance and project management support

Additional funding of \$70,000 was allocated for a Governance and Project Management resource to cater for increased workloads from significant projects such as the wastewater treatment plant, and Whanganui and Partners.

Splash Centre

Energy savings of \$40,000 were overstated in the draft plan and the budget has now been amended.

Community development

\$10,000 was allocated towards Christmas decorations and a Christmas parade.

Sport and recreation

\$10,000 was allocated to commence work on a Sport and Recreation Strategy for the region.

CBD maintenance

The budget for pavement resealing in the CBD was increased by \$7,000 to allow for two blocks to be resealed by the end of this year.

Executive summary

Community and operational property

The \$70,000 allocated to replace the air conditioning unit in the Council Chamber was removed from the plan.

Cost savings

Due to the waste water treatment plant being built later than originally planned, we are forecasting lower opening debt levels than previously expected. As a result we have factored in savings to interest and electricity cost of \$227,000.

KEY ISSUES, PROJECTS AND HIGHLIGHTS FOR THE NEXT THREE YEARS

Wastewater treatment plant

Following the failure of our wastewater treatment plant, we are building an upgraded plant using parts of the existing infrastructure. Construction is due to start in 2014/15 and additional capital expenditure of \$16M is included in the plan for this year. As the upgraded plant will fix the odour issues with the ponds at the treatment plant, we are not implementing any further short-term measures to deal with this.

We are working with the wet industries regarding their peak flows and the type of trade waste that is coming into the wastewater system. We are continuing to carry out monitoring of trade waste from the wet industry sites.

A new Trade Waste Bylaw and charging model will be developed during the year in preparation for commissioning the new wastewater treatment plant in 2015/16. We have identified suitable consultants to help us prepare the bylaw and charging model. No policy decisions have yet been made on how industries will be charged for trade waste discharge. We are meeting regularly with the trade waste industries to share information and identify a collaborative way forward.

All of these measures, as well as our inflow and infiltration programme and trade waste monitoring, will assist us to meet Horizons Regional Council's resource consent conditions for the wastewater treatment plant.

Earthquake strengthening

We have allocated \$5.9M over the three years of the plan for earthquake-strengthening some of the Council's earthquake-prone buildings. This includes work on the Alexander Library (to 34% of new building standard (NBS)), War Memorial Centre (to 68% NBS), Royal Wanganui Opera House (to 34%-67% NBS), Whanganui Regional Museum (to 34% NBS) and the third floor of the Council's Municipal Building (to 100% NBS). This programme of work and budget could be affected by changes in Government legislation and new strengthening methods.

Sarjeant Gallery Te Whare o Rehua Whanganui

Redevelopment of the Sarjeant Gallery is one of our most significant projects and will deliver economic benefit to Wanganui with minimal cost to ratepayers. It will provide seismic strengthening of the original Sarjeant building in Queens Park, as well as storage for the collection and additional facilities in a new wing. More details, including a cost/benefit evaluation of the project, can be found at www.sarjeant.org.nz/redevelopment.

Executive summary

The aim is to complete the project by September 2019 at a cost of \$28M. This is being principally sourced through external funding, including via central government, Lotteries, corporate and individual philanthropy and trusts. If we cannot raise the funds, the redevelopment project will not go ahead.

As the Sarjeant Gallery has been assessed as an earthquake-prone building (only 5% of the current new building standard), the gallery has moved to an interim site at 38 Taupo Quay until redevelopment and earthquake strengthening work has been completed. Relocation of the gallery's collection will be completed during 2014/15.

Financial Assistance Rate review

NZTA is conducting a review of its Financial Assistance Rate (FAR). When a land transport activity undertaken by us qualifies for funding from the National Land Transport Fund, the FAR determines the proportion of the approved costs that we will receive funding for. The baseline FAR remains at 62% for 2014/15 but is being reconsidered for the 2015/16 period onwards. The future funding of our roading activity is a major concern and we have made strong submissions on the options, all of which will have a significant financial impact on us. For example, a 1% downward movement in the FAR would result in an additional \$120,000 funding required from other sources or a lower level of service. We will be lobbying our local members of Parliament and the Minister of Transport about the implications of any reduction in this assistance. A reduced FAR would not only negatively impact on our ratepayers but also on emergency access, farming and our economy.

Legislative changes

2014/15 will be a big year for planning and legislative change. We will need to produce a 10-Year Plan while also responding to the new requirements of the amended Local Government Act. This will include changes to how and when we consult, additional obligations to disclose information in our plans and reports and clarification of the development contributions process. We will also need to produce new documents to guide engagement and asset management planning. This will see us developing an Infrastructure Strategy to identify strategic issues, choices and long-term implications over a 30-year timeframe and a Significance and Engagement Policy to ensure that our consultation is targeted and responsive.

We will also perform a full activity and service review to ensure that we are providing the right services to the community and doing so efficiently.

Sea port

We are currently negotiating with a company experienced in port operations and we hope that a joint venture agreement will be finalised in the near future for the operation of the commercial port. The port facility currently offers berthing and freight handling for shallow draft cargo vessels as well as facilities for commercial and recreational boats.

New water supply bore

To ensure the security of the city's water supply, we have allocated funding (\$1.2M over 2015/16 and 2016/17) for a new production bore at Kai Iwi as two of the existing bores are in poor condition.

Executive summary

New generator

No. 2 Bore at Kai Iwi is our best water production bore. We will spend \$400,000 in 2014/15 for a self-contained generator which will provide back-up power in the event of a power outage. This will be a transportable power source so that we can use it at various sites, including the wastewater treatment plant.

Building services

To assist our building services team to work more effectively, we are implementing software solutions which will enable our building inspectors to access and update information at the building site instead of having to return to the office.

Wharf Street boat ramp repairs

We have confirmed \$50,000 in 2014/15 for consultation, engineering design work and costing for a substantially upgraded facility. We have proposed \$267,000 in 2015/16 if the project proceeds. As part of the design process we will also consult on a user pays system.

Bason Botanic Gardens upgrade

Road sealing and drainage work at Bason Botanic Gardens is planned for 2015/16. We have allocated \$220,000 for this work. Bason Botanic Gardens Trust is trying to source a contribution toward this cost.

North Mole repairs

We plan to spend \$517,000 in 2015/16 on repairs to the North Mole. This will involve engineering design, costing and the placement of a substantial amount of large shellrock boulders.

Museum roof replacement

We will replace the roof of the Whanganui Regional Museum in 2014/15 at a cost of \$135,000.

Aramoho Cemetery development

We are running out of room at the Aramoho Cemetery so an expansion is planned on land we own adjacent to the current site. Stage one is under way and we have proposed \$200,000 in 2015/16 for stage two of the development work.

Alexander Library upgrade

The Alexander Library has been assessed as an earthquake-prone building. Funding has been allocated for seismic upgrade and weatherproofing. This is a priority due to the condition of the exterior of the building, and we will spend \$150,000 on this in 2014/15.

Whanganui River erosion control

We are working with Horizons Regional Council on essential repairs to the South Spit and South Mole while developing a longer-term maintenance plan for these sites. We are sharing these costs with the Regional Council and have allocated \$1.5M across the next three years.

Stormwater focus

We are currently finalising hydraulic models for the entire urban area. These models will highlight low spots or "hot spots" prone to flooding. Once we have identified these areas we will allocate funds and set a programme to aid stormwater service delivery. We are also dealing with

Executive summary

inflow and infiltration issues. Inflow is caused by broken pipes and non-compliant wastewater connections allowing rainwater into our system which is costly to pump and treat through our treatment facilities. We are investigating the source of this so that we can pinpoint entry points and stop it from happening. Because of the age of our pipework (in some cases it is almost 100 years old) some parts of our network also receive a significant volume of groundwater – this is known as infiltration. This is also costly to pump and treat so we will be looking for instances of this so that it can be fixed.

Municipal Building air conditioning

We are providing \$207,000 to replace the air conditioning and heating units in the Municipal Building in Guyton Street. Councillors decided against replacing the air conditioning in the Council Chambers, saving \$70,000.

User fees changes

We are increasing user fees in a number of areas which will reduce the rates funding required for the activities.

Cemetery fees will increase by 5%, generating about 75% of funding for this activity with the remainder funded from rates. The increase will offset capital expenses for extending Aramoho Cemetery.

We are increasing building fees and environmental health fees, each by \$10 an hour, and introducing a building consent accreditation fee. We will also increase fees for simple land use consents, ordinary LIMs, urgent LIMs and water, wastewater and stormwater connections. Residential LIM site inspections will increase by \$10.

We have not reviewed these fees in some time and this places more of the actual cost on users of the service.

In addition, development contribution charges will reduce by \$30 (excluding GST) per household equivalent unit in the urban area as a result of the Heads Road roundabout roading project no longer proceeding.

For more information see the Fees and Charges section.

Information system upgrade

We have agreed to \$500,000 in 2014/15 for the replacement of the Council's main computer server and data storage environment.

Whanganui & Partners

The implementation of a successful economic development strategy for the district is a clear priority for the Mayor and Council. Council has formed Whanganui and Partners to deliver a clear strategy for growth by working in partnership with the community. The board will be chaired by the Mayor, and will reflect partnerships with the key sectors of our economy.

It will also have a key responsibility for managing Whanganui's reputation and for identifying new opportunities for growth, with a focus on the advantage that digital technology provides.

Executive summary

There are three partnerships with representation by their respective Chairs on the Wanganui and Partners Board. They are Visit Wanganui, Business Wanganui and Education Wanganui. Each includes representation from Wanganui Iwi as key partners in the success of our district.

Nominations have been called for and boards have been appointed.

Visit Wanganui has been working with an interim board for over a year, carrying out the functions of a Regional Tourism Organisation, overseeing the delivery of the Visitor Strategy, and the marketing of the district as a visitor destination.

The first task of the Business Wanganui board will be to oversee the review of the current economic development strategy. We need to clearly identify where we need to concentrate our efforts if we are to grow our economy and therefore jobs and opportunities. This will ensure the money already allocated to promoting and facilitating business is used to best advantage.

Education Wanganui brings together those in the sector who are working to provide education opportunities to students from throughout New Zealand and overseas. Many of these partners have been working in this space for some time and it is clear that there will be benefits from a closer collaboration with council.

The economic development arm of council will be rebranded Wanganui and Partners and the existing budget will be allocated to the three key areas. The work currently undertaken with key regional and national partners to provide leverage from government funding allocated to economic development will continue.

Dividends

We are expecting to receive dividends of \$1.25M per annum from Wanganui Gas Limited; \$650,000 will be used to repay debt and the remaining \$600,000 will be used to reduce the wastewater rate.

Cost allocation

Because the services we provide are available to different groups of ratepayers, we need to ensure that costs are distributed to the most appropriate activity. We have derived the cost of service for each of our significant activities by using the cost allocation system outlined below:

Direct costs are those costs directly attributable to a significant activity. Overheads 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. Overheads are charged to significant activities based on operating expenditure. Adjustments are made when activities do not fully utilise all the overhead service.

SIGNIFICANT EXCLUSIONS FROM THIS PLAN

As part of our focus on sustainability we have revised our work plans and budgets for the coming three years. The most significant exclusions are listed below.

Executive summary

Stormwater

- Algae bloom: \$300,000 – we had allocated funds in 2014/15 for phase two of a programme to deal with algae bloom at Virginia Lake but since implementing phase one (the installation of ultrasound units) we have not had any further outright blooms. Therefore, we are deferring the second phase of the programme indefinitely. This will be revisited if blooms occur again.

Wastewater

- Wastewater pump upgrades: \$255,000 – we had allocated funds to upgrade wastewater pumps in 2014/15 but will instead spread this work over four years.

Roads, footpaths and pathways

- Matarawa Bridge: \$100,000 in 2015/16 and \$500,000 in 2016/17 – there is no money included for replacement of this bridge. This work has been deferred without impacting on the current level of service.
- Mill Road: \$425,000 in 2015/16 – the 340 metres of Mill Road between Rakau Road and Manuka Street will remain in its existing unsealed state and will not be improved during the period of this plan. This work has been excluded from the long-term programme.
- Pathways construction: \$377,000 in all three years – we will not build any new pathways over the next three years.

Parks and recreation

- Cooks Gardens velodrome: \$247,000 in 2014/15 and \$12,000 in 2015/16 – the velodrome will continue to operate but there is no money in this plan for replacement of larger scale items such as the lighting towers and the track. The facility will remain open until major expenditure is needed and a decision on funding is required. Regional support for the velodrome will be important for its future viability.

Community and cultural

- Computer Clubhouse: \$170,000 in 2014/15, \$173,000 in 2015/16 and \$183,000 in 2016/17 – we will integrate the Computer Clubhouse and Library. In 2014/15 the Computer Clubhouse will continue to operate from its existing location at 7 Park Place while we make decisions about how to move the activities into the same space. To ensure that the Clubhouse's equipment is kept up to date, we will approach external agencies for funding.
- Library hub: \$300,000 in 2015/16 – we had allocated funds in 2015/16 for development of another library hub based on the Gonville model. This has been excluded from this plan.
- Royal Wanganui Opera House seating: \$240,000 – replacement of seating at the Royal Wanganui Opera House in 2014/15 has been excluded from this plan while earthquake strengthening work is undertaken.

Executive summary

RATES FOR 2014/15

The following table summarises the rates for 2014/15 and shows how they may have changed from the 2013/14 year:

	Residential	Farming	Commercial	Overall
% total rate increase 2014/15	4.5%	6.4%	6.1%	4.9%
Average rate increase (\$)	\$97	\$160	\$494	
Capital value of average property 2013/14	\$213,000	\$678,000	\$915,000	
Capital value of average property 2014/15	\$198,000	\$671,000	\$942,000	
Average rate 2013/14	\$2,160	\$2,502	\$8,093	\$2,547
Average rate 2014/15	\$2,257	\$2,663	\$8,587	\$2,672

Revaluation

Every property in New Zealand must be revalued for rating purposes at least once every three years according to the Rating Valuations Act 1998. Revaluation of properties in the Wanganui District took place in 2013 and we are required to use the new valuations to allocate rates for the 2014/15 financial year according to section 9 of this Act.

For residential properties the average decrease in capital value was 7.7% and the average decrease in land value was 9.6%. This means that properties with values that fell more than the average will have a smaller rates increase, or in some cases may have a reduction in rates. The impact of the revaluation means that rate changes will not be uniform across the district.

More information on understanding your rating value can be found at www.qv.co.nz.

The following table shows the changes to rates by suburb as well as changes to the residential, farming and commercial categories. The district was last revalued in 2010.

Suburb	Average 2014/15 rates	Average rates increase	Average LV* decrease	Average CV* decrease
Aramoho	\$2,071	4.1%	-10%	-8%
Castlecliff	\$1,962	3.8%	-11%	-10%
Central City	\$2,380	3.8%	-10%	-10%
Durie/Bastia/Putiki	\$2,418	3.7%	-10%	-9%
Gonville	\$2,247	5.0%	-10%	-7%
Springvale	\$2,504	4.8%	-10%	-6%
St Johns Hill	\$2,786	5.2%	-9%	-5%
Wanganui East	\$2,197	4.9%	-10%	-6%
Other	\$1,921	4.2%	-9%	-5%

Executive summary

Average Residential	\$2,257	4.5%	-10%	-7%
Average Farming	\$2,663	6.4%	-1%	-1%
Average Commercial	\$8,587	6.1%	-8%	3%

* LV means land value and CV means capital value

COUNCIL'S FINANCIAL STRATEGY

Complete information on our financial strategy can be found in Volume 1 of the 10-Year Plan 2012-2022. A summary of the key principles and tools is provided below:

- Recognition that an integrated plan contains many competing variables and that trade-offs will occur in order to achieve a sustainable Council and a balanced budget.
- Use of the principle of inter-generational equity to spread the cost of a service to those who benefit and acceptance that raising debt is the best way to pay for large projects.
- Use of robust asset management planning to underpin our expenditure and continually review and renew our capital assets, but prioritise spending upon them – also noting that we have not budgeted for any additional demand in our 10-Year Plan 2012-2022.
- Awareness of the community's ability to pay for their rates bill and acknowledgement of the economic conditions of our community.
- Prudence – being careful with deliberation – and producing a balanced budget.
- Regular analysis of who benefits from a service and how they should pay for these services.
- Balance of our fiscal responsibilities with our Family-friendly Strategy.
- Acknowledgement that most of Council's debt is created by major infrastructural projects.
- Distribution of income from Council's investments or proceeds from the sale of assets to be generally used to repay debt.

VARIATIONS FROM THE 10-YEAR PLAN 2012-2022

Variations have been made to the 2014/15 work programmes as set out in year three of the 10-Year Plan 2012-2022. These variations reflect changing circumstances over time and are supported by our ability to react to changes in ways that best meet the needs of the community. The most substantial variations are listed below:

Activity	10-Year Plan variation
Water supply	We will increase our connection fees for water from \$775 to \$850.
Water supply	We will purchase a self-contained generator at a cost of \$400,000 to provide back-up in the event of a power outage. This was not included in the 10-Year Plan 2012-2022.
Stormwater	We had allocated \$300,000 in 2014/15 for phase two of a programme to deal with algae bloom at Virginia Lake but since implementing phase one we have not had any further outright blooms so will not be proceeding with the next step.

Executive summary

Stormwater	We will increase our connection fees for stormwater from \$510 to \$615.
Flood protection and control	We are working with Horizons Regional Council on essential repairs to the South Spit and South Mole while developing a longer-term maintenance plan for these sites. We are sharing these costs with the Regional Council and have allocated \$107,000 in 2014/15 and \$890,000 in 2015/16.
Wastewater	We had budgeted \$255,000 in 2014/15 for upgrading wastewater pump stations but we will now be undertaking this work over four years instead.
Wastewater	We will increase our connection fees for wastewater from \$3,065 to \$3,277.
Wastewater	We have increased the target for the percentage of time that waste leaves the treatment plant in good quality condition. This is now 98%. We have also amended the target for the percentage of time that wastewater is pumped out to sea instead of to the plant for treatment first. This has shifted from <10% to 0.37% of the time to reflect the actual consent limit set by Horizons Regional Council. These changes were adopted in the Annual Plan 2013/14.
Roading	Funds for replacement of the Matarawa Bridge have been excluded from this plan with no impact on the current level of service. There had been \$100,000 allocated in 2015/16 and \$500,000 in 2016/17.
Roading	We will not be sealing the 340 metres between Rakau Road and Manuka Street (Mill Road) during the period of this plan. As a result, \$425,000 has been excluded from 2015/16.
Roading	The Dublin Street Bridge investigation phase has been deferred until 2018/19. There was \$85,000 in the budget in 2016/17.
Roading	We are deferring work on Fitzherbert Avenue until 2017/18 and 2018/19 and have removed \$55,000 from the budget in 2015/16 and \$25,000 in 2016/17.
Roading	We are deferring work on Mosston Road until 2017/18 and 2018/19 and have removed \$80,000 in 2015/16 and \$1.58M in 2016/17.

Executive summary

Roading	Development contribution charges will reduce by \$30 (excluding GST) per household equivalent unit in the urban area because the Heads Road roundabout roading project is no longer proceeding.
Footpaths and berms	We have removed \$377,000 between 2014/15 and 2016/17 for pathways construction.
Parks and reserves	There is no money in the plan for replacement of large scale items at the velodrome (such as lighting towers and the track). This means that \$247,000 has been excluded in 2014/15 and \$12,000 in 2015/16. We will continue to operate the facility.
Community development	We have decided to integrate the Computer Clubhouse and Library. This has saved \$170,000 from the budget in 2014/15, \$173,000 in 2015/16 and \$183,000 in 2016/17.
Libraries	We had allocated funds of \$300,000 in 2015/16 for development of another library hub in Castlecliff, based on the Gonville model. This has now been excluded.
Royal Wanganui Opera House	We had planned to spend \$240,000 in 2014/15 to replace the seating; however, this has been deferred while earthquake strengthening work is undertaken.
War Memorial Centre	We have allocated \$607,000 to the budget in 2016/17 for wall recladding at the War Memorial Centre. This was not included in the 10-Year Plan 2012-2022.
Whanganui Regional Museum	We will spend \$135,500 in 2014/15 to replace the roof of the Whanganui Regional Museum
CBD maintenance	We will spend an extra \$7000 on resealing pavements in 2014/15. There is no funding for landscaping of the CBD included in this plan. We were due to spend \$439,000 in 2015/16 and \$453,000 in 2016/17.
Cemeteries	A 5% increase in cemetery fees will offset capital expenses associated with extension of Aramoho Cemetery.
Emergency management	We had allocated \$150,000 in the 2014/15 year to replace one of our rural fire tankers but this has been deferred to 2016/17 with no impact on level of service.

Executive summary

Regulatory services	<p>We will increase building fees and environmental health fees, each by \$10 an hour, and introduce a building consent accreditation fee.</p> <p>We will also increase fees for simple land use consents from \$575 to \$617.</p>
Regulatory services	<p>We will defer replacing parking meters. This will save \$212,000 in 2014/15 and \$247,000 in 2015/16.</p>
Corporate management	<p>We will increase our fees for urgent LIMs from \$286 to \$327 and ordinary LIMs from \$143 to \$162. Residential LIM site inspections have increased by \$10 to \$143.</p>
Community and operational property	<p>In 2014/15 we will spend \$207,000 to replace the air conditioning and heating units in the Municipal Building in Guyton Street. This was not included in the 10-Year Plan 2012-2022.</p>

Prospective cost of service statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Income					
Rates	46,136	50,311	48,619	51,217	54,010
Subsidies	7,785	8,023	7,928	7,936	8,357
User fees and other income	16,128	14,769	15,456	17,078	17,827
Total income	70,049	73,103	72,002	76,232	80,193
Capital funding					
Transfer from/(to) special funds	(481)	(193)	(493)	(493)	(493)
New loans/(loans repaid)	6,967	6,890	13,681	(1,059)	(2,569)
Total capital funding	6,486	6,697	13,188	(1,552)	(3,062)
Total funding	76,535	79,800	85,191	74,679	77,131
Costs					
Operating costs	32,094	33,052	32,506	33,622	35,091
Salaries and wages	14,298	15,055	14,598	15,233	15,688
Debt servicing	6,552	7,921	6,295	6,698	6,589
Total activity costs	52,944	56,028	53,399	55,554	57,368
Capital expenditure					
Capital acquisitions	13,313	6,642	19,319	4,942	3,792
Capital replacements	10,278	17,130	12,473	14,183	15,971
Total capital expenditure	23,591	23,772	31,792	19,126	19,763
Total funding requirement	76,535	79,800	85,191	74,679	77,131
Rates increase (to existing ratepayers)*	5.0%	6.7%	4.9%	4.9%	5.1%
Debt balance	105,436	114,044	111,006	109,946	107,377
Breakdown of rates increase compared to previous year					
Earthquake strengthening	0.7%	1.4%	0.5%	0.0%	0.0%
Other debt repayment	2.4%	0.1%	3.6%	1.9%	2.4%
Dividends received from Wanganui Gas Limited	-2.5%	0.0%	0.0%	0.0%	0.0%
Wastewater treatment plant increased costs less trade waste fees	4.9%	0.0%	1.4%	1.5%	1.3%
Business as usual	-0.5%	5.2%	-0.6%	1.6%	1.4%
	5.0%	6.7%	4.9%	4.9%	5.1%

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

Rates required by activity

Activity	Revenue (\$000)	Operating costs (\$000)	Personnel costs (\$000)	Finance costs (\$000)	Capital expenditure (\$000)	Capital funding (\$000)	Rates requirement (\$000)	2013/14 Rates requirement (\$000)	Full time equivalent staff	Forecast 30 June 2015 (\$000)
Water supply	(1,745)	3,063	353	845	1,490	1,500	5,506	5,490	5.2	12,467
Water supply	(1,745)	3,063	353	845	1,490	1,500	5,506	5,490	5.2	12,467
Stormwater	(79)	1,076	177	2,206	967	255	4,602	4,460	2.9	34,467
Stormwater	(79)	1,076	177	2,206	967	255	4,602	4,460	2.9	34,467
Waterways and natural drainage	0	802	76	(2)	257	(187)	947	898	1.2	64
Flood protection and control	0	802	76	(2)	257	(187)	947	898	1.2	64
Wastewater	(2,951)	4,365	501	1,349	17,395	(15,310)	5,349	4,698	7.1	28,923
Wastewater	(2,951)	4,365	501	1,349	17,395	(15,310)	5,349	4,698	7.1	28,923
Footpaths and berms	(17)	917	30	10	325	50	1,314	1,287	0.3	127
Roading	(8,284)	6,301	361	549	6,835	(1)	5,246	5,246	4.2	8,594
Roads, footpaths and pathways	(8,301)	7,218	391	559	7,160	49	7,076	6,533	4.5	8,721
Parks and reserves	(383)	4,346	696	238	367	490	5,753	5,560	14.8	3,475
Swimming pools	0	966	1	234	54	450	1,537	1,537	0.0	3,439
Parks and recreation	(383)	5,311	697	472	420	940	7,459	7,097	14.8	6,913
Community development	(144)	1,004	611	(15)	12	0	1,469	1,564	9.0	(234)
Libraries	(262)	896	1,304	33	631	(220)	2,383	2,216	25.5	621
Serjeant Gallery	(203)	895	121	735	62	10	1,620	1,446	11.8	1,873
Royal Wanganui Opera House	(97)	324	184	14	10	9	445	424	3.3	218
War Memorial Centre	(88)	295	90	41	98	(90)	346	295	1.6	685
Wanganui Regional Museum	(75)	876	35	33	136	(95)	909	848	0.3	558
Community and cultural	(868)	4,291	2,959	226	949	(386)	7,170	6,794	51.5	3,720
Economic development	(83)	1,289	668	23	0	80	1,976	1,867	10.1	313
CBD maintenance	(2)	887	3	(1)	0	30	916	908	0.1	(35)
Economic development	(85)	2,175	671	21	0	110	2,893	2,775	10.1	278
Cemeteries	(478)	502	6	44	28	50	151	147	50.1	670
Waste minimisation	(125)	646	22	141	0	130	814	786	0.0	2,145
Pensioner housing	(1,391)	1,184	93	95	60	(41)	0	0	1.8	1,500
Community buildings and rural halls	(7)	109	16	(3)	0	15	131	137	0.3	(47)
Emergency management	(8)	326	263	75	75	0	656	639	2.4	0
Regulatory services	(2,838)	2,383	2,447	51	100	(90)	2,053	1,978	37.2	913
Community facilities and services	(4,846)	5,149	2,847	329	263	63	3,806	3,687	41.7	5,181
Airport	(235)	221	109	70	22	60	248	245	4.1	1,065
Sea port	0	0	0	0	0	0	0	0	0.0	0
Durie Hill elevator	(30)	122	5	(1)	0	0	96	137	0.1	(9)
Transportation	(265)	343	114	69	22	60	344	381	4.2	1,056
City Endowment property portfolio	(614)	342	103	0	0	(137)	(306)	(261)	1.3	0
Harbour Endowment property portfolio	(1,477)	1,196	123	71	87	0	0	0	1.5	1,103
Investments	(972)	255	10	143	0	650	87	156	0.1	1,820
Investments	(3,063)	1,793	236	214	87	513	(219)	(104)	2.9	2,923
Governance and democracy	(9)	1,214	648	41	15	100	2,010	1,931	8.4	593
Corporate management	(649)	(4,779)	4,382	(189)	966	269	0	0	64.6	2,716
Community and operational property	(140)	483	545	9	287	(230)	953	991	7.5	253
Corporate	(798)	(3,081)	5,575	(140)	1,268	139	2,963	2,922	80.5	3,561
Earthquake strengthening	0	0	0	145	1,514	(934)	725	505	0.0	2,732
Earthquake strengthening	0	0	0	145	1,514	(934)	725	505	0.0	2,732
Total	(23,383)	32,506	14,598	6,295	31,792	(13,188)	48,619	46,136	226.5	111,006

Key projects and how they link to the Community Outcomes

A full list of projects and their contribution to the achievement of our vision for Wanganui can be found in Volume 1 of the 10-Year Plan 2012-2022. Key projects across the period of this plan are provided below.

Community Outcomes / Family-friendly Strategy	Outcome statements
<p>1. Economic prosperity</p>	<ul style="list-style-type: none"> • To partner with business and industry to facilitate economic growth • To ensure infrastructure meets the needs of current users and future development • To facilitate the provision of enhanced communication networks and enable efficient movement of people and goods • To enable residents to achieve success through life-long learning opportunities • To promote and market Wanganui to attract visitors and businesses and instill pride in our community • To support initiatives and events which benefit the community and economic wellbeing • To ensure the city environment is visually attractive with quality urban design <p>Actions</p> <ul style="list-style-type: none"> • Establish Business Whanganui as a partner of Whanganui & Partners as a way of Council and the community working together • Build on the relationship established with Visit Whanganui • Implement the Economic Development Strategy and Visitor Strategy through our partnerships • Literacy programmes through Wanganui's libraries • Digital connectivity initiatives (e.g. Computers in Homes, Aotearoa People's Network Kaharoa and Computer Clubhouse) • Harness opportunities associated with the early roll out of ultrafast broadband (UFB) and our Smart21 status • Support for the Regional Partnership Network and Wanganui Innovation Network • Partner with UCOL through the joint UCOL/Wanganui District Council Taskforce

Key projects and how they link to the Community Outcomes

	<ul style="list-style-type: none"> • Support for local training and education initiatives • Explore business development initiatives at the airport and ensure Wanganui remains part of the national air network • Exhibitions and shows through our cultural facilities • Increase the community and commercial use of the War Memorial Centre • Investigate future management and operation options at the sea port • Implement the parking management plan • Infrastructure Strategy • Wyley's Bridge replacement • Review of our investment policy and property portfolio
<p>2. Community partnerships</p>	<ul style="list-style-type: none"> • To effectively lead and govern in consultation with the community • To prepare the community for, and support each other during, emergency events • To ensure we are connected to each other, New Zealand and the world • To partner with the community on initiatives which benefit the community and social wellbeing • To partner with other agencies to improve outcomes for children and young people • To partner with other agencies and value older people in our community • To partner with Iwi to continue to build strong relationships • To encourage ethnic diversity and support new immigrants <p>Actions</p> <ul style="list-style-type: none"> • Establish Whanganui & Partners as a way of working with the community • Work with community partners in tourism, business, education, youth services, safety, earthquake-prone buildings, digital and creative sectors • Continue to provide a Digital Facilitator to support the Digital Communities Group and Whanganui Digital Leaders Forum and ensure the future sustainability of this work

Key projects and how they link to the Community Outcomes

	<ul style="list-style-type: none"> • Support the community through Community Contract funding • Positive Ageing Forum and progression of Positive Ageing Strategy • Investigate shared services opportunities with other local authorities • Use of enhanced community consultation methods and social media • Develop a Significance and Engagement Policy • Iwi partnerships and working party meetings • Work with community groups on solutions and support for Council facilities
<p>3. A safe and healthy community</p>	<ul style="list-style-type: none"> • To continue to work collaboratively to ensure a safer community • To provide a safe transportation network that meets the needs of all users • To set standards for social behaviour to avoid nuisance • To improve people's health, safety and welfare through provision of regulatory activities, water and other services • To support and collaborate with the health services to retain access to trusted health services <p>Actions</p> <ul style="list-style-type: none"> • Continue to support Safer Whanganui • Collaborative youth services including the For Our Kids initiative • Support the Earthquake-prone Building Community Taskforce • Upgrade of the wastewater treatment plant • Inflow and infiltration programme • Trade waste monitoring and modelling improvements • Develop a Trade Waste Bylaw as well as other enhanced tools • New water production bore at Kai Iwi • Provide a transportable backup power source for infrastructure – including the No. 2 water production bore at Kai Iwi and the wastewater treatment plant • Comprehensive modelling and measurement of the wastewater and stormwater networks

Key projects and how they link to the Community Outcomes

	<ul style="list-style-type: none"> • City-wide pump station upgrades • Improvements to the pre-treatment area at the Beach Road pump station • Stormwater separation project • Integrated stormwater catchment management • Flood protection work • Road safety work in conjunction with the NZ Police, Horizons Regional Council, New Zealand Transport Agency (NZTA) and ACC • Implement the Wanganui Urban Transportation Strategy • Wharf Street boat ramp repairs • Progression of Aramoho Cemetery development • Bylaw review programme • Earthquake-prone building work • Stopbank repairs with Horizons Regional Council • Pensioner housing insulation upgrade • District Licencing Committee and Local Alcohol Policy • Alternate Emergency Operations Centre capability
<p>4. Active and culturally rich community</p>	<ul style="list-style-type: none"> • To enable active and healthy lifestyles through the provision of sporting and recreational facilities • To develop a vibrant central city and riverfront for the enjoyment of the community • To support and promote our vibrant arts community • To value and reflect our cultural heritage • To provide cultural facilities to support cultural wellbeing • To provide education, literacy and self-improvement opportunities <p>Actions</p> <ul style="list-style-type: none"> • Implement the Library's strategic plan • Develop a Sport and Recreation Strategy with Sport Wanganui and Sport and Recreation New Zealand • Work with the Youth Committee on sport and recreation needs • Self-issue of library items at the Davis Library

Key projects and how they link to the Community Outcomes

	<ul style="list-style-type: none"> • Provision of 24/7 wireless access across all library sites • Sarjeant Gallery development and relocation • Support for iconic events • Parks improvement works and provision of play equipment • Further development of frameworks for international benchmarking
<p>5. Environmental sustainability</p>	<ul style="list-style-type: none"> • To minimise the impact of waste on the environment • To protect and enhance our natural assets including the River and coastline • To enhance the liveability of our built environment • To advance environmentally sustainable practices and green technologies <p>Actions</p> <ul style="list-style-type: none"> • Low-impact stormwater design practices • Natural burial options • Resource Recovery Centre • Review of the Waste Management and Minimisation Plan • Waste levy distribution • District Plan review (Shaping Wanganui project) • Repairs to the North and South Mole • Urban Tree Strategy and landscape plans

Wanganui's future - Family-friendly Wanganui

Vision statement

Family-friendly Wanganui: the best place to live in New Zealand

- Enjoyed for its lifestyle and sense of community
- Celebrated for its liveability, culture and heritage
- Shaped by our river and environment
- On the path of sustainability and prosperity
- Loved by those who live here

Mission

To partner with the community to create a flourishing and family-friendly environment.

Principle

The guiding principle is one of working in partnership with the community

Themes

Economic prosperity

Community partnerships

A safe and healthy community

Active and culturally rich community

Environmental sustainability

Outcomes and strategies

1. Economic prosperity

- 1.1. To partner with business and industry to facilitate economic growth
- 1.2. To ensure infrastructure meets the needs of current users and future development
- 1.3. To facilitate the provision of enhanced communication networks and enable efficient movement of people and goods
- 1.4. To enable residents to achieve success through life-long learning opportunities
- 1.5. To promote and market Wanganui to attract visitors and businesses and instil pride in our community

Wanganui's future - Family-friendly Wanganui

- 1.6. To support initiatives and events which benefit the community and economic wellbeing
- 1.7. To ensure the city environment is visually attractive with quality urban design

2. Community partnerships

- 2.1. To effectively lead and govern in consultation with the community
- 2.2. To prepare the community for, and support each other during, emergency events
- 2.3. To ensure we are connected to each other, New Zealand and the world
- 2.4. To partner with the community on initiatives which benefit the community and social wellbeing
- 2.5. To partner with other agencies to improve outcomes for children and young people
- 2.6. To partner with other agencies and value older people in our community
- 2.7. To partner with Iwi to continue to build strong relationships
- 2.8. To encourage ethnic diversity and support new immigrants

3. A safe and healthy community

- 3.1. To continue to work collaboratively to ensure a safer community
- 3.2. To provide a safe transportation network that meets the needs of all users
- 3.3. To set standards for social behaviour to avoid nuisance
- 3.4. To improve people's health, safety and welfare through provision of regulatory activities, water and other services
- 3.5. To support and collaborate with the health services to retain access to trusted health services

4. Active and culturally rich community

- 4.1. To enable active and healthy lifestyles through the provision of sporting and recreational facilities
- 4.2. To develop a vibrant central city and riverfront for the enjoyment of the community
- 4.3. To support and promote our vibrant arts community
- 4.4. To value and reflect our cultural heritage
- 4.5. To provide cultural facilities to support cultural wellbeing
- 4.6. To provide education, literacy and self-improvement opportunities

5. Environmental sustainability

- 5.1. To minimise the impact of waste on the environment
- 5.2. To protect and enhance our natural assets including the River and coastline
- 5.3. To enhance the liveability of our built environment
- 5.4. To advance environmentally sustainable practices and green technologies

Council's planning framework



The Local Government Act 2002 sets out the Council's planning process. Requirements include:

10-Year Plan which will show:

- Why the council is doing things.
- What the cost will be.
- What will be done over the next 10-year period.

Annual Plan which will show:

- The budget for the specific year within a 10-Year Plan.
- The sources of funding for the year.

The 10-Year Plan must be drafted for consultation with the community at least every three years. Annual plans are produced every other year and are also presented in draft for community consultation before the final Annual Plan is adopted by the Council.

Annual Reports which will show:

- What was achieved within a specific year.
- What funding was spent.
- Any progress made on achieving the Community Outcomes.

Council's planning framework

Annual Plan 2014/15

This year our Annual Plan is in a different format than usual. We have included financial projections for 2015/16 and 2016/17 as well as the budget for 2014/15. This Annual Plan is based on the third year of the 10-Year Plan 2012-2022 and generally confirms the programmes and projects intended for the 2014/15 year. While some minor changes have been made, these are not significant.

This Annual Plan 2014/15 does not include any amendments to our 10-Year Plan 2012-2022.

Groups of activities

Overview

Our activities fall into 12 groups:

1. Water supply
2. Stormwater
3. Flood protection and control
4. Wastewater
5. Roads, footpaths and pathways
6. Parks and recreation
7. Community and cultural
8. Economic development
9. Community facilities and services
10. Transportation
11. Investments
12. Corporate

Water supply

Safe drinking water is a fundamental requirement for public health. Water systems play a vital role in ensuring the health and safety of communities, a productive economy and a healthy environment. The activities included in the group are:

- Water supply

Stormwater

Stormwater collection and its disposal are necessary in order to protect the health and safety of people and their land and property. By managing the stormwater network from point source, to discharge, to natural environment, a degree of protection is applied to land, property, the receiving environment and life. The activities included in the group are:

- Stormwater

Flood protection and control

This group ensures natural water systems are managed to meet environmental and amenity standards for the district's wellbeing. The activities included in the group are:

- Waterways and natural drainage

Wastewater

As well as providing a convenience to households by enabling easy sewage disposal, the collection, treatment and disposal of wastewater is also important to maintain public and environmental health, as well as the quality of our natural environment, e.g. waterways. The activities included in the group are:

- Wastewater

Roads, footpaths and pathways

This group manages the district's roads, bridges, traffic management and control systems and streetlights and contributes to our economic and social wellbeing. The activities included in the group are:

- Roading

Groups of activities

- Footpaths and berms

Parks and recreation

This group of activities includes services and facilities that underpin the maintenance of a family-friendly district. It ranges from the provision of parks, open spaces, reserves and sportsgrounds, which contribute to the health and social wellbeing of the community, to swimming pools which, although not essential services, are important facilities for the social wellbeing of the community. The activities included in the group are:

- Parks and reserves
- Swimming pools

Community and cultural

This group of activities includes services and facilities that support the community and promote social and cultural wellbeing. It includes iconic venues that make up our cultural precinct and create the heart of Wanganui. The facilities attract visitors and provide residents with a deep sense of pride and identity. It also includes community development initiatives such as youth services and community support addressing issues around safety, health and youth wellbeing. The activities included in this group are:

- Community development
- Libraries
- Sarjeant Gallery
- Royal Wanganui Opera House
- War Memorial Centre

Economic development

This group of activities promotes and supports the economic wellbeing of the community – making Wanganui a great place to live and visit. The activities included in the group are:

- Economic development
- CBD maintenance

Community facilities and services

This group of activities includes services and facilities that underpin the maintenance of a family-friendly district. It ranges from the provision of essential services, such as cemeteries, which contribute to the health and social wellbeing of the community, to community buildings which, although not essential services, are important facilities for the social wellbeing of the community. The activities included in the group are:

- Cemeteries
- Waste minimisation
- Pensioner housing
- Community buildings
- Emergency management
- Regulatory services (Animal control, Building control, Environmental health, Parking services, Resource management and Environmental policy)

Groups of activities

Transportation

Transport provides and maintains connections both within the district and beyond and is essential for economic prosperity and social connectedness. The activities included in the group are:

- Airport
- Sea port
- Durie Hill elevator

Investments

This group exists to enhance the development of Wanganui and provide an acceptable financial return to the Wanganui community. The activities included in the group are:

- Wanganui District Council Holdings Limited
- Wanganui District Councils' Forestry Joint Committee
- Harbour Endowment property portfolio
- City Endowment property portfolio
- Quarry

Corporate

This group of activities provides support for Council staff and elected members to work together for the benefit of the community. The activities included in the group are:

- Governance
- Corporate management
- Community and operational property (formerly City Freehold property portfolio)

For each activity, the service levels 'baseline' reflects actual achievement from the year prior to the development of the 10-Year Plan 2012-2022 – in this case, the 2010/11 Annual Report. Where this differs from the Annual Report a footnote is used and an explanation given. If it has not been measured in the Annual Report before then it will say 'New'. It is important that we track progress over the period of the 10-Year Plan from a beginning point or 'baseline'.

More detailed information on each of our activities can be found in Volume 2 of the Wanganui District Council 10-Year Plan 2012-2022. This can be viewed at www.wanganui.govt.nz or you can pick up a printed copy from our libraries or the Council building at 101 Guyton Street. Variations from the 10-Year Plan can be found on page 20 of this Annual Plan.



Water supply

The scope

Wanganui District Council is responsible for the provision and management of five water supply systems.



Key issues, projects and highlights

Water supply

- To ensure the security of the city's water supply, we have allocated funding (\$1.2M over 2015/16 and 2016/17) for a new production bore at Kai Iwi as two of the existing bores are in poor condition.
- No 2 Bore at Kai Iwi is our best water production bore. We will spend \$400,000 in 2014/15 for a self-contained generator which will provide back-up power in the event of a power outage. This will be a transportable power source so that we can use it at various sites – including the wastewater treatment plant.
- Peak summer demand in the urban area is close to the capacity of the water supply system. Consumption will continue to be closely monitored across the period of this plan so that action can be taken if needed.
- We will increase connection fees for water to better match the actual cost of service. More information is available in the Fees and charges section of this plan.

Service levels, performance measures and targets

Water supply

Service levels	Performance measures	Baseline	2014/15 target
A continuous supply of water is provided at the right quantity and pressure so that residents and industry can do what they need to do (for example, irrigation, showering and recreation)	The percentage of water supply repairs ¹ completed within agreed timeframes	90%	90%

¹ Routine repairs will be completed within five working days and high priority repairs within six hours. Routine priority repairs are characterised as those involving more minor instances of water leakage that are unlikely to impact on properties or bank stability while high priority repairs are those that involve major water leakage or leakage that could cause flooding to private property or bank instability.



Water supply

	The percentage of high priority water supply repairs commenced within six hours of notification	100%	100%
	The number of planned and unplanned water supply outages lasting more than eight hours in the urban area	New	<3
	The percentage of hydrants tested by the New Zealand Fire Service that comply with the New Zealand Fire Service's code of practice for water supply and pressure	95%	95%
	The number of complaints received about water pressure	New	<50
	The percentage of time Horizons Regional Council consent conditions are complied with (or mitigation undertaken if issues occur)	100%	100%
Water is safe to drink	The percentage of time the Council delivers an Aa grade water supply in the urban area ²	100%	100%
	The percentage of time the Council complies with the Drinking Water Standards for New Zealand (this means there is a level of confidence that the water supply will not become contaminated)	100%	100%

² The big 'A' represents the source and treatment and the little 'a' is the reticulation – the big 'A' represents quality when it leaves the plant and the little 'a' is the quality inside the reticulation system.



Water supply

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	0	0	0	0	0
Targeted rates (other than a targeted rate for water supply)	5,490	6,160	5,506	5,690	6,200
Subsidies and grants for operating purposes	0	0	0	0	0
Fees, charges and targeted rates for water supply	1,618	1,858	1,710	1,750	1,800
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0
Total operating funding (A)	7,108	8,018	7,216	7,441	8,000
Application of operating funding					
Payments to staff and suppliers	2,833	3,493	2,842	2,965	3,122
Finance costs	987	1,001	845	764	777
Internal charges and overheads applied	555	739	574	591	596
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	4,375	5,233	4,261	4,320	4,496
Surplus (deficit) of operating funding (A - B)	2,733	2,785	2,955	3,120	3,505
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	34	34	35	35	35
Increase (decrease) in debt	(670)	(1,980)	(1,500)	(1,100)	1,500
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(636)	(1,946)	(1,465)	(1,065)	1,535
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	76	81	482	741	761
-to replace existing assets	2,021	758	1,008	1,315	4,278
Increase (decrease) in reserves	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	2,097	839	1,490	2,055	5,040
Surplus (deficit) of capital funding (C - D)	(2,733)	(2,785)	(2,955)	(3,120)	(3,505)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Water supply

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Connections	1,000	1,023	1,052
Slam shut valve	8,000	-	-
Meters & backflows	2,000	2,046	2,103
Comms & Control Upgrade	3,000	-	-
Connections	3,000	3,069	3,155
Meters & backflows	3,000	3,069	3,155
Connections	5,000	5,115	5,258
Tokomaru West Road Pipeline Upgrade 25 to 50mm	25,000	61,383	-
Tokomaru East Pipeline Upgrade 25 to 50mm	50,000	-	-
Meters & backflows	20,000	20,461	21,033
Connections	50,000	51,153	52,583
Meters & backflows	50,000	53,710	57,841
Valves & hydrants	50,000	53,710	57,841
Connections	220,000	235,302	252,396
Anson Street - Carlton to End	-	-	15,775
Anzac Parade - Portal to Purua	-	61,383	-
Devon Road - Parsons to No 27	-	46,037	-
Guyton Street - Harrison to No 21	-	-	14,723
Guyton Street - Harrison to No 6	-	-	6,310
Handley Street - Carlton to End	-	-	16,826
Heads Road - Caius to Gonville	-	57,291	-
Heads Road - Kings to Caius	-	49,107	-
Heads Road - Railway Line to No 359	-	-	49,428
Liverpool Street - College to Victoria	-	69,568	-
Maxwell Avenue - No 20 to Hutchinson	-	-	41,014
Mitchell Street - Somme to Hylton	-	89,006	-
Nixon Street - Anzac to Millward	-	-	59,944
Nixon Street - Millward to Moana	-	-	17,878
Pehi Street - Anzac to No 7	-	-	27,343
Portal Street - Portal to Durie	80,000	-	-
Somme Parade - Brunswick to Field	-	-	56,789
Springvale Road - Sussex to No 124	-	-	46,273
Virginia Road - Deer Park to pressure reducing valve	-	117,651	-
Virginia Road - Hillside to Deer Park	-	-	120,940
Watkin Street - Carlton to End	-	-	12,620
Pressure reducing valve - Treadwell Street	-	-	22,085
Devon Road - Parsons to No 27	-	23,530	-
Wakefield Street rider up stream of Ikitara Road	60,000	-	-
Roading coordinated projects	125,000	127,882	131,456
Riverfront precinct development	20,000	20,461	-
Cathodic Protection on Trunk Mains	-	51,153	52,583
Kai-iwi No 4 Bore	-	613,832	630,990
Containerised Generator	400,000	-	-
Electrical	-	-	52,583
Scada/Comms System	30,000	-	-
SH3 - School House to Symes Road	-	238,371	-
Kai-iwi Bore No 1 - Bore Development	200,000	-	-
Variable Speed Drive - No 1 Bore	30,000	-	-
Westmere Reservoir No 1	-	-	3,207,534
Kai-iwi Bore No 2 borehead pipework	25,000	-	-
Aramoho replace dielectrics	30,000	-	-
City water supply	1,490,000	2,055,314	5,039,510



Stormwater

The scope

The bulk of Wanganui's stormwater assets are located in the Wanganui urban area, with some stormwater assets also located in Marybank and Mowhanau.



Key issues, projects and highlights

Stormwater

- We will continue to monitor inflow and infiltration as well as network modelling, to increase our knowledge of the condition and performance of the stormwater network.
- We are currently finalising hydraulic models for the entire urban area. These will highlight low spots or "hot spots" prone to flooding and will enable us to better target our fund allocation and stormwater service delivery.
- We had allocated funds in 2014/15 for phase two of a programme to deal with algae bloom at Virginia Lake but since implementing phase one (the installation of ultrasound units) we have not had any further outright blooms. As a result, we are deferring the second phase of the programme indefinitely. This will be revisited if blooms occur again.
- We will continue our focus on low-impact design practices. This involves the pre-treatment of stormwater by using natural structures such as rain gardens, shallow depressions, swales and wetlands to filtrate, infiltrate and store stormwater for reuse. We are currently developing a 30-year strategy for stormwater based on these principles and rolling out some pilot projects to demonstrate and encourage the use of these practices – for example, at the Aramoho Cemetery and on Taupo Quay.
- Our stormwater separation project is nearing completion. The stormwater activity is working with the water and roading activities to ensure that this work can be undertaken with as little disruption as possible.
- Integrated catchment management is an important focus for stormwater. There is a lack of network capacity for growth and we will begin comprehensive modelling of these gaps to feed into the next 10-Year Plan.
- We need to address stormwater issues which cause flooding in the Churton Creek catchment. Land use in the catchment is predicted to intensify which will increase flooding risk. We are looking to provide stormwater attenuation areas combined with swales in Springvale to relieve pressure on the catchment.
- Work will continue on Heads Road stormwater issues. A low impact design review will be undertaken with stakeholders (such as the industries in this area). The outcome of this review will be considered and consulted on for the next 10-Year Plan.
- Flooding risks in Anzac Parade are a primary focus for Horizons Regional Council and we are looking at this in partnership with them. Some strategies to address this include



Stormwater

restricting the amount that sites are covered by impervious surfaces (this fits with our interest in low-impact design) and continuing to provide ongoing maintenance of stream channels. Following public consultation, Horizons Regional Council has deferred the construction of '1 in 200' year stopbanks along Anzac Parade. Instead, they are developing a scheme to improve the existing stopbanks which are substandard and upgrading these to at least the '1 in 30 year' design flood event level. We will also finish handing over the existing flood protection works to them.

- We have a well-planned network replacement programme in place through the 10-Year Plan 2012-2022 to mitigate potential failure of deteriorating pipes. Work on this will be undertaken across the period of this plan and will be assisted by the models we are completing this year.
- We will increase connection fees for stormwater to better match the actual cost of service. More information is available in the Fees and charges section of this plan.

Service levels, performance measures and targets

Stormwater

Service levels	Performance measures	Baseline	2014/15 target
People, property and the natural environment are protected from the impacts of flooding and discharges	The number of instances per year of water entering residential houses at floor level (up to a one in 10 year storm event) reported to Council	0	<10
The stormwater system is functional and reliable	The percentage of stormwater repairs ³ completed within agreed timeframes	90% ⁴	90%

³ Routine repairs will be completed within five working days and high priority repairs within six hours. Routine priority repairs are characterised as those that involve problems with the stormwater network that are unlikely to cause damage to private property or to pose public health risk while high priority repairs are those that involve major water leakage or leakage that could cause flooding to private property or bank instability.

⁴ Our standard for routine and high priority repairs is to have 90% completed within five working days of notification; however, in the 2010/11 year we completed 91% of routine repairs within this timeframe. This is the first time we have combined the completion rate for high priority and routine priority repairs into one measure.



Stormwater

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	0	0	0	0	0
Targeted rates (other than a targeted rate for water supply)	4,460	4,849	4,602	4,801	5,243
Subsidies and grants for operating purposes	0	0	0	0	0
Fees, charges and targeted rates for water supply	75	80	75	77	79
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0
Total operating funding (A)	4,535	4,929	4,677	4,878	5,322
Application of operating funding					
Payments to staff and suppliers	795	828	1,027	1,056	1,104
Finance costs	2,343	2,517	2,206	2,191	2,162
Internal charges and overheads applied	177	198	227	230	230
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	3,315	3,543	3,459	3,477	3,497
Surplus (deficit) of operating funding (A - B)	1,220	1,385	1,218	1,400	1,825
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	4	4	4	4	4
Increase (decrease) in debt	(419)		(255)	(100)	(548)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(415)	4	(251)	(96)	(544)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	675	1,251	837	1,171	1,144
-to replace existing assets	130	138	130	133	137
Increase (decrease) in reserves	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	805	1,389	967	1,304	1,281
Surplus (deficit) of capital funding (C - D)	(1,220)	(1,385)	(1,218)	(1,400)	(1,825)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Stormwater

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Connections	75,000	76,729	78,874
Integrated catchment management infrastructure	150,000	153,458	157,748
Race Course detention investigations	-	102,305	-
City wide stormwater hotspots	100,000	102,305	105,165
Swale land purchase designation	200,000	306,916	315,495
Riverfront precinct development	100,000	102,305	-
Replace inlet structures	30,000	30,692	31,550
Network replacements	100,000	102,305	105,165
Separation completion	112,000	225,072	381,749
Inflow & infiltration investigations	100,000	102,305	105,165
Stormwater	967,000	1,304,393	1,280,910



Flood protection and control

The scope

This network of open drains, streams, detentions, natural features and storm flowpaths is critical to allow or mitigate flooding impacts within the urban area.

Some critical natural features, such as natural detention structures which are vital in mitigating flooding impacts, are currently managed and protected. We are in the process of determining the most effective way to protect all outstanding natural flowpaths and detention areas to assist with future flood protection. These features exist on both private and Council-owned land.



Key issues, projects and highlights

Flood protection and control

- We are working with Horizons Regional Council on essential repairs to the South Spit and South Mole while developing a longer-term maintenance plan for these sites. We are sharing these costs with the Regional Council and have allocated funds of \$1.5M over the next two years.
- We will be installing more modern valves in the stopbanks at Heads Road and Kowhai Park. This programme will be rolled out over the next 10 years.
- We have been working with Horizons Regional Council and Department of Conservation on stormwater issues. This has included looking at our stormwater policy to clearly define responsibilities in relation to the maintenance and ownership of waterways and drains. Our integrated catchment management programme will be based on this information.

Service levels, performance measures and targets

Waterways and natural drainage

Service levels	Performance measures	Baseline	2014/15 target
Effective warnings and responses are given to protect people and property from the Whanganui River's rising flood waters	The Whanganui River Flood Action Plan is followed if activated	100%	Pass



Flood protection and control

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	898	950	947	998	1,043
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0
Fees, charges and targeted rates for water supply	0	0	0	0	0
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0
Total operating funding (A)	898	950	947	998	1,043
Application of operating funding					
Payments to staff and suppliers	689	681	712	676	661
Finance costs	1	16	(2)	32	57
Internal charges and overheads applied	158	168	166	158	150
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	848	865	877	866	868
Surplus (deficit) of operating funding (A - B)	50	85	70	132	175
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	0	0	0	0	0
Increase (decrease) in debt	200	75	187	860	(70)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	200	75	187	860	(70)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	235	144	242	977	89
-to replace existing assets	15	16	15	15	16
Increase (decrease) in reserves	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	250	160	257	992	105
Surplus (deficit) of capital funding (C - D)	(50)	(85)	(70)	(132)	(175)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Flood protection and control

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Waterways and natural drainage	35,000	35,807	36,808
Kowhai Park valve replacements	15,000	15,346	15,775
Whanganui River erosion control	100,000	51,153	52,583
South Spit river management	107,000	890,056	-
Waterways and natural drainage	257,000	992,362	105,165



Wastewater

The scope

We are responsible for the operation and management of wastewater systems, including an urban wastewater system servicing the city of Wanganui and two rural systems servicing Marybank and Mowhanau.



Key issues, projects and highlights

Wastewater

- We are undertaking a significant upgrade of the wastewater treatment plant using parts of the existing infrastructure – construction is due to start in 2014/15. As this will fix the odour issues with the ponds at the treatment plant, we are not implementing any further short-term measures to deal with this.
- We will be pursuing ongoing trade waste monitoring and modelling improvements. This will look at the way we allocate costs to different industries and will seek better methods of measuring individual industrial trade waste contributions. During 2014 we will be developing a new Trade Waste Bylaw as well as a new trade waste charging model and possible alternative trade waste sampling options. This work is already under way and is expected to be completed before the upgrade of the wastewater treatment plant has been completed and commissioned.
- Failure to meet Horizons Regional Council resource consent conditions for the wastewater treatment plant will be mitigated by the improvements outlined above as well as through our inflow and infiltration programme and trade waste monitoring.
- The potential failure of deteriorating pipes remains an issue. In 2014/15 we will continue to assess asset condition and performance; for example, through CCTV work and the measurement of wastewater volumes. An annual renewal programme for at-risk pipes will also be undertaken.
- Parts of the network suffer from a lack of capacity due to undersized pipes. We are determining where these restrictions are through a comprehensive modelling programme. These investigations are already under way and will continue into 2014/15.
- Our SCADA software will be used in 2014/15 to target catchments with the highest inflow and infiltration volumes. This will help us to better monitor our network; for example, we will be able to respond more effectively to overflow events and be in a position to determine where rainwater is entering the system. It will also provide useful data on the condition and performance of our infrastructure.
- Inflow and infiltration of stormwater into the wastewater system will also be monitored. These investigations began in last year and will continue into 2014/15.
- There are known and unknown interconnections between the wastewater and stormwater systems in the city. These will be identified through our flow monitoring and modelling work and will be removed from the network.



Wastewater

- There will be city-wide pump station upgrades – our old stations will be replaced with new pump station control cabinets.
- Improvements will be made to the pre-treatment area at the Beach Road pump station. These improvements include upgrade of the existing de-gritting structures as well as major pump servicing.
- We will increase connection fees for wastewater to better match the actual cost of service. More information is available in the Fees and charges section of this plan.

Service levels, performance measures and targets

Wastewater

Service levels	Performance measures	Baseline	2014/15 target
The wastewater system and reticulation network is convenient, safe and reliable	The percentage of wastewater repairs completed within agreed timeframes ⁵	90% ⁶	90%
	The percentage of time that wastewater is pumped out to sea instead of to the plant for treatment first (this might happen when it rains and the pumps can't work fast enough)	<10%	0.37%
The environment (including waterways and beaches) is protected from the adverse effects of wastewater	The percentage of time that waste leaves the treatment plant in good quality condition (resource consent conditions complied with) ⁷	46%	98%

⁵ Routine repairs will be completed within five working days and high priority repairs within six hours. Routine priority repairs are characterised as those that involve any blockage or problem within the network without the risk of causing damage to private property or the posing of public health risk while high priority repairs are those that involve major water leakage or leakage that could cause flooding to private property or bank instability.

⁶ This is the first time we have combined the completion rate for high priority and routine priority repairs into one measure.

⁷ This is the resource consent for the wastewater treatment plant. We also have other consents for the wastewater activity. Compliance with these is also measured internally.



Wastewater

Funding impact statement

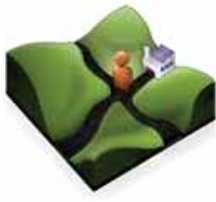
	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	0	0	0	0	0
Targeted rates (other than a targeted rate for water supply)	4,698	4,124	5,349	6,057	6,706
Subsidies and grants for operating purposes	0	0	0	0	0
Fees, charges and targeted rates for water supply	2,325	1,892	2,325	3,643	3,728
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	1,150	0	600	611	626
Total operating funding (A)	8,173	6,016	8,274	10,312	11,059
Application of operating funding					
Payments to staff and suppliers	4,492	3,708	4,059	5,085	5,275
Finance costs	1,040	1,030	1,349	1,796	1,718
Internal charges and overheads applied	862	783	807	992	987
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	6,394	5,521	6,215	7,873	7,980
Surplus (deficit) of operating funding (A - B)	1,779	495	2,059	2,439	3,079
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	26	26	26	26	26
Increase (decrease) in debt	9,460	2,620	15,310	(1,040)	(1,290)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	9,486	2,646	15,336	(1,014)	(1,264)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	10,435	2,289	16,595	556	622
-to replace existing assets	830	852	800	870	1,194
Increase (decrease) in reserves	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	11,265	3,141	17,395	1,426	1,816
Surplus (deficit) of capital funding (C - D)	(1,779)	(495)	(2,059)	(2,439)	(3,079)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Wastewater

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Vehicle replacement	-	-	36,808
Connections	75,000	76,729	78,874
City wide pump station upgrades	70,000	71,614	73,616
Overflow manhole construction / alterations	100,000	102,305	-
Pipe bridge backup plan	-	51,153	-
CCTV work	100,000	102,305	-
Network modelling	100,000	102,305	-
Infrastructure replacement	250,000	511,527	525,825
Replace pumps at small pump stations	50,000	51,153	-
Refurbishment of motor control centre at Beach Road pump station	500,000	-	-
Hydraulic gate replacement	-	306,916	-
Closing actuators for manifold valves	-	-	630,990
Treatment plant upgrade works - Construction	16,000,000	-	-
New trade waste charge model investigations	50,000	-	-
Trade waste costs for second tier	100,000	51,153	-
Second tier water take metering	-	-	262,913
Hydro electric generation	-	-	210,330
Wastewater	17,395,000	1,427,159	1,819,356



Roads, footpaths and pathways

The scope

Roading

Within this activity we manage the district's roads, bridges, traffic management and control systems and streetlights.

Footpaths and berms

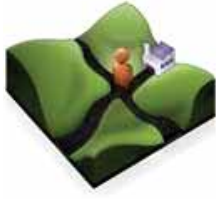
We provide a network of urban and rural footpaths and walkways, berms and street furniture (seats/benches, bus shelters, rubbish bins).



Key issues, projects and highlights

Roading

- NZTA is conducting a review of its Financial Assistance Rate (FAR). When a land transport activity undertaken by us qualifies for funding from the National Land Transport Fund, the FAR determines the proportion of the approved costs that we will receive funding for. The baseline FAR remains at 62% for 2014/15 but is being reconsidered for the 2015/16 period onwards. We submitted on these proposed changes and are working with other councils from the lower North Island. Reduction in the FAR will mean funding must be found elsewhere, such as from rates. We will be lobbying our local Members of Parliament and the Minister of Transport about the implications of any reduction in this assistance.
- NZTA has approved funding for Wyley's Bridge replacement work. Construction will begin in 2014/15.
- Forestry harvesting will have a significant effect on the district's rural roads, particularly around the 2020-2030 period. While the impact of forestry harvesting is considered to be relatively low risk for the 2014/15 year and work can be managed within existing budgets, it is important to be aware of these issues. NZTA has signalled that additional funding assistance for this is unlikely from 2015/16 onwards.
- We will continue to work on road safety issues with the NZ Police, Horizons Regional Council, NZTA and ACC.
- Implementation of the Wanganui Urban Transportation Strategy will continue. This provides an integrated approach to the management of urban roads and includes intersection improvements, traffic calming measures and the roll-out of new cycle lanes.
- We will continue to review the status of 'low volume' and 'uneconomic' roads. This is because there may be impending changes to the delivery of roading services driven by central government.



Roads, footpaths and pathways

- We have deferred work on Fitzherbert Avenue and Mosston Road to 2017/18 and 2018/19.
- We intend to leave the Wakefield Street Bridge open to all traffic; however, weight restrictions still apply and other measures are being put in place to extend the life of the bridge. The bridge is planned to be replaced in 2017/18; however, this will be reviewed as part of our 10-Year Plan 2015-25. We will work with the Wakefield Street Bridge Action Group and others throughout this process.
- There is no money included in this plan for replacement of the Matarawa Bridge. This work has been deferred without impacting on the current level of service. We have budgeted \$100,000 in 2015/16 and \$500,000 in 2016/17 for this work.
- The 340 metres of Mill Road between Rakau Road and Manuka Street will remain in its existing unsealed state and will not be improved during the period of this plan. This work has been excluded from the long-term programme.
- We will not construct any new pathways during the 2014/15 year.
- NZTA has not approved funding of our roading strategy studies. We will fund these from our network management allocation instead.
- The Dublin Street Bridge investigation phase has been deferred until 2018/19.
- We will continue with our programme to roll-out LED street lighting.

Footpaths and berms

- The footpath network is ageing and is impacted by tree roots – it requires substantial renewal investment. In order to achieve this we will continue our forward programming of planned maintenance and capital works, use a condition-based asset inventory system, formalise work procedures where tree roots conflict with footpaths and enforce standards for vehicle crossing construction. Renewal work in 2014/15 will focus on the Gonville, Castlecliff and Central City areas in association with kerb and channel renewal works and resealing programmes.
- To maximise value for money, footpaths will be constructed in conjunction with other roading activities; for example, kerb and channel replacements.
- We have identified what we consider to be 'key footpaths' and a work programme is being prepared to implement these. These pedestrian links provide connections between key services such as the hospital, Central Business District (CBD), medical centres and schools.

Service levels, performance measures and targets

Roading

Service levels	Performance measures	Baseline	2014/15 target
Roads are smooth and provide a good travel experience	The percentage of roads with roughness below the national average (this is	>90%	>90%



Roads, footpaths and pathways

	measured by 'bumps' on the road) ⁸		
	The percentage of roading requests ⁹ actioned within five working days	97%	>90%
The network helps motor vehicles, pedestrians and cyclists to move around conveniently, safely, economically, efficiently and sustainably	The percentage of residents satisfied with the local roading network	59%	>65%
	The number of reported fatal/serious injury crashes ¹⁰ on local roads is below the national average	15	<19

Footpaths and berms

Service levels	Performance measures	Baseline	2014/15 target
Footpaths help people move about safely and comfortably and get them where they need to go	The percentage of the community satisfied with footpath surfaces	47%	>50%
	The percentage of footpath requests actioned within five working days ¹¹	96.5%	>90%

⁸ This is measured by NAASRA (National Association of Australian State Roading Authorities) – this count is the standard measure of road roughness.

⁹ This includes any requests relating to the roading activity; for example, potholes and slips.

¹⁰ 'An 'injury crash' is an event involving one or more road vehicles which results in physical injury as assessed and reported by the Police.

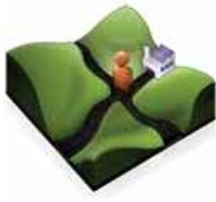
¹¹ This includes any requests relating to the footpath and berms activity; for example, trip hazards and breakages.



Roads, footpaths and pathways

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	0	0	0	0	0
Targeted rates (other than a targeted rate for water supply)	6,533	6,889	7,076	7,556	7,921
Subsidies and grants for operating purposes	3,194	3,341	3,390	3,594	3,769
Fees, charges and targeted rates for water supply	20	21	20	20	21
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	413	441	475	487	503
Total operating funding (A)	10,160	10,691	10,961	11,657	12,213
Application of operating funding					
Payments to staff and suppliers	6,553	6,623	6,881	7,140	7,492
Finance costs	586	663	559	544	510
Internal charges and overheads applied	682	730	728	730	735
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	7,821	8,015	8,168	8,413	8,736
Surplus (deficit) of operating funding (A - B)	2,339	2,676	2,792	3,244	3,477
Sources of capital funding					
Subsidies and grants for capital expenditure	4,404	4,497	4,349	4,179	4,424
Development and financial contributions	67	67	67	67	67
Increase (decrease) in debt	53	121	(49)	(474)	(579)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	4,525	4,685	4,368	3,773	3,912
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	80
-to improve the level of service	1,232	1,309	802	716	791
-to replace existing assets	5,632	6,053	6,358	6,300	6,518
Increase (decrease) in reserves	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	6,864	7,361	7,160	7,016	7,389
Surplus (deficit) of capital funding (C - D)	(2,339)	(2,676)	(2,792)	(3,244)	(3,477)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Roads, footpaths and pathways

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Infrastructure replacement	325,000	347,838	373,336
Footpaths & berms	325,000	347,838	373,336
Emergency management - first response	300,000	306,916	315,495
Flood damage repairs	300,000	409,221	525,825
Minor safety projects	802,000	716,137	736,155
Fitzherbert Avenue	-	-	57,841
Mosston Road	-	-	84,132
Unsealed road metalling	440,000	465,489	494,276
Sealed road resurfacing	2,343,000	2,353,022	2,555,511
Drainage renewals	1,300,000	1,335,084	1,367,146
Pavement rehabilitation	624,161	657,823	441,693
Structures components replacements	200,000	143,227	147,231
Traffic services renewals	526,000	281,340	297,617
Roading	6,835,161	6,668,260	7,022,923



Parks and recreation

The scope

Parks and reserves

The Parks and reserves activity comprises a considerable percentage of the assets owned and managed by Council. 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 Wanganui. Of the active parks, Cooks Gardens is Wanganui's premier sportsground facility and is capable of hosting a multitude of local, national and international sporting events. Day-to-day management of the facility is currently contracted to the Wanganui Events Trust.

Swimming pools

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

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

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



Key issues, projects and highlights

Parks and reserves

- We have committed \$10,000 to begin work on a Sport and Recreation Strategy with Sport Wanganui and Sport and Recreation New Zealand. This will help us take a proactive approach to sporting trends.
- We will continue to consult with the Youth Committee to meet the sport and recreation needs of young people. We will also be looking at changing public needs in general so that our facilities are well used. This might involve opportunities for consolidation to achieve greater cost-effectiveness and efficiencies.
- We will work alongside Horizons Regional Council to rebuild the stopbank at Kowhai Park.
- We have budgeted \$50,000 for consultation and design work to upgrade the Wharf Street boat ramp. This substantial upgrade is proposed for 2015/16 with a budget of \$267,000.



Parks and recreation

As part of the design process we will talk to people about the introduction of a user pays system.

- Road sealing and drainage work at Bason Botanic Gardens is planned for 2015/16. We have allocated \$220,000 for this work. Bason Botanic Gardens Trust is trying to source a contribution toward this cost.
- We are proposing to spend \$517,000 in 2015/16 on repairs to the North Mole. This will involve engineering design, costing and the placement of a substantial amount of large shellrock boulders.
- We will continue to operate the Virginia Lake Aviary at a cost of \$24,000 in 2014/15.
- The velodrome will continue to operate but there is no money in this plan for replacement of larger scale items such as the lighting towers and track. Our current position is that the facility will be able to remain open until major expenditure is needed and a decision on funding is required. Regional support for the velodrome will be important for its future viability.
- Our contractors experience difficulties employing and retaining suitably qualified and experienced workers for key positions. As a result, we have reviewed the length of our contract tenure to enable contractors to make more of an investment in staff training and retention and to develop a stronger ownership mentality. This has also resulted in lower than budgeted contract costs.
- Management of environmental effects remains a priority for the Parks and reserves activity. Ensuring we maintain our current resource consents for the 2014/15 year and beyond is one way of achieving this.
- We will continue to maintain river moles and boat ramps to ensure they are functional and safe.
- Public toilets will be maintained and renewed as part of an ongoing programme to provide clean, functional and hygienic public facilities.
- We recognise that Cooks Gardens is Wanganui's premier sports facility. We need to maximise the use of this facility and will be working with Wanganui Events Trust (WET) to see if there are any further opportunities to refine its operational model. This will also feature in the Sport and Recreation Strategy.
- Additional parks work for the 2014/15 year will include playground upgrades, improvements such as safety matting at Kowhai Park and further tree planting at Hylton Pit.

Swimming pools

- We will spend \$64,000 on the Wanganui East Pool so that it can open for the 2014/15 season. Beyond this there is no budget allocated to operate it as the complex is nearly 100 years old and is considered to be at the end of its economic life. The long-term viability of the complex and options will be assessed as part of the 10-Year Plan process. We will work with the community throughout this process.
- We have completed installation of a new heating and ventilation system at the Splash Centre and we will continue to look at ways to sustain the popularity of the complex.



Parks and recreation

Service levels, performance measures and targets

Parks and reserves

Service levels	Performance measures	Baseline	2014/15 target
Parks and reserves are attractive and make Wanganui a great place to live and visit	The percentage of maintenance inspections per year that are rated 'good' (for example, grounds are mown, weeds are controlled etc)	95%	95%
	The percentage of the community satisfied with our parks and reserves	87%	90%
	The percentage of the community satisfied with Wanganui's 'premier parks'	New	95%
Pathway parks are well connected and support our community's wellbeing	The percentage of people using walkways along the river and throughout the parks network	New	65%
Facilities are clean, safe, in good working order and meet the needs of our community	The percentage of the public satisfied with the cleanliness and provision of public toilets	37%	40%
	The number of safety checks carried out on playground equipment each year	12	12
Boat ramps are accessible and well maintained	The percentage of time that the Coastguard can launch when needed from the Wharf Street ramp (or the secondary Putiki slipway) 24 hours a day, seven days a week	100%	100%
Sportsgrounds are well maintained, well used and encourage healthy and active lifestyles	The percentage of the community satisfied with the district's sportsgrounds	New	90%
	The percentage of the community who have used or visited a sportsground over the last year	New	65%



Parks and recreation

Sportsgrounds are able to deliver the right standard for particular sporting codes	The percentage of sportsground licence holders who are satisfied that the ground conditions are fit for purpose	100%	100%
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Swimming pools

Service levels	Performance measures	Baseline	2014/15 target
The public is provided access to a range of good quality swimming pool facilities and programmes for fun, recreation and exercise	The percentage of users satisfied with the Splash Centre	New	90%
	The percentage of users satisfied with the Wanganui East Pool ¹²	New	90%
	The number of Splash Centre pool users	220,010	220,000
	The number of Wanganui East Pool users	15,447	Not applicable
The pools are healthy and safe and the Splash Centre is warm	The retention of ACC Pool Safe accreditation (for example, life guards are on duty and water quality tests are passed) ¹³	New	100%
	The number of times that pool temperatures at the Splash Centre fall outside the target range (+/- 2%) for longer than an hour and a half ¹⁴	New	<5

¹² The user satisfaction survey was not completed for the 2013/14 season due to the potential of the pool closing and the work centred on this. The survey will be undertaken for the 2014/15 season.

¹³ The Pool Safe Quality Management Scheme is an independent assessment of a pool's management and operation in accordance with industry safety standards. More information can be found here: www.nzrecreation.org.nz/Standards---Benchmarking/PoolSafe/PoolSafe-Scheme.asp

¹⁴ There are different temperature targets for different pools: for example, the training pool is cooler than the toddlers' pool. The temperatures at the Splash Centre range from a minimum of 28°C to a maximum of 40°C.



Parks and recreation

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	7,097	7,897	7,459	7,668	7,611
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0
Subsidies and grants for operating purposes	142	142	134	134	134
Fees, charges and targeted rates for water supply	187	206	200	216	225
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	65	72	49	50	53
Total operating funding (A)	7,492	8,318	7,841	8,067	8,022
Application of operating funding					
Payments to staff and suppliers	5,043	5,223	5,079	5,189	5,261
Finance costs	540	612	472	436	396
Internal charges and overheads applied	897	1,014	930	941	919
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	6,480	6,849	6,481	6,565	6,576
Surplus (deficit) of operating funding (A - B)	1,012	1,468	1,360	1,502	1,446
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	0	0	0	0	0
Increase (decrease) in debt	(350)	(30)	(940)	(240)	(990)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(350)	(30)	(940)	(240)	(990)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	210	692	0	225	2
-to replace existing assets	452	746	420	1,037	454
Increase (decrease) in reserves	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	662	1,438	420	1,262	456
Surplus (deficit) of capital funding (C - D)	(1,012)	(1,468)	(1,360)	(1,502)	(1,446)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Parks and recreation

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Memorial Tower	-	-	17,878
Ototoko beach (toilets & bridge)	1,500	1,535	1,577
Play equipment	-	-	99,907
Parks furniture, fences and signage	5,000	5,115	5,258
North Mole repairs	-	528,918	-
Wharf Street boat ramp	50,000	273,155	-
Mowhanau Beach bridge	-	-	21,033
Parks general vehicle replacement	35,000	-	-
Road sealing and drainage Bason Botanic Gardens	-	225,072	-
Bason Botanic Gardens furniture, fences and signage	2,000	-	2,103
Bason Botanic Gardens roading	25,000	10,231	7,362
Bason Botanic Gardens amenity block	-	-	3,681
Bason Botanic Gardens lower toilets	-	-	2,629
Bason Botanic Gardens Larsen House vents	-	-	16,826
Bason Botanic Gardens Larsen House heating plant	15,000	-	-
Bason Botanic Gardens Schoular House - floor coverings	-	2,046	-
Bason Botanic Gardens Tunnel House vents motors	10,000	-	-
Kowhai Park	107,000	58,314	-
Virginia Lake - Winter Gardens	-	-	4,207
Virginia Lake - residence	-	6,138	2,208
Virginia Lake	25,000	25,576	26,291
Premier parks furniture, fences and signage	10,000	10,231	10,517
Castlecliff Park roading	8,000	14,323	26,291
Kowhai Park roading	35,007	35,814	36,815
Virginia Lake roading	-	-	8,413
Queens Park fencing	-	8,184	-
Community Projects Team vehicle replacement	-	20,461	-
Spriggens Park bore pump	-	-	1,998
Victoria Park	20,000	-	-
Laird Park reseals	-	10,231	-
Lundon Park reseals	-	-	10,517
Parks and reserves	348,507	1,235,344	305,512
Splash Centre dosing pump	-	3,069	-
Splash Centre balance tank butterfly valve	-	-	2,103
Splash Centre water pump	5,000	-	-
Splash Centre premia pumps x 4	4,000	4,092	-
Splash Centre hydrosides make up tank	8,000	-	-
Splash Centre aquatic equipment	11,000	3,888	7,677
Splash Centre audio equipment	9,900	-	-
Splash Centre fluorescent lights	16,000	-	-
Splash Centre ledathene piping	-	10,231	-
Splash Centre water tank	-	5,218	-
Splash Centre upgrade filtration plant	-	-	133,560
Swimming pools	53,900	26,497	143,340
Alarm upgrade Southern Grandstand	-	-	4,207
Asphalt of pathway back Phillipa Swan garden	18,000	-	-
Cooks Gardens	18,000	-	4,207



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
- Royal Wanganui Opera House
- Whanganui Regional Museum (through a service level agreement)
- Community development
- 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 strategic development and operational implementation stretches across the district's libraries, Sarjeant Gallery Te Whare o Rehua Whanganui, Royal Wanganui Opera House and War Memorial Centre. We also provide support for the Whanganui Regional Museum.

We are responsible for implementing a number of important strategic documents such as the Arts Policy, Public Art Strategy, Positive Ageing Strategy, Youth Strategy, Graffiti Strategy, Sarjeant Gallery Collections Policy, Digital Communities Strategic Plan and War Memorial Centre Policy. It is intended that at least three of these significant activity outcomes (*a safe and healthy community; an active and culturally rich community; and a digitally active community*) will be measured consistently against international benchmarks:

- Safer Whanganui – through re-designation as an International Safe Community in 2015.
- Digital Communities – through International Smart21 Community recognition.
- Cultural and arts infrastructure – through its contribution to the broader international Creative City Index assessment. Communities are measured on creativity, resilience and their capacity to future-proof themselves.

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.



Community and cultural



Key issues, projects and highlights

Leveraging our strengths

- Wanganui is one of New Zealand's oldest cities. Its historic cultural hub, comprising the Royal Wanganui Opera House, Sarjeant Gallery Te Whare o Rehua Wanganui, War Memorial Centre, Whanganui Regional Museum and the Alexander Heritage and Research Library, are unparalleled in provincial New Zealand.
- While this has left us with some issues around earthquake-prone buildings, it also means that, as a regional centre, Wanganui has significant strengths that provide the district's comparative advantage. These include:
 - Our history and inherited cultural wealth: public collections and institutions as well as our legacy of philanthropy.
 - Our environment: heritage buildings, parks, open spaces, the river and coast.
 - Our infrastructure: UFB, existing community hubs and our networks.
 - Our ingenuity: garnering external funding and working together to achieve our goals.
- In 2014/15 we will be further developing the operational frameworks needed for international benchmarking.

Sarjeant Gallery Te Whare o Rehua Wanganui redevelopment

- This is one of our most significant projects. The gallery has been assessed as an earthquake-prone building (only 5% of the current new building standard). The redevelopment will provide seismic strengthening of the original Sarjeant building in Queens Park, as well as storage for the collection and additional facilities in a new wing. For more information on this project see www.sarjeant.org.nz/redevelopment
- We are aiming to complete the project by September 2019. It will cost \$28M and will be principally sourced through external funding – including through central government, Lotteries, corporate and individual philanthropy and trusts.
- While the redevelopment project is proceeding the gallery will move to an interim site at 38 Taupo Quay. Relocation of the gallery's collection will be completed during 2014/15.

Continued dialogue with central government

- It is important for our community development work to align with central, regional and local government social policies. In 2014/15 this will involve gaining a better understanding of the strategic intent of central government, setting joint outcomes and targets, building new partnering competencies and refining our performance monitoring and management. We will engage locally, as well as regionally and nationally, to achieve this and will work according to the Better Public Services and Better Local Government frameworks.



Community and cultural

- A key focus for 2014/15 is to align the outcomes of the Digital Communities Strategy with central government's 'Better Public Services Priority 10' ("New Zealanders can complete their transactions with government easily in a digital environment"). The Digital Communities Group (Digicom) manages the outcomes of both Computers in Homes and Computer Clubhouse and is seeking continued funding from the Department of Internal Affairs.
- Renewed dialogue with Ministry of Justice regarding support for Safer Whanganui initiatives will also be crucial.
- We will encourage continued engagement by central government through representation on inter-agency bodies such as Safer Whanganui.

War Memorial Centre

- The War Memorial Centre has been assessed as an earthquake-prone building and funding has been allocated for seismic upgrade. Engineering plans for this work will be progressed in 2015/16.
- The priority for the Centre in 2014/15 and beyond is to grow usage (both by the community and commercial patrons) and to reduce the burden on the community by increasing the income earned. Delivery of a more professional service is part of this plan – helping the Centre to position itself as an industry-standard facility.
- We will continue to comply with our Category 1 Historic Places Trust status. This is conferred by the New Zealand Historic Places Trust to places of 'special or outstanding historical or cultural heritage significance or value'.

Whanganui Regional Museum

- The Whanganui Regional Museum plays an important role in our community and its collections represent a significant and irreplaceable public inheritance. We fund the Whanganui Regional Museum Trust to operate the Museum activity.
- We will spend \$135,000 to replace the roof of the Whanganui Regional Museum.

Computer Clubhouse

- We will integrate the Computer Clubhouse into the library. We will seek external funding to ensure that the Clubhouse's equipment is kept up to date.

Service levels, performance measures and targets

Community development

Service levels	Performance measures	Baseline	2014/15 target
Relationships with tangata whenua are strong and well	The number of areas of 'joint effort' the Council	New	15



Community and cultural

supported	works with Iwi on		
Council engages effectively to partner with our community for long-term family friendly outcomes	The percentage of community groups satisfied with their working relationship with Council	New	90%
Young people are given a strong civic voice and are supported to take the lead and be the best they can be	The number of Youth Committee meetings held each year	7	7
Safer Community outcomes are advanced	The percentage of result cards demonstrating improvement	New	60%
The community's digital capability and access is supported and improved	The number of local youth aged between 10-18 years who are Computer Clubhouse members	New	500
	The percentage of households with access to the internet	53%	60%
Wanganui is a fun, creative and vibrant place to be	The percentage of initiatives contained within the Arts Policy and Public Art Strategy that are funded and implemented	New	100%

Libraries

Service levels	Performance measures	Baseline	2014/15 target
National collection standards are met so that we provide the right access to resources	The number of items in the collection (meeting the Library and Information Association of New Zealand standard of 3.5 items each year per person)	117,500	128,000
	The percentage of items 'turned over' each year	New	6%
Our libraries are inclusive places and all people are encouraged to make use of the library's services	The number of people visiting our libraries	New	445,000



Community and cultural

	The percentage of library users satisfied with the service provided	87%	90%
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Sarjeant Gallery Te Whare o Rehua Wanganui

Service levels	Performance measures	Baseline	2014/15 target
The gallery is seen as a key cultural destination providing arts, culture and heritage events of significant appeal	The number of visitors to exhibitions and gallery events ¹⁵	43,000	46,987
	The percentage of visitors satisfied with the gallery's exhibitions	90%	90%
The collection is of national significance and is well looked after, developed and interpreted	The number of items in the collection catalogued to best practice international standards ¹⁶	New	1,037
The gallery is appealing to a range of audiences and meets visitor expectations	The number of events held at the gallery	80	60
	The percentage of visitors satisfied with their gallery experience	90%	90%

Royal Wanganui Opera House

Service levels	Performance measures	Baseline	2014/15 target
The Royal Wanganui Opera House is recognised as a special and unique cultural facility	The number of days each year that the Royal Wanganui Opera House hosts events	80	126
	The percentage of patrons satisfied with the Royal Wanganui Opera House	87%	90%

¹⁵ At both the Sarjeant Gallery and the Quay Gallery.

¹⁶ Documenting all the items in the collection to this standard requires significant background work; for example, provenance checks, photography, inventory work etc. It is planned to increase the number of catalogued items by 10% each year.



Community and cultural

	The number of patrons who attend shows at the Royal Wanganui Opera House each year	24,426	26,000
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War Memorial Centre

Service levels	Performance measures	Baseline	2014/15 target
The Centre is cared for as a living memorial and a heritage building	The retention of Category 1 heritage status ¹⁷	100%	100%
A successful conference and convention centre is operated and the Centre is available for community use	The percentage of the community satisfied with the War Memorial Centre	63%	85%
	The number of people attending functions and visiting the War Memorial Centre each year	New	23,400

¹⁷ This is given by the NZ Historic Places Trust (NZHPT) to places of "special or outstanding historical or cultural heritage significance or value".



Community and cultural

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan* 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	6,794	7,795	7,170	7,542	7,902
Targeted rates (other than a targeted rate for water supply)	505	1,534	725	730	738
Subsidies and grants for operating purposes	234	160	199	173	146
Fees, charges and targeted rates for water supply	597	601	601	620	643
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	147	111	68	71	74
Total operating funding (A)	8,277	10,202	8,763	9,136	9,504
Application of operating funding					
Payments to staff and suppliers	5,897	6,128	6,052	6,229	6,435
Finance costs	488	1,215	371	497	623
Internal charges and overheads applied	1,139	1,286	1,197	1,213	1,204
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	7,525	8,629	7,620	7,939	8,261
Surplus (deficit) of operating funding (A - B)	752	1,573	1,143	1,196	1,243
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	0	0	0	0	0
Increase (decrease) in debt	(206)	6,045	1,300	2,604	1,312
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(206)	6,045	1,300	2,604	1,312
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	114	417	82	84	191
-to replace existing assets	452	7,221	2,381	3,737	2,383
Increase (decrease) in reserves	(20)	(20)	(20)	(20)	(20)
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	546	7,618	2,443	3,800	2,555
Surplus (deficit) of capital funding (C - D)	(752)	(1,573)	(1,143)	(1,196)	(1,243)
Funding balance ((A - B) + (C - D))	0	0	0	0	0

*Restated to include effect of earthquake strengthening and building replacement rate



Community and cultural

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Sculpture Wanganui	-	-	105,165
CCTV cameras	12,000	12,277	12,620
Community development	12,000	12,277	117,785
Davis Library - replace doors	-	-	40,489
Alexander Library - weatherproofing	150,000	-	-
Alexander Library - rewire	80,700	-	-
Alexander Library - accessibility	40,700	-	-
Library stock replacement	320,000	327,377	336,528
Office equipment acquisition	20,000	20,461	21,033
Furniture and fittings additions	20,000	20,461	21,033
Library	631,400	368,299	419,083
Seating & carpets	-	112,229	-
New inverter	12,000	-	-
Reclad walls	-	-	638,352
Replace floor cleaner	10,000	-	-
CCTV system	15,000	-	-
Heating	40,000	-	-
Replace portable staging	21,000	-	-
War Memorial Centre	98,000	112,229	638,352
Roof replacement	135,500	-	-
Whanganui Regional Museum	135,500	-	-
Plant and equipment replacement	10,000	10,231	10,517
Royal Wanganui Opera House	10,000	10,231	10,517
Upgrade hoist	20,700	-	-
Furniture and fittings additions	10,000	10,231	10,517
Furniture and fittings replacement	11,000	11,254	11,568
Art work additions	20,000	20,461	21,033
Sarjeant Gallery	61,700	41,945	43,118
Earthquake strengthening works on various cultural buildings	1,514,000	3,289,116	1,271,446
Earthquake Strengthening	1,514,000	3,289,116	1,271,446



Economic development

The scope

Economic development

Economic development is the process which influences growth and development of the district's economy to enhance the economic and social interests of the community. Our goal is to foster economic growth and wellbeing in order to improve business success, employment opportunities and the wealth of the community. The service delivery has been separated out into Economic development and Visitor services.

CBD maintenance

The CBD encompasses the area of Victoria Avenue bounded by Taupo Quay, Wicksteed Street, St Hill Street and Ingestre Street. Day-to-day management is generally concerned with garden and paving maintenance.



Key issues, projects and highlights

Economic development

- The implementation of a successful economic development strategy for the district is a clear priority for the Mayor and Council. Council has formed Whanganui and Partners to deliver a clear strategy for growth by working in partnership with the community. The board will be chaired by the Mayor, and will reflect partnerships with the key sectors of our economy.

It will also have a key responsibility for managing Whanganui's reputation and for identifying new opportunities for growth, with a focus on the advantage that digital technology provides.

There are three partnerships with representation by their respective Chairs on the Whanganui and Partners Board. They are Visit Whanganui, Business Whanganui and Education Whanganui. Each includes representation from Whanganui Iwi as key partners in the success of our district.

Nominations have been called for and boards have been appointed.

Visit Whanganui has been working with an interim board for over a year, carrying out the functions of a Regional Tourism Organisation, overseeing the delivery of the Visitor Strategy, and the marketing of the district as a visitor destination.

The first task of the Business Whanganui board will be to oversee the review of the current economic development strategy. We need to clearly identify where we need to concentrate our efforts if we are to grow our economy and therefore jobs and opportunities. This will ensure the money already allocated to promoting and facilitating business is used to best advantage.

Education Whanganui brings together those in the sector who are working to provide education opportunities to students from throughout New Zealand and overseas. Many



Economic development

of these partners have been working in this space for some time and it is clear that there will be benefits from a closer collaboration with council.

The economic development arm of council will be rebranded Whanganui and Partners and the existing budget will be allocated to the three key areas. The work currently undertaken with key regional and national partners to provide leverage from government funding allocated to economic development will continue. We are operating in a challenging global economic environment. The economic development activity is responding to this by helping existing businesses to make the most of market opportunities. This includes the harnessing of digital opportunities locally though the roll out of ultrafast broadband (UFB). Research to identify specific opportunities for economic growth will be ongoing.

- We will increase our efforts to gain advantages for local businesses through the growth of regional alliances and better connection to Crown funded business development initiatives.
- Being able to attract new businesses to the district is also important. To this end we will promote Wanganui as a great place to live and work by profiling internationally successful businesses, working with the Regional Partnership Network, advancing the *Made in Wanganui* campaign, highlighting Wanganui as a centre for innovative business with excellent broadband infrastructure and supporting the development of the Wanganui Innovation Network.
- Wanganui's inclusion for the second time as one of the Smart21 in the international Intelligent Community awards is a positive step towards the district becoming a leader in the digital world. The Whanganui Digital Leaders Forum will continue to work towards seeing Wanganui become the Intelligent Community of the Year. This will include finding the most effective ways of driving our broadband economy forward. For more information visit www.intelligentcommunity.org.
- We have established a joint UCOL/Wanganui District Council Taskforce. This will strengthen our relationship with Whanganui UCOL and see us working together on key tertiary education issues for our district.
- Support for local training and education initiatives will be provided over the coming years. These efforts will help address the district's youth employment issues and will include work with the Wanganui Education Export Network (EWEN), the Wanganui and District Employment and Training Trust (WDETT), local schools, UCOL, private training establishments (PTEs) and the Mayoral Taskforce for Jobs – particularly through the 100% SWEET youth engagement initiative.
- We will no longer offer contestable funding for events or new initiatives through the Impact Fund. Instead, we will allocate funding to events based on our Destination Marketing Strategy and Events Strategy.

Visitor services

- The Council will continue to work in partnership with Visit Whanganui, the Regional Tourism Organisation (RTO) for Whanganui, whose role is to attract visitors and spend to the region.



Economic development

- The i-Site will continue to provide a personalised welcome, information, itineraries, product and package bookings service for visitors.
- We will be implementing the Destination Marketing Strategy to promote Wanganui using digital media, printed collateral, travel trade education, public relations and media hosting.
- We will establish strong networks with national and regional visitor agencies and will develop a collaborative approach to supporting and promoting events that will maximise visitor growth and national recognition.
- We will deliver marketing and promotion efforts to promote a positive impression about Wanganui's image as a place to live and visit. This will be guided by our district's Destination Marketing Strategy.

CBD maintenance

- We will continue with the existing Mainstreet Wanganui contract. In addition, necessary pavement resealing and tree replacement will remain part of our ongoing maintenance programme. We have included an extra \$7000 in the 2014/15 budget for resealing work in the CBD.
- We have also included \$10,000 for Christmas decorations and a Christmas parade.
- Potential expansion of the CBD maintenance area to include the Old Town/Riverfront development precinct remains a key issue. We are working through a process with Mainstreet Wanganui and other key stakeholders to determine viability and need based on costs, levels of service and priorities.
- The summer and winter hanging basket programme will be reviewed as part of our focus on greater cost-effectiveness.
- There is no funding in this plan for landscaping of the CBD. We have forecast spending of \$439,000 in 2015/16 and \$453,000 in 2016/17.

Service levels, performance measures and targets

Economic development

Service levels	Performance measures	Baseline	2014/15 target
Wanganui is supported to grow and prosper and Council works with key partners to make this happen	The percentage of customers who consider their contact with economic development to be good or very good	47%	90%
	There is an increasing trend amongst Wanganui businesses in the uptake and business use of UFB	New	8% of all businesses with UFB built past
Wanganui is promoted as a great place to live and visit	The number of visitors to Wanganui track in line with	New	0.53%



Economic development

	national trends (as a share of national visitor figures)		
	The percentage of people in New Zealand who consider Wanganui to be a tourism destination	New	54%
	The percentage of local people who think the quality of life in Wanganui is better or the same as the year before	New	90%
The i-Site provides excellent customer service with the right information delivered to locals and visitors	The percentage score given by the Qualmark Endorsement Assessment Report (measuring elements such as customer service, the facilities and cultural considerations)	88%	97%
The i-Site provides an attractive and engaging space for locals and visitors – encouraging people to visit, spend time and do business with us	The average spend per transaction at the i-Site each year	New	\$22.00

CBD maintenance

Service levels	Performance measures	Baseline	2014/15 target
The CBD is vibrant and contributes to the positive image of Wanganui	The percentage of residents satisfied with the contribution the CBD makes to their lifestyle and the image of Wanganui	73%	90%
The CBD is a great place to spend time – it's safe, it's clean and it's attractive	The percentage of people satisfied with the cleanliness of the CBD	New	90%
Public toilets in the CBD are clean, hygienic and available	The number of complaints about the cleanliness or hygiene of public toilets reported to Council	0	<12



Economic development

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	2,260	2,529	2,378	2,373	2,425
Targeted rates (other than a targeted rate for water supply)	515	566	515	515	515
Subsidies and grants for operating purposes	0	0	0	0	0
Fees, charges and targeted rates for water supply	40	0	2	2	2
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	66	77	83	85	87
Total operating funding (A)	2,881	3,172	2,978	2,974	3,029
Application of operating funding					
Payments to staff and suppliers	2,374	2,605	2,445	2,419	2,479
Finance costs	32	27	21	13	4
Internal charges and overheads applied	375	440	402	393	390
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	2,781	3,072	2,868	2,824	2,873
Surplus (deficit) of operating funding (A - B)	100	100	110	150	156
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	0	0	0	0	0
Increase (decrease) in debt	(100)	(100)	(110)	(150)	(120)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(100)	(100)	(110)	(150)	(120)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	0	0	0	0	0
-to replace existing assets	0	0	0	0	36
Increase (decrease) in reserves	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	0	0	0	0	36
Surplus (deficit) of capital funding (C - D)	(100)	(100)	(110)	(150)	(156)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Economic development

Capital expenditure

	Annual Plan 2014/15	Forecast 2015/16	Forecast 2016/17
	\$	\$	\$
Orient toilets - accessibility upgrade	-	-	31,550
Orient toilets - floor coverings	-	-	4,207
CBD maintenance	-	-	35,756



Community facilities and services

The scope

Cemeteries

We administer five cemeteries in the district - Aramoho, Heads Road, Brunswick, Matarawa and Maxwell.

Waste minimisation

We provide for the effective management and minimisation of solid waste in our district to protect the health and sustainability of our community and natural environment. This will be principally achieved through the provision of waste minimisation services and education at the Whanganui Resource Recovery Centre in Maria Place Extension.

Pensioner housing

We provide social housing for elderly people with low to moderate financial means. There are 234 single units and 41 units for couples across 16 complexes.

Community buildings

We are responsible for nine community buildings and provide these for community lease and use.

- Arts Society Building
- Castlecliff Town Hall
- Duncan Pavilion
- Ladies Rest building
- Repertory Theatre
- Ward Observatory
- T.S. Calliope building
- The former Red Cross building at Cooks Gardens
- Upokongaro Hall

In rural areas there are seven halls run by the Wanganui District Rural Halls Trust which are available for public use and hire:

- Brunswick Hall
- Fordell Hall
- Kai Iwi Hall
- Mangamahu Hall
- Maxwell Hall
- Okoia Hall
- Rapanui-Mowhanau Hall

Emergency management

The Emergency management activity:

- works to reduce the risk of emergencies



Community facilities and services

- prepares the community to respond to emergency situations
- co-ordinates effective responses to, and recovery from, emergency situations
- promotes and carries out fire control in rural areas.

Regulatory services

Regulatory services include provision of advice, consent and licence management, monitoring and compliance in the following areas:

- animal control
- building control
- environmental health
- liquor licencing
- parking services
- resource management planning
- stormwater compliance
- environmental policy.



Key issues, projects and highlights

Cemeteries

- It is recognised that the Aramoho Cemetery is nearing capacity at its current site. An extension will be progressed in 2015/16. We already own the land and have allocated \$200,000 in the budget for the development work.
- A new project plan for the loading of cemetery records is being prepared. This review will ensure that the information entered is accurate and complete and that the database is working as it should. These records are loaded by the Wanganui branch of the New Zealand Society of Genealogists.
- We will increase cemetery fees by 5% to offset capital expenses associated with the extension of the cemetery. More information is available in the Fees and charges section of this plan.
- There is a lack of headstone maintenance within the heritage cemetery at Heads Road. We will explore partnership opportunities with community organisations and will also look to make future budgetary provision for upkeep here.



Community facilities and services

Waste minimisation¹⁸

- We have established a Resource Recovery Centre in Maria Place. This provides our community with the ability to achieve greater waste minimisation and sustainability gains within an 'environmental hub'. The Centre is governed by a charitable trust, set up as a partnership between Tupoho Whanau Trust, Wanganui District Council and Sustainable Whanganui. We have maintained the budget at \$150,000 for 2014/15.
- During the next year we will be reviewing our Waste Management and Minimisation Plan to determine where our efforts should be directed over the short to medium term. The current objective of providing more cost-effective waste services to encourage resource sustainability and limit the amount of waste to landfill will remain a priority.
- We will continue to administer the waste levy funds we receive annually from the Ministry for the Environment. This money will be used to support Council or community led initiatives that enhance waste minimisation efforts and connect with the aims of our Waste Management and Minimisation Plan.
- Waste collection services in the rural area will continue to be provided through a bag collection and a bin (drop-off) service contract. We will be reviewing these contracts over the next year.

Pensioner housing

- Making sure that pensioner housing is healthy, safe, warm and well maintained is a key level of service.
- We have reviewed our Pensioner Housing Management Policy. This has updated the eligibility criteria for residents to reflect current income levels. We will be undertaking a full review of our pensioner housing activity in time for the 10-Year Plan 2015-2025. This will address a number of issues, including occupancy levels and the fit-out of units to modern standards.
- It is acknowledged that rental projections for our units may at some point exceed market rates. It is important that we monitor the rental climate within Wanganui to ensure that we do not price ourselves out of this market. Other financial implications for this activity include loans – principal will be repaid from operating surpluses if and when they eventuate.

Community buildings

- Our community buildings are ageing. We need to ensure that these remain weatherproof while continuing with a downsizing programme that more effectively meets community needs. We recognise that there is historical and sentimental value attached to these buildings so we need to consider each building on an individual basis and evaluate whether real demand and value exists. Where a building is used by a single group (or not used at all), we are looking to that group or other interested parties to assume full responsibility for that property.

¹⁸ Recycle bin image sourced from: www.photoshopedia.com



Community facilities and services

- We have a number of buildings that are earthquake-prone. We are undertaking interim risk reduction measures for these buildings with seismic upgrades to be prioritised based on a risk assessment exercise.
- Community House is one of these earthquake-prone buildings. We no longer have any community group tenants occupying the first and second floors so the purpose for which we purchased the building no longer applies. We will look at options and costs so that a decision on the building's future can be made.

Emergency management

- We recognise that a key issue for this activity is an increase in extreme weather events. We need to increase co-ordination within and between groups to ensure a high level of readiness and response.
- Maintaining relationships with government agencies is critical because it means we can more effectively advocate on behalf of our community. Future realignment of central government policies in relation to Civil Defence Emergency Management services remains a key issue.
- Understanding who makes up our community is also essential. We know that Wanganui has an ageing population and this means that we will need to respond to more vulnerable people. As a result, we will continue our efforts to engage and co-ordinate between emergency management groups to ensure that we are well prepared and can respond appropriately.
- We will examine opportunities to work together as a region. Ensuring that we work well together and are able to represent Wanganui's interests is important to us as consolidation of emergency services, regional realignment and the downsizing of supporting agencies continues.
- We have identified an appropriate alternative Civil Defence and business continuity location to ensure that our emergency management operations can progress smoothly. The New Zealand Fire Service is refitting its facility in Maria Place Extension and as part of this project we will be establishing alternate Emergency Operations Centre capability with pre-installed radio aerials and phone lines available in case the main Council building is not able to be used.
- We are upgrading some of our VHF radio sets to comply with upcoming national standards relating to 'narrow band' transmission.
- We are deferring the replacement of one rural fire tanker to 2016/17. This will have no impact on our current level of service.

Regulatory services

Animal control:

- We will finalise the review of our Dog Control Policy and bylaw and will also assess how we respond to complaints against barking dogs.

Building control:



Community facilities and services

- We will increase our building fees by \$10 an hour. These fees have not been reviewed for some time and this places more of the actual cost on users of the service. We will also introduce a building consent accreditation fee. More information is available in the Fees and charges section of this plan.
- To assist our building services team to work more effectively, we are implementing software solutions which will enable our building inspectors to access and update information at the building site instead of having to return to the office.

Environmental health:

- We will increase our environmental health fees by \$10 an hour to place more of the actual cost on users of the service. More information is available in the Fees and charges section of this plan.
- A new Food Act will come into force during 2014/15 and will bring about changes to the way that food premises are registered and checked. We are meeting with our Central New Zealand Cluster Group to ensure we are well prepared for these new provisions.
- We have established a District Licencing Committee in line with the new requirements of the Sale of Liquor Act. This group is made up of elected members and community representatives and will make decisions on all liquor licence applications.
- Review of the Sale of the Liquor Act also means that we can develop our own Local Alcohol Policy and introduce a risk-based licence fee scheme. This work is under way and it is expected that our policy will come into effect in late 2014.

Resource management:

- The government's reform of the Resource Management Act (RMA) continues to further streamline the resource management regime; improving the quality of local decision-making and the workability of the RMA.
- We will increase fees for simple land use consents to better match the actual cost of service. More information is available in the Fees and charges section of this plan.

Environmental policy:

- The District Plan review (called the Shaping Wanganui project) remains a top priority. Phases for the 2014/15 year and beyond include protected trees, designations, verandah posts, rural zones, coastal and flooding hazard-prone areas, airport activities, papakainga settlements, archaeological sites, general rules, commercial and industrial zones, coastal, noise provisions and the river valley.

Parking services:

- Implementation of the Parking Management Plan will continue. This plan has a 30-year timeframe and includes upgrade of Victoria Avenue. This will require approval from Council before it can proceed.
- There is no budget in this plan for parking meter replacement. We had intended to spend \$212,000 in 2014/15 and \$247,000 in 2015/16; however, this has now been deferred.



Community facilities and services

Service levels, performance measures and targets

Cemeteries

Service levels	Performance measures	Baseline	2014/15 target
There are enough burial and cremation plots to meet community need and the public has a choice of options	The number of plots available for burial or cremation	700 ¹⁹	700
Cemetery grounds provide a special place of remembrance for loved ones amongst attractive and well maintained grounds	The percentage of people satisfied with cemetery facilities (including shade and seating)	New	90%
Heritage records are maintained to help people to connect with the past	The number of official cemetery records available on the Council website	New	65,000

Waste minimisation

Service levels	Performance measures	Baseline	2014/15 target
Waste minimisation and waste collection services are accessible and effective	The average daily number of users of the Resource Recovery Centre	335	>400
	The number of complaints received about Council's waste services	4	<6
Council supports and provides incentives for waste reduction, reuse and recycling in line with its Waste Management & Minimisation Plan	The amount of product recycled through the Centre each year	21,396m ³	>25,000 m ³
The environment is protected by minimising the negative effects from land filled waste	The amount of waste land filled each year	New	<21,000 tonnes

¹⁹ This figure differs from the Annual Report 2010/11 because it is a combined total of currently serviced and available burial and cremation plots. 'Serviced' means that they are ready for sale/use with edgings, mown strips etc. While we have extra land to develop more plots, these are only brought up to serviceable standard as demand dictates.



Community facilities and services

Pensioner housing

Service levels	Performance measures	Baseline	2014/15 target
Pensioner housing is healthy, safe, warm and well maintained	The percentage of tenants satisfied or very satisfied with pensioner housing	90%	90%
Tenant wellbeing is maintained through welfare and connectivity services	The percentage of tenants satisfied or very satisfied with welfare services	New	90%
Provision is based on the needs of our community	The percentage of pensioner housing units occupied	91%	95%

Community buildings

Service levels	Performance measures	Baseline	2014/15 target
Community buildings are well looked after for community use	The percentage of customers satisfied with the Council's maintenance of community buildings	New	90%

Emergency management

Service levels	Performance measures	Baseline	2014/15 target
The community is properly prepared for and educated about emergency events	The percentage of the community indicating they are prepared to be self-sufficient for at least three days during an emergency event	82%	>85%
A continuous 24-hour emergency management response service is provided	The percentage of emergency management calls responded to within 15 minutes	98%	100%
People, property and the environment are protected from the impact of rural fire	The percentage of rural fire calls responded to within 10 minutes	98%	100%
An Emergency Operations Centre (and trained volunteers) are available and ready to help our	The percentage of time that Civil Defence sirens operate when tested	New	100%



Community facilities and services

community respond to, and recover from, emergency situations			
	The percentage of Emergency Operations Centre activations managed with appropriate staffing, systems and processes in place within two hours ²⁰	New	100%

Regulatory services

Service levels	Performance measures	Baseline	2014/15 target
Animal control			
A dog registration service and system is delivered	The percentage of known dogs that are registered (or enforcement action taken)	95.5%	98%
Excellent customer service is provided to our customers and the animal control activity minimises nuisance and makes Wanganui a safer place to live	The percentage of the community satisfied with the animal control services provided	58%	80%
Building control			
Wanganui's building integrity is protected so that buildings are safe and fit for use	The maintenance of building consent authority accreditation status	New	100%
The building consent process is compliant, efficient and user friendly	The percentage of building consents processed within 20 working days (the statutory timeframe)	99.8%	100%
An exceptional customer service experience is delivered with customers helped through the building consent process and assisted with other building projects	The percentage of customers satisfied with the building consent services provided	88%	90%

²⁰ This means having staff in place sufficient to the activation mode, all essential information technology systems available and operating at levels sufficient to complete core roles and delivery of co-ordination and management consistent with the Emergency Operations Centre Emergency Operations Procedures.



Community facilities and services

Environmental health			
Premises are assisted to improve hygiene standards and minimise risks to customers	The percentage of food and other premises inspected at least once a year	92%	100%
Nuisances are managed or eliminated so that our community is a better place to live	The percentage of excessive noise complaints investigated within 30 minutes	86%	95%
Exceptional customer service is delivered	The percentage of customers satisfied with the environmental health services delivered	89%	90%
Resource management			
Resource consents are processed within the statutory timeframes	The percentage of resource consents processed within 20 working days	98.5%	100%
Resource consent services are professional and meet the needs of customers	The percentage of customers satisfied with the resource management services provided	90%	90%
A sustainable approach to resource management is delivered in line with the goals of the District Plan	The percentage of resource consents monitored within two years of being issued	95%	100%
Environmental policy			
The District Plan is kept up to date and relevant to the needs of our community - helping us to maintain a well designed and sustainable district	The percentage of the District Plan review completed	34%	100%
Parking services			
There is fair and equitable access to parking	The percentage of time that parking officers are present Monday to Saturday (excluding public holidays)	New	98%
Parking is well connected and convenient to meet the needs of retailers, shoppers and visitors	The percentage of the community satisfied with the service offered by parking staff	New	90%
	The percentage of infringements issued correctly	New	98%



Community facilities and services

The CBD is patrolled for unregistered and unwarranted cars and infringement notices are issued so that we have safer vehicles in our central city	The number of non-compliant vehicles in the CBD	New	<1715
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Community facilities and services

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	3,687	4,082	3,806	3,948	4,130
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0
Fees, charges and targeted rates for water supply	3,960	4,197	3,926	4,040	4,170
Internal charges and overheads recovered	10	7	11	19	18
Local authorities fuel tax, fines, infringement fees and other receipts	825	882	920	956	981
Total operating funding (A)	8,482	9,168	8,664	8,963	9,299
Application of operating funding					
Payments to staff and suppliers	6,262	6,792	6,544	6,643	6,900
Finance costs	340	333	329	324	315
Internal charges and overheads applied	1,387	1,609	1,464	1,476	1,471
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	7,989	8,734	8,337	8,444	8,686
Surplus (deficit) of operating funding (A - B)	492	434	326	520	613
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	0	0	0	0	0
Increase (decrease) in debt	(150)	21	(13)	(103)	(187)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(150)	21	(13)	(103)	(187)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	70	308	130	205	0
-to replace existing assets	235	297	133	162	375
Increase (decrease) in reserves	38	(150)	50	50	50
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	343	455	313	416	425
Surplus (deficit) of capital funding (C - D)	(492)	(434)	(326)	(520)	(613)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Community facilities and services

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Cemetery design and extend	-	204,611	-
Sealing internal roads	10,000	11,254	-
Window replacement - Crematorium	-	-	13,671
Seating outdoor - replacement	2,000	2,046	2,103
Fencing	15,700	16,062	16,511
Cemeteries	27,700	233,972	32,286
Duncan Pavilion	-	3,478	-
Womens Resource Centre rewire	-	14,323	-
Community buildings and rural halls	-	17,801	-
Business continuity - Cools cable	30,000	-	-
Civil defence plant and equipment replacement	7,000	7,161	7,362
Civil defence vehicle replacement	27,000	-	-
Rural fire plant and equipment replacement	11,000	10,231	14,723
Rural fire vehicle replacement	-	-	157,748
Emergency management	75,000	17,392	179,832
Mobile processing solution	100,000	-	-
Building services vehicle replacement	-	-	19,981
Environmental health vehicle replacement	-	-	19,981
Animal control vehicle replacement	-	30,692	49,428
Regulatory services	100,000	30,692	89,390
Buildings and improvements replacement	60,000	66,498	73,616
Pensioner housing	60,000	66,498	73,616



Transportation

The scope

Airport

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

Sea port

We purchased back the operation of the port in October 2010 and for planning purposes have split the activity into three parts – commercial port, recreational boating and lower river works. We are liaising with Horizons Regional Council on the deferred maintenance of the lower river works and a working group has been established to consider the future needs of recreational users, as well as a user pays contribution to such facilities. Expressions of interest for the operation of the commercial port were called and we are currently negotiating with a company experienced in port operations. We hope that a joint venture agreement can be finalised and announced in the near future. The port facility currently offers berthing and freight handling for shallow draft cargo vessels as well as facilities for commercial and recreational boats. Port infrastructure also confines the coastal portion of the Whanganui River to its existing alignment.

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.



Key issues, projects and highlights

Airport

- The Crown, as the 50% Joint Venture Partner, has indicated that it is reviewing its position with joint venture airports. This may have capital cost implications for the future. We will continue to engage with New Zealand Airports to develop a national response to this and to assess the implications such a decision would have on us.
- We recognise that securing commercial activity is essential to the future viability of the airport and we are interested in increasing non-aeronautical activity at the site. We have developed a business plan and will explore opportunities that will allow us to generate better business development prospects.
- Security requirements under Part 139 of the Civil Aviation Regulations are increasing. We will sustain our lobbying efforts to limit the imposition of increased passenger security at small regional airports.



Transportation

Sea port

- We are faced with a large amount of deferred maintenance which we need to prioritise. This will be achieved through a sea port business plan. The commercial future of the port is dependent on entering into a relationship with the private sector. We have called for expressions of interest and negotiations are under way with a preferred party.
- We have considered options around the management of the commercial port. Our preferred option is to bring in a partner or partners with resource and business experience who can offer additional value to the port operation. This arrangement may involve running the port through a Council Controlled Organisation (CCO).
- In recent times there has been low demand for coastal shipping but we will form industry relationships to help realise all opportunities available to us. One of these opportunities includes significantly enhancing facilities for recreational marine users. We will explore the potential to make improvements through a user pays system – this will assist us to fund an upgraded facility for recreational boating.
- The sea port is exposed to natural west coast elements. Facilities will be replaced to make best use of natural depths and we will seek relationships with operators with appropriate vessels.
- There is an issue around the ability of the Harbour Endowment fund to support capital replacement of the port and harbour infrastructure. In 2014/15 we will continue our focus on optimising income and prioritising the work required.
- Historically the port and lower Whanganui River infrastructure have been intertwined due to the former location of the port, near the bottom of St Hill Street. We are working with Horizons Regional Council to separate out the maintenance of the river infrastructure, as river management is a core function of the Regional Council.

Durie Hill elevator

- The elevator is becoming more difficult to maintain due to its age. In 2014/15 we will continue to maintain the elevator to its current standard but will also consider cost-benefit assessments. We are currently sealing the elevator shaft to prevent water ingress so that we can begin work on realigning the elevator's guide rails.
- There is a limited pool of alternative contract providers. If required, we would consider bringing the service in-house.

Service levels, performance measures and targets

Airport

Service levels	Performance measures	Baseline	2014/15 target
The airport is safe and maintenance is carried out to a high standard	The airport will be safe as demonstrated by receipt of CAA Part 139 Certification	100%	100%



Transportation

	(assessing runway maintenance, security, safety, and emergency and management systems and procedures)		
The airport is cost neutral, increases its overall income and provides a commercial return on its activities	The overall income from commercial activities meets the airport's operational and capital requirements	New	Yes
The terminal and passenger services are attractive and functional – providing a welcoming gateway to and from Wanganui	The percentage of users satisfied with the terminal facilities and other passenger services	90% ²¹	90%

Sea port

Service levels	Performance measures	Baseline	2014/15 target
The port is safe and well utilised	The number of commercial vessel visits per year	23	30

Durie Hill elevator

Service levels	Performance measures	Baseline	2014/15 target
The Durie Hill elevator is a safe service for locals and visitors	The elevator receives its annual safety certificate of inspection	100%	100%
The Durie Hill elevator is a convenient form of public transport for locals	The percentage of users satisfied with the Durie Hill elevator	New	90%

²¹ Our standard for satisfaction with the airport is 90%, however, in the 2010/11 year satisfaction exceeded this target and sat at 91%.



Transportation

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	381	369	344	323	323
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0
Subsidies and grants for operating purposes	30	29	30	30	30
Fees, charges and targeted rates for water supply	226	245	216	233	255
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	13	23	18	19	22
Total operating funding (A)	650	665	608	605	630
Application of operating funding					
Payments to staff and suppliers	406	377	333	341	349
Finance costs	75	89	69	66	61
Internal charges and overheads applied	135	136	124	125	123
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	616	602	526	532	533
Surplus (deficit) of operating funding (A - B)	34	63	82	73	97
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	0	0	0	0	0
Increase (decrease) in debt	(15)	(50)	(60)	(60)	(90)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(15)	(50)	(60)	(60)	(90)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	0	13	0	0	0
-to replace existing assets	19	0	22	13	7
Increase (decrease) in reserves	0	0	0	0	0
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	19	13	22	13	7
Surplus (deficit) of capital funding (C - D)	(34)	(63)	(82)	(73)	(97)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Transportation

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Airport - upgrade 3 x auto doors	-	13,300	-
Airport - residence reroof	-	-	7,099
LED lighting - Terminal building	10,000	-	-
Replace mower	12,000	-	-
Airport	22,000	13,300	7,099



Investments

The scope

Investments

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



Key issues, projects and highlights

Investments

- We are expecting a dividend from our holding company (Wanganui District Council Holdings Limited) of approximately \$1.2M. This will be used to reduce debt for our community facilities activities and also to lower rates in the wastewater activity.
- We will be reviewing our investment policy to ensure that we are aligning ownership with usage. This will help us to better achieve our strategic purpose.
- There is a lack of geographical diversity within the investment property portfolio. Although rectifying this is a longer term goal, we are proposing to use a combination of disposals and acquisitions to purchase properties located outside the district.
- The effects of the global financial crisis continue to be felt. A key issue for this activity is potential vacancies causing a loss of income. In order to respond to this, we will maintain good landlord/tenant relationships and prudent financial management.
- We are entering a period for forestry investment where the majority of the tree stock is young and maturing – this will mean little income in the medium term. We will continue to minimise holding costs while undertaking prudent silvicultural practices and optimising the harvesting of the remaining maturing forestry.
- Necessary work is currently being undertaken so the forestry portfolio can be promptly made 'sale ready'. This will enable us to accept an attractive offer or respond quickly should the owner councils decide to sell. As a result, the portfolio is being quantified by necessary legal work, records and prudent forestry business planning.
- The City Endowment portfolio currently contains a mixture of properties used for investment and community purposes. Using these for community purposes runs contra to the purpose of an endowment, which is defined as a gift of an income stream. As a result, we will re-allocate investment and community properties between the City Endowment and our Community and operational property activity (formerly the City Freehold property portfolio).
- Active management of our property portfolios to increase revenue is essential. We will maximise income from the Harbour and City Endowment property portfolios in 2014/15 and beyond. This might involve selling underperforming properties, making higher performing investments and maximising rental growth at rent review negotiations (while protecting continuity of the income stream).



Investments

- The old county quarry at Waitahinga has been reopened and we have investigated and defined the size and type of resource available to us. This has helped us to establish what we have and what we can use it for. We have discovered a particularly rare type of very hard rock which will be suitable for repairs to the North and South Moles. In addition, we have found that the other seams can be used for roading work. However, the quarry's remote location means that it will not be financially profitable until the medium term when the private quarries that we compete with run out of resources.

Service levels, performance measures and targets

Investments

Service levels	Performance measures	Baseline	2014/15 target
Investments are effectively managed to enhance development, build prosperity, provide a financial return and repay debt as required	The forecast return for Wanganui District Council Holdings Limited	New	Break even – no dividend paid to shareholder
	The forecast return for Wanganui District Council's Forestry Joint Committee	New	Return on investment between 5% and 8% over the 27 year life cycle
	The forecast net yield from Council's Harbour Endowment property portfolio	New	6.75%
	The forecast net yield from Council's City Endowment property portfolio	New	6.75%
	The forecast net income from Council's shellrock quarry	New	Return on investment averaging 7.5%



Investments

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	(104)	(224)	(219)	(275)	(276)
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0
Fees, charges and targeted rates for water supply	1,980	2,063	1,998	2,046	2,077
Internal charges and overheads recovered	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees and other receipts	1,058	475	1,065	1,076	1,341
Total operating funding (A)	2,934	2,315	2,843	2,847	3,142
Application of operating funding					
Payments to staff and suppliers	1,763	1,772	1,748	1,749	1,787
Finance costs	195	217	214	172	123
Internal charges and overheads applied	278	297	281	320	284
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	2,236	2,286	2,243	2,241	2,194
Surplus (deficit) of operating funding (A - B)	698	29	600	606	948
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	0	0	0	0	0
Increase (decrease) in debt	(772)	(166)	(650)	(650)	(900)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(772)	(166)	(650)	(650)	(900)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	0	0	0	0	0
-to replace existing assets	64	0	87	93	185
Increase (decrease) in reserves	(137)	(137)	(137)	(137)	(137)
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	(74)	(137)	(50)	(44)	48
Surplus (deficit) of capital funding (C - D)	(698)	(29)	(600)	(606)	(948)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Investments

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Gas Building accessible toilet	-	-	31,550
12 Cooks Street reroof	87,000	-	-
12 Cooks Street windows	-	-	31,550
12 Cooks Street roller doors	-	30,692	31,550
12 Cooks Street fencing	-	-	3,155
301 Heads Road windows	-	8,184	-
301 Heads Road asphalt	-	8,184	-
305 Heads Road windows	-	4,092	-
305 Heads Road car park	-	8,184	-
309 Heads Road windows	-	-	3,155
309 Heads Road accessible toilet	-	15,346	-
Harbour Endowment	87,000	74,683	100,958
Reroof McEntee building	-	-	72,564
178 Ridgway cladding	-	-	7,362
Parks Yard - dangerous goods tank	-	4,092	-
Parks Yard - fire shed	-	-	4,207
Parks Yard main office electrical	-	13,811	-
City Endowment	-	17,903	84,132



Corporate

The scope

Governance

The political arm of the Council consists of a Mayor and 12 councillors. They are responsible for determining the Council's policy direction, monitoring our performance, representing the interests of the Wanganui District and employing the Chief Executive. There are also seven Wanganui Rural Community Board members.

Corporate management

These activities are the internal running of the Council:

- Office of the Chief Executive
- Finance
- Strategy and policy
- Information services
- Human resources
- Communications
- Frontline customer services
- Community and operational property

Community and operational property (formerly City Freehold property portfolio)

The Community and Operational Portfolio contains property that we hold for either a community use - for example, parks, sports grounds, the art gallery and the museum; or for operational use – for example, the Municipal Building, the water reservoir site, Beach Road pump station and the water bore sites. These properties are managed to provide value to the community through their efficient use rather than an investment return. However, rentals are charged to community organisations which occupy community land or buildings. This helps with the equitable allocation of properties and these rentals are discounted by 40-90% to encourage the tenants to maximise the value they deliver to the community.



Key issues, projects and highlights

Governance

- In 2014/15 we will spend \$207,000 to replace the air conditioning and heating units in the Municipal Building in Guyton Street.
- There are rising costs associated with local government activity and questions around service level affordability. In order to respond to this, we will continue to explore opportunities for shared services and will focus on our core business in line with



Corporate

amendments to the Local Government Act. Development of a regional vision will be pursued to provide a clear framework for councils in the region to work together and to ensure the central North Island remains competitive against other regions.

- Further amendments to the Local Government Act are proposed in 2014/15. These include provisions that will allow us to make better use of technology – meaning that councillors could participate in meetings remotely and that social media tools could be increasingly employed for community consultation.
- We have three committees to support the governance and decision-making process. During 2014/15 we will review these committees to ensure they appropriately reflect how we work and that they enable us to undertake these efforts efficiently and effectively.
- We will spend an additional \$60,000 to cover the increased administrative demands from committee work for Whanganui & Partners and the District Licensing Commission.

Corporate management

- We will spend \$500,000 to replace the SAN (storage area network) computer system because it is near the end of its effective life.
- Local government reform is continuing and phase two of the government's programme will usher in a host of further amendments based around the same general principles of enhanced transparency and accountability. This will include changes to how and when we consult, additional obligations to disclose information in our plans and reports and clarification of the development contributions process. We will also need to produce new documents to guide engagement and asset management planning. In particular, this will see us develop an Infrastructure Strategy to identify strategic issues, choices and long-term implications over a 30-year timeframe.
- In 2014/15 we also have to produce a 10-Year Plan. This will involve extensive consultation and vision-setting so that our forward planning helps us achieve the best outcomes for this community.
- We have a focus on continuous improvement and always strive to work smarter and more effectively. We are an active member of the Local Authority Shared Services (LASS) group which allows councils in the region to seek ways of collaboratively delivering services to our communities. Sharing services enables us to pool our strengths and use the expertise of neighbouring local authorities, with the added bonus of reducing costs.
- We will also be performing a full activity and service review to ensure that we are efficiently providing services that the community wants.
- Involving the community in our decision-making processes is important. We will continue to work on our community engagement efforts and will develop a Significance and Engagement Policy to ensure that our consultation is targeted and responsive.
- We will be reviewing our website and deciding how best to use this medium to communicate with our customers. This will include consideration of its design, accessibility and functionality. We will also look at the site's content to ensure it is relevant, easily understood and up-to-date.



Corporate

- Ensuring that we provide excellent customer service at all times is very important to us and is guided by our Customer Care Strategy. Improvements to the customer experience will remain ongoing and include further roll out of our CRM (customer relationship management) system, better online access and working with Horizons Regional Council on a 'one-stop-shop' model. We also want to forge stronger links with the community so that there is a greater sense of ownership over 'what we do' and 'why we do it'. Being more approachable and connected to the community is part of this so we are reviewing and enhancing our buildings' entranceways and reception areas.
- We will increase fees for ordinary LIMs, urgent LIMs and residential LIM site inspections to better match the actual cost of service. More information is available in the Fees and charges section of this plan.
- To ensure we meet our project milestones we will employ a project manager to oversee significant projects and be responsible for delivering and reporting project milestones. The costs of this resource will be capitalised to the various projects.

Community and operational property

- We will continue to manage property to make sure that this is done responsibly, benefits the community, meets our needs and delivers investment return where applicable.
- We have a number of buildings that are earthquake-prone. We are undertaking interim risk reduction measures for these buildings with seismic upgrades to be prioritised based on a risk assessment exercise.
- As signalled in the 10-Year Plan 2012-22, we intend to sell a number of properties that we consider surplus to requirements – based on the rationale that the community overall will derive more benefit from the resultant reduction in debt and increase in the rating base than it will from holding these properties. Where appropriate the sale process will include consultation with the community before any final decision is made to place a property on the market.

Service levels, performance measures and targets

Governance

Service levels	Performance measures	Baseline	2014/15 target
Community involvement in Council activities and decision-making processes is fostered and the Council is responsive to the needs and issues of our community	The percentage of people who consider that Council has responded well or very well to community needs and issues	61%	90%
The views of the community are successfully	The percentage of people who rate the performance	57%	90%



Corporate

represented by the Mayor and councillors	of the Mayor and Councillors as good or very good		
The views of the rural community are successfully represented by the Rural Community Board	The percentage of rural people who rate the performance of the Rural Community Board as good or very good	40%	90%
Meetings are held and agendas are made available to the public in advance	The percentage of Council and committee agendas made available to the public two working days before the meeting	New	100%

Corporate management

Service levels	Performance measures	Baseline	2014/15 target
Customer services			
Council issues and queries are resolved quickly and effectively and Council is recognised as a provider of consistently outstanding customer service	The percentage of customers satisfied with the contact and service received from the frontline team	90%	90%
	The percentage of the community rating the performance of Council staff as good or very good	55%	90%
Human resources			
The Council is a safe and healthy workplace of choice	The number of workplace accidents for Council employees	57	<55
Communications			
Communication is informative, engaging, helpful and understandable	The percentage of people satisfied that the information provided by Council is telling them what they need to know	New	90%
Finance			
Council's finances are prudently managed	The documents we have audited receive an unmodified audit opinion	100%	100%



Corporate

Information services			
Council information is looked after for future generations and is consistently available	The percentage of archives requests responded to within 24 hours	New	80%
Strategy and policy			
The people of Wanganui are empowered to have their say and we provide good quality long-term advice that articulates the vision of our district	The percentage of people satisfied with their level of involvement in the decision making process	New	90%
	The percentage of Annual Plan or 10-Year Plan submission decisions provided within 10 working days of the adoption of the Plan	New	100%
Bylaws are kept up to date to protect community safety, health and amenity	The percentage of bylaws reviewed five years after they are made (and then 10 years after that)	80%	100%

Community and operational property

Service levels	Performance measures	Baseline	2014/15 target
The Community and Operational portfolio is effectively managed meaning that it is efficient, offers economic benefit and supports community organisations	The percentage of community organisation tenants on the maximum subsidy (meaning that they offer maximum benefit to the community) ²²	New	75%
The Council is a responsible landlord	The percentage of Council-owned buildings with a current, annually audited, Building Warrant of Fitness	100%	100%

²² The maximum subsidy is 90%.



Corporate

Funding impact statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	3,137	3,005	3,178	3,307	3,345
Targeted rates (other than a targeted rate for water supply)		0	0	0	0
Subsidies and grants for operating purposes	0	0	25	0	0
Fees, charges and targeted rates for water supply	156	184	111	112	114
Internal charges and overheads recovered	7,342	8,133	7,581	7,856	7,815
Local authorities fuel tax, fines, infringement fees and other receipts	640	849	448	443	533
Total operating funding (A)	11,275	12,171	11,342	11,718	11,807
Application of operating funding					
Payments to staff and suppliers	9,284	9,878	9,381	9,363	9,914
Finance costs	(74)	200	(140)	(137)	(156)
Internal charges and overheads applied	706	739	694	708	744
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	9,915	10,817	9,936	9,934	10,502
Surplus (deficit) of operating funding (A - B)	1,360	1,354	1,407	1,784	1,305
Sources of capital funding					
Subsidies and grants for capital expenditure	0	0	0	0	0
Development and financial contributions	0	0	0	0	0
Increase (decrease) in debt	(65)	333	461	(407)	(207)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	(65)	333	461	(407)	(207)
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	0
-to improve the level of service	266	138	149	268	110
-to replace existing assets	429	1,049	1,119	509	388
Increase (decrease) in reserves	600	500	600	600	600
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	1,295	1,687	1,868	1,377	1,098
Surplus (deficit) of capital funding (C - D)	(1,360)	(1,354)	(1,407)	(1,784)	(1,305)
Funding balance ((A - B) + (C - D))	0	0	0	0	0



Corporate

Capital expenditure

	Annual Plan 2014/15 \$	Forecast 2015/16 \$	Forecast 2016/17 \$
Stained glass windows	10,000	10,231	10,517
Office equipment acquisition	5,000	-	-
Vehicle replacement	-	-	31,550
Governance & democracy	15,000	10,231	42,066
Property general vehicle replacement	70,000	27,622	-
125 Guyton Street replace skylights and weatherseal roof	10,000	-	-
Council Chambers - replace boiler	-	55,245	-
Air conditioning/heating units Council Building	207,000	-	-
Property	287,000	82,867	-
Administration vehicle replacement	-	76,729	31,550
Furniture and fittings replacement	30,000	30,692	31,550
Administration	30,000	107,421	63,099
Computer equipment replacement	25,000	25,576	26,291
PCs	80,000	81,844	84,132
IT recabling	5,000	5,115	5,258
Wireless Broadband	8,000	8,184	8,413
Laptops	6,000	6,138	6,310
iPhones/iPads	25,000	25,576	26,291
Monitors	10,000	10,231	10,517
Servers	40,000	40,922	42,066
IT network	10,000	10,231	10,517
SAN	500,000	-	-
IT projects	80,000	81,844	84,132
Wanganui Online	30,000	-	-
Works and assets	-	153,458	-
Information management	819,000	449,120	303,927
Furniture and fittings additions	10,000	-	-
Customer services team	10,000	-	-
Office equipment acquisition	5,000	5,115	5,258
Furniture and fittings additions	5,000	5,115	5,258
Vehicle replacement	87,000	99,236	67,306
Office equipment replacement	6,000	6,138	6,310
Computer equipment acquisition	4,000	11,867	5,258
Infrastructure administration	107,000	127,472	89,390

Financial information

This section includes information on:

- The significant forecasting assumptions used in the preparation of this plan
- The prospective cost of service statement
- The funding impact statement which shows the revenue and financing mechanisms used to cover the estimated expenses of the Council for the year
- Rates information
- Forecast financial statements comprising a statement of comprehensive income, a statement of financial position, a statement of cash flows and a statement of changes in equity
- The statement of accounting policies

Rates revenue

The amount of rates collected by each activity can be found on page 25. We predicted in our 10-Year Plan 2012-2022 that we would require \$50.3M of rates in 2014/15 but now estimate we will collect \$48.6M. This is a rates increase of 4.9% over what we collected in 2013/14.

Other revenue

Other revenue streams have remained fairly constant compared with last year and the 10-Year Plan. User fees and other income are greater than projected in the 10-Year Plan due to additional dividends from Wanganui Gas. Dividends were also included in the 2013/14 Annual Plan; however, the amount has reduced for 2014/15 due to funds being used to repay loans resulting in lower interest costs instead.

Expenditure

The desire for low rates increases has required us to closely examine costs across all activities. Interest costs \$1.4M less than predicted in the 10-Year Plan due to a combination of lower interest rates, repayment of debt and timing of capital expenditure. Included in this year's capital programme is \$16M for the wastewater treatment plant.

Debt projections

Our debt balance is projected to be \$111M on 30 June 2015. This is \$3M lower than forecast in the 10-Year Plan for 2014/15 and includes \$25M for the wastewater treatment plant that was not in the 10-Year Plan. Two of the major contributors to this are \$8M of debt being retired using proceeds from the sale of Energy Direct NZ Ltd (the remaining \$7M from the EDNZ sale was allocated to paying off debt in Wanganui District Council Holdings Ltd) and the timing of work in relation to earthquake-prone buildings has been extended and costs are less as a result of better information being available.

Assumptions

Significant forecasting assumptions and risks

Significant forecasting assumptions and risks underlying the financial estimates in the Annual Plan are identified in the 10-Year Plan 2012-2022 Volume 1, p.61.

Some assumptions have changed and impacted on the Annual Plan. Those changes to assumptions and risks are detailed below:

Interest rates

In the 10-Year Plan 2012-2022 an interest rate of 7.0% per annum from 2013/14 onwards was assumed as the cost of servicing our term debt. Due to the structure of our present debt portfolio, an interest rate of 6.6% per annum has been used for this plan.

New Zealand Transport Agency (NZTA)

NZTA is carrying out a Financial Assistance Rate (FAR) review. Submissions closed on 28 March 2014. For this Annual Plan we have made the following assumptions on the level of subsidy received from NZTA:

For year 2014/15:

- 62% for maintenance work
- 72% for capital acquisitions
- 62% for capital renewals excluding emergency work
- 75% for studies and investigations

For years 2015/16 and 2016/17:

- 62% for all work

The risk to Council is that NZTA will substantially reduce the FAR. A 1% downward movement in the FAR would result in an additional \$120,000 funding required from other sources or a lower level of service.

Forecast return on investments

This plan has forecast returns Council will receive on significant investments as follows:

Forestry dividends

2014/15	\$0
2015/16	\$0
2016/17	\$250,000

Wanganui District Council Holdings Limited (WDCHL) dividends

2014/15	\$1,250,000
2015/16	\$1,250,000
2016/17	\$1,250,000

Assumptions

The increase in forecast dividends from WDCHL is due to an improved cashflow forecast and the retirement of debt from the proceeds of the sale of EDNZ assets.

The risk is that Council will not achieve the above forecast dividends. A reduction in dividends received would impact on the level of funding from other sources if Council was to provide the same level of services.

Funding Impact Statement

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Sources of operating funding					
General rates, uniform annual general charges, rates penalties	24,150	26,404	25,061	25,883	26,503
Targeted rates (other than a targeted rate for water supply)	22,201	24,122	23,773	25,549	27,722
Subsidies and grants for operating purposes	3,600	3,672	3,777	3,930	4,079
Fees, charges and targeted rates for water supply	11,185	11,358	11,184	12,775	13,154
Interest and dividends from investments	2,138	748	1,570	1,570	1,820
Local authorities fuel tax, fines, infringement fees and other receipts	2,239	2,171	2,156	2,214	2,359
Total operating funding (A)	65,513	68,474	67,521	71,920	75,637
Application of operating funding					
Payments to staff and suppliers	46,392	48,107	47,104	48,855	50,779
Finance costs	6,552	7,921	6,295	6,698	6,589
Other operating funding applications	0	0	0	0	0
Total application of operating funding (B)	52,944	56,028	53,399	55,554	57,368
Surplus (deficit) of operating funding (A - B)	12,569	12,447	14,122	16,367	18,269
Sources of capital funding					
Subsidies and grants for capital expenditure	4,404	4,497	4,349	4,179	4,424
Development and financial contributions	132	132	132	132	132
Increase (decrease) in debt	6,967	6,890	13,681	(1,059)	(2,569)
Gross proceeds from asset sales	0	0	0	0	0
Lump sum contributions	0	0	0	0	0
Total sources of capital funding (C)	11,502	11,519	18,163	3,252	1,987
Application of capital funding					
Capital expenditure					
-to meet additional demand	0	0	0	0	80
-to improve the level of service	13,313	6,642	19,319	4,942	3,712
-to replace existing assets	10,278	17,130	12,473	14,183	15,971
Increase (decrease) in reserves	481	193	493	493	493
Increase (decrease) of investments	0	0	0	0	0
Total application of capital funding (D)	24,072	23,965	32,285	19,619	20,256
Surplus (deficit) of capital funding (C - D)	(12,569)	(12,447)	(14,122)	(16,367)	(18,269)
Funding balance ((A - B) + (C - D))	0	0	0	0	0

Funding impact statement - rates information 2014/15

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

Definitions

Separately used and inhabited part of rating unit (SUIP)

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

Differential categories

Where councils propose to assess rates on a differential basis, they are limited to the list of matters specified in schedule 2 of the Local Government (Rating) Act 2002. Council is required to state which matters will be used for what purpose and the categories of any differentials. The differential categories adopted for the 2014/15 financial year are found under each type of rate.

Uniform annual general charge

The Council is not setting a uniform annual general charge.

General rate – amount to be collected \$11,574,080

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

	Cents in the dollar	Differential Ratio
Commercial		
Properties used for commercial or industrial purposes	1.4454	2.36
Properties not used for commercial or industrial purposes that are:		
Residential		
less than 0.5 hectares	0.6122	1.00
greater than 0.5 hectares but less than 1 hectare	0.5445	0.89
greater than 1 hectare but less than 2 hectares	0.4769	0.78
greater than 2 hectares but less than 3 hectares	0.4093	0.67
Farming		
greater than 3 hectares but less than 4 hectares	0.3416	0.56
greater than 4 hectares but less than 5 hectares	0.2740	0.45
greater than 5 hectares but less than 10 hectares	0.2064	0.34
greater than 10 hectares	0.1387	0.23

Funding impact statement - rates information 2014/15

Differentials

Differentials based on use. The Council will differentiate the general rate based on use and area.

The differential categories include:

- A. Commercial or industrial properties means:
- All land used for any commercial or industrial purposes.
 - All land used by any government department or agency or local body agency.
 - All vacant land within the Wanganui 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 Wanganui District Plan; and
 - Farming or horticulture.
- B. Less than 0.5 hectares means – Any rating unit not included in A above with a land area of less than 5,000 square metres.
- C. Greater than 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 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 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 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 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 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 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 activity section of the Revenue and Financing Policy. 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.

Targeted rates

Community facilities rate – amount to be collected \$16,963,850

A uniform targeted rate for community facilities, set under section 16 of the Local Government (Rating) Act 2002, of \$785.80 per separately used or inhabited part of a rating unit.

Roads and footpaths rate – amount to be collected \$8,049,236

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:

Residential	0.09322 cents per dollar of capital value on every rating unit in the 'Residential' category.
Farming	0.16633 cents per dollar of capital value on every rating unit in the 'Farming' category.
Commercial	0.23876 cents per dollar of capital value on every rating unit in the 'Commercial' category.

Differentials

Residential

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

Farming

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

Funding impact statement - rates information 2014/15

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 Wanganui 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 Wanganui District Plan; and
- Farming or horticulture.

Earthquake Strengthening and Building Replacement Rate – amount to be collected \$832,672

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

Residential	\$38.50 per separately used or inhabited part of a rating unit in the 'Residential' category
Farming	\$38.50 per separately used or inhabited part of a rating unit in the 'Farming' category
Commercial	\$39.50 per separately used or inhabited part of a rating unit in the 'Commercial' category.

Differentials

Residential

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

Farming

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

Commercial

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Wanganui 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 Wanganui District Plan; and
- Farming or horticulture.

Debt retirement rate – amount to be collected \$670,963

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 flat rate.

Connected	0.0192 cents in the dollar on capital value on every rating unit in the 'connected' category that is connected to the city stormwater disposal system.
Serviceable	0.0096 cents in the dollar on capital value on every rating unit in the 'serviceable' category that is not connected but is practicably able to be connected and within 30 metres of the city stormwater disposal system.
Other	\$20.00 per separately used or inhabited part of a rating unit that is not in the 'connected' or 'serviceable' category.

Funding impact statement - rates information 2014/15

City water supply – amount to be collected \$ 6,642,996 including water by meter

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

Connected	\$258.70 per separately used or inhabited part of a rating unit that is connected to the city water system.
Serviceable	\$129.35 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.
Metered supply	\$258.70 for part of or the whole first 310 cubic metres consumed or supplied, and 83.45 cents per cubic metre for every cubic metre over the first 310 that is consumed or supplied.
Rural extraordinary	\$211.09 per separately used or inhabited part of a rating unit supplied, plus 68.08 cents per cubic metre for every cubic metre consumed or supplied in excess of the first 310 cubic metres.

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

City water fire fighting – amount to be collected \$1,266,432

A targeted uniform rate for provision and maintenance of fire fighting on rating units within the city water supply area, set under section 16 of the Local Government (Rating) Act 2002, of 0.03050 cents per dollar of capital value on each rating unit. For fire fighting, City water supply excludes the rural extraordinary and Mowhanau extraordinary differential categories. The city water supply is within the area of the urban boundary per the operative District Plan.

Maxwell water supply – amount to be collected \$87,075 including water by meter

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

Residential	\$345.00 per separately used or inhabited part of a rating unit in the 'residential' category connected to the Maxwell water system.
Dairy	\$69.00 per hectare on every rating unit in the 'dairy' category connected to the Maxwell water system.
Rural	\$15.24 per hectare on every rating unit within the 'rural' category connected to the Maxwell water system.

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

Westmere water supply – amount to be collected \$163,801 including water by meter

A targeted rate, set under section 19 of the Local Government (Rating) Act 2002, to meet the cost of the Westmere water supply of 83.45 cents per cubic metre of water supplied to any rating unit connected to the Westmere water system. This rate will be subject to a minimum charge of \$258.70 per year.

Funding impact statement - rates information 2014/15

Fordell water supply – amount to be collected \$48,786 including water by meter

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

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

Differentials

Differentials are based on the following categories:

Connected	Any rating unit with an ordinary connection being a connection equivalent to 20mm MDPE pipe to the relevant water supply.
Serviceable	Any rating unit within 100 metres of the appropriate water reticulation system but that does not have a connection to the system.
Metered supply	Any rating unit that is not 'rural extraordinary' and that has a connection greater than the equivalent of 20mm MDPE pipe to the applicable water supply.
Rural extraordinary	Any rating unit in the rural ward that is connected to the city water supply.
Other	In relation to the Fordell water supply means the Fordell Saleyards.
Dairy	Any rating unit primarily used as a dairy farm.
Rural	Any rating unit that is not primarily a residence or a dairy farm.

City wastewater – amount to be collected \$6,105,061

A differential targeted rate for the operations, maintenance and development of the city wastewater disposal system, set under section 16 of the Local Government (Rating) Act 2002, as follows:

Residential	\$319.13 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.
Other one pan	\$319.13.
Other multi pans	\$159.56 per pan.

Differentials

Residential	Any rating unit used as a residence for not more than one household and connected to the city wastewater disposal system.
Other	Any rating unit that is not used primarily as a residence.
Other one pan	Only one pan connected to the city wastewater system.
Other multi pans	More than one pan connected to the city wastewater system.

Trade wastes – amount to be collected \$2,587,500

A uniform targeted rate to meet the costs of the conveyance, treatment and disposal of large volume trade waste discharges through the city wastewater disposal system, set under section 16 of the Local Government (Rating) Act 2002, on the basis of the extent of the provision of the service. The rates will be based on a combination of the total effluent volume, the average and peak quantity of biochemical oxygen demand (BOD) and the average quantity of suspended solids (SS) for properties that generate greater than 100 cubic metres of effluent volume on average per day. These will be calculated in accordance with the requirements of the Wanganui District Council Trade Wastes Bylaw 2008.

Funding impact statement - rates information 2014/15

The rates are:

\$0.291	per m ³ of effluent volume discharged, plus
\$102.99	per kg/d annual average biochemical oxygen demand (BOD), plus
\$18.32	per kg/d peak period biochemical oxygen demand (BOD) plus
\$72.55	per kg/d annual average suspended solids (SS)

Marybank wastewater – amount to be collected \$20,613

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

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

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

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:

Connected	\$390.18 per separately used or inhabited part of every rating unit in the 'connected' category that is connected to the Mowhanau wastewater disposal system.
Serviceable	\$195.09 per separately used or inhabited part of every rating unit in the 'serviceable' category that is not connected but is practicably able to be connected to the Mowhanau wastewater disposal system.

Stormwater disposal – amount to be collected \$4,688,788

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

Connected	0.1493 cents in the dollar on capital value on every rating unit in the 'connected' category that is connected to the city stormwater disposal system.
Serviceable	0.0747 cents in the dollar on capital value on every rating unit in the 'serviceable' category that is not connected but is practicably able to be connected and within 30 metres of the city stormwater disposal system.

Funding impact statement - rates information 2014/15

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 \$627,579

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

CBD A 0.5471 cents per dollar of capital value on every rating unit that is in the 'CBD A' category.

CBD B 0.2188 cents per dollar of capital value on every rating unit that is in the 'CBD B' category.

Plus \$364.90 per separately used or inhabited part of a rating unit for every rating unit that is in the 'CBD A' or 'CBD B' category.

Differentials

Council proposes to differentiate the CBD services rate based on use and where the land is situated:

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

Commercial:

- All land used for any commercial or industrial purposes.
- All land used by any government department or agency or local body agency.
- All vacant land within the Wanganui 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 Wanganui District Plan; and
- Farming or horticulture.

Funding impact statement - rates information 2014/15

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, a rate of 0.03589 cents per dollar of land value.
Whangaehu Valley Road N^o 2 to collect \$9,558, a rate of 0.02555 cents per dollar of land value.

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

Payment by instalment

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

<i>Instalment</i>	<i>Due date</i>
Instalment 1	Wednesday, 27 August 2014
Instalment 2	Wednesday, 26 November 2014
Instalment 3	Wednesday, 25 February 2015
Instalment 4	Wednesday, 27 May 2015

Discount

A discount of 2.5% will be allowed on all net 2014/15 rates paid in full by the due date of the first instalment for 2014/15.

Additional charges (penalty)

An additional charge of 10% will be added to all instalments or part thereof remaining unpaid on the date that is seven (7) days after the due date as follows:

<i>Instalment</i>	<i>Date on which penalty will be added</i>
Instalment 1	Wednesday, 3 September 2014
Instalment 2	Wednesday, 3 December 2014
Instalment 3	Wednesday, 4 March 2015
Instalment 4	Wednesday, 3 June 2015

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

Funding impact statement - rates information 2014/15

Additional charges of 10% will be added to rates assessed [or private wastewater separation loan instalments due] for any previous financial year that remain unpaid on 4 August 2014 and 4 February 2015.

Funding impact statement – rates information

The following table shows how a representative selection of properties will be affected by the 2014/15 rates outlined in this plan. This table is indicative only and the effect on individual properties will vary.

2011 Capital value	2011 Land value	2014 Capital value	2014 Land value	2013/14 rates	2014/15 rates	Movement in rates
<i>Residential</i>						
\$95,000	\$57,000	\$86,000	\$51,000	\$1,816	\$1,893	4.2%
\$111,000	\$47,000	\$100,000	\$42,000	\$1,875	\$1,952	4.1%
\$120,000	\$24,000	\$91,000	\$22,000	\$1,773	\$1,803	1.7%
\$125,000	\$41,000	\$97,000	\$37,000	\$1,879	\$1,912	1.8%
\$129,000	\$27,000	\$116,000	\$24,000	\$1,813	\$1,888	4.1%
\$135,000	\$83,000	\$105,000	\$75,000	\$2,134	\$2,168	1.6%
\$145,000	\$27,000	\$131,000	\$24,000	\$1,855	\$1,932	4.2%
\$185,000	\$58,000	\$170,000	\$52,000	\$1,989	\$2,074	4.3%
\$185,000	\$123,000	\$185,000	\$111,000	\$2,344	\$2,467	5.3%
\$240,000	\$98,000	\$225,000	\$88,000	\$2,490	\$2,598	4.3%
\$310,000	\$94,000	\$290,000	\$85,000	\$2,651	\$2,770	4.5%
\$400,000	\$155,000	\$370,000	\$140,000	\$2,918	\$3,029	3.8%
\$480,000	\$133,000	\$445,000	\$120,000	\$3,308	\$3,437	3.9%
\$500,000	\$230,000	\$490,000	\$205,000	\$3,890	\$4,089	5.1%
<i>Farming</i>						
\$345,000	\$325,000	\$345,000	\$325,000	\$941	\$1,025	8.8%
\$440,000	\$430,000	\$395,000	\$385,000	\$1,476	\$1,452	-1.6%
\$740,000	\$510,000	\$740,000	\$510,000	\$2,778	\$2,978	7.2%
\$1,950,000	\$1,900,000	\$1,950,000	\$1,900,000	\$6,213	\$6,723	8.2%
\$2,300,000	\$1,850,000	\$2,300,000	\$1,850,000	\$6,670	\$7,236	8.5%
\$4,775,000	\$4,175,000	\$4,780,000	\$4,180,000	\$15,016	\$16,263	8.3%
<i>Commercial</i>						
\$68,000	\$68,000	\$61,000	\$61,000	\$1,233	\$1,281	3.9%
\$170,000	\$48,000	\$137,000	\$43,000	\$2,609	\$2,624	0.6%
\$285,000	\$59,000	\$275,000	\$56,000	\$3,210	\$3,416	6.4%
\$350,000	\$106,000	\$360,000	\$95,000	\$4,052	\$4,352	7.4%
\$425,000	\$250,000	\$330,000	\$225,000	\$8,361	\$8,256	-1.3%
\$640,000	\$325,000	\$610,000	\$310,000	\$7,924	\$8,554	8.0%
\$860,000	\$290,000	\$820,000	\$275,000	\$9,713	\$10,371	6.8%

Prospective statement of comprehensive income

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Income					
Rates (other than a targeted rate for water supply)	46,136	50,311	48,619	51,217	54,010
Subsidies and grants	8,004	8,168	8,126	8,109	8,503
Finance income	2,138	748	1,570	1,570	1,820
Development and financial contributions	132	132	132	132	132
User fees and other income	13,639	13,745	13,555	15,204	15,728
Gains	766	763	763	785	836
Total income	70,815	73,865	72,765	77,016	81,029
Expenditure					
Operating costs	32,094	33,052	32,506	33,622	35,091
Personnel costs	14,298	15,055	14,598	15,233	15,688
Finance costs	6,552	7,921	6,295	6,698	6,589
Depreciation and amortisation expense	14,898	15,423	15,423	16,293	16,601
Total operating expenditure	67,842	71,451	68,822	71,846	73,970
Profit/(loss)	2,973	2,414	3,943	5,170	7,059
Other comprehensive income					
Gains on infrastructure assets revaluation	30,158	43,935	43,935	0	44,556
Gains on land and buildings revaluation	0	0	0	9,080	0
Total other comprehensive income	30,158	43,935	43,935	9,080	44,556
Total comprehensive income	33,131	46,349	47,878	14,250	51,615

Prospective statement of financial position

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Current assets					
Cash and cash equivalents	4,044	4,342	3,650	4,143	4,636
Trade and other receivables	7,224	7,446	7,224	7,224	7,224
Inventories	100	100	89	89	89
Non-current assets held for sale	900	900	616	616	616
	12,268	12,788	11,579	12,072	12,565
Non-current assets					
Investment property	26,304	27,067	24,639	25,424	26,260
Forestry assets	4,241	4,241	4,279	4,279	4,279
Intangible assets	469	416	403	495	447
Investment in Wanganui District Council Holdings Limited	10,162	10,162	7,108	7,108	7,108
Other financial assets	4,680	4,680	4,646	4,646	4,646
Property, plant and equipment	892,070	945,071	941,223	953,043	1,000,809
	937,926	991,637	982,298	994,996	1,043,548
Total assets	950,194	1,004,425	993,877	1,007,068	1,056,113
Current liabilities					
Trade and other payables and provisions	8,256	8,510	8,000	8,000	8,000
Borrowings	1,122	1,829	1,706	1,706	1,706
Employee benefits	1,858	1,915	2,000	2,000	2,000
	11,236	12,253	11,706	11,706	11,706
Non-current liabilities					
Borrowings	104,314	112,215	104,300	103,241	100,671
Deferred tax liability	600	600	600	600	600
Derivative financial assets	5,000	5,000	5,000	5,000	5,000
Employee benefits	450	450	450	450	450
	110,364	118,265	110,350	109,291	106,721
Total liabilities	121,600	130,518	122,056	120,996	118,427
Net assets	828,594	873,907	871,821	886,071	937,686
Equity					
Retained earnings	536,975	538,364	531,179	535,856	542,423
Revaluation reserves	241,813	285,748	285,845	294,925	339,481
Restricted reserves	49,806	49,795	54,796	55,289	55,782
Total equity	828,594	873,907	871,821	886,071	937,686

Prospective statement of cash flows

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Cash flows from operating activities					
Cash was provided from:					
Receipts from customers	67,687	72,133	70,433	74,662	78,374
Interest received	338	648	320	320	320
Dividends received	1,800	100	1,250	1,250	1,500
	<u>69,825</u>	<u>72,881</u>	<u>72,002</u>	<u>76,232</u>	<u>80,193</u>
Cash was applied to:					
Payments to suppliers and employees	46,079	47,796	47,104	48,855	50,779
Interest paid	6,552	7,921	6,295	6,698	6,589
	<u>52,631</u>	<u>55,717</u>	<u>53,399</u>	<u>55,554</u>	<u>57,368</u>
Cash flows from operating activities	17,194	17,164	18,603	20,678	22,825
Cash flows from investing activities					
Cash was applied to:					
Purchase of fixed assets	23,591	23,772	31,792	19,126	19,763
	<u>23,591</u>	<u>23,772</u>	<u>31,792</u>	<u>19,126</u>	<u>19,763</u>
Cash flows from investing activities	(23,591)	(23,772)	(31,792)	(19,126)	(19,763)
Cash flows from financing activities					
Cash was provided from:					
Loans raised	10,173	9,725	20,442	6,616	6,319
	<u>10,173</u>	<u>9,725</u>	<u>20,442</u>	<u>6,616</u>	<u>6,319</u>
Cash was applied to:					
Repayment of loans	3,207	2,835	6,761	7,675	8,889
	<u>3,207</u>	<u>2,835</u>	<u>6,761</u>	<u>7,675</u>	<u>8,889</u>
Cash from financing activities	6,966	6,890	13,681	(1,059)	(2,569)
Net movement in cash balance	571	282	493	493	493
Opening cash balance	3,473	4,061	3,157	3,650	4,143
Closing cash balance	4,044	4,342	3,650	4,143	4,636
Represented by					
Cash	4,044	4,342	3,650	4,143	4,636
	<u>4,044</u>	<u>4,342</u>	<u>3,650</u>	<u>4,143</u>	<u>4,636</u>

Prospective statement of changes in equity

	Annual Plan 2013/14 \$000	10-Year Plan 2014/15 \$000	Annual Plan 2014/15 \$000	Forecast 2015/16 \$000	Forecast 2016/17 \$000
Equity at 1 July	795,463	827,557	823,944	871,821	886,071
Total comprehensive income	33,131	46,349	47,878	14,250	51,615
Equity at 30 June	828,594	873,907	871,821	886,071	937,686
Represented by:					
Retained earnings					
Balance at 1 July	534,483	536,143	527,730	531,179	535,856
Transfers (to)/from restricted reserves	(481)	(193)	(493)	(493)	(493)
Surplus/(deficit) for the year	2,973	2,414	3,943	5,170	7,059
Balance at 30 June	536,975	538,364	531,179	535,856	542,423
Restricted reserves					
Balance at 1 July	49,325	49,602	54,303	54,796	55,289
Transfers (to)/from retained earnings	481	193	493	493	493
Balance at 30 June	49,806	49,795	54,796	55,289	55,782
Asset revaluation reserves					
Balance at 1 July	211,655	241,813	241,910	285,845	294,925
Revaluation gains/(losses)	30,158	43,935	43,935	9,080	44,556
Balance at 30 June	241,813	285,748	285,845	294,925	339,481
Total equity	828,594	873,907	871,821	886,071	937,686

Note: Closing equity as per the 2013/14 Annual Plan and opening equity for 2014/15 differ due to the timing of these relative forecasts and the impact of actual revaluation and financial movements that and financial movements that have occurred during 2012/13 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 2014 \$'000	Transfers into fund \$'000	Transfers out of fund \$'000	Balance at 30 June 2015 \$'000
Self funding insurance	All activities	To set aside funds to cover insurance excesses	1,319	350	-	1,669
City Endowment	Investments	To provide alternative income for funding of Council activities	20,323	150	(137)	20,336
Harbour Endowment	Investments	To provide funds for operation and maintenance of the Port	24,388	30	-	24,418
Henry Sarjeant Bequest	Community & cultural	To fund the purchase of artworks	294	9	(20)	283
Hutton Estate	Community & cultural	To fund Sarjeant Gallery expenditure	3	-	-	3
Robertson Art Prize Fund	Community & cultural	To fund art competitions and grants	10	-	-	10
Grave maintenance bequests	Community facilities and services	Maintenance of specific grave sites	18	1	-	19
Waste minimisation levy	Community facilities and services	To fund waste minimisation services	22	1	-	23
CBD parking fund	Community facilities and services	To fund CBD parking infrastructure	504	66	-	570
MA Larsen Bequest	Parks and recreation	To finance improvements at the Bason Reserve	504	15	-	519
Kowhai Park Improvements fund	Parks and recreation	To fund improvements to Kowhai Park	17	1	-	18
T Wright Park fund	Parks and recreation	For improvements at Thomas Waight Park	36	1	-	37
Fairbridge Bequest	Parks and recreation	For upgrading work at the Winter Gardens	8	-	-	8
Vera Thrush Donation	Parks and recreation	To improve Virginia Lake access	18	1	-	19
Dovey Gazebo fund	Parks and recreation	For Bason Reserve maintenance	7	-	-	7
Birch Reserve Fund	Parks and recreation	To provide funds for maintenance of parks and reserves	91	3	-	94
Kai Iwi Trust	Parks and recreation	Council is trustee for Maori land at Kai Iwi	61	2	-	63
J McLean Bequest	Parks and recreation	Reserve created on historic bequest	9	-	-	9
Crown and other trusts' properties	Parks and recreation	Properties administered on behalf of third parties	5,984	-	-	5,984
Rural road special rate - Whangaehu No 1	Roads, footpaths and pathways	Rural rates specifically collected for future works	132	4	-	136
Rural road special rate - Whangaehu No 2	Roads, footpaths and pathways	Rural rates specifically collected for future works	81	2	-	83
Rural road special rate - River Road	Roads, footpaths and pathways	Rural rates specifically collected for future works	134	4	-	138
CUVL renewals fund	Economic development	To fund renewals of community under-verandah lighting	167	5	-	172
The Waitotara Centennial Fund	Corporate	To fund Outward Bound trips for approved people	32	1	-	33
Business Continuity Plan fund	Corporate	To fund standby generator	27	1	-	28
Aged Citizens Benefit Trust	Corporate	To benefit aged citizens	4	-	-	4
Tram Fund	Community & cultural	To fund the tram project	10	-	-	10
Creative NZ Grant fund	Community & cultural	To fund local community-based arts activities	4	-	-	4
For Our Kids Grant fund	Community & cultural	To fund the For Our Kids Programme	28	1	-	29
LI Smith Bequest	Community & cultural	To fund an arts award	71	2	-	73
			54,303	650	(157)	54,796

Statement of accounting policies

Reporting entity

Wanganui District Council ("the council") is a territorial local authority governed by the Local Government Act 2002. The council's financial statements are for Wanganui 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 Annual Plan is to provide users with information about the core services that the council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much the council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that the council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the council. The financial information contained within the Annual Plan may not be appropriate for purposes other than those described.

Basis of preparation

The financial statements have been prepared to comply with the requirements of the Local Government Act 2002 and generally accepted accounting practice in New Zealand. Council has complied fully with PBE FRS 42: Prospective Financial Statements. For financial reporting purposes, the council is a public benefit entity.

The Council authorised the prospective financial statements on 3 March 2014.

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

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

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Future changes to financial reporting standards

The External Reporting Board (XRB) has introduced a revised Accounting Standards Framework. The revised framework introduces Public Benefit Entity Accounting Standards comprising International Public Sector Accounting Standards (IPSAS), modified as appropriate for New Zealand circumstances. These standards will apply for years beginning on or after 1 July 2014. Council is in the process of transitioning to the revised standards. To date no significant implications have been identified. Any changes as a result of the transition to the new standards will be reflected in the final Annual Plan 2014/2015.

Statement of accounting policies

Measurement base

The financial statements are prepared using the historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property and certain financial instruments (including derivative instruments).

Changes in accounting policies

There have been no changes in accounting policies.

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.

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 for which the rates have been set. Rates revenue is recognised when payable.

Other revenue

Water billing revenue is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Traffic and parking infringements are recognised when tickets are issued.

Council receives Government grants from Land Transport New Zealand, which subsidises part of council'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.

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.

Sales of goods are recognised when a product is sold to the customer.

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 council are recognised as income when control over the asset is obtained.

Where income is derived by acting as an agent for another party, the income that is recognised is the commission or fee on the transaction.

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

Development contributions

Statement of accounting policies

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

Borrowing costs

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

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the council's decision.

Income tax

Income tax expense is the aggregate of current period movements in relation to both current and deferred tax.

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect to prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable surpluses will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Statement of accounting policies

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the company can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive income or directly in equity.

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, council 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 council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

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

Cash and cash equivalents

Cash and cash equivalents includes cash in 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.

A provision for impairment of receivables is established when there is objective evidence that council will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

Statement of accounting policies

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 the surplus or deficit.

Purchases and sales of financial assets are recognised on trade-date, the date on which council 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 council has transferred substantially all the risks and rewards of ownership.

Council classifies its financial assets into the following categories:

- fair value through surplus or deficit;
- loans and receivables;
- held-to-maturity investments; and
- fair value through other comprehensive income.

The classification of a financial asset depends on the purpose for which the instrument was 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 classified 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. Council's financial assets at fair value through surplus or deficit include derivatives that are not designated as hedges.

Financial assets acquired principally for the purpose of selling in the short-term are classified as a current asset.

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

Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. Council'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 Council 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.

Statement of accounting policies

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. Council's held to maturity investments include interest bearing 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 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. Council's financial assets at fair value through equity comprise investments in quoted and unquoted shares. Council 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.

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

After initial recognition these investments are measured at their fair value, with gains and losses recognised in other comprehensive income, except for impairment losses, which are recognised in the surplus or deficit. On derecognition the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to the surplus or deficit.

Fair value

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

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

Statement of accounting policies

Impairment of financial assets

At each balance date Council 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 Council 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 Council will not be able to collect amounts due to the original terms of the instrument. Significant financial difficulties of the issuer, probability the issuer will enter into bankruptcy, and default in payments are considered indicators that the instrument is impaired.

Quoted and unquoted equity investments

For equity investments classified as fair value through other comprehensive income, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence 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 or 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.

Derivative financial instruments

Council uses derivative financial instruments to hedge exposure to interest rate risks arising from financing activities. In accordance with its treasury policy, council 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.

Statement of accounting policies

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 consist of:

Operational assets – these include land, buildings and improvements, vehicles, plant and office equipment, library books, and furniture and fittings.

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

Infrastructure assets – these include the fixed utility systems comprising the roading, 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.

Statement of accounting policies

Council 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.

Council 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 not recognised in other comprehensive income but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive 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 council and the cost of the item can be measured reliably.

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

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

Disposals

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

Depreciation

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

Asset type	Useful life	Depreciation rate
Buildings and leasehold improvements	6 to 50 years	2-15%
Plant and equipment	3 to 25 years	4-33%
Motor vehicles	3 to 8 years	13-33%
Library books	10 years	10%
Infrastructural assets		
Roading network		
Pavement	12 years	8.3%
Basecourse	80 years	1.25%
Footpaths	50 years	2%
Bridges	100 years	1%
Kerb and channel	80 years	1.25%

Statement of accounting policies

Street lighting	50 years	2%
Culverts	60 years	1.6%
Wastewater system	20 to 120 years	1.2% - 5%
Water system	50 to 100 years	1% - 2%
Urban Water - Collection	9 to 100 years	1% - 11.1%
Urban Water - Distribution	13 to 100 years	1% - 7.69%
Rural Supply Schemes	50 to 100 years	1% - 2%
Airport runway	50 years	2%

Revaluation

Those asset classes that are revalued are valued on a three yearly valuation cycle on the basis described below. All other asset classes are carried at depreciated historical cost. The carrying values of revalued items are reviewed at each balance date to ensure that those values are not materially different to fair value.

Operational land and buildings:

At fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Mr KD Pawson, Morgans Property Advisors, Valuers, and the valuation is effective as at 30 June 2010.

Restricted land and buildings:

At fair value as determined from market-based evidence by an independent valuer. The most recent valuation was performed by Mr KD Pawson, Morgans Property Advisors, Valuers, and the valuation is effective as at 30 June 2010.

Infrastructural asset classes: roads, airport runway, water reticulation, sewerage reticulation and stormwater systems:

At fair value determined on a depreciated replacement cost basis by an independent valuer. At balance date council assesses the carrying values of its infrastructural assets 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. The most recent valuation of roading and airport runway assets was performed by Opus International Consultants Ltd (Wanganui), as at 30 June 2008. The valuation of the water reticulation, sewerage reticulation and stormwater systems was undertaken by Robin Mackie (an employee of the council), NZCE, Member of NZWWA, at 30 June 2009. John Vessey, of Opus International Consultants Ltd (Wellington), has confirmed the methodology. It is the council's policy to revalue roading and airport infrastructure assets every three years and the water reticulation, wastewater reticulation and stormwater systems annually, but it is booked if the movement is greater than 10% of the carrying value of the assets at balance date.

Land under roads:

Land under roads was valued at 30 June 2003 and this valuation is considered deemed cost. Under NZ IFRS council has elected to use the fair value of land under roads as at 30 June 2003 as deemed cost. Land under roads is no longer revalued. Subsequent additions are shown at cost.

Art collection:

The art collection of the Sarjeant Gallery has been valued by Mr James Parkinson of Art + Object; Christies of London and Mr Greg Anderson, Curator, Sarjeant Gallery on 30 June 2008. This is considered deemed cost. Subsequent additions are shown at cost.

Statement of accounting policies

Intangible assets

Goodwill

Goodwill represents the excess of the cost of an acquisition over the fair value of council'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 associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by council 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 in the surplus or deficit 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:

Computer software 3-10 years 10%-33%

Impairment of property, plant and equipment and intangible assets

Intangible assets that have an indefinite useful life, or not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for indicators of impairment at each balance date. When there is an indicator of impairment the asset's recoverable amount is estimated. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Statement of accounting policies

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

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

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

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

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

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

Forestry assets

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

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

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

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation. Council has determined the Quay Arts School (sold January 2007), the Wanganui Gas Building and 180 Ridgway Street to be investment properties.

Investment properties are valued annually at fair value effective 30 June. All investment properties were valued based on open market evidence. The valuation was performed by Bycroft Petherick Limited, Engineers, Valuers and Arbitrators.

Statement of accounting policies

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

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Borrowings

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

Borrowings are classified as current liabilities unless council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date or if the borrowings are expected to be settled within 12 months of balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits that council 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.

Council recognises a liability for sick leave to the extent that compensated 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 council anticipates it will be used by staff to cover those future absences.

Council 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

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities; 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 council 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 reserves

Restricted reserves

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

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

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

Goods and Services Tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Landfill post-closure costs

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

Statement of accounting policies

Cost allocation

Council has derived the cost of service for each significant activity of council 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.

Fees and charges

The following fees and charges are applicable from 1 July 2014 and include GST unless otherwise stated.

Resource consents

Activity type	Fixed charge	Initial application fee
Simple land use consents	\$617.00	\$617.00
Non-notified land use consents	Actual cost at hourly rate	\$1,000.00
Limited notified land use consents	Actual cost at hourly rate	\$1,560.00
Notified land use consents	Actual cost at hourly rate	\$2,470.00
Simple subdivision consents	\$900.00	\$900.00
Non-notified subdivision consents (controlled activity)	Actual cost at hourly rate	\$1,200.00
Non-notified subdivision consents (other than controlled activity)	Actual cost at hourly rate	\$1,400.00
Notified subdivision consents	Actual costs at hourly rate	\$2,700.00
Certificates of compliance and applications for ROW (s348)	Actual costs at hourly rate	\$420.00
Existing use certificates	Actual costs at hourly rate	\$715.00
Outline plan of works	Actual costs at hourly rate	
Waiver for requirement for outline plan of works	Actual costs at hourly rate	
Overseas investment certificate	Actual costs at hourly rate	
Hearings for resource consents	Actual costs at hourly rate plus disbursements	

Activity type	Fixed charge	Note/Application fees
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 application fees include 1 hour of officer time for monitoring
Variation to conditions (s127 and 221 – subdivision and land use)	Actual cost at hourly rate	Variation s127 and s221 \$700.00
s128 review if requested by the consent holder	Actual cost at hourly rate	
Extensions of time (s125)	Actual cost at hourly rate	\$500.00
Relocated dwellings bond		Cash bond assessed at time of application plus \$90.00 administration fee

Fees and charges

Cancellation of building line restrictions or adjustment of easements	Actual cost at hourly rate	
Subdivision certificates (s223, s224 and s226)	Actual cost at hourly rate including officer time spent on compliance including site visits	s223 only \$130.00 s224 only \$260.00 s223 and s224 jointly \$330.00

Notes

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

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

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

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

The Council will finally fix its fees including:

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

Fees methodology:

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

Simple consents apply to:

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

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

Fees and charges

SCHEDULE OF ADDITIONAL CHARGES

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

Consultant charges

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

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

Production of order papers shall be at cost plus disbursements.

Council officer hourly rates:

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

Council officer	Rate per hour
Senior Resource Management Planner/Senior Policy Planner	\$150.00
Resource Management Planner/Policy Planner	\$130.00
Graduate Planner/Graduate Policy Planner	\$100.00
Commissioner	At cost plus disbursements
Hearing Committee Chair and Members	At cost plus disbursements
Administration	\$90.00
Technical Council officer	\$130.00

Policy / Planning fees and charges

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

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

Fees and charges

Council is required to complete the activity upon payment of the fee. The costs incurred will be monitored and additional amounts up to the total of the fixed charge may be required. Then additional charges may also be required before completion of the task if the fixed charges are inadequate to cover the Council's actual and reasonable costs.

Activity type	Fixed charge	Initial application fee
Notices of requirement	Actual cost at hourly rate	\$2,000.00
Amendments to notices of requirement	Actual cost at hourly rate	\$1,000.00
Private plan change requests	Actual cost at hourly rate	\$5,000.00

Note

The fees and charges apply to applications:

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

Land information memorandum

Type	Amount
Residential/Rural	\$162.00
Commercial	Actual costs with an initial application fee of \$150.00
Urgent LIM (within three working days)	Incurs an additional cost of \$165.00
LIM site inspections	
Residential	\$143.00
Commercial/Rural	Actual costs with an initial application fee of \$65.00
Certificate of compliance for liquor licensed premises administration charge	\$120.00

Fees and charges

Infrastructure

Urban and settlement connection fees	
Connection	Amount
Water (20mm nominal diameter MDPE)	\$850.00
Stormwater (to kerb)	\$615.00
Wastewater (100mm dia to limit of 20m)	\$3277.00
Plumbing and drainage only building consent for stormwater separation	\$85.00

- First connection only. Additional connections at cost.
- The infrastructure connection charges for non-residential connections will continue to be charged at cost.

Rural connection 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 – dairy	Actual cost	-
Westmere – horticulture	Actual cost	-

Rural connection fees - wastewater		
Connection	Amount (ex GST)	Capital contribution
Marybank	\$888.89	Included
Mowhanau	\$3,000.00	Included

Liquor licensing

The liquor license fees are set by ss29 of the Sale of Liquor Act Regulations 1990.

Type	Amount
On/off/club licences and renewals	\$793.24

Fees and charges

BYO licences	\$134.93
Special licences	\$64.40
Temporary authorities (transitional)	\$134.93
Managers' certificates – General and Club Managers	\$134.93

Parking

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

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

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

Fees and charges

MCTOW (kg)	Landing charge per kg of MCTOW (ex GST)	Terminal charge per PAX assuming a 70% load factor (ex GST)	Total landing fee (ex GST)
5001-8000	\$0.00462	\$2.47	Sum of landing and terminal charges
8001-11000	\$0.00421	\$2.47	As above
11001-14000	\$0.00400	\$2.47	As above
14001-17000	\$0.00387	\$2.47	As above
17001-20000	\$0.00378	\$2.47	As above
Over 20000	\$0.00320	\$2.47	As above
Parking charge			
Secure parking charge	\$10.00 per 24 hour period		

Building consents

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

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

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

Fixed fees

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

Project	Type	Building consent fee
Signs	Temporary sign	\$50.00
PD only	Stormwater separation	\$85.00
1V	Vehicle crossings	\$90.00
2V	Valve vented cylinders	\$280.00
1H	Inbuilt solid fuel heaters	\$320.00
2H	Free standing solid fuel heaters	\$260.00
1AD	Demolition	\$200.00

Fees and charges

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 inspections and recording of same plus BRANZ and Department of Building and Housing (DBH) levies payable for any work valued at \$20000 and over. The levy rate is: BRANZ – \$1.00 per \$1000; DBH – \$2.01 per \$1000.

Both the estimated administration fee and processing fee are payable upon application **as an application fee**. At consent issue time and uplift, the applicant will be asked to pay the balance of the costs that are deemed actual and reasonable.

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

Fee estimates

Project	Type	Application Fee	Estimated consent issue fee
The application fee is payable at time of application this includes administration and processing costs.			
New residential dwellings			
3C	\$0 to \$100,000	\$800.00	\$1,290.00
4C	\$100,000 to \$200,000	\$1,125.00	\$1,735.00
5C	Above \$200,000	\$1,255.00	\$2,050.00

Residential additions, alterations and relocations			
1A	Ancillary Building Work (1 inspection)	\$260.00	\$130.00
2A	Minor Building Work (2 inspections)	\$410.00	\$260.00
2B	\$0 to \$20,000	\$475.00	\$425.00
1C	\$20,000 to \$50,000	\$605.00	\$705.00
2C	Above \$50,000	\$800.00	\$1,210.00

Fees and charges

Commercial buildings			
2B	Minor building work up to \$20,000	\$475.00	At cost
1D	\$20,000 to \$50,000	\$540.00	At cost
2D	\$50,000 to \$100,000	\$735.00	At cost
3D/4D	\$100,000 to \$200,000	\$930.00	At cost
1E	\$200,000 to \$500,000	\$1,190.00	At cost
2E	\$500,000 to \$1M	\$1,255.00	At cost
3E	Over \$1M	\$2,165.00	At cost
Ancillary projects			
1S	Solar, hot water heating, minor plumbing and drainage	\$215.00	\$130.00
3A	Fire reinstatement	\$585.00	\$380.00
1F	Farm buildings	\$410.00	At cost
PIM	Project information memorandum	\$325.00	At cost

General charges	
Independent Qualified Persons (IQP) registrations	\$143.00 plus \$20.00 per feature
Independent Qualified Persons (IQP) two yearly renewal	\$143.00
Certificate of Acceptance	\$260.00 application fee plus actual costs
Certificate for Public Use	\$260.00 application fee plus actual costs
<p>Unscheduled building, plumbing and drainage inspections. Such inspections will include but are not limited to:</p> <ul style="list-style-type: none"> • Requested inspections of existing buildings • Inspections of unauthorised work (plus a Certificate of Acceptance Fee of \$260) • Reinspection of work subject to prior notification • Inspection of work covered by Notice to Fix • Building Warrant of Fitness inspection • Inspections as per plans or description provided for Certificate of Public Use (CfPU) application (plus a Certificate of 	\$143.00 per hour

Fees and charges

Public Use application fee of (\$260)	
Compliance schedule – issue fee	\$143.00 and \$20 per feature
Compliance schedule – alteration or amendment fee	\$100.00
Building Warrant of Fitness annual fee	\$143.00
Engineering assessment	The building consent fee does not include the cost of any structural assessment which may be required. This will be on-charged at cost.
Building consent accreditation fee	\$1 per \$1,000.00 of value (capped at \$200.00)
Plan searches (includes photocopying up to a maximum of two A3 or five A4 sheets)	\$10.00
Rural rapid numbers:	
New	\$40.00
Replacement	\$20.00
Large plan photocopying:	
A2	\$4.00
A0-A1	\$6.00
CBD pedestrian count data	\$15.00
Microfiche – site dimension	\$5.00
Aerial photographs	\$5.00
Monthly building statistics	\$120.00 per annum
Copy of Certificate of Title	\$10.00

Development contributions

Activity	Development contribution per HEU (ex GST) urban	Development contribution per HEU (ex GST) rural
Roading	\$1,411.00	\$249.00
Stormwater	\$87.00	
Wastewater	\$625.00	
Water*	\$819.00	
Total	\$2,942.00	\$249.00

*The water charge also applies to developments in Westmere, where specific growth related works are planned or have recently been carried out.

These charges may have been paid in conjunction with the initial subdivision of your property. Please check with Council staff. In all instances the second and any subsequent dwellings erected on existing titles will also be charged the levy.

Fees and charges

Health

Health registration fees

Inspection charge out fees are \$120.50 per hour (or part thereof) for the following services:

- Food premises
- Hairdressers
- Offensive trades
- Hawkers
- Mobile shops
- Camping grounds
- Funeral directors

Registration fees are a flat fee of \$120.50 per year except for the following:

- Mobile shop \$149.50
- Market food stall \$149.50
- Hawkers/food stall \$29.90

Fee for return of seized noise equipment \$160.00

Dog control

Activity type	Non-working dogs	Cost (including GST)
Full fee	Before any rebates for first three dogs	\$110.00
Prompt payment rebate	Registration paid on or before 31 July	\$10.00
Neutered/spayed rebate	Vet certificate or receipt required as proof	\$25.00
Good dog rebate	No justified complaints over the last registration year	\$20.00
Multi-dog rebate	For the fourth and subsequent non-working dog with one owner	\$10.00
Activity type	Working dogs	Cost (including GST)
Full fee	Before any rebates for first three dogs	\$40.00
Prompt payment rebate	Registration paid on or before 31 July	\$10.00
Multi-working dog rebate	For the fourth and subsequent working	\$10.00

Fees and charges

Activity type	Impounding fees	Cost (including GST)
First impounding	Registered dog	\$50.00
First impounding	Unregistered dog	\$150.00
Second and subsequent impounding		\$150.00
Sustenance fee	Daily fee	\$15.00
Activity type	Other fees	Cost (including GST)
Microchipping fee		\$20.00
Sale of dog fee	Plus any other relevant charges	\$30.00
Boarding fee	With own food supplied	\$10.00
Boarding fee	Without own food supplied	\$15.00

Cemeteries

Service	Day	Fee (including GST)	Perpetual maintenance
Burials			
Adult interments including natural burials and RSA area	Weekday	\$746.00	
	Saturday morning	\$870.00	
Children (under 15 years)		\$0	
Stillborn		\$0	
Disinterment		\$994.50	
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		\$119.00	
Funerals extending after 5.00pm weekdays or 1.00pm Saturday NB Usually requires 3 staff.		\$42.25 per man hour	
Burial services held after 1.00pm Saturday		\$422.50	
Cremations			
Adult – includes plastic urn	Weekday	\$651.50	
	Saturday morning	\$769.50	

Fees and charges

Children (under 15 years)		\$0	
Stillborn		\$0	
Cremation of indigent person		\$118.50	
Burial of ashes		\$248.50	
Medical Referee's Form	Current actual cost - Subject to change	\$52.50	
After hours and additional cremation charges apply to:			
Funerals extending after 5.00pm weekdays or 1.00pm Saturday		\$42.25 per man hour	
Cremations held after 1.00pm Saturday		121.00	
Plot purchase			
Burial plot - adult		\$994.00	\$249.00
Burial plot stillborn with monument/children		\$497.00	\$124.50
Rose spaces, niches and cremation plots		\$497.00	\$124.50
Servicemen burial plot fee		\$0	
Servicemen cremation plot fee		\$0	
Other additional costs:			
Permit fees			
Permit fee for erecting monuments or headstones (includes RSA permits)		\$65.00	
Permit for Rose Gardens (headstones)		\$65.00	
Book of Remembrance entry		\$112.00	
Niche Wall/Memorial Wall		\$296.50	
Genealogical research per hour (after the first hour)		\$65.00	
Use of Chapel for services		\$65.00	

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

Contact us

Address	101 Guyton Street Wanganui
Postal	PO Box 637 Wanganui 4540
Telephone	(06) 349 0001
Fax	(06) 349 0000
Email	wdc@wanganui.govt.nz
Website	www.wanganui.govt.nz

Further contacts	
Animal control	(06) 349 0001
Building and planning	(06) 349 0001
Cemetery and crematorium	(06) 343 9412
Civil Defence	(06) 349 0515
Customer services	(06) 349 0001
Health and liquor licensing	(06) 349 0001
i-Site Visitor Information Centre	(06) 349 0508
Library	(06) 349 1000
War Memorial Centre	(06) 349 0001
Noise complaints	(06) 349 0001
Parking	(06) 349 0001
Property	(06) 349 0001
Rates and debtor enquiries	(06) 349 0001
Roading	(06) 349 0001
Royal Wanganui Opera House	(06) 349 0511
Sarjeant Gallery	(06) 349 0506
Splash Centre	(06) 349 0113
Stormwater separation	(06) 349 0001
Water and wastewater	(06) 349 0001
Whanganui Regional Museum	(06) 349 1110

Glossary

10-Year Plan	A plan which outlines the Council's programme for the next 10 years and describes the Community Outcomes of the district. It shows why the council is doing things, what the cost will be and what will be done over the next 10-year period.
Annual Plan	The Annual Plan sets out what the Council intends to achieve over the next year, the budget for that specific year, how it will measure its performance and who will pay. No Annual Plan is produced in a year when a 10-Year Plan is published.
Capital acquisitions (capital expenditure)	Funding necessary for new works that add to the Council's existing assets.
Capital replacements (renewal expenditure)	Funding for works that replace the existing assets over their projected lifetime.
Community Outcomes	This means the outcomes that Council aims to achieve in meeting the current and future needs of our community for good quality local infrastructure, local public services and performance of regulatory functions.
Forecast	Prospective financial information prepared on the basis of assumptions as to future events that the Council reasonably expects to occur.
Groups of activities	The Council's activities are allocated to twelve groups based on their relationship and the rationale for providing them: <ol style="list-style-type: none"> 1. Water supply 2. Stormwater 3. Flood protection and control 4. Wastewater 5. Roads, footpaths and pathways 6. Parks and recreation 7. Community and cultural 8. Economic development 9. Community facilities and services 10. Transportation 11. Investments 12. Corporate
Infrastructure	Includes roads, water pipes, drainage pipes, footpaths, pump stations, bridges etc.
Operational expenditure	All funding for providing services on a day-to-day basis, excluding renewal and capital expenditure.
Performance measures	How the Council will assess progress toward achieving outcomes and service levels.
Projection	Prospective financial information prepared on the basis of one or more hypothetical but realistic assumptions that reflect possible courses of action.