

Annual Plan
2022-23
and

Long-Term
Plan Amendment
2021-31



Community consultation document

Kerbside recycling and food waste

Mā te mahi tahi, ka whai hua ai tātau
Let's make a difference together



Tēnā, tukua mai ō whakaaro
We'd like to hear from you!

Have your say on the proposed kerbside services
and other key changes to rates.



WHANGANUI
DISTRICT COUNCIL
Te Kaunihera a Rohe o Whanganui

Contents

1. Message from Mayor Hamish McDouall	3
2. Amending our long-term plan to bring in kerbside services	4-10
<ul style="list-style-type: none">- Our waste problem- Our solution- Details on the proposed services- Funding the new services	
3. Consultation options	11-16
<ul style="list-style-type: none">- Our preferred options- Hangarua / Kerbside recycling options- Para kai / Kerbside food waste options	
4. Key changes to rates 2022-23	17
5. Proposed changes to our funding structure	18
6. Key project updates	20-21
7. Audit New Zealand 2021-31 report	22-23
8. Tell us what you think	24
9. Supporting documents	25

Message from Mayor Hamish McDouall

Kia ora koutou,

I want to acknowledge our community's resilience in dealing with COVID. These are not easy times – after a decades-long dream run, we're not only living through a pandemic but also seeing global upheaval with the invasion of Ukraine. On a national and local level, we're facing inflationary pressures and cost of living increases. But amidst the uncertainty, we've adapted to respond to each new set of circumstances. Whanganui's greatest strength is its people and I admire the way we've shown aroha to one another in these trying times.

While the pandemic and geopolitics are dominating headlines and headspaces, climate change considerations don't wait. We've heard the advice of experts and can already see the startling impact of climate change worldwide. We mustn't lose sight of our climate change obligations during these unsettling times. We want future generations to know we grasped the nettle and worked to meet our climate change imperatives.

It's easy to feel daunted by climate change and wonder what we, on an individual level, can do. But the new kerbside collections for recycling and food waste which are central to this document provide the means for each of us to do our bit. Making a real advance towards our climate change objectives is as simple as households in the service areas putting recyclables and food waste into different bins than usual – working together, we can divert an estimated 4,500 tonnes from landfill each year.

These new services are more equitable. While many have shown great commitment to visiting the recycling drop-off centre, this hasn't been universal because travelling there has been difficult for some people. Many people already compost at home, but others cannot. Soon, for a reasonable shared cost across the city, people will have access to the convenience of kerbside collections.

The council is an early adopter of kerbside food waste. When food waste goes into rubbish bins at home, it ends up at the landfill. Deprived of oxygen, the food waste rots slowly and produces methane, a powerful climate change accelerator. By contrast, food waste put out for kerbside collection is processed into nutrient-rich compost and goes back to replenish the earth.

Included in this document is an update on major council projects. You'll be aware of the recent announcement of cost increases for the Sarjeant Gallery Redevelopment. As you will expect, the council is dealing with similar inflationary pressures because of the supply chain that households are

experiencing, as well as the impact of delays caused by COVID. No doubt everyone will anticipate the potential for inflationary cost increases for our capital projects next year.

For this year's Annual Plan, I'm pleased to say our rates increase is one of the lowest in the Horizons region and in line with what we indicated it would be last year.

The council is working hard to plot a path ahead in this time of uncertainty and to forge on with core projects that will make our incredible district an even better place to live. Our community is in good heart despite the challenges that have come our way and I'm excited at how Whanganui continues to develop and grow.



Hamish McDouall
Mayor

Amending our long-term plan to bring in kerbside services

Te hangarau me te para kai Kerbside recycling and food waste

We're proposing to amend our Long-Term Plan 2021-31 so we can introduce two new kerbside services to residential households in the Whanganui city urban area and Fordell, Marybank and Mowhanau villages.

This would start with a kerbside recycling collection from 1 July 2023, followed by a kerbside food waste collection from 1 July 2024.

An optional green waste service will be further investigated and may be implemented in the future.

Why are we consulting again?

Following community consultation, the Whanganui District Waste Plan – which proposed the new kerbside services – was adopted in late 2021. With this our elected members made a principled decision to bring in the services for environmental reasons.

With the green light from elected members, the next stage was detailed modelling to work out the specific costs to introduce these services in the Whanganui context. Because they are new services, we're now required to amend our long-term plan and consult our community with the new information we have on the services and the funding required to bring them in.

Tēnā, tukua mai ō whakaaro We'd like to hear from you

To make a submission online, go to:
www.whanganui.govt.nz/annual-plan-2022

Further information on how to submit can be found on page **24** of this document.



Our waste problem

As a community we are sending more and more waste to landfill.

Some residents make use of the recycling drop-off centre on Maria Place. However, many people struggle to get to the centre, whether the reason is lack of transport, mobility issues or other life circumstances. As a result, the volume we're recycling is lower than for districts which have a kerbside service.

Some households have a compost bin at home, but for most food waste goes straight into the rubbish. When it ends up in the landfill it creates methane as it breaks down, contributing to climate change.

What happens if we do nothing?

If we keep the status quo, households will continue to deal with recycling and food waste themselves. Those who can get to the Resource Recovery Centre will continue to drop recycling there.

The cost for households to get rubbish collected will increase significantly in coming years, because of central government policy which will increase the levies on sending rubbish to landfills.

Research shows more than 50% of what we throw out at the kerbside can either be recycled, reused or composted.



Our solution

We propose to introduce a kerbside recycling collection from 1 July 2023, followed by a kerbside food waste collection from 1 July 2024.

Why bring in kerbside recycling?

Most modern cities around the world offer their residents a kerbside recycling service. In New Zealand, Whanganui is one of only a few councils without one.

A kerbside service would give everyone in the service areas easy access to recycling and we'd be able to divert an estimated extra 800 tonnes of recyclables from landfill each year, taking the total recyclables kept out of landfill to 2,800 tonnes. With this new service, our entire community could make an impact together. We think we owe it to our environment and future generations to make our best effort with recycling and play our part.

Households that are already keen recyclers would benefit from the convenience of a weekly kerbside collection – no more 'recycling mountain' piling up at home.

Why a kerbside food waste collection?

Right now central government is consulting on its Transforming Recycling plan, which would require all councils to provide households with a kerbside food scraps collection by 2030 – so it is likely we will need to provide this service in the future anyway.





It's important to deal with food waste because it creates greenhouse gases when it breaks down without oxygen in a landfill, contributing to climate change. Sending food waste to landfill is also a waste of resource, as it can be converted to compost instead.

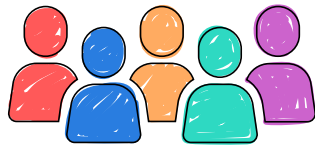
The council believes it needs to lead the way in this area by offering residents the means to divert food waste from landfill at the kerbside, making it as accessible as possible.

Those who already have compost bins at home for raw food scraps would find the service useful as well, because it would take cooked food, dairy, meat and fish, as well as some compostable packaging.

With a kerbside collection we estimate we could keep 1,700 tonnes of food waste out of landfill and reduce our emissions by 307 tonnes CO₂e per year. **That's the equivalent of removing 100 fossil-fuelled cars from our roads per year.**

The service would collect:

Plastic containers numbered 1, 2 and 5 - ngā kātū kirihou	
Glass bottles and jars - ngā pātara, ipu karaihe	
Aluminium cans, steel cans and tins - ngā kātū kēna	
Paper and card - ngā kātū pepa	



Whanganui sends an estimated **500kg of waste per person** to landfill annually – that's **23,000 tonnes**



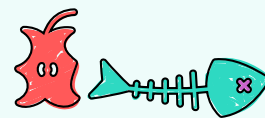
2,000 tonnes of recyclables
are currently being diverted from landfill.

With kerbside recycling services we estimate this to increase to

2,800 tonnes of recyclables



plus



1,700 tonnes of food waste

diverted through a kerbside food waste collection.

We would be diverting



4,500 tonnes from landfill each year.

Why do we want to make the change now?

In late 2021 the council adopted its Waste Plan after consulting with the community. The first two key actions in the plan are kerbside recycling and kerbside food waste collection services.

The timing of introducing these new services fits well with industry innovations, central government policy initiatives and the council's climate change response. Central government policies include New Zealand's first Emissions Reduction Plan which will set out how New Zealand will meet its first emissions budget (2022-2025) due in May 2022. Consultation is underway for central government's Transforming Waste plan, which has three proposals: standardised kerbside recycling for households, including a food scraps collection; a container return scheme that incentivises recycling by paying 20c per bottle; and the diversion of business waste from landfill.

If we don't start making these changes now, the council will be required to make them over time through central government policy changes.

By making these changes now, we'll be getting ahead of the game.

Mā te mahi tahi, ka whai hua ai tātau. Working together we can make a difference.



Details on the proposed services

Which areas would receive the services?

The services are proposed for residential households in the Whanganui city urban area as well as Fordell, Marybank and Mowhanau villages. Only those who receive the services would be charged for them (via a targeted rate).

Could households opt out of the services?

Residential households in the serviced areas would not be able to opt out of the services. Prices have been kept as low as possible through an all-in approach. This approach would also maximise the amount households keep out of landfill.

How could savings be made?

If you'd been putting recyclables and food waste straight into the rubbish, but used the new services instead, you would have less going into the rubbish. This would lead to savings on the cost of rubbish stickers and rubbish bins.

This will be particularly important in coming years, when the cost for households to get rubbish collected will increase significantly (because of central government's plan to encourage waste minimisation by increasing landfill levies).

We're worked to reduce the cost of the services by allocating \$150,000 per year in 2022/23 and 2023/24 from the Waste Minimisation Fund to help set up the new services. (The Waste Minimisation Fund comes from a levy on landfills and supports projects that increase the reuse, recovery and recycling of materials.)

We'll also seek funding sources, such as grants, to further reduce the cost to ratepayers.

What if it's difficult to get bins to the kerbside?

Assistance would be available for people who find it difficult to get bins to the kerbside, whether it's because of mobility issues or access issues, like a steep driveway.

What about those who don't receive the kerbside services?

It is proposed that the Resource Recovery Centre remains open for those who do not receive the kerbside services (as well as for other waste management activities). The council is also looking to trial two rural recycling stations in suitable locations to supplement the proposed urban kerbside recycling service.

We propose to offer commercial businesses the ability to opt-in for the kerbside recycling and food waste services.

Funding the new services

For kerbside recycling, the average targeted rate per household is estimated at \$2.58 weekly or \$134 per year starting from 1 July 2023.

For kerbside food waste, the targeted rate per household is estimated at \$1.17 weekly or \$61 per year starting from 1 July 2024.



Why are the estimated costs higher than during the Waste Plan consultation?

Now detailed modelling has been completed, the estimated costs are higher for several reasons:

- recycling processing costs are higher at facilities near Whanganui than in other parts of New Zealand
- costs have escalated since last year
- the new estimated costs include council overheads*.

*Council overheads – the indirect cost of maintaining council services – need to be included in the targeted rate because all council activities pay a share of our overhead costs.

The overheads would not be an extra cost to ratepayers – they would be offset by reductions in overheads on other council rates. The net rates increase would be lower than the targeted rate because of this.

The net rates increase would be \$110 for recycling and \$54 for food waste, after removing reallocated overheads of \$24 and \$7 respectively.

How do our estimates compare?

The new estimated costs are in line with what other councils charge for similar services. For example, our neighbours at Palmerston North City Council have a targeted rate of \$130 per annum for the current rating year for their kerbside recycling service.

What are our key assumptions?

- The costs are estimates and include GST and reallocated overheads; final costs will not be known until we have an agreed contract with a service provider.
- Other funds will be sought to bring the overall costs down, such as the Waste Minimisation Fund.
- The kerbside recycling and food waste activity is proposed to be funded by a targeted rate paid by all households in the serviced areas, beginning with a targeted rate for kerbside recycling from 2023/24; the food waste component will be added to the rate from 2024/25.
- Service set-up costs in 2022/23 will be funded by a combination of waste levies, loans and a small amount of general rate funding.

The rationale for the proposed funding structure for kerbside recycling and food waste is considered in the Draft Revenue and Financing Policy changes being consulted on alongside this Annual Plan 2022/23 and Long-Term Plan 2021-2031 Amendment. This can be found at www.whanganui.govt.nz/rfp-2022-23

Consultation options

Our preferred options

Our preferred options are introducing the kerbside recycling collection from 1 July 2023, and the kerbside food waste collection from 1 July 2024.

If these options are agreed the new targeted rate will begin from 1 July 2023 when the recycling service starts, and will increase from 1 July 2024 when the food waste service is added.

Proposed timing of new services:



Hangarua / Kerbside recycling options

Option 1.

 **Start a kerbside recycling collection from 1 July 2023 – our preferred option**

We are proposing to introduce a kerbside recycling service to residential households in the Whanganui city urban area and Fordell, Marybank and Mowhanau villages from 1 July 2023. If you live in one of these areas you would receive the service and pay the targeted rate set out below.

We need to have an all-in approach to bring costs down, be successful at scale, and maximise waste diversion from landfill.

Costs are an estimate, and will be finalised when a contract is agreed with a service provider.

Further funding will also be sought from the Waste Minimisation Fund to bring the costs down further.



The targeted rate per household is estimated at \$2.58 weekly or \$134 per year starting from 1 July 2023.

This estimate is in line with what other councils charge for similar services.

For most households, the service will provide an opportunity to recycle more, produce less rubbish and save time on recycling. Many households will be able to save money on their regular waste disposal costs, for example, by reducing their bin size and pick-up frequency.

The recycling centre will continue to operate for households not serviced by the kerbside services, and to collect other products that will not be collected kerbside.

The kerbside recycling service would collect:

- plastic containers numbered – ngā kātū kirihou (1, 2 and 5)
- glass bottles and jars – ngā pātara, ipu karaihe
- aluminium cans, steel cans and tins – ngā kātū kēna
- paper and card – ngā kātū pepa.



Option 2.

Status quo – no kerbside recycling collection

Alternatively, we could continue with the status quo, having the Resource Recovery Centre for households who are able to drop off their recycling there. A significant portion – up to 31% – of households' estimated recyclables would continue to end up in the landfill.

This is not our preferred option as the recycling centre is not accessible for everyone (for example, it requires a vehicle to access it), it's not as convenient, and evidence shows people will recycle far more with a kerbside collection.





Para kai / Kerbside food waste options

Option 1.



Start a kerbside food waste collection from 1 July 2024 – our preferred option

We're proposing to introduce kerbside food waste services to residential households in the Whanganui city urban area and Fordell, Marybank and Mowhanau villages from 1 July 2024. If you live in one of these areas you would receive the service and pay the targeted rate set out below.

As with recycling, we need to have an all-in approach to bring costs down, be successful at scale and maximise diversion from landfill. Costs are an estimate, and will be finalised when a contract is agreed with a service provider.

The targeted rate per household is estimated at \$1.17 weekly or \$61 per year starting from 1 July 2024.

This is in line with what other councils charge for similar services.

The service would give most households an opportunity to produce less rubbish and many households would be able to save money on their waste disposal costs. The kerbside food waste collection is intended to collect all types of food waste and scraps including cooked food, dairy, meat and fish, and some compostable packaging – items that most people can't put into a compost bin or worm farm.

Under this option, funding from The Waste Minimisation Fund will also be sought to bring the overall costs down.

Option 2.

Status quo – no kerbside food waste collection

Alternatively, we could continue with the status quo and leave households to dispose of their own food waste as they see fit. While some households have composting solutions or feed their scraps to animals, the majority of food waste would continue to end up in the landfill, contributing to climate change through the emission of generated methane.

Overview of options, costs and impacts

Kerbside recycling collection



✓ Our preferred option

Option 1: Start kerbside recycling collection from 1 July 2023 funded by a targeted rate

Cost:

\$1.9M
per year starting
from 2023-24

Impact on rates:

Targeted rate, estimated at **\$134 per year** to those serviced **starting from 1 July 2023**.

This rate includes reallocated overheads of \$24 which will be offset by reductions in other council rates.

The net rates increase for recycling is **\$110**.

Impact on debt:

Borrowings of \$165,000 in 2022-23 to set up the service.

Impact of levels of service:

New kerbside recycling service provided to residential properties in the serviced areas (Whanganui urban, Mowhanau, Marybank and Fordell). Non-residential properties in the serviced areas will be able to opt-in if they wish.

Option 2: No kerbside recycling collection

Cost:

\$0

Impact on rates:

No increase in rates.

Impact on debt:

No impact on debt.

Impact of levels of service:

No new service level. Disposal of recycling remains with the householder. The recycling centre will remain available.

Kerbside food waste collection



✓ Our preferred option

Option 1: Start kerbside food waste collection from 1 July 2024 funded by a targeted rate

Cost:

\$865K
per year starting
from 2024-25

Impact on rates:

Targeted rate, estimated at **\$61 per year** to those serviced **starting from 1 July 2024**.

This rate includes reallocated overheads of \$7 which will be offset by reductions in other council rates.

The net rates increase for recycling is **\$54**.

Impact on debt:

Borrowings of \$63,000 in 2023-24 to set up the service.

Impact of levels of service:

New kerbside food waste service provided to residential properties in the serviced areas (Whanganui urban, Mowhanau, Marybank and Fordell). Non-residential properties in the serviced areas will be able to opt-in if they wish.

Option 2: No kerbside food waste collection

Cost:

\$0

Impact on rates:

No increase in rates.

Impact on debt:

No impact on debt.

Impact of levels of service:

No new service level. Disposal of food waste remains with the householder.

Key changes to rates 2022-23

The average rates increase proposed for the 2022-23 year is 3.9%. This is the same as we forecast for the 2022-23 year in our Long-Term Plan 2021-2031.

The rates increase is primarily related to inflation driving increases to our 'business as usual' costs.

The rates increase for the 2022-23 year does not include the impact of the kerbside recycling and food waste services, as this will primarily come into effect from 2023-24 onwards.

Proposed average rates and rates increases for 2022-23 are:

	Average land value	Average capital value	Average 2022/23 rates	\$ increase	% increase	5-year average rates increase
Residential	\$131,000	\$341,000	\$3,150	\$134	4.1%	4.5%
Lifestyle	\$284,000	\$549,000	\$2,643	\$150	6.0%	4.0%
Farming	\$1,284,000	\$1,550,000	\$5,192	\$255	5.2%	3.2%
Commercial	\$323,000	\$1,240,000	\$11,946	\$196	1.7%	1.4%

These figures are averages and included as examples only. Actual changes to the amount of rates you pay will depend on the type of property you own, its value, land size and what council services your property has (for example, whether you are connected to our wastewater system). There are over 50 different rates, each of these have increased or decreased by different amounts, and not all rates apply to all properties.

Our full suite of rates can be found in our Funding Impact Statement – Rates Information provided as supporting information to this consultation document.

You can find out how our proposed Annual Plan 2022-23 will affect the rates for your property by using our online property search tool at www.whanganui.govt.nz/annual-plan-2022

Proposed changes to our funding structure

We are continually reviewing our funding structure to ensure it works for our community.

We are proposing some changes to our rating and funding structure which are outlined below. You can provide feedback via our website <https://www.whanganui.govt.nz/annual-plan-2022>

1. Changes to the debt retirement rate

The debt retirement rate has been in place for a number of years with the intent to reduce debt to ensure the council's long-term sustainability. Through the government's three water reforms it is expected that a significant portion of the council's debt will transfer from the council to the new water services entities. Due to this significant reduction in debt, and with the council's desire to keep rates affordable at a time of high inflation, we propose to reduce this rate to zero for 2022-23.

2. Changes to the stormwater rate for serviceable properties and properties in Magnolia Crescent, Simon Street and Morell Street

As outlined in our Long-Term Plan 2021-2031, the stormwater rate for properties in the 'serviceable' and 'other' categories will increase from 65% of the rate for a fully serviced property to 75% from 1 July 2022. This affects properties that are serviceable by but not connected to the city stormwater system, and properties located in Magnolia Crescent, Simon Street and Morrell Street.

3. Splash Centre fees

We are proposing a 50 cent increase to general admissions and small increases to membership and concession prices at the Splash Centre from 1 July 2022. The full list of the current and proposed fees can be found in the supporting information on our website at www.whanganui.govt.nz/annual-plan-2022.

The proposed fee increase will help to part-fund the increased costs of running the facility. If entry fees were not increased, the cost increases would need to be fully funded by general rates which are paid by all ratepayers across the community. We think it is fair that users of the facility should directly fund a portion of the increased costs.



You can see the effect of the proposed rating changes on your property by looking at the Rates calculator on our website at www.whanganui.govt.nz/annual-plan-2022

For further information, see our Funding Impact Statement provided as supporting information to the Annual Plan.

4. Te hangarau me te para kai / Kerbside recycling and food waste

In addition, we are consulting on a change to our Draft Revenue and Financing Policy separately from this Annual Plan/Long-Term Plan Amendment for the introduction of the proposed kerbside recycling and food waste activity. The Revenue and Financing Policy sets out how the activity will be funded.

You can view these documents and provide feedback on our website at <https://www.whanganui.govt.nz/annual-plan-2022>



Key project updates

Climate change

Reducing our carbon footprint is a key part of the council's commitment to mitigating climate change. The council has recruited a climate change and sustainability advisor who is leading this work and has also built a work programme over five priorities for climate change mitigation and adaptation: leadership and collaboration; home and building energy; transportation and urban form; sustainable food systems; and waste.

We are also working regionally and participating in the Climate Action Joint Committee working with Tangata Whenua and supported by Horizon's Regional Council to build a regional climate change action plan.

Coastal Action Plan

Through our 2021-2031 Long-Term Plan we committed to developing a comprehensive coastal plan for Whanganui. The key challenges we are facing on Whanganui's coast are erosion, significant natural sand movement and ecological degradation. This plan will improve coastal amenity values, and protect and restore the native plants and species that remain along our coastline, and provide longer-term solutions to the unique challenges in the coastal environment.

Engagement with stakeholders will take place in early 2022. The final action plan will be ready by mid-2022.

Housing

The council recognises that there is a housing shortage in Whanganui, with a growing number of residents seeking urgent housing support. This requires both urgent and long-term action.

Through the Long Term Plan 2021 – 2031 we have added \$4.2M across years 2022/23 and 2023/24 to work on housing projects.

The Sarjeant Gallery Redevelopment

The existing 100 year old Sarjeant Gallery is being earthquake-strengthened, restored and extended. The construction of a new, modern extension wing is well underway.

The restoration and construction phase of the project is now forecast to be completed late 2023, with a period of installation and the opening exhibition to follow.

The velodrome

During the Long-Term Plan 2021-2031 process the council supported the provision of \$2.5 million across 2021/22 and 2022/23 for works to the existing velodrome facility.

The wooden velodrome track/facility has been closed since February 2021 due to safety concerns, and has deteriorated from 25 years of exposure to the weather. Work is underway to identify low-cost options for the velodrome's track replacement. Recent information obtained from a German wooden track supplier is encouraging and confirms that a suitable and low-cost option is looking viable. Focus is now on pursuing this option alongside activity to re-engage with various community groups on refreshing a fit-for-purpose development plan for the velodrome.

Further information on our housing work and other projects is available in the supporting information on page 25.

Te Pūwaha – Whanganui's port revitalisation

Te Pūwaha, Whanganui's Port Revitalisation project, is a collaborative partnership between Whanganui hapū and iwi and four other groups invested in the development. Te Pūwaha is governed by the values, referred to as Tupua te Kawa, that guide all decision making in respect of the Whanganui River. Tupua te Kawa is the natural law and value system of Te Awa Tupua.

Te Pūwaha will create a Whanganui port that will be a community asset for the next 50 years and beyond. Upon completion, Whanganui will have a modern marine precinct, rebuilt wharves and boat building facilities for Q-West Boat Builders.

Q-West Boat Builders have demolished cement silos on Tod Street to make way for a new boat building facility, and Horizons Regional Council has commenced work to rebuild the North Mole. Additionally, dredging will make the river entrance safer for vessels, and flood protection to the port and critical city infrastructure will be improved through work on Whanganui's north and south moles.

Work this year includes construction and engagement around public resource consent for dredging, reclamation work and works to the South Mole.

Youth hub

Improvements to youth offerings with a focus on support for mental health and personal development, specifically connected to employment, were advocated for and supported through our Long-Term Plan 2021-2031.

In December 2021 the council invited tenders from contractors to conduct a feasibility study to determine the viability of a Youth Places and Spaces 'youth hub' in the Whanganui District. Once the contract has been awarded, work on the feasibility study is expected to start in early 2022.

Conversations about what our young people need, and actions to ensure we can best deliver this, will continue into 2022-23.

To the readers of Whanganui District Council's consultation document independent auditor's report on the proposed amendment of the 2021-31 long-term plan

I am the Auditor-General's appointed auditor for the Whanganui District Council (the Council). The Local Government Act 2002 (the Act) requires the Council to prepare a consultation document for an amendment of a long-term plan. Section 93D of the Act sets out the content requirements of such a consultation document and requires an audit report thereon. I have audited the information in the consultation document on pages 4 to 16 and 25 for the proposed amendment of the 2021-31 long-term plan (the plan), using the staff and resources of Audit New Zealand. We completed our audit on 22 March 2022.

Opinion

In our opinion:

- the information in the consultation document for the proposed amendment of the plan provides an effective basis for public participation in the Council's decisions about the proposed amendment, because it:
 - fairly represents the reasons for and implications of the proposed amendment of the plan; and
 - identifies and explains the main issues and choices facing the Council and the district, related to the proposed amendment of the plan; and
- the information and assumptions underlying the information in the consultation document related to the proposed amendment of the plan are reasonable.

Basis of opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400 The Examination of Prospective Financial Information that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the consultation document related to the proposed amendment of the plan. To select appropriate audit procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the proposed amendment of the plan.

We did not evaluate the security and controls over the publication of the consultation document related to the proposed amendment of the plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements relating to its procedures, decisions, consultation, disclosures, and other actions associated with preparing and publishing the consultation document related to the proposed amendment of the plan whether in printed or electronic form;
- having systems and processes in place to provide the supporting information and analysis the Council needs to be able to prepare a consultation document related to the proposed amendment of the plan that meet the purposes set out in the Local Government Act 2002 (the Act); and
- ensuring that any forecast financial information being presented has been prepared in accordance with generally accepted accounting practice in New Zealand.

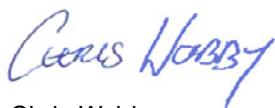
We are responsible for reporting on the consultation document related to the proposed amendment of the plan, as required by section 93D of the Act. We do not express an opinion on the merits of any policy content of the consultation document.

Independence and quality control

We have complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 issued by the New Zealand Auditing and Assurance Standards Board; and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended) issued by the New Zealand Auditing and Assurance Standards Board.

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council or any of its subsidiaries.



Chris Webby
Audit New Zealand

On behalf of the Auditor-General, Palmerston North, New Zealand

Tell us what you think

Tēnā, tukua mai ō whakaaro We'd like to hear from you

We value our community's input and invite you to make a submission.

There are many ways you can share your views with us:



make a submission online, go to:
www.whanganui.govt.nz/annual-plan-2022



email your thoughts to
polycysubmissions@whanganui.govt.nz



Pick up a hard copy from the **Davis Central Library, Gonville Library**, or from the **council's customer services** at 101 Guyton Street.



give us a call on 06-349 0001
to talk with a staff member, or request a hard copy be sent to you.

We are unlikely to be able to host any in-person engagement events due to COVID-19. Online events will be posted to the Whanganui District Council's Facebook page and website.

If in-person events are possible, information on these will be shared publically closer to the time.

When you submit please indicate if you would like to speak about your submission at the hearings scheduled for Thursday, 12 May 2022 or contact us at polycysubmissions@whanganui.govt.nz to secure a timeslot to speak. Note this is likely to be online if you require further assistance, please let us know.

Your written submission will be made available to councillors, council staff and the public as part of the consultation process. All submissions are carefully considered by elected members, but are not binding on the council's final decisions.



All feedback must be received by 5.00pm on Friday, 29 April 2022.



Supporting documents

This document has been prepared with a number of supporting documents. The supporting information for our proposed Annual Plan/Long-Term Plan Amendment 2021-2031 is available on our website www.whanganui.govt.nz/annual-plan-2022 or call (06) 349 0001 to request a copy.

Documents relating to the Long-Term Plan 2021-2031 Amendment

- Full financial statements
- Activity plan and performance measures – kerbside recycling and food waste and waste minimisation
- Draft Revenue and Financing Policy and supporting Funding Needs Analyses
- Whanganui District Council Waste Plan 2021-2027

Documents relating to the 2022/23 Annual Plan

- Full financial statements
- Full list of capital expenditure projects by area
- Funding Impact Statement – rates information
- Splash Centre proposed changes to fees and charges
- Supporting Information Document – including project updates:
 - » Climate Change initiatives
 - » Coastal Action Plan
 - » Housing
 - » The Sarjeant Gallery Redevelopment Project
 - » Velodrome
 - » Te Pūwaha – Whanganui’s port revitalisation
 - » Youth hub
 - » UNESCO City of Design
 - » High frequency bus trial
 - » Splash Centre accessibility
 - » Playground/parks accessibility

Annual Plan **Long-Term**
2022-23 **Plan Amendment**
and 2021-31

Community Consultation Document

Kerbside recycling and food waste

Mā te mahi tahi, ka whai hua ai tātau

Let's make a difference together



WHANGANUI
DISTRICT COUNCIL
Te Kaunihera a Rohe o Whanganui