

Tō mātou mahere ngahuru tau Our 10-year Plan

2024-34 Long-term Plan Volume 2 - Our activities and financial information



Absolutely Positively
Wellington City Council
Me Heke Ki Pōneke

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He whakarāpopoto o ngā mahi a te kaunihera

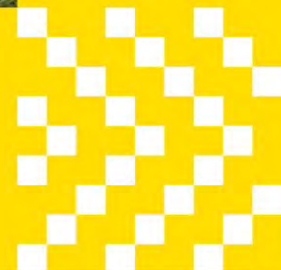
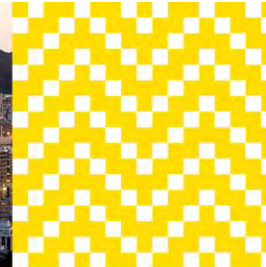
Council activity summaries

Kei tēnei wāhanga

Kei tēnei wāhanga ā mātou mahi, te ara e tutuki ai aua mahi, ki whea whai tahua tautoko e tutuki ai, ngā matapae anganui e hāpai ana i ēnei tauākī me tā mātou mahere, me te whakarāpopoto o tō mātou kaupapa here whai take, whai wāhitanga hoki e rārangi mai nā ā mātou tikanga whai wāhi ki te hapori.

In this section

This section includes our Statements of service provision (what we do, how we do it and how it's funded), the Significant forecasting assumptions that underpin these statements and our plan, and the Summary of our Significance and engagement policy, which outlines how we engage with our community.



Tauākī Whakaratonga Mahi

Statement of Service Provision

Each strategic area includes information about the work we do, the reasons for doing that work and our goals in relation to it, any new proposals and key projects, and outcomes we are working towards.

Our key strategic areas

Our work is divided into seven strategic areas. These areas are groups of activities that cover the work of the Council which is guided by the long-term goals for the city in this 10-year plan:

- **Governance** - information, consultation and decision-making, and public engagement, including engagement with Māori residents and mana whenua partners
- **Environment and infrastructure** - gardens and beaches, green open spaces, waste reduction and energy conservation, environmental conservation attractions and the quarry, drinking water, wastewater, and stormwater
- **Economic development** - city promotions, events and attractions, and business support
- **Cultural wellbeing** - galleries and museums, community arts and cultural support, and arts partnerships
- **Social and recreation** - libraries, recreation facilities and programmes, housing and community support
- **Urban development** - urban planning and policy, heritage and character protection, and public spaces development
- **Transport** - transport planning and policy, transport networks and parking

This 10-year plan also embeds five strategic approaches across the above activity areas which in turn guide how we will deliver of all parts of this plan:

- Integrating te ao Māori
- Making our city accessible and inclusive for all
- Embedding climate action
- Engaging our community
- Value for money

1. Te mana urungi Governance

Our governance work includes all the activities that support Council decision-making and ensure we are accountable to the people of Wellington.

Overview

Our governance activities include managing local elections, informing residents about the city and the issues or challenges it faces, listening to residents' views and making decisions in the best interests of Wellingtonians. This area also drives our focus on being open and talking with people who live in Wellington about the plans and decisions we make for our city. We also operate the City Archives, where the public can access historic information about Wellington, and property information. The Governance activity is responsible for the development of strategies, policies and plans.

The key groups of activities under this strategic area are below, along with their alignment to the Council's strategic direction that is outlined in Volume 1, page 36.

Our Tākai Here and Te Tiriti Commitment

Our commitment underpins all Council decision making, governance information and engagement activities. The Tūpiki Ora Māori Strategy priorities agreed with Tākai Here partners, includes that Council decision-making is underpinned by Te Tiriti o Waitangi and actively includes and considers Māori and mana whenua perspectives and values. More information on this commitment is in Volume 1 and Volume 3 in our Strategic Direction sections.

Key activity groups

Activity Group	Community outcome	Strategic priority (where applicable)	Key strategies or plans
1.1 Governance, information and engagement	Social wellbeing: A city of healthy and thriving whānau and communities	Governance activities contribute to all of the strategic priorities through managing the decision-making processes.	<ul style="list-style-type: none"> Tūpiki ora Māori Strategy Te Atakura First to Zero - Zero Carbon Strategy Infrastructure Strategy 2024 Finance Strategy 2024

How we will embed Strategic Approaches in this activity

Strategic Approaches are about how we will deliver our work. They are important and will be applied to everything we do.

Integrating te ao Māori	Ensure the voices and perspectives of our Tākai Here partners hapori Māori, rangatahi, takatāpui and whānau hauā/ tangata whai kaha are uplifted, valued and embedded in decision-making. Support whānau wellbeing through Council activities, decisions, and planning.
Making our city accessible and inclusive for all	Continue to work to improve the accessibility of our decision-making, information, services and how we communicate and engage with our communities. Ensure efforts are made to overcome barriers and address disparities in participation in everyday activities.
Embedding climate action	Through our actions and decisions, we support an approach to climate change solutions that are fair and equitable for all involved. We will support community discussions and planning to mitigate the impacts of climate change.
Engaging our community	Focus on inclusive and transparent decision making and seeking community feedback on the effectiveness of, and satisfaction with, our programmes.
Value for money	Make future focused, strategic and integrated decisions with sound information and research.

1.1 Te mana urungi, ngā pārongo me te whai wāhi

Governance, information and engagement

Purpose

Our governance work includes all of the activities that support Council decision-making and ensures we are accountable to the people of Wellington.

This includes:

- running local elections
- holding meetings;
- informing residents about the city and our work; and
- seeking input from residents and engaging them in our decision-making.

Activities

Activities in this group	Services we deliver
1.1.1 City governance and engagement	<ul style="list-style-type: none"> ■ Providing accurate and professional advice, research and administrative support to elected members and community boards ■ Organising local body elections, and encouraging all Wellingtonians to have their say on who will govern their city ■ A contact centre and website providing 24/7 access to information and a place to log service faults ■ Facilitating community engagement and consultation on key decisions facing the city, including facilitating input from Council advisory groups ■ Provide information to the public about our services and change proposals
1.1.2 Civic Information	<ul style="list-style-type: none"> ■ Setting policy and bylaws, carrying out planning and budgeting and reporting our performance
1.1.3 City Archives	<ul style="list-style-type: none"> ■ Management of archival information in line with legislation

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
1.1 Governance, information and engagement	We do not anticipate any significant negative effects associated with the provision of these services.	N/A

Rationale for Activities

- To ensure the Council meets the requirements of the Local Government Act and other statutory requirements.
- To ensure that residents of Wellington are actively involved in decision-making for the city and have access to information.
- To develop, maintain and inspire meaningful partnerships so that our partnerships with mana whenua, tangata whenua and Māori within our community are mana enhancing.
- To weave te ao Māori knowledge and research together so that Māori are empowered by Council to prosper and succeed as Māori.
- To provide Māori organisational leadership so that Māori are empowered to engage with the Council.

Statement of levels of service and performance measures

Activity – 1.1 Governance, information and engagement

Level of service statements:

- Facilitate democratic decision making and provide open access to information to build trust and confidence.
- Reduce organisational greenhouse gas emissions.

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
(%) Meeting and committee agendas made available to the public within statutory timeframes ¹	Accessibility	100% (22/23 FY)	100%	Quarterly
% of residents who believe they have adequate opportunities to participate in city decision-making and have their say in Council activities	Accessibility	38% (RMS2024)	40%-45% ²	Annual
(%) Residents who agree that Council information is easy to access (via website, libraries, social media)	Accessibility	49% (22/23 FY)	55%	Annual
Council's consultations are implemented in accordance with the principles of the Local Government Act 2002	Reliability	100% (April 2024)	100%	Quarterly
(%) Contact Centre contacts responded to within target timeframes ³	Responsiveness	90% (22/23 FY)	90%	Quarterly
By 2027 overall channel reach will be more than 26 million	Accessibility	25,553,377 (Sept 2023)	>26 million	Annual
WCC Group greenhouse gas emissions (tCO ₂ -e decreasing)	Sustainability	Total 98,791 (Scope 1 48,978; Scope 2 22,072; Scope 3 47,742) (FY22/23)	Achieve 2050 target of net zero	Annual

1. The statutory timeframe is defined as at least two working days before every meeting as per the Local Government Official Information and Meetings Act 1987
2. The target of 40-45% has been set using data from the 2021-31 LTP KPI and baseline results from the question relating to this KPI run in the 2024 Residents Monitoring Survey
3. The target timeframes are defined as; % of calls handled answered within 240 seconds; % of emails received responded to within 24 hours

Key service level changes

Community Engagement

We will invest in an Ethnic Communities Forum and establish a new Ethnic Communities Advisory Group at a per year additional cost of \$130,000.

Affordability

While most core services remain unchanged, we will stop collecting community archives from the public at the City Archive. This is a cost neutral level of service change, which will reduce the longer-term requirements for both physical storage and resourcing to manage this material.

Additionally, we are reallocating resources from climate mitigation initiatives to enhance our focus on adaptation planning and engagement.

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
1.1.1 City governance and engagement	Expense	11,948,776	13,087,827	11,710,452	12,319,642	13,283,993	12,749,258	13,482,548	14,714,483	14,172,334	14,979,459
	Income	(26,781)	(221,901)	(27,945)	(28,531)	(236,176)	(29,655)	(30,218)	(249,895)	(31,347)	(31,911)
1.1.2 Civic information	Expense	7,526,393	7,766,777	7,699,220	8,055,816	8,304,889	8,449,094	8,762,291	9,115,671	9,339,992	9,641,872
	Income	(342,250)	(349,437)	(284,083)	(290,048)	(295,849)	(301,470)	(307,198)	(313,035)	(318,670)	(324,406)
1.1.3 City Archives	Expense	2,783,412	3,559,715	3,619,327	3,719,688	3,798,973	3,858,166	3,964,818	4,072,544	4,148,863	4,241,113
	Income	(147,748)	(150,851)	(154,169)	(157,407)	(160,555)	(163,606)	(166,714)	(169,882)	(172,940)	(176,053)
Total		21,741,802	23,692,131	22,562,802	23,619,159	24,695,275	24,561,787	25,705,526	27,169,885	27,138,234	28,330,074

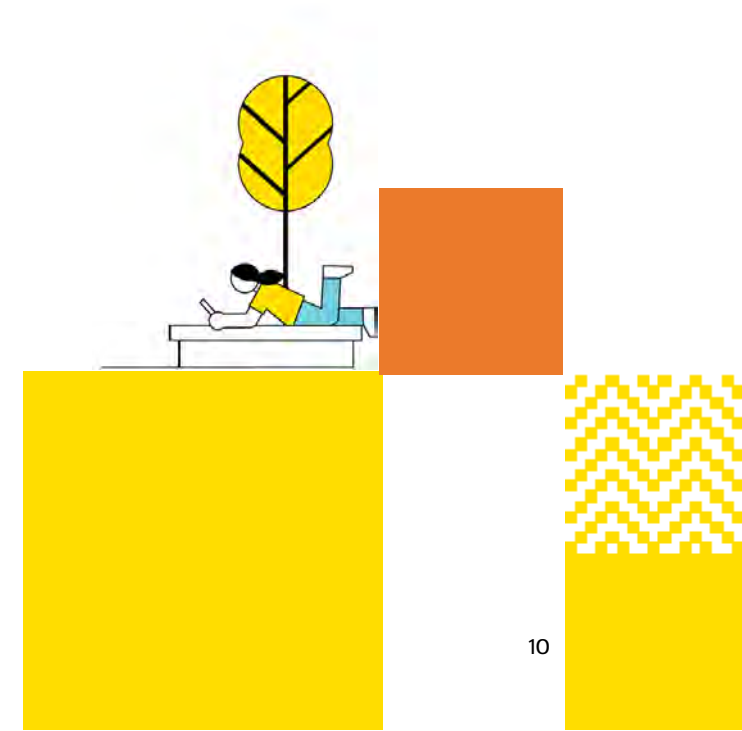
Capital Expenditure

Activity Component Name	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
1.1.1 City governance and engagement	0	146,449	0	0	0	0	0	0	0	0
Total	0	146,449	0	0	0	0	0	0	0	0

Funding impact statement (\$000s)

1.1 Governance Information and Engagement	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	22,248	24,198	23,069	24,125	25,201	25,068	26,212	27,176	27,144	28,336
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
Fees and charges	517	722	466	476	693	495	504	733	523	532
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	22,765	24,920	23,535	24,601	25,894	25,563	26,716	27,909	27,667	28,868
Applications of operating funding										
Payments to staff and suppliers	13,898	15,263	14,149	14,579	15,470	14,963	15,517	16,401	15,863	16,487
Finance costs	30	33	36	38	40	43	47	54	55	56
Other operating funding applications	10	10	10	10	10	10	10	10	10	10
Internal charges	7,816	8,069	7,778	8,410	8,853	9,041	9,640	10,442	10,737	11,314
Total applications of operating funding (B)	21,754	23,374	21,974	23,037	24,373	24,057	25,214	26,907	26,665	27,867
Surplus (deficit) of operating funding (A-B)	1,011	1,546	1,561	1,564	1,521	1,506	1,502	1,002	1,002	1,002
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(1,011)	(1,400)	(1,561)	(1,564)	(1,521)	(1,506)	(1,502)	(1,002)	(1,002)	(1,002)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(1,011)	(1,400)	(1,561)	(1,564)	(1,521)	(1,506)	(1,502)	(1,002)	(1,002)	(1,002)
Applications of capital funding										

1.1 Governance Information and Engagement	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	0
- to improve level of service	0	0	0	0	0	0	0	0	0	0
- to replace existing assets	0	146	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	(0)	(0)	(0)	0	(0)	(0)	(0)	0	(0)	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(0)	146	(0)	0	(0)	(0)	(0)	0	(0)	(0)
Surplus (deficit) of capital funding (C-D)	(1,011)	(1,546)	(1,561)	(1,564)	(1,521)	(1,506)	(1,502)	(1,002)	(1,002)	(1,002)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	505	1,040	1,055	1,058	1,015	1,000	996	996	996	996



2. Te Taiao me te Tūāhanga Environment and Infrastructure

This area covers an extensive range of Council services, and includes everything from open spaces, waste reduction and energy conservation to water, wastewater and stormwater. Our conservation attractions Wellington Zoo and ZEALANDIA - Te Māra a Tāne, are also part of this portfolio.

Overview

Pōneke boasts rich parks and open spaces that support active recreation, thriving ecosystems, and climate resilience. Wellington Zoo and Zealandia support indigenous plants and wildlife to thrive. Parks and open space assets, especially coastal assets, will require more investment due to climate change, increasing storm events, and sea level rise. During the period 2024-2027, detailed climate adaptation planning will be conducted for key parts of the city, and this will help inform investment choices for the 2027 LTP. The landfill generates approximately 80% of the Council's emissions. Big waste asset investments are needed to shift from a model that manages waste to a system that enables people to avoid waste going to the landfill in the first place. Where available we will seek central government funding that enables this transition.

Despite meeting health standards, the current water supply network faces material challenges and does not meet all service levels. Many assets have exceeded their expected

lifespan, with 31% of drinking water lost through public pipes and an additional 10% on private property. Around 30% of the network is at or near the end of its life, and over 50% will need replacement within 30 years. Prioritising leak repairs over additional supply investment is crucial to increase water availability.

Compliance with the National Policy Statement-Freshwater Management (2020) by 2040 is essential. This aims to improve freshwater quality, protect public health, and respect community aspirations. Upgrading wastewater assets is necessary to meet service levels, including replacing poor-condition pipes and preventing sewage overflows during heavy rain. Completing the sludge minimisation facility and increasing network capacity to prevent stormwater overflow are priorities.

The stormwater system's purpose is to prevent flooding and associated health risks by draining rainwater through pipes, culverts, and sumps, as well as overland flow paths and open channels. However, variations in design standards across the city

mean some areas are more prone to flooding than others.

The key groups of activities under this strategic area are below, along with their alignment to the Council's strategic direction that is outlined in Volume 1, page 36.

Our Tākai Here and Te Tiriti Commitment

Our commitment underpins all nature and climate activities, including activities undertaken by Wellington Zoo Trust and Zealandia Te Māra a Tāne.

The Tūpiki Ora Māori Strategy action plan outlines our priorities in its waypoint, Tiakina te taiao | Caring for our environment, including that water quality and quantity initiatives are aligned to mana whenua and Māori aspirations, and our waste programme is being delivered in partnership with our Tākai Here partners wherever possible and in ways that are culturally sensitive and responsive to the histories of our Tākai Here partners.

More information on this commitment is in Volume 1 and Volume 3 in our Strategic Direction sections.

Key activity groups

Activity groups	Community outcome	Strategic priority (where applicable)	Key strategies or plans
2.1 Parks, beaches and open spaces	Social wellbeing: A city of healthy and thriving whānau and communities	Invest in sustainable, connected and accessible community and recreation facilities	<ul style="list-style-type: none"> ■ Te Whai Oranga Pōneke – Open Spaces and Recreation Strategy ■ Our Natural Capital
2.2 Waste	Environmental wellbeing: A city restoring and protecting nature	Transform our waste system to enable a circular economy	<ul style="list-style-type: none"> ■ Te Atakura First to Zero – Zero Carbon Strategy ■ Green Network Plan ■ A zero-waste future for Wellington – Zero Waste Strategy ■ Wellington Regional Waste Management and Minimisation Plan
2.3 Water network	Urban form – A liveable and accessible, compact city	Fix our water infrastructure and improve the health of waterways	<ul style="list-style-type: none"> ■ Spatial Plan – Our City Tomorrow ■ District Plan 2024 ■ Infrastructure Strategy 2024
2.4 Wastewater			
2.5 Stormwater			
2.6 Conservation organisations	Environmental wellbeing: A city restoring and protecting nature	Revitalise the city and suburbs to support a thriving and resilient economy and support job growth	<ul style="list-style-type: none"> ■ Our Natural Capital

How we will embed Strategic Approaches in this activity

Strategic Approaches are about how we will deliver our work. They are important and will be applied to everything we do.

We are proud that this 10-year plan embeds five approaches to help guide the Council in all parts of our plan. How these approaches will be applied in this strategic area is outlined below.

Integrating te ao Māori

We recognise the unique role that Mana Whenua play as kaitiaki for te taiao and grounding our approach to environmental wellbeing in mātauranga Māori. Wai is also a priority for mana whenua and Hapori Māori. We will seek opportunities for co-design with our Tākai Here partners on initiatives that include our environment.

Making our city accessible and inclusive for all

Providing spaces in nature that are accessible and inclusive including by wheelchair and pushchair, as well as places to rest. We will encourage reuse, repurposing, recycling and processing by providing a network of services close to communities. We will seek to provide information that is accessible and easy to find and use so that the disabled community can find services and facilities that meet their individual needs. We will support the accessibility of parking spaces, and footpaths to enable everyone to access open spaces and attractions. We will continue to ensure everyone in Wellington has access to safe, clear water, and is serviced by wastewater and stormwater removal.

Embedding climate action

We will continue to embed climate change mitigation and adaption in all decisions and actions for our natural environment. We will utilise nature-based solutions to address infrastructure resilience and climate issues. We will continue to develop a waste system that reduces carbon emissions. We will ensure our city has the capacity and capability to manage and reduce its waste in extreme events and day-to-day operations. We will support the conservations organisations to work across the region and with communities to protect and enrich our natural environment - our streams, bush and birds for the health and safety of our people, our resilience to impacts of climate change and for the health of te taiao.

We are planning for two additional water reservoirs to increase resilience in the face of climate change related droughts. As we find and repair leaks in the wastewater pipe network, we will seek to understand the sea level rise issues and include any mitigation as we go. We will focus on understanding where the greatest flooding risks are and prioritise investment in nature-based solutions and flood containment in those areas.

Engaging our community

Providing ongoing education and opportunities for residents to participate in climate change mitigation and adaptation efforts, to promote community resilience and engagement in the process. We will continue to provide waste education programmes in schools and communities, and actively involve the community in design and delivery of resource efficiency systems, contributing to a culture shift towards reduction of waste. Our conservation organisations provide spaces for residents and visitors to Wellington to directly engage and connect with te taiao and our indigenous plants and animals. We will continue to communicate and actively involve our community in our overarching water strategies and decision making.

Value for money

Making future-focused decisions that benefit future generations and consider the impact on the environment and climate change. We will manage rates and borrowing affordability by planning a renewals programme funded at 75% of projected requirements, prioritising assets with the worst condition levels. For operational and financial efficiency and overall affordability Wellington Water has prioritised repairing and replacing highest criticality assets in a very poor and poor condition. We will prioritise investment in stormwater filtration and flood protect in conjunction with or ahead of transport infrastructure investment, public realm, or housing development.

2.1 Ngā Māra, ngā matatāhuna, me tētehi papa wātea kākāriki nui

Gardens, Beaches and Green Open Spaces

Purpose

The city's parks, gardens and coastlines are what makes Pōneke a great place to live. They are integral to the health of the city and Wellingtonians by providing spaces to connect to te taiao, for recreation, community gatherings and events. One-eighth of Wellington's area is reserve and has been protected for generations. It is a vital and iconic part of Wellington's landscape and supports nature to thrive. Our open space and reserves are crucial to the city's response to climate change by acting as a carbon sink, supplementing the stormwater network, especially in severe weather events, and enhancing biodiversity in the city.

To ensure these spaces continue to contribute to a high quality of life for all Wellingtonians, we invest to protect, maintain and develop these areas.

The work we do makes the city's environment greener and more pleasant for all Wellingtonians – it improves our quality of life and sense of pride in the city. These spaces also make Wellington an attractive place to visit.

Activities

Activities in this group	Services we deliver
2.1.1 Parks and reserves	Managing and maintaining: 4,146 hectares of parks, reserves and beaches 160 buildings located in parks, reserves or beach areas for community use A number of heritage features are among these assets, including waahi tapu sites, archaeological sites, historic gates and heritage trees
2.1.2 Wellington gardens	Managing assets and maintaining the Wellington gardens Over 200,000m ² of formally maintained horticultural areas Four gardens: Wellington Botanic Garden; Ōtari Wilton's Bush; Truby King Park and Bolton Street Cemetery
2.1.3 Beaches and coast	Managing and maintaining 42 coastal structures including boat ramps, wharves, slipways and seawalls
2.1.4 Urban ecology	Improving urban ecology through restoration planting and appropriate management of biosecurity issues and animal pests Supporting community environmental initiatives
2.1.5 Trails	Managing and maintaining 367 kilometres of recreational walking and mountain bike tracks Walk-able and ride-able surfaces catering for multiple use access, walking, buggies and mountain bikes unless specified otherwise.
2.1.6 Waterfront public space	Managing daily activity on the waterfront, including property management, parking, cleaning, security and general maintenance

Rationale for Activities

- To provide access to green open spaces. High quality natural and green environments contribute to off-setting our carbon emissions and enhance Wellington's sense of place – making it a great place to live, work and play.
- To provide public places to congregate. Accessible and high-quality open spaces encourage people to gather, share activities and connect with each other.
- To provide access to recreational opportunities. These activities provide high quality open spaces for a wide range of recreation activities, such as walking and mountain biking.
- Water sensitive urban design: The green network and spaces throughout the City are an important part of the stormwater network and will increasingly be used to supplement the underground network of pipes.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington.

Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
2.1 Gardens, Beaches and Green Open Spaces	Recreational use of the city's green open spaces can have negative effects on the immediate environment. In most cases, these are not significant.	In our management of the city's green open spaces, we seek to balance recreation needs against environmental protection.
	Service delivery in a challenging natural environment and managing effects of climate change.	Further analysis and investigation needs to be undertaken to understand the effects over the next 11 to 30-year period. Assets at risk need to be identified and decisions made around reinforcing or removing these assets.

Key service level changes

To manage affordability, Parks, beaches and open spaces services remain at current levels with no increases. This means a reduction in the previously planned upgrades across the activities in this grouping. There may also be some tactical green space service level changes in response to managing within tighter financial constraints, such as to garden bedding displays or mowing.

We will review several buildings in the activity, particularly waterfront commercial buildings, to assess their potential for future savings. Over the next 10 years we will also prioritise critical renewal and upgrade work, such as safety initiatives on the waterfront. However, there is funding in the Long-Term Plan in years 3 (\$70,000) and 6 (\$70,000) for two additional fenced dog exercise areas.

Alongside GWRC, we will contribute \$100,000 per year to community organisation Capital Kiwi who will work with mana whenua and private landowners to continue to enhance landscape-level pest control, support biodiversity goals, and boosts tourism through the re-introduction of kiwi to the Wellington area.

The Begonia House upgrade will not be fully funded in this plan. The full budget required for the refurbishment and the preferred option for the facility is \$25m. The current budget in the LTP is \$7m for core maintenance work. We will do the minimum work to keep Begonia House operational within this budget.

Statement of levels of service and performance measures

Activity: 2.1 Gardens, Beaches and Green Open Spaces

Level of Service Statement: Provide access to green open spaces and enhance biodiversity to improve the quality of our natural environment.

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
(%) Residents satisfied with the quality and maintenance of open spaces (local parks and reserves, botanic gardens, beaches and coastal areas, walkways and trails, waterfront, forested areas, green belts)	Client Satisfaction	71% (22/23 FY)	80%	Annual
Cost (\$) to the ratepayer per visitor to the Wellington Botanic Gardens and Otari-Wilton's Bush	Affordability	\$4.70 (22/23 FY)	\$7.00	Annual
(%) Perception that types of open spaces are easy to access, including walkways and trails, local parks and reserves, forested reserves, beaches, and coastal areas	Accessibility	78% (RMS 2024)	80%	Annual

What it will cost

Operating Expenditure

Activity Component Name	Income/ Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.1.1 Parks and Reserves	Expense	24,181,489	26,202,893	27,785,118	29,453,379	30,855,295	32,826,560	34,758,596	37,124,017	38,700,953	40,523,989
	Income	(1,275,491)	(1,301,793)	(1,330,432)	(1,359,702)	(1,388,255)	(1,416,020)	(1,442,925)	(1,470,340)	(1,498,277)	(1,525,246)
2.1.2 Wellington gardens	Expense	7,690,175	8,046,130	8,344,895	8,840,251	9,140,316	9,511,981	9,972,719	10,443,625	10,810,415	11,497,126
	Income	(878,630)	(788,600)	(805,949)	(823,680)	(840,977)	(857,796)	(874,095)	(890,702)	(907,626)	(923,963)
2.1.3 Beaches and coast	Expense	1,800,156	1,772,814	1,867,312	1,996,515	1,983,505	2,065,463	2,167,551	2,294,605	2,374,205	2,434,010
	Income	(60,105)	(61,307)	(62,656)	(64,034)	(65,379)	(66,686)	(67,953)	(69,244)	(70,560)	(71,830)
2.1.4 Urban Ecology	Expense	5,137,204	5,094,249	5,178,118	5,348,473	5,498,979	5,827,489	5,989,116	6,106,220	6,234,752	6,395,081
2.1.5 Trails	Expense	1,439,380	1,460,269	1,470,957	1,474,806	1,415,282	1,645,784	1,634,520	1,621,833	1,604,802	1,616,565
2.1.6 Wellington Waterfront	Expense	17,287,103	17,643,891	17,864,212	16,835,451	16,202,718	16,678,244	17,730,230	18,171,760	18,141,243	18,487,483
	Income	(501,636)	(514,686)	(526,009)	(537,332)	(548,361)	(559,068)	(569,690)	(580,514)	(591,269)	(601,912)
Total		54,819,646	57,553,861	59,785,567	61,164,129	62,253,123	65,655,951	69,298,069	72,751,259	74,798,638	77,831,303

Capital Expenditure										
Activity Component Name	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.1.1 Parks and Reserves	6,973,324	12,429,321	6,099,867	8,823,350	4,166,276	12,044,180	13,148,810	23,257,113	16,345,752	15,538,378
2.1.2 Wellington gardens	1,311,440	3,800,530	5,827,611	519,528	3,500,788	2,429,288	642,134	2,695,966	4,350,273	2,685,157
2.1.3 Beaches and coast	1,354,636	2,231,871	850,738	509,770	855,779	653,236	826,916	594,298	825,557	840,417
2.1.5 Trails	1,342,644	1,216,789	1,933,901	3,264,445	2,708,986	3,128,915	3,649,847	1,478,932	1,679,563	3,386,071
2.1.6 Wellington Waterfront	4,984,642	5,298,683	5,229,643	10,154,941	36,208,379	14,183,965	2,124,072	1,740,027	1,762,701	2,001,876
Total	15,966,685	24,977,194	19,941,761	23,272,034	47,440,207	32,439,584	20,391,779	29,766,336	24,963,847	24,451,899

Funding impact statement (\$000s)

2.1 Parks, Beaches and Open Spaces	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	52,063	57,707	59,939	61,317	62,406	65,809	69,451	72,903	74,950	77,983
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	190	87	89	91	92	94	96	98	100	102
Fees and charges	2,425	2,478	2,532	2,588	2,642	2,694	2,746	2,798	2,851	2,902
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	54,679	60,271	62,560	63,996	65,141	68,598	72,293	75,798	77,900	80,986
Applications of operating funding										
Payments to staff and suppliers	28,090	29,104	30,101	31,227	32,132	33,952	35,027	36,182	37,201	38,399
Finance costs	5,929	6,670	7,251	7,610	7,987	8,519	9,221	10,068	10,226	10,404
Other operating funding applications	170	170	170	170	120	120	120	120	120	120
Internal charges	10,495	10,816	10,721	11,484	12,055	12,562	13,254	14,068	14,417	15,075
Total applications of operating funding (B)	44,685	46,761	48,243	50,491	52,293	55,153	57,621	60,438	61,964	63,998
Surplus (deficit) of operating funding (A-B)	9,994	13,511	14,317	13,504	12,847	13,445	14,672	15,360	15,936	16,988

2.1 Parks, Beaches and Open Spaces	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	6,520	2,768	0	0	0	0
Development and financial contributions	320	320	320	320	320	320	320	320	320	320
Increase (decrease) in debt	5,653	11,146	5,305	9,448	27,753	15,907	5,400	14,087	8,708	7,144
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	5,973	11,466	5,625	9,768	34,593	18,995	5,720	14,406	9,028	7,464
Applications of capital funding										
Capital expenditure										
- to meet additional demand	2,386	3,101	1,459	4,798	1,726	8,899	8,729	18,654	12,455	10,611
- to improve level of service	5,100	8,689	4,243	7,750	32,632	11,550	2,080	1,544	399	763
- to replace existing assets	8,481	13,187	14,240	10,724	13,082	11,990	9,582	9,568	12,110	13,077
Increase (decrease) in reserves	0	(0)	0	0	0	(0)	0	(0)	0	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	15,967	24,977	19,942	23,272	47,440	32,440	20,392	29,766	24,964	24,452
Surplus (deficit) of capital funding (C-D)	(9,994)	(13,511)	(14,317)	(13,504)	(12,847)	(13,445)	(14,672)	(15,360)	(15,936)	(16,988)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	12,851	13,460	14,268	13,458	12,803	13,402	14,632	15,324	15,902	16,956

2.2 Para Waste

Purpose

Our goal is to achieve intergenerational sustainability by moving to a circular economy. In a circular economy, economic activity is disconnected from the use of finite resources. Products and materials are kept in use for as long as possible, and waste that can't be reused or recycled is safely managed.

Zero waste is an ambitious target for Wellington. It signals a significant shift in how we as city think about waste, the services and infrastructure we provide, and how businesses, residents and the Council can contribute to making a difference for our city's environmental, societal, and economic future. To deliver this strategy's objectives, collective responsibility and action is critical.

We manage and monitor landfill operations and composting waste at the Southern Landfill, undertake domestic recycling and rubbish collection services, limit the environmental impact of closed landfills, and undertake programmes to educate residents on how to manage and minimise waste effectively.

Activities

Activities in this group	Services we deliver
2.2.1 Waste minimisation, disposal and recycling management	<ul style="list-style-type: none"> Domestic recycling and rubbish kerbside collection and facilities for disposing of general household waste (Note: the 2024 LTP includes the decision to make changes to this service and this is outlined in the Key service level changes.) Diversion services, green waste disposal and composting facilities at the Southern Landfill Education and advocacy for greater waste minimisation practices in the homes of Wellingtonians Facilities for disposing of hazardous and industrial waste, waste from developments and construction activities, and waste from emergencies and disasters A recycling facility, including a shop for the sale of reusable goods Supporting programmes to reduce the organisation's carbon emissions.
2.2.2 Closed Landfills Aftercare	<ul style="list-style-type: none"> Mange closed landfills, including gas monitoring and management

Rationale for Activities

Managing and minimising waste is a legislative requirement. We aim to support the city to avoid unnecessary waste, make it easy for residents and businesses to sort their waste for reuse, recycling, and composting, recover and process materials to regain value from resources, and safely manage hazardous waste.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
2.2 Waste	<p>Waste management has the potential to create leachates and gases.</p> <p>Methane and carbon are products of the landfill.</p>	<p>The construction and management of the Southern Landfill is designed to minimise the impact of these. The service is subject to resource consent conditions and is monitored.</p> <p>We capture and destroy the methane which minimises the impact of the landfill on the environment and generates energy in the process. Some carbon is still released to the environment. We aim to reduce carbon emissions throughout the city and reduce the amount of waste generated through our Low Carbon Capital Plan.</p>

Statement of levels of service and performance measures

Activity: 2.2 Waste

Level of service statement: Reduce our impact on the environment by minimising and managing the disposal of waste

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Volume of waste diverted from landfill	Sustainability	16,719 Tonnes (22/23 FY)	20,000 Tonnes	Quarterly
Percentage of contamination in kerbside recycle collection	Sustainability	16% (May 2023)	Declining ≤ 10%	Quarterly

Key service level changes

Waste collection changes

We are working to implement our Zero Waste Strategy, which was adopted in April 2023, and the new Wellington Regional Waste Management and Minimisation Plan. A key part of this is making changes to our kerbside collection service.

Rubbish collection will continue to be a bagged user pays collection in year 1 and 2 and there will be no changes to the two recycling collections.

From year 3 we are changing our services to: a new organics collection service in wheelie bins, a wheelie bin collection for rubbish, larger 240L recycling wheelie bins, and no change to the 45L glass crate collection service.

There will be a new targeted rate to fund the rubbish and organics changes. The recycling collection will continue to be funded through the landfill gate fees. We will also investigate implementation trials for the collection of waste at Multi-Unit Developments, and in the central city.

The Council will also support community compost hub providers to educate the community and divert organics from the waste stream, to be funded using (ring fenced) Waste Levy Funding of \$50,000 to \$150,000 per annum until the 2027/28 LTP.



What it will cost

Operating Expenditure

Activity Component Name	Income/ Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.2.1 Waste minimisation, disposal and recycling	Expense	35,419,402	37,182,350	41,658,326	56,147,662	57,565,925	60,561,862	63,707,472	65,965,682	67,911,653	70,042,505
	Income	(32,592,014)	(35,002,798)	(36,536,737)	(32,855,386)	(35,202,499)	(36,801,774)	(38,824,515)	(40,848,077)	(42,926,292)	(45,049,450)
2.2.2 Closed landfills aftercare	Expense	510,652	66,309	71,116	75,081	78,767	83,345	88,618	94,850	99,373	103,991
Total		3,338,040	2,245,862	5,192,705	23,367,356	22,442,192	23,843,433	24,971,574	25,212,455	25,084,734	25,097,047

Capital Expenditure

Activity Component Name		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.2.1 Waste minimisation, disposal and recycling		15,334,088	24,327,410	35,839,807	28,987,460	11,159,975	5,059,459	5,438,921	6,951,295	7,181,157	7,521,200
Total		15,334,088	24,327,410	35,839,807	28,987,460	11,159,975	5,059,459	5,438,921	6,951,295	7,181,157	7,521,200

Funding impact statement (\$000s)

2.2 Waste	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	511	66	71	75	79	83	89	95	774	104
Targeted rates (other than a targeted rate for water supply)	0	0	0	21,341	19,863	20,254	20,893	21,581	21,462	22,739
Subsidies and grants for operating purposes	0	564	0	0	0	0	0	0	0	0
Fees and charges	32,592	34,439	36,537	32,855	35,202	36,802	38,825	40,848	42,926	45,049
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	33,103	35,069	36,608	54,271	55,145	57,139	59,806	62,524	65,163	67,892

2.2 Waste	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Applications of operating funding										
Payments to staff and suppliers	29,576	30,948	33,276	45,579	45,276	46,039	48,000	49,333	50,634	51,955
Finance costs	791	845	911	949	989	1,046	1,122	1,237	1,261	1,292
Other operating funding applications	538	0	0	0	0	0	0	0	0	0
Internal charges	4,032	4,219	4,370	5,676	5,823	6,106	6,511	7,049	7,256	7,600
Total applications of operating funding (B)	34,937	36,013	38,557	52,204	52,089	53,191	55,633	57,618	59,151	60,847
Surplus (deficit) of operating funding (A-B)	(1,834)	(943)	(1,950)	2,067	3,056	3,948	4,174	4,906	6,012	7,045
Sources of capital funding										
Subsidies and grants for capital expenditure	383	2,281	11,650	4,052	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	16,785	22,990	26,140	22,868	8,104	1,111	1,265	2,046	1,170	476
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	17,168	25,271	37,789	26,921	8,104	1,111	1,265	2,046	1,170	476
Applications of capital funding										
Capital expenditure										
- to meet additional demand	383	15,842	18,980	13,684	0	0	0	0	0	0
- to improve level of service	0	0	0	0	0	0	0	0	0	0
- to replace existing assets	14,951	8,485	16,859	15,303	11,160	5,059	5,439	6,951	7,181	7,521
Increase (decrease) in reserves	0	0	0	(0)	0	0	0	(0)	0	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	15,334	24,327	35,840	28,987	11,160	5,059	5,439	6,951	7,181	7,521
Surplus (deficit) of capital funding (C-D)	1,834	943	1,950	(2,067)	(3,056)	(3,948)	(4,174)	(4,906)	(6,012)	(7,045)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	993	1,236	3,172	4,018	5,556	7,454	8,163	8,442	8,860	9,300

2.3 Wai Water

Purpose

A city needs a steady supply of clean, safe, drinkable water. Freshwater is a precious resource that's in limited supply. Before it can be supplied to Wellington households, it is gathered in rainwater catchments, stored and treated to ensure it's free of contamination. It is then piped and distributed to every household and business through an extensive network. The city shares its water supply with the region's other main metropolitan areas using water collection, bulk storage, treatment and transportation assets owned by GWRC. This complete water supply service, including the bulk water, is managed, controlled and maintained for the councils by Wellington Water Limited, a Council-controlled organisation.

Our focus for the next ten years is also on managing the significant renewal requirements of the drinking water network, and ensuring it is resilient to earthquakes and the increasing extreme weather. The other key area of focus is our security of water supply to increase our resilience to the changing climate and meet demand from population growth.

Activities

Activities in this group	Services we deliver
2.3.1 Water network	<ul style="list-style-type: none"> Ensuring high-quality water is available at all times for drinking and other household and business uses Maintaining 65 reservoirs, 34 pumping stations, 156,000 fixtures, including hydrants and 1200 kilometres of pipe Encouraging efficient, responsible use of water by providing information to residents and businesses, and installing water saving devices such as sprinklers and garden hoses (as required) Investing in key areas to support growth of the city
2.3.2 Water collection and treatment	<ul style="list-style-type: none"> Monitoring drinking water quality to ensure it complies with the drinking water standards

Rationale for Activities

- To increase security of potable and stored water.
- A reliable, resilient, and adequate supply of clean and safe water is critical for the health, wellbeing and prosperity of all residents.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
2.3 Water Supply	Our population is growing over the long term and demand on water is increasing.	Investment during the 10 years of this plan will provide an additional water storage asset serving central Wellington and the CBD. An increased investment in network leakage and repair will have some impact on overall demand.

Key service level changes

We are making a significant increase in investment of our water supply network to address water leaks in the short-term, and water supply over the medium to long-term. This will include investment in water meters to make identifying leaks easier, and help reduce demand for water, overall managing the loss of water in the network.

- In Year 1 we are debt funding an additional \$3.3m for reactive water maintenance to clear the backlog of leak repairs in Wellington before the 2024/25 summer.
- Over the next 10 years we will increase operational funding for this area.
- We will invest in Wrights Hill reservoir seismic improvements.
- Water meters: We will invest \$2.4m ring-fenced operational funding in Year 1 for a regional business case on the design and implementation of water meters. There is \$143.6m capital funding from Year 4 to deliver the meters. How, or if, these are implemented will be based on the business case and formal consultation with the community ahead of any decisions.
- From Year 9 we will invest in new reservoirs at Bell Rd and Moe-i-te-Ra.

Statement of levels of service and performance measures

Activity: 2.3 Water

Level of service statement: Increase the security of potable and stored water

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
The extent to which the local authority's drinking water supply complies with Table 1 of the Water Services (Drinking Water Standards for New Zealand) Regulations 2022: (a) Determinand – Escherichia coli* This measure has not been confirmed by DIA	Safety	Non-Compliant (YE22/23) ¹	Complaint	Quarterly
The extent to which the local authority's drinking water supply complies with Table 1 of the Water Services (Drinking Water Standards for New Zealand) Regulations 2022: (a) Determinand – Total pathogenic protozoa* This measure has not been confirmed by DIA	Safety	Non-Compliant (YE22/23) ¹	Complaint	Quarterly
Number of complaints about the drinking water's clarity, taste, odour, pressure or flow, continuity of supply, and supplier responsiveness, expressed per 1000 connections*	Safety	18.7 (YE22/23)	<20 per 1000	Quarterly
Median response time for attendance for water network urgent call outs (minutes)* (a) attendance for urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site ²	Responsiveness	132 minutes (YE22/23)	≤60 minutes	Quarterly
Median response time for resolution for water network urgent call outs (hours)* (a) resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption ²	Responsiveness	13.4 hours (YE22/23)	≤4 hours	Quarterly
Median response time for attendance for water network non-urgent call outs (hours)* (a) attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site ²	Responsiveness	654 hours (YE22/23)	≤36 hours	Quarterly

*This KPI is mandatory as directed by the Department of Internal Affairs. These had not been confirmed at the time of adoption of the LTP in June 2024.

1. There was a technical non-compliance with the water quality rules on 12 January 2023 at the Wainuiomata Water Treatment Plant that supplies water to both Wainuiomata in Lower Hutt and parts of Wellington City. The water quality rules requires that water passing through the treatment plant does not exceed a certain level of turbidity (cloudy water that is used as an indicator for the presence of bugs that could cause public health risk) for more than 72 minutes per day. On this occasion the allowable level of turbidity was exceeded for a total of 18 minutes that day. Investigations and monitoring showed that at no point was this water unsafe to drink.

2. The recent independent review by ForceField into the service delivery efficiency of Wellington Water had several recommendations to improve service delivery. Shareholding councils have agreed to pursue operational improvements through the inclusion of performance and productivity based KPIs into the 2024 Letter of Expectations.

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Median response time for resolution for water network non-urgent call outs (days)* (a) resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption ²	Responsiveness	40 days (YE22/23)	≤5 days	Quarterly
Water supply interruptions (measured as customer hours)	Reliability	0.4 hours ((YE22/23))	2 hours	Quarterly
Average drinking water consumption per resident/day* The average consumption of drinking water per day per resident within the territorial authority district ²	Accessibility	407 litres (YE22/23)	<365 litres	Quarterly
Percentage (%) of real water loss from networked reticulation system and description of methodology used* Calculated as a regional mean value ²	Reliability	31% (YE22/23)	17%	Quarterly

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.3.1 Water Network	Expense	477	491	500	512	528	536	549	563	572	583
	Income	(2,751,104)	(52,126)	(53,273)	(54,445)	(55,588)	(56,700)	(57,777)	(58,875)	(59,994)	(61,074)
Total		(2,750,627)	(51,635)	(52,773)	(53,933)	(55,060)	(56,164)	(57,229)	(58,312)	(59,422)	(60,491)

Capital Expenditure

Activity Component Name		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.3.1 Water Network		7,702,517	13,932,988	21,672,009	23,359,394	30,885,214	53,570,624	56,368,202	67,198,394	36,204,581	36,211,311
Total		7,702,517	13,932,988	21,672,009	23,359,394	30,885,214	53,570,624	56,368,202	67,198,394	36,204,581	36,211,311

Funding impact statement (\$000s)

2.3 Water Supply	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0
Targeted rates (other than a targeted rate for water supply)	83,152	94,062	111,194	120,987	132,453	143,071	155,468	168,707	182,212	199,819
Subsidies and grants for operating purposes	2,700	0	0	0	0	0	0	0	0	0
Fees and charges	51	52	53	54	56	57	58	59	60	61
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	85,903	94,114	111,247	121,041	132,509	143,127	155,526	168,766	182,272	199,880

2.3 Water Supply	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Applications of operating funding										
Payments to staff and suppliers	67,121	67,306	73,167	79,657	86,656	94,162	103,678	113,068	123,490	134,856
Finance costs	7,471	6,799	7,712	8,448	9,126	9,803	10,503	11,513	11,669	11,863
Other operating funding applications	0	0	0	0	0	0	0	0	0	0
Internal charges	2,357	2,017	2,016	2,156	2,247	2,373	2,611	2,831	2,879	2,971
Total applications of operating funding (B)	76,949	76,122	82,894	90,261	98,029	106,337	116,792	127,412	138,037	149,690
Surplus (deficit) of operating funding (A-B)	8,954	17,992	28,353	30,781	34,480	36,790	38,734	41,354	44,234	50,189
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175	1,175
Increase (decrease) in debt	(2,426)	(5,233)	(7,856)	(8,596)	(4,770)	15,606	16,460	24,670	(9,205)	(15,153)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(1,251)	(4,059)	(6,681)	(7,422)	(3,595)	16,780	17,634	25,844	(8,030)	(13,978)
Applications of capital funding										
Capital expenditure										
- to meet additional demand	150	154	158	162	166	170	174	178	181	185
- to improve level of service	2,625	1,580	1,570	6,804	16,950	35,655	44,173	43,135	13,223	11,450
- to replace existing assets	4,927	12,199	19,944	16,394	13,769	17,746	12,021	23,886	22,801	24,577
Increase (decrease) in reserves	(0)	0	(0)	0	(0)	(0)	0	(0)	(0)	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	7,703	13,933	21,672	23,359	30,885	53,571	56,368	67,198	36,205	36,211
Surplus (deficit) of capital funding (C-D)	(8,954)	(17,992)	(28,353)	(30,781)	(34,480)	(36,790)	(38,734)	(41,354)	(44,234)	(50,189)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	26,447	28,078	29,255	31,313	33,520	35,830	38,434	41,054	43,934	50,189

2.4 Para wai Wastewater

Purpose

The wastewater network, which carries about 30 million cubic metres of wastewater a year, protects human health and the environment by removing wastewater from homes and businesses and treating it to make it safe for disposal. The cleaned and treated wastewater is discharged into the ocean and the biosolids removed in the treatment process are currently disposed of in the Southern Landfill. Wellington is making significant investment into the new sludge minimisation plant. Once it's completed in 2026, the biosolids will be treated and minimised, enabling it to be reused rather than being disposed in the Southern Landfill.

Our key aims are health, safety and sustainability – wastewater should be disposed of in ways that protect public health and don't compromise ecosystems. Many parts of Wellington's wastewater network are aging and in poor condition and susceptible to failures, blockages and overflows. A key focus needs to be on improving the network to minimise failures. The city's anticipated population growth will also put pressure on this infrastructure.

Activities

Activities in this group	Services we deliver
2.4.1 Sewage collection and disposal network	<ul style="list-style-type: none"> Collecting, treating and disposing of wastewater in ways that protect our waterways from harmful effects
2.4.2 Sewage treatment	<ul style="list-style-type: none"> Monitoring and maintaining 1000 kilometres of pipes, 64 pump stations and three treatment plants

Rationale for Activities

For public and environmental health. The wastewater network is crucial to our city's health. By providing safe and sanitary removal of wastewater and ensuring that the waste is disposed of in ways that minimise harm on the environment and protect public and environmental health.

Significant negative effects

Council activities are conducted to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
2.4 Wastewater	There is the risk of overflows into waterways during high rainfall events and from infrastructure failures.	The wastewater network is designed to minimise the impact of these overflows. The service is subject to resource consent conditions and is monitored. This LTP includes budget for a significant uplift in wastewater infrastructure renewals.

Key service level changes

We are significantly increasing the investment in our wastewater network to address cost escalations at the three treatment plants, for monitoring and operations, as well as planned and reactive maintenance and renewals. Major projects include:

- Karori effluent pipeline remediation
- Wastewater renewals of critical assets at the Moa Point and Western Wastewater treatment plants
- Eastern Trunk Wastewater Main, Stage 1 cargo area pipe
- Airport wastewater interceptor contingency pipe

Statement of levels of service and performance measures

Activity – 2.4 Wastewater

Level of service statement: Provide safe and sanitary removal of wastewater

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Dry weather wastewater overflows, expressed per 1000 connections* 1 The number of dry weather sewerage overflows from the territorial authority's sewerage system expressed per 1000 sewerage connections to that sewerage system	Reliability	5.3 (YE22/23)	0	Quarterly
Compliance with the resource consents for discharge from the sewerage system, measured by the number of: a. abatement notices; b. infringement notices; c. enforcement notices; and d. convictions received by the territorial authority in relation to those resource consents* 1	Safety	2 (YE22/23)	0	Quarterly
Number of complaints about the wastewater odour, system faults, blockages, and supplier responsiveness, expressed per 1000 connections to the territorial authority's sewerage system*	Client Satisfaction	22.8 (YE22/23)	<30 per 1000	Quarterly
Number of wastewater reticulation incidents per km of reticulation pipeline (blockages)	Safety	0.27 (YE22/23)	<0.8	Quarterly
Median response time for wastewater overflows (attendance time minutes)*1 Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured: (a) attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site	Responsiveness	85 minutes (YE22/23)	≤60 minutes	Quarterly
Median response time for wastewater overflows (resolution time hours)*1 (b) resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault	Responsiveness	7.9 hours (YE22/23)	≤6 hours	Quarterly

*This KPI is mandatory as directed by the Department of Internal Affairs

1. The recent independent review by ForceField into the service delivery efficiency of Wellington Water had several recommendations to improve service delivery. Shareholding councils have agreed to pursue operational improvements through the inclusion of performance and productivity based KPIs into the 2024 Letter of Expectations.

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.4.1 Sewage collection and disposal network	Expense	59,238,315	61,711,079	66,462,697	71,196,493	76,730,640	82,300,896	87,900,962	94,070,257	99,674,095	105,583,612
	Income	(948,265)	(967,230)	(988,509)	(1,010,256)	(1,031,472)	(1,052,101)	(1,072,091)	(1,092,461)	(1,113,217)	(1,133,255)
2.4.2 Sewage treatment	Expense	42,853,814	44,927,041	54,008,274	59,672,356	62,288,039	63,470,112	64,085,739	66,087,277	67,260,700	68,895,656
Total		101,143,864	105,670,889	119,482,462	129,858,593	137,987,207	144,718,907	150,914,611	159,065,073	165,821,578	173,346,013

Capital Expenditure

Activity Component Name		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.4.1 Sewage collection and disposal network		50,378,454	43,949,865	37,256,545	80,142,520	62,510,137	60,640,267	54,071,012	54,303,723	55,784,530	111,764,934
2.4.2 Sewage treatment		116,429,404	140,936,583	16,625,494	0	0	0	0	0	0	0
Total		166,807,858	184,886,448	53,882,040	80,142,520	62,510,137	60,640,267	54,071,012	54,303,723	55,784,530	111,764,934

Funding impact statement (\$000s)

2.4 Wastewater	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0
Targeted rates (other than a targeted rate for water supply)	79,569	89,596	116,757	124,512	131,061	137,618	143,628	150,569	157,117	164,421
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
Fees and charges	948	967	989	1,010	1,031	1,052	1,072	1,092	1,113	1,133
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	80,517	90,564	117,746	125,522	132,092	138,670	144,700	151,661	158,230	165,554
Applications of operating funding										
Payments to staff and suppliers	44,787	47,642	56,700	59,046	61,591	64,009	65,559	67,928	70,531	73,370
Finance costs	13,340	12,228	13,692	14,900	16,011	17,122	18,271	19,928	20,183	20,502
Other operating funding applications	0	0	0	0	0	0	0	0	0	0
Internal charges	2,560	3,046	3,650	4,469	4,729	5,067	5,343	5,841	6,004	6,322
Total applications of operating funding (B)	60,688	62,916	74,042	78,415	82,331	86,199	89,173	93,698	96,718	100,195
Surplus (deficit) of operating funding (A-B)	19,829	27,647	43,704	47,107	49,761	52,471	55,527	57,964	61,512	65,359
Sources of capital funding										
Subsidies and grants for capital expenditure	116,893	140,862	16,725	0	0	0	0	0	0	0
Development and financial contributions	961	961	961	961	961	961	961	961	961	961

2.4 Wastewater	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Increase (decrease) in debt	29,125	15,416	(7,508)	32,074	11,788	7,208	(2,417)	(4,621)	(6,689)	45,444
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	146,978	157,239	10,178	33,036	12,749	8,169	(1,456)	(3,660)	(5,727)	46,406
Applications of capital funding										
Capital expenditure										
- to meet additional demand	6,150	205	158	162	166	170	174	178	181	185
- to improve level of service	130,088	160,728	26,601	6,224	2,079	14,857	14,643	14,494	27,354	85,629
- to replace existing assets	30,570	23,953	27,123	73,757	60,265	45,613	39,254	39,632	28,249	25,951
Increase (decrease) in reserves	0	0	(0)	0	0	0	0	0	0	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	166,808	184,886	53,882	80,143	62,510	60,640	54,071	54,304	55,785	111,765
Surplus (deficit) of capital funding (C-D)	(19,829)	(27,647)	(43,704)	(47,107)	(49,761)	(52,471)	(55,527)	(57,964)	(61,512)	(65,359)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	41,405	43,722	46,429	52,454	56,687	59,572	62,814	66,460	70,216	74,285

2.5 Wai ua Stormwater

Purpose

Each year, Wellington's stormwater network carries about 80 million cubic metres of run-off through gutters and drains to the harbour, coastal waters and piped city streams. The Council's drainage network, managed by Wellington Water, helps protect the city and personal property from flooding and protects public health from the potentially adverse effects of stormwater run-off.

Contaminants that are hazardous to the ecosystems in our waterways can enter the stormwater system from our streets, homes and businesses. We generally do not treat stormwater run-off, but we do monitor the discharge at over 80 sites to ensure it meets the required standards. A key focus will be on water quality including minimising contamination from wastewater.

As part of development planning and major renewal and upgrade work in the city, we also encourage and will adopt as a Council the implementation of water sensitive urban design solutions to minimise the impact of stormwater runoff and to improve the amenity of the city.

Activities

Activities in this group	Services we deliver
2.5.1 Stormwater Management	<ul style="list-style-type: none"> ■ Managing stormwater flows, while minimising the risk of flooding and the impact of run-off on the environment ■ Monitoring and maintaining the stormwater network, which includes 670 kilometres of pipes, one pump station and 870 culverts that allow stormwater to flow under roads and other infrastructure ■ Monitoring stormwater outfalls to ensure that any threats to public health and the environment are minimised

Rationale for Activities

To protect people, property and the environment from flooding and storm runoff. A safe and reliable stormwater network prevents avoidable disruptions to community living and minimises the risk of injury, property damage and environmental damage.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
2.5 Stormwater	The network can carry containments, such as oil from roads or run-off from developments, into waterways.	<p>The principal objective of the stormwater network has historically been to minimise the impact of flooding. It has not been designed to provide treatment. We want to reduce the contaminants that make it into waterways. We educate residents to change behaviours, such as pouring paint down drains, and will be adopting regulatory and non-regulatory measures to increase the uptake of water sensitive design in new developments.</p> <p>The investment in stormwater network renewals is increasing, with a focus on critical assets and the CBD area.</p>

Key service level changes

We are making a small increase in investment of our stormwater network to prioritise investment in stormwater filtration and flood protection in conjunction with or ahead of transport infrastructure investment, public realm, or housing developments. We will continue delivering current levels of planned and reactive maintenance.

Statement of levels of service and performance measures

Activity – 2.5 Stormwater

Level of Service Statement: Protect people, property and the environment from flooding and storm runoff

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Number of flooding events*	Sustainability	0 (22/23FinYr)	≤2	Quarterly
Number of stormwater pipeline blockages per km of pipeline	Reliability	0 (22/23FinYr)	≤0.5	Quarterly
Number of habitable floors per 1000 connected homes per flooding event* For each flooding event, the number of habitable floors affected. (Expressed per 1000 properties connected to the territorial authority's stormwater system.) * 1	Sustainability	0 (22/23FinYr)	≤0.13	Quarterly
Median response time to attend a flooding event (minutes)* The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	Reliability	0 (22/23FinYr)	≤60minutes	Quarterly
Days (%) during the bathing season (1 November to 31 March) that the monitored beaches are suitable for recreational use	Safety	98% (22/23FinYr)	90%	6monthly
Monitored sites (%) that have a rolling 12 month median value for E.coli (dry weather samples) that do not exceed 1000 cfu/100ml ²	Safety	78% (22/23FinYr)	90%	Quarterly
Compliance with the resource consents for discharge from the stormwater system - total number of a. abatement notices; b. infringement notices; c. enforcement orders; d. convictions*	Safety	0 (22/23FinYr)	0	Quarterly
Number of complaints about stormwater system performance per 1000 connections*	Client Satisfaction	12.8 (22/23FinYr)	≤20 per 1000	Quarterly
Residents (%) satisfied with the stormwater system ² The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system	Client Satisfaction	34% (22/23FinYr)	75%	Annual

*This KPI is mandatory as directed by the Department of Internal Affairs

1. The regional consistency for habitable floors affected in a flooding event is 10 per event, however as the DIA measure is per 1000 properties connected, we have calculated this based on connections in 2020/21.

2. The recent independent review by ForceField into the service delivery efficiency of Wellington Water had several recommendations to improve service delivery. Shareholding councils have agreed to pursue operational improvements through the inclusion of performance and productivity based KPIs into the 2024 Letter of Expectations.

What it will cost

Operating Expenditure

Activity Component Name	Income/ Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.5.1 Stormwater management	Expense	46,094,907	47,699,074	51,447,075	55,131,255	58,851,268	62,642,185	66,719,608	71,287,536	76,037,592	80,420,945
	Income	(1,235,712)	(1,327,310)	(1,363,148)	(1,398,589)	(1,433,554)	(1,466,526)	(1,500,256)	(1,533,262)	(1,565,460)	(1,598,335)
Total		44,859,195	46,371,764	50,083,927	53,732,665	57,417,714	61,175,659	65,219,352	69,754,275	74,472,132	78,822,610

Capital Expenditure

Activity Component Name		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.5.1 Stormwater management		3,721,115	3,789,440	13,323,494	7,813,959	11,546,955	26,641,005	57,854,535	53,406,632	17,463,525	13,085,681
Total		3,721,115	3,789,440	13,323,494	7,813,959	11,546,955	26,641,005	57,854,535	53,406,632	17,463,525	13,085,681

Funding impact statement (\$'000s)

2.5 Stormwater	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0
Targeted rates (other than a targeted rate for water supply)	32,963	37,308	47,429	51,617	57,418	61,176	65,219	69,754	74,472	78,823
Subsidies and grants for operating purposes	1,234	1,325	1,361	1,397	1,431	1,464	1,498	1,531	1,563	1,596
Fees and charges	2	2	2	2	2	2	2	2	2	2
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	34,199	38,636	48,793	53,016	58,851	62,642	66,720	71,288	76,038	80,421
Applications of operating funding										
Payments to staff and suppliers	14,609	15,688	16,932	18,072	19,293	20,516	21,867	23,096	24,605	26,071
Finance costs	9,101	8,283	9,395	10,291	11,117	11,942	12,794	14,025	14,215	14,451
Other operating funding applications	0	0	0	0	0	0	0	0	0	0
Internal charges	727	760	761	811	852	913	977	1,062	1,094	1,144
Total applications of operating funding (B)	24,437	24,731	27,088	29,174	31,262	33,370	35,638	38,183	39,914	41,667
Surplus (deficit) of operating funding (A-B)	9,762	13,904	21,705	23,842	27,589	29,272	31,081	33,105	36,124	38,754
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	102	102	102	102	102	102	102	102	102	102
Increase (decrease) in debt	(6,142)	(10,217)	(8,483)	(16,129)	(16,144)	(2,733)	26,671	20,200	(18,762)	(25,770)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(6,040)	(10,115)	(8,381)	(16,028)	(16,042)	(2,631)	26,773	20,302	(18,661)	(25,669)

2.5 Stormwater	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Applications of capital funding										
Capital expenditure										
- to meet additional demand	150	154	158	162	166	170	174	178	181	185
- to improve level of service	2,045	2,045	2,079	2,851	7,819	22,862	54,950	45,423	4,993	8,887
- to replace existing assets	1,526	1,591	11,087	4,801	3,562	3,609	2,731	7,806	12,289	4,014
Increase (decrease) in reserves	(0)	0	0	(0)	(0)	0	0	0	0	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	3,721	3,789	13,323	7,814	11,547	26,641	57,855	53,407	17,464	13,086
Surplus (deficit) of capital funding (C-D)	(9,762)	(13,904)	(21,705)	(23,842)	(27,589)	(29,272)	(31,081)	(33,105)	(36,124)	(38,754)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	21,658	22,968	24,359	25,957	27,589	29,272	31,081	33,105	36,124	38,754

2.6 Ngā pakihī whāomoomo

Conservation organisations

Purpose

The Wellington Zoo Trust and Zealandia (Karori Sanctuary Trust) are both Council-controlled organisations (CCOs) and are part-funded by the Council.

These attractions tell a story of our past and of our special wildlife. They attract visitors to our city and inform and educate about conservation and biodiversity.

Activities

Activities in this group	Services we deliver
2.6.1 Conservation visitor attractions	<ul style="list-style-type: none"> Investment that supports the Wellington Zoo to attract visitors and to inform and educate on the importance of conservation and biodiversity Investment that supports Zealandia to attract visitors, educate, and protect flora and fauna, improving biodiversity for the benefit of our natural environment

Rationale for Activities

- For conservation and biodiversity: these attractions inform and educate Wellingtonians and visitors about conservation and biodiversity.
- To attract visitors: these facilities aim to attract tourists to the city, contributing to the local economy.
- To protect flora and fauna: to strive to protect native and exotic flora and fauna, protecting our natural environment.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington.

Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
2.6 Conservation organisations	We do not anticipate any significant negative effects associated with the provision of these services.	N/A

Key service level changes

The Council continues to invest in the two organisations to help attract visitors and support for maintenance and health and safety upgrades. We are making a small increase in the funding for Wellington Zoo to deliver on the health and safety components of their 20-year master plan.

There is an expectation for the two CCOs to increasingly manage operating cost pressures through non-Council revenue, and this will create risks if revenue is not able to be achieved or costs managed.

Statement of levels of service and performance measures

Activity: 2.6 Conservation organisations

Level of service statement: Promoting biodiversity, conservation, sustainability and excellent animal welfare with high-quality education and visitor experiences.

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Wellington Zoo - achievement of Statement of Intent (SOI)	Other	Achieved	Achieved	Quarterly and Annual
Note: 2024/25 SOI comprises of six KPIs with the following targets:		(8/8 KPIs YE22/23)		
1. Number of visitors: 267,205				
2. Student & education visits: 21,000				
3. Percentage of satisfied visitors: 80%				
4. Council operating grant per visitor: \$16.32				
5. Trading revenue per visit (excl. grants & interest): \$19.14				
6. Non-council donations and funding: \$384,000				
Zealandia - achievement of Statement of Intent	Other	Achieved	Achieved	Quarterly and Annual
Note: 2024/25 SOI comprises of five KPIs with the following targets:		(10/10 KPIs YE22/23)		
1. Number of visitors: 130,000				
2. Percentage of satisfied visitors: >80%				
3. Council operating grant per visitor: \$12.90				
4. Trading revenue per visit (excl. grants & interest): \$37.52				
5. Non-council donations and funding: >\$200,000				

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.6.1 Conservation visitor attractions	Expense	9,926,084	10,037,067	10,316,581	10,638,581	11,023,403	11,415,750	11,852,812	12,380,112	13,369,167	14,064,763
Total		9,926,084	10,037,067	10,316,581	10,638,581	11,023,403	11,415,750	11,852,812	12,380,112	13,369,167	14,064,763

Capital Expenditure

Activity Component Name		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
2.6.1 Conservation visitor attractions		1,311,000	1,341,976	1,406,364	1,823,297	2,601,118	3,912,877	7,456,873	10,276,934	2,554,272	3,050,562
Total		1,311,000	1,341,976	1,406,364	1,823,297	2,601,118	3,912,877	7,456,873	10,276,934	2,554,272	3,050,562

Funding impact statement (\$000s)

2.6 Conservation Organisations	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	9,964	10,075	10,355	10,677	11,061	11,454	11,891	12,418	13,369	14,065
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
Fees and charges	0	0	0	0	0	0	0	0	0	0
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	9,964	10,075	10,355	10,677	11,061	11,454	11,891	12,418	13,369	14,065

2.6 Conservation Organisations	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Applications of operating funding										
Payments to staff and suppliers	409	431	459	483	508	532	558	583	611	640
Finance costs	922	954	1,007	1,042	1,089	1,162	1,242	1,383	1,416	1,450
Other operating funding applications	5,932	6,047	6,217	6,366	6,500	6,617	6,716	6,803	6,885	6,954
Internal charges	134	138	138	144	149	152	157	164	168	173
Total applications of operating funding (B)	7,396	7,570	7,820	8,035	8,246	8,462	8,673	8,933	9,079	9,217
Surplus (deficit) of operating funding (A-B)	2,568	2,505	2,535	2,641	2,815	2,992	3,218	3,485	4,290	4,848
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(1,257)	(1,163)	(1,128)	(818)	(214)	921	4,239	6,792	(1,735)	(1,797)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(1,257)	(1,163)	(1,128)	(818)	(214)	921	4,239	6,792	(1,735)	(1,797)
Applications of capital funding										
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	0
- to improve level of service	0	0	0	0	300	700	4,500	7,118	350	800
- to replace existing assets	1,311	1,342	1,406	1,823	2,301	3,213	2,957	3,159	2,204	2,251
Increase (decrease) in reserves	(0)	0	0	(0)	0	(0)	0	(0)	0	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	1,311	1,342	1,406	1,823	2,601	3,913	7,457	10,277	2,554	3,051
Surplus (deficit) of capital funding (C-D)	(2,568)	(2,505)	(2,535)	(2,641)	(2,815)	(2,992)	(3,218)	(3,485)	(4,290)	(4,848)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	2,530	2,467	2,497	2,603	2,777	2,954	3,180	3,447	4,290	4,848

3. Whanaketanga ōhanga Economic development

The mahi for Economic development supports a thriving economic, employment and events sector.

Overview

Our Economic wellbeing strategy aims to provide equal opportunities for meaningful, fairly paid, and inclusive work, supporting the transition to a zero-carbon circular economy. We seek to be New Zealand's preferred city for businesses, investors, and developers, and a hub for creativity and innovation, with a dynamic CBD and thriving suburban centres.

Council services in City promotions will focus on inner-city revitalisation, aligning with Economic wellbeing and LTP priorities. Enhanced coordination of Council spending across transportation, public spaces, and open areas is also crucial for improved economic and social outcomes. Given cost constraints, we will prioritise existing spending to maximize impact.

Our venues need significant investment requiring a strategic approach for affordable management. Working with the Wellington Stadium, the Seismic Resilience Project will address the venue's health and safety concerns.

The key groups of activities under this strategic area are to the right, along with their alignment to the Council's strategic direction that is outlined in Volume 1, page 36.

Our Tākai Here and Te Tiriti Commitment

Our commitment underpins all economic and cultural activities. The Tūpiki ora Māori Strategy outlines priorities including that Wellington is a bilingual city by 2040 – Māori, mana whenua and the wider community have access to learning opportunities to use to reo Māori; and the local Māori economy is thriving in the city and is supported by deliberate efforts between the Council and partners to support mana whenua, Māori and businesses. More information on this commitment is in Volume 1 and Volume 3 in our Strategic Direction sections.

Key activity groups

Activity groups	Community outcome	Strategic priority (where applicable)	Key strategies or plans
3.1 City Promotions and business support	Economic Wellbeing – An innovative business friendly city	Revitalise the city and suburbs to support a thriving and resilient economy and support job growth	<ul style="list-style-type: none"> ■ Economic Wellbeing Strategy ■ Infrastructure Strategy 2024 ■ Finance Strategy 2024

How we will embed Strategic Approaches in this activity

We are proud that this 10-year plan embeds five approaches to help guide the Council in all parts of our plan. How these approaches will be applied in this strategic area is outlined below.

Strategic Approaches are about how we will deliver our work. They are important and to be applied to everything we do.

Integrating te ao Māori

We will support Māori-led initiatives that enable greater success for Māori business and employment and consider economic outcomes for Māori in our procurement decisions. We will support events and celebrations that give expression to a te ao Māori presence and ensure that ngā toi Māori and te reo Māori are highly visible in storytelling and streetscape.

Making our city accessible and inclusive for all

We will encourage safe and inclusive workplace environments and actively encourage employers in the city to be socially inclusive and accessible. This includes to hire people with disabilities and adjust workplace environments to meet their needs, paying decent wages and practicing what we preach.

Embedding climate action

We will work with businesses and organisations to better enable the transition to a zero-carbon circular economy. The carbon impact plays a significant role in decisions about what activities are supported and prioritised.

Engaging our community

We will ensure that businesses have early visibility on our major infrastructure projects and a voice at the table to ensure the disruption from infrastructure transformation is managed well. We will identify opportunities to co-create and shape initiatives that foster a sense of belonging and support resilient community, creative, and cultural spaces.

Value for money

We will make our resources work harder to get the best outcomes possible within a constrained funding environment. We will deliver high quality, well managed programmes and projects to maximise value for our residents and the city. This also means being more strategic with the funding we have available.

3.1 Ngā whakatairanga a te tāone me ngā tautoko ā-pakihi

City Promotions and business support

Purpose

To maintain a prosperous city that ensures a high quality of life for residents, we support a dynamic economy by funding WREDA (WellingtonNZ), the Wellington region's economic development agency. WellingtonNZ provides tourism promotions, manages Wellington's public convention venues, and supports local businesses.

The Council also supports events, festivals, visitor attractions, operates Tākina, and maintains relationships with other agencies and cities, domestically and internationally, to foster economic growth.

Activities

Activities in this group	Services we deliver
3.1.1 WellingtonNZ and Venues Wellington	<ul style="list-style-type: none"> ■ Promoting Wellington to domestic and international visitors to encourage the growth of the tourism sector ■ Supporting high-quality events, such as World of Wearable Art, which generate cultural and economic benefits for the city ■ Operating civic venues for entertainment, performances and business events ■ We operate and maintain the new convention and exhibition centre.
3.1.2 Tākina Wellington Convention and Exhibition Centre	
3.1.3 City Growth Fund	<ul style="list-style-type: none"> ■ Delivering programmes that support businesses to deliver innovation, increase the visibility of te ao Māori and mana whenua create and retain jobs, increase the rating base, support economic growth in target sectors and transition to a circular economy.
3.1.4 Major Economic Projects	<ul style="list-style-type: none"> ■ Attracting and supporting business activity across Wellington
3.1.5 International Relations	<ul style="list-style-type: none"> ■ Improving the city's national and international connections, including with our eight sister cities across the world
3.1.6 Business Improvement Districts (BIDs)	<ul style="list-style-type: none"> ■ We provide support and funding to the BIDs for improvements to their local business districts.

Rationale for Activities

- To attract and retain talented residents. Attracting talent, visitors and jobs is critical to growing the city's economy and ensuring Wellington remains vibrant and retains its competitive advantage.
- To grow tourism spend and economic returns from events. We aim to attract and support major events (cultural, sporting and business) that bring visitors and extra spending to the city.
- To grow inward investment and exports. Ensuring that the city has a presence internationally will be vital to attracting investment, talent, visitors and jobs.
- To sustain city vibrancy. City promotion and events build and retain city vibrancy. It is critical that Wellington remains vibrant and internationally relevant, and that people coming here have the best possible experience.
- To support businesses wanting to take climate action. Wellington has a reputation as a climate leader with a strong community of innovative sustainable businesses.

Significant negative effects

Council activities are conducted to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
3.1 City Promotions and Business Support	<p>The activities in this area facilitate and encourage growth in tourism and business, both of which result in more people in our city.</p> <p>Tourism, and the influx of additional people into the city, can bring many economic and social benefits. However, these are also associated with negative effects.</p> <p>More people in the city places additional pressure on our infrastructure networks (water and wastewater, for example) and more people travelling into and out of our city results in increased carbon emissions.</p>	<p>We are building on our skilled knowledge base, creative industries and services sector to capitalise on an economy that is becoming increasingly 'weightless' - with a focus on generating high-value, low-carbon products and services. Our focus in these industries mitigates some of the negative effects associated with a growing economy.</p> <p>We support a range of initiatives to reduce the emission profile of the city and are working with partners on making the transport system more sustainable.</p> <p>We also dispose of waste in sustainable ways; we capture gas at the landfill and are working to reduce sewage sludge.</p>

Key service level changes

Affordability

Council services in City promotions are expected to continue. While an accelerated delivery of economic wellbeing outcomes could be realised through increased spending, the Council has cost constraints. Our approach prioritises using existing spending over new spending, aiming to maximise the impact within the defined constraints.

We are looking at the significant investment we have in venues and will develop a plan to identify the city's future venue needs and the best approach. Any changes to levels of service will be considered in the 2027-37 LTP.

WellingtonNZ

The Council continues investment support to WellingtonNZ, although we have reduced their budget by \$500,000, which will result in less international marketing of the city. The overall investment into WellingtonNZ is \$13.5million.

Wellington Stadium

We have committed funding to address health and safety concerns at the Wellington Regional Stadium, which will result in improved levels of service.

Statement of levels of service and performance measures

Activity: 3.1 City Promotions and Business Support

Level of service statement: Grow tourism spend and economic returns to help shape the city and create a thriving Wellington region.

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
WREDA: (\$m) Direct economic impact of Wellington NZ's activities and interventions	Sustainability	\$246.6mm (YE22/23)	\$200m	Quarterly
WREDA: Number of businesses engaged by a WellingtonNZ intervention or programme	Accessibility	2,221 (YE22/23)	2,500	Quarterly
WREDA: (\$m) Equivalent Advertising Value (EAV) from media activity	Sustainability	\$20.4m (YE22/23)	\$20m	Annual
WREDA: (\$m) Value of expenditure generated from events (including business, performance and major events)	Sustainability	\$79.1m (YE22/23)	\$120m	Quarterly
WREDA: The number of Wellington region residents who attend events	Accessibility	615,181 (YE22/23)	625,000	Quarterly
WREDA: % Stakeholder engagement satisfaction	Client satisfaction	92% (YE22/23)	90%	Annual
WREDA: Māori business support: a. Number of Māori businesses and projects supported across WNZ b. Satisfaction of Māori businesses receiving support	Accessibility Client satisfaction	a. 75 (Mar24) b. 90% (Mar24)	a. 75 b. 90%;	6monthly
WREDA: Pasifika business support: a. Number of Pasifika businesses and projects supported across WNZ b. Satisfaction of Pasifika businesses receiving support	Accessibility Client satisfaction	a. 15 (Mar24) b. 90% (Mar24)	a. 15 b. 90%	6monthly
WREDA: Funding diversification (% of revenue from commercial/non council funding & commercial activity)	Sustainability	25% (YE22/23)	30%	Quarterly
Wellington Regional Stadium Trust - achievement of SOI ¹	Other	Achieved (22/23FinYr)	Achieved	Annual

¹ Wellington Regional Stadium Trust is not a Council Controlled Organisation and reports to the Council at Statement of Intent level only.

What it will cost

Operating Expenditure

Activity Component Name	Income/ Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
3.1.1 WellingtonNZ and Venues Wellington	Expense	34,068,598	35,020,607	36,871,977	38,661,705	39,411,710	40,375,821	41,312,783	42,325,407	42,901,335	43,628,058
	Income	(13,664,864)	(13,938,317)	(14,244,960)	(14,558,187)	(14,863,743)	(15,160,849)	(15,448,905)	(15,742,434)	(16,041,361)	(16,330,105)
3.1.2 Tākina Wellington Convention & Exhibition Centre	Expense	20,135,177	20,870,055	21,745,300	22,577,584	23,441,247	24,268,257	25,192,400	26,099,917	27,095,599	28,066,722
	Income	(7,938,676)	(9,372,027)	(10,537,701)	(11,811,607)	(12,582,078)	(13,226,889)	(13,768,665)	(14,257,269)	(14,763,447)	(15,029,189)
3.1.3 City growth fund	Expense	3,010,270	3,045,111	3,050,557	3,093,670	3,126,295	3,158,150	3,201,934	3,255,180	3,287,072	3,329,244
3.1.4 Major Economic Projects	Expense	0	2,940,500	2,944,000	3,071,500	347,500	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
3.1.5 International relations	Expense	929,027	958,279	974,401	991,555	1,019,659	1,064,702	1,079,234	1,122,261	1,173,579	1,186,151
3.1.6 Business Improvement Districts	Expense	556,988	556,988	556,988	556,988	556,988	556,988	556,988	556,988	556,988	556,988
Total		37,096,519	40,081,194	41,360,561	42,583,208	40,457,578	42,536,180	43,625,769	44,860,050	45,709,765	46,907,869

Capital Expenditure

Activity Component Name		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
3.1.1 WellingtonNZ and Venues Wellington		-	-	-	3,196,124	3,260,047	3,321,987	3,385,105	-	-	-
3.1.2 Tākina Wellington Convention & Exhibition Centre		4,703,637	2,851,096	2,142,555	5,713,451	6,036,569	4,553,820	1,127,521	2,928,114	7,099,432	4,039,167
Total		4,703,637	2,851,096	2,142,555	8,909,575	9,296,616	7,875,807	4,512,626	2,928,114	7,099,432	4,039,167

Funding impact statement (\$'000s)

3.1 City Promotions and Business Support	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	13,858	13,536	13,601	14,375	14,420	14,640	15,150	15,765	16,447	16,494
Targeted rates (other than a targeted rate for water supply)	18,360	18,500	18,646	18,136	18,917	19,143	19,436	19,725	20,008	19,710
Subsidies and grants for operating purposes	500	511	522	533	543	554	564	575	585	596
Fees and charges	21,104	22,800	24,261	25,837	26,902	27,834	28,653	29,425	30,220	30,764
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	53,822	55,346	57,030	58,881	60,782	62,170	63,804	65,489	67,260	67,563
Applications of operating funding										
Payments to staff and suppliers	29,561	30,633	31,789	32,810	33,862	34,869	35,924	36,959	38,119	38,997
Finance costs	3,724	3,671	3,620	3,572	3,527	3,484	3,438	3,399	3,353	3,307
Other operating funding applications	16,127	19,466	19,791	20,201	17,731	19,105	19,293	19,459	19,614	19,744
Internal charges	2,327	2,409	2,414	2,535	2,625	2,714	2,839	2,996	3,076	3,190
Total applications of operating funding (B)	51,739	56,179	57,613	59,119	57,745	60,172	61,494	62,812	64,162	65,239
Surplus (deficit) of operating funding (A-B)	2,083	(833)	(583)	(238)	3,037	1,998	2,309	2,677	3,098	2,325

3.1 City Promotions and Business Support	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	2,621	3,684	2,726	9,148	6,260	5,878	2,203	251	4,001	1,715
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	2,621	3,684	2,726	9,148	6,260	5,878	2,203	251	4,001	1,715
Applications of capital funding										
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	0
- to improve level of service	0	0	0	3,196	3,260	3,322	3,385	0	0	0
- to replace existing assets	4,704	2,851	2,143	5,713	6,037	4,554	1,128	2,928	7,099	4,039
Increase (decrease) in reserves	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	4,704	2,851	2,143	8,910	9,297	7,876	4,513	2,928	7,099	4,039
Surplus (deficit) of capital funding (C-D)	(2,083)	833	583	238	(3,037)	(1,998)	(2,309)	(2,677)	(3,098)	(2,325)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	6,961	7,212	8,530	9,834	10,158	10,752	11,349	12,048	12,353	13,029

4. Oranga ahurea

Cultural wellbeing

Arts and culture are an important foundation stone in Wellington’s offering – it’s a point of difference for the city and one that all Wellingtonians are proud of.

Overview

Our overall approach as part of the 2024-34 LTP is to continue making investments that secure foundational arts and culture facilities in the city. This will allow the sector to thrive over the long term. Many of our arts and culture facilities are earthquake prone and require substantial investment in the years ahead. This will be the primary focus over the next three years with most of the capital costs increases for this activity area going into the Town Hall.

We will also do master planning on other arts and culture facilities that are earthquake prone such as the Michael Fowler Centre (MFC), the Opera House and the Bond Store to enable decisions on the way forward to be made as part of the 2027-37 LTP.

To address affordability pressures, we will explore more efficient delivery of arts and culture services, operating more commercially where possible, and identifying savings. Our strategic focus is on making essential investments and targeted adjustments to support the sector's significance to the city while easing cost pressures.

The key groups of activities under this strategic area are below, along with their alignment to the Council’s strategic direction that is outlined in Volume 1, page 36.

Our Tākai Here and Te Tiriti Commitment

Our commitment underpins all economic and cultural activities. The Tūpiki ora Māori Strategy outlines priorities including that Wellington is a bilingual city by 2040 – Māori, mana whenua and the wider community have access to learning opportunities to use te reo Māori; and Mana whenua and Māori narratives, identities, histories and landmarks are increasingly present and visible, and there is a growing understanding and recognition within the region through education and resource. More information on this commitment is in Volume 1 and Volume 3 in our Strategic Direction sections.

Key activity groups

Activity groups	Community outcome	Strategic priority (where applicable)	Key strategies or plans
4.1 Ngohe Toi, Ahurea Hoki Arts and Cultural Activities	Cultural wellbeing: A welcoming, diverse and creative city	<ul style="list-style-type: none"> Nurture and grow our arts sector Revitalise the city and suburbs to support a thriving and resilient economy and support job growth Celebrate and make visible te ao Māori across our city 	<ul style="list-style-type: none"> Aho Tini Arts, Culture, and Creativity Strategy Infrastructure Strategy 2024 Finance Strategy 2024

How we will embed Strategic Approaches in this activity

We are proud that this 10-year plan embeds five approaches to help guide the Council in all parts of our plan. How these approaches will be applied in this strategic area is outlined below.

Strategic Approaches are about how we will deliver our work. They are important and to be applied to everything we do.

Integrating te ao Māori	Support events and celebrations that give expression to a te ao Māori presence and ensure that ngā toi Māori and te reo Māori are highly visible in storytelling and streetscape.
Making our city accessible and inclusive for all	Reflect the increasing diversity of our communities, and encourage access, availability and participation in arts and culture. This includes supporting story telling of experiences and histories for our diverse communities.
Embedding climate action	Work with arts and creative organisations to better enable the transition to a zero-carbon circular economy. We will partner with the arts, creative, science and innovation sectors to explore complex issues, develop new solutions and show what's possible. The carbon impact plays a significant role in decisions around what activities are supported and prioritised.
Engaging our community	Ensure that creative thinking and arts practitioners are involved early in our major infrastructure projects to ensure the disruption from infrastructure transformation is managed well. We will identify opportunities to co-create and shape initiatives that foster a sense of belonging and support resilient community, creative, and cultural spaces.
Value for money	Focus on ensuring our resources work harder to get the best outcomes possible within a constrained funding environment. We will deliver high quality, well managed programmes and projects to maximise value for our residents and the city. This also means being more strategic with the funding we have available.

4.1 He mahi toi, he mahi ahurea

Arts and Cultural Activities

Purpose

Our city is recognised as the cultural capital of New Zealand.

This reflects a mix of factors, including the presence of national arts organisations in the city, as a centre of major arts tertiary education in the city, funding support from the Council, a thriving community of Māori creatives, the sense of a supportive citizenry, and a reputation for edgy and interesting arts in the city.

Activities

Activities in this group	Services we deliver
4.1.1 City Galleries and Museums	<ul style="list-style-type: none"> Managing the city's art collection of more than 600 works, including the Wellington Collection at the Ngauranga Gorge collection store which is cared for by Experience Wellington
4.1.2 Visitor attractions	<ul style="list-style-type: none"> Funding Experience Wellington to have free and charged for public programmes and learning experiences across its sites: Wellington Museum, City Gallery Wellington, Cable Car Museum, Nairn Street Cottage, Space Place at Carter Observatory, Capital E Funding contribution to Te Papa
4.1.3 Arts and cultural festivals	<ul style="list-style-type: none"> Advising on and supporting a range of community events, including the Newtown Festival and Chinese New Year Delivering free public events throughout the year, including key Māori celebrations and events (e.g. Gardens Magic, New Years Eve, Matariki: Ahi Kā Festival, and Anzac Day) Supporting major cultural events (e.g. Te Rā o Waitangi, Diwali, and Pasifika Festival) Advising, funding and providing logistical support for a range of community events
4.1.4 Cultural Grants	<ul style="list-style-type: none"> Direct grants support to creative sector organisations, agencies and projects at professional and community levels. This includes support for events and festivals and grants that directly target Māori creatives.
4.1.5 Access and support for community art	<ul style="list-style-type: none"> Providing arts advice and support to arts organisations and maintaining an art collection of more than 600 artworks
4.1.7 Regional Amenities Fund	<ul style="list-style-type: none"> Infrastructure support to the sector through management of Toi Poneke (which houses a community of practitioners, arts organisations and creative businesses), Hannah Playhouse and governance overview of civic venues managed on council's behalf by WellingtonNZ
4.1.6 Arts Partnerships	<ul style="list-style-type: none"> Supporting, delivering or commissioning a range of public art around Wellington, including some provision of public art by Māori and mana whenua artists (e.g. Mason's Lane and Courtenay Place lightboxes, Waituhi flags, art on walls, support for Sculpture Trust) Facilitating career pathways for artists and arts organisations; advocating for creative value in Wellington City.

Rationale for Activities

- For city vibrancy and cultural expression. The arts contribute to a vibrant city and provide opportunities for cultural expression, enhancing Wellington's vibrancy as a diverse, active and eventful place attractive to visitors.
- To build and maintain a sense of place and identity. Our museums, visitor attractions and events shape Wellington's sense of place and identity. They celebrate creativity and ideas and increase our understanding of culture, our shared history, science, ourselves and each other.
- To grow visitation and exposure to creativity and innovation. We aim to grow the numbers of visitors to our attractions, providing ideas and places where people can connect, share what is common and explore what is different and new.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
4.1 Arts and cultural activities	We do not anticipate any significant negative effects associated with the provision of these services.	N/A

Key service level changes

Affordability

To address affordability pressures affecting both the Council and the community, we will continue exploring ways to develop the efficiency of delivering arts and culture services. This includes operating more commercially where possible and identifying areas for savings to ease cost pressures. For example, we will no longer fund an annual fireworks display (such as for

Matariki or special event). The New Years' Eve Display will continue.

While recognising the necessity of certain changes to ease cost pressures, we understand the sector's significance to the city. Recognising the Arts and Culture sector's importance to the city, our strategic focus for this LTP is prioritising targeted adjustments over wholesale changes to the levels of service. This involves making essential and strategic investments while implementing minor reductions in specific areas.

Venues and facilities

- Over the next three years, we will investigate the best course of action for the Te Ngākau Civic Square area. This includes the former Capital E building, the basement supporting the Town Hall, Te Matapihi, and the City-to-Sea bridge to the waterfront. Options under consideration include the possibility of demolishing these structures.
- In 2026 we expect to re-open the Town Hall following major earthquake strengthening.
- We will explore potential options for earthquake-prone venues, including the Michael Fowler Centre, Bond Store, and Opera House. We will also investigate options for other earthquake prone venues that support arts and

culture activities. Any changes to levels of service will be identified for the 2027 LTP.

- We are exploring venue options for Toi Pōneke. We are also looking at reshaping our service design so that it better meets Māori and other local arts community's needs.
- We are reviewing the grants funding, which will result in a reduction or removal of funding for national organisations and increased funding available for local arts.
- We will contribute to the National Music Centre establishment.

Living Wage

We retain our ongoing commitment to support a Living Wage for events and artists and we will review options in the next 12 months for this to be achieved through existing fund criteria or the continuation of specific top-up Living Wage funding. For CCOs we will provide top-up funding for Year 1, with the expectation that this is managed within existing budgets from Year 2.

Statement of levels of service and performance measures

Activity – 4.1 Arts and Cultural Activities

Level of service statement: Build and maintain a sense of place and identity for our city

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
(%) Attendees satisfied with Council-delivered festivals and events	Client Satisfaction	86% (YE22/23)	90%	Annual
(%) Residents agree: a. The Council enables local events, activities and cultural activities b. I feel welcome and included in cultural events and activities in Wellington c. I see my community reflected in Wellington's cultural activities	Accessibility	a. 71% (RMS 2024) b. 69% (RMS 2024) c. 57% (RMS 2024)	a. 71% b. 69% c. 57%	Annual
By 2026 Toi Pōneke will deliver: a. At least 30% of programming across exhibitions and related public programmes from Māori, Pacific peoples and minority groups b. At least 30,000 visitors per annum	Accessibility	a. 57% ¹ b. 19,910 (Dec 23)	a. ≥ 30% b. ≥ 30,000	6 monthly
By 2026 the Hannah Playhouse will deliver: a. At least 15% of the work in the house is developing tangata whenua and/or Pasifika practitioners b. At least 500 supported artists utilising the Hannah each year c. At least 6,000 audience attendance each year	Accessibility	a. 15% (Dec 23) b. 306 (Dec 23) c. 4194 (Dec 23)	a. ≥ 15% b. ≥ 500 c. ≥ 6,000	6 monthly
Number of total Council initiatives and events that have significant inclusion of te ao Māori	Sustainability	23	≥8 ²	Annual
Wellington Museums Trust (Experience Wellington) - achievement of Statement of Intent (SOI) Note: 2024/25 SOI comprises seven KPIs with the following targets: 1. Number of visitors: 470,500 2. Student & Education visits: 23,100 3. Council operating grant per visitor: \$20.71 4. Trading revenue per visit (excl. grants & interest): \$3.81 5. Non-council donations and funding: \$423,000 6. Non-council revenue as percentage of total revenue: 22% 7. Percentage (%) of visitors who rate the quality of their experience (good or very good): 87%	Other	Achieved (4/7 KPIs YE22/23)	Achieved	Quarterly

¹ Baseline is calculated using the 23/24 pre-planned schedule

² Target is less than Baseline due to constrained financial environment

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
4.1.1 Galleries and museums (WMT)	Expense	11,381,801	11,862,770	12,319,892	12,612,391	13,243,486	13,612,669	13,829,320	14,025,809	14,212,398	14,377,113
4.1.2 Visitor attractions (Te Papa / Carter Observatory)	Expense	3,162,942	3,205,549	3,251,748	3,288,326	3,324,847	3,360,291	3,397,221	3,437,720	3,466,274	3,494,928
4.1.3 Arts and cultural festivals	Expense	5,413,622	5,524,613	5,473,394	5,599,804	5,710,698	5,808,502	5,930,143	6,065,893	6,405,787	6,291,888
	Income	(80,000)	(81,600)	(83,395)	(85,230)	(87,020)	(88,760)	(90,447)	(92,165)	(93,916)	(95,607)
4.1.4 Cultural grants	Expense	3,024,202	3,024,202	3,024,202	3,024,202	3,024,202	3,024,202	3,024,202	3,024,202	3,024,202	3,024,202
4.1.5 Access and support for community arts	Expense	2,650,270	2,748,791	2,775,951	2,860,984	2,927,579	2,941,927	2,981,515	3,074,379	3,130,631	3,204,840
	Income	(24,000)	(24,480)	(25,019)	(25,569)	(26,106)	(26,628)	(27,134)	(27,650)	(28,175)	(28,682)
4.1.6 Arts partnerships	Expense	2,816,322	3,270,426	2,759,780	3,265,974	3,480,127	3,541,599	3,618,982	3,705,998	3,767,032	3,821,973
	Income	(482,840)	(492,497)	(503,332)	(514,405)	(525,208)	(535,712)	(545,890)	(556,262)	(566,831)	(577,034)
4.1.7 Regional amenities fund	Expense	609,200	609,200	609,200	609,200	609,200	609,200	609,200	609,200	609,200	609,200
Total		28,471,520	29,646,973	29,602,422	30,635,677	31,681,806	32,247,290	32,727,114	33,267,123	33,926,601	34,122,820

Capital Expenditure

Activity Component Name	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
4.1.1 Galleries and museums (WMT)	1,685,981	12,315,753	5,754,399	957,371	0	0	0	0	0	0
4.1.2 Visitor attractions (Te Papa / Carter Observatory)	353,751	0	0	0	0	0	0	0	0	0
4.1.4 Cultural grants	1,067,995	0	0	0	0	0	0	0	0	0
4.1.5 Access and support for community arts	119,820	76,575	78,260	79,903	81,501	83,050	84,628	86,236	87,788	89,368
4.1.6 Arts partnerships	275,000	3,350,000	2,085,000	95,000	0	0	0	0	0	0
Total	3,502,547	15,742,328	7,917,659	1,132,275	81,501	83,050	84,628	86,236	87,788	89,368

Funding impact statement (\$000s)

4.1 Arts and Cultural Activities	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	20,426	21,451	21,260	22,195	23,057	23,506	23,906	24,368	24,961	25,096
Targeted rates (other than a targeted rate for water supply)	8,084	8,234	8,380	8,479	8,662	8,780	8,860	8,937	9,004	9,065
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
Fees and charges	587	599	612	625	638	651	663	676	689	701
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	29,096	30,284	30,252	31,299	32,358	32,936	33,429	33,981	34,654	34,862
Applications of operating funding										
Payments to staff and suppliers	7,821	8,440	7,965	8,123	8,291	8,452	8,614	8,781	9,176	9,088
Finance costs	79	75	74	78	82	88	97	111	113	116
Other operating funding applications	18,675	19,198	19,687	19,987	20,255	20,490	20,689	20,865	21,029	21,167

4.1 Arts and Cultural Activities	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Internal charges	1,772	1,843	1,786	1,919	2,008	2,071	2,197	2,354	2,422	2,534
Total applications of operating funding (B)	28,347	29,556	29,512	30,107	30,635	31,101	31,597	32,110	32,740	32,905
Surplus (deficit) of operating funding (A-B)	750	728	740	1,192	1,723	1,835	1,831	1,871	1,913	1,957
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	2,753	15,015	7,177	(60)	(1,641)	(1,752)	(1,747)	(1,785)	(1,825)	(1,868)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	2,753	15,015	7,177	(60)	(1,641)	(1,752)	(1,747)	(1,785)	(1,825)	(1,868)
Applications of capital funding										
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	0
- to improve level of service	2,266	15,742	7,918	1,132	82	83	85	86	88	89
- to replace existing assets	1,237	0	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	0	0	(0)	(0)	(0)	0	(0)	(0)	(0)	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	3,503	15,742	7,918	1,132	82	83	85	86	88	89
Surplus (deficit) of capital funding (C-D)	(750)	(728)	(740)	(1,192)	(1,723)	(1,835)	(1,831)	(1,871)	(1,913)	(1,957)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	712	690	702	1,154	1,685	1,797	1,793	1,833	1,875	1,920

5. Pāpori me te hākinakina

Social and recreation

The mahi for Social and Recreation is focused on the health and wellbeing of the community.

Overview

Wellington's open space and recreation networks are crucial for the city's environmental, social, economic, and cultural wellbeing. The Open Spaces and Recreation Strategy envisions a network of parks and recreation facilities integrated into daily life, designed for flexible use to meet diverse needs.

The Council's Te Awe Māpara | The Community Facilities Plan outlines a 30-year framework with 58 prioritized actions to ensure thriving, accessible community facilities. These spaces aim to foster connection, fun, and belonging.

To reduce carbon emissions, the Council will invest in transitioning swimming pools away from gas, which currently contributes 45% of the Council's building emissions.

Community facilities and services aim to create liveable, safe, and inclusive communities through support initiatives, housing access, and facilities like community centres and libraries. Most services will remain at current levels for the 2024-34 LTP. The opening of Te Matapihi will enhance central city facilities, celebrating te ao Māori. Social housing upgrades continue to be a key improvement.

Over the next ten years, the adoption of Te Awe Māpara will guide the evolution of community facilities to maximize benefits and make smarter decisions. This includes investigating facility needs and potential changes to future facility mixes.

We continue to focus on processing of alcohol licenses, food safety certificates, dog registrations, gambling consents and health licenses for businesses and activities that could impact human health. We will also continue to operate animal control service and litter enforcement.

The key groups of activities under this strategic area are below, along with their alignment to the Council's strategic direction that is outlined in Volume 1, page 36.

Our Tākai Here and Te Tiriti Commitment

Our commitment underpins all social and recreation activities, including by the Basin Reserve Trust. The Tūpiki Ora Māori Strategy outlines our priorities in its waypoint, He whānau toiora | thriving and vibrant communities including whānau Māori are in warm, quality, safe and affordable housing throughout the city. More information on this commitment is in Volume 1 and Volume 3 in our Strategic Direction sections.

Key activity groups

Activity groups	Community outcome	Strategic priority (where applicable)	Key strategies or plans
5.1 Recreation Facilities and Services	Social wellbeing: A city of health and thriving whānau and communities	<ul style="list-style-type: none"> Invest in sustainable, connected and accessible community and recreation facilities 	<ul style="list-style-type: none"> Te Whai Oranga Pōneke – Open Space and Recreation Strategy Te Awe Māpara – Community Facilities Plan Strategy for Children and Young People Infrastructure Strategy 2024 Finance Strategy 2024
5.2 Community Facilities and Services	Social wellbeing: A city of health and thriving whānau and communities	<ul style="list-style-type: none"> Invest in sustainable, connected and accessible community and recreation facilities Increase access to good, affordable housing to improve the wellbeing of our communities 	<ul style="list-style-type: none"> Te Whai Oranga Pōneke – Open Space and Recreation Strategy Te Awe Māpara – Community Facilities Plan Strategy for Children and Young People Homelessness Strategy Housing Strategy Infrastructure Strategy 2024 Finance Strategy 2024
5.3 Public Health and Safety	<p>Social wellbeing: A city of health and thriving whānau and communities.</p> <p>Urban form: A liveable and accessible, compact city.</p>	<ul style="list-style-type: none"> Invest in sustainable, connected and accessible community and recreation facilities Revitalise the city and suburbs to support a thriving and resilient economy and support job growth 	<ul style="list-style-type: none"> Enforcement and Compliance Policy

How we will embed Strategic Approaches in this activity

We are proud that this 10-year plan embeds five approaches to help guide the Council in all parts of our plan. How these approaches will be applied in this strategic area is outlined below.

Integrating te ao Māori

Work together with our Tākai Here partners on our strategic projects to uplift te ao Māori using language and design.

Making our city accessible and inclusive for all

As we upgrade our facilities, we will utilise Universal Design principles to ensure facilities are accessible and inclusive for all. We must also provide accessibility information online, on-site and in different mediums to help people know in advance which places are accessible to them and how they can use them.

Embedding climate action

Climate change adaptation planning will help inform future investment decisions, particularly for assets in coastal locations. Future community leases and renewals will take into account any impact of climate change and adaptation requirements. As we upgrade our facilities, we will address climate adaptation needs.

Engaging our community

Follow a robust process to work with the community, understand needs, test all options, determine the best response, and prepare a business case to provide clear justification for any investment to change a community facility. We will identify opportunities to co-create and shape initiatives that foster a sense of belonging and support resilient community, creative, and cultural spaces.

Value for money

In addition to the outcomes sought by the Community Facilities Plan and Te Whai Oranga Pōneke, strategic rationalisation will be a key factor for consideration in the investigations of each area's needs. We will make future focused decisions that provide best outcomes and value for money for the long term.

5.1 Ngā whare me ngā ratonga mahi ā-rēhia

Recreation Facilities and Services

Purpose

To support the wellness of people to live and play, and the intrinsically connected health of the environment.

Wellington City Council provides a range of recreation and leisure facilities to encourage active and healthy lifestyles and enable participation in sporting and other group activities. Through the promotion and support of recreation opportunities we contribute to the development of strong, healthy communities and a high quality of life for Wellingtonians.

People enjoy our open spaces and parks for exercising, socialising, relaxing, playing and connecting to nature. Our open spaces contain much of Wellington’s natural elements such as waterways, forests, shorelines and are home to our native biodiversity. They are also equipped with recreation facilities such as playgrounds and sports fields.

Activities

Activities in this group	Services we deliver
5.1.1 Swimming pools	<ul style="list-style-type: none"> ■ Managing, maintaining and servicing seven pool facilities, including: <ul style="list-style-type: none"> ■ year-round facilities and two summer pools. ■ Two integrated fitness centres throughout the city and suburbs ■ 'Learn to Swim' courses for children and adults
5.1.2 Sports fields	<ul style="list-style-type: none"> ■ Managing and maintaining outdoor sports facilities in the city, including: <ul style="list-style-type: none"> □ 44 natural and 11 artificial sports turfs (two in partnership with schools), which provide year-round venues for recreation and competitive sport □ nine croquet lawns □ Newtown Park running track □ the velodrome □ tennis and netball courts □ Basin Reserve: refer to the CCO section on page 105.
5.1.3 Recreation Programmes	<ul style="list-style-type: none"> ■ Managing, maintaining and servicing four community recreation centres, croquet facilities, tennis, netball and basketball half courts, and the Ākau Tangi Sports Centre
5.1.4 Recreation centres	<ul style="list-style-type: none"> ■ Offer various community programmes through the facilities.
5.1.5 Recreation activations and partnerships	<ul style="list-style-type: none"> ■ Managing about 30 premises leases, 100+ ground leases to a range of recreation, sporting, marae and community organisations. ■ Supporting the Basin Reserve Trust, a CCO that manages and operates the Basin Reserve to continue to attract national and international events to Wellington.
5.1.6 Playgrounds	<ul style="list-style-type: none"> ■ Managing and maintaining 107 playgrounds and skateparks
5.1.7 Marinas	<ul style="list-style-type: none"> ■ Maintaining other Council-owned recreational facilities, including <ul style="list-style-type: none"> □ the Berhampore golf course □ two marinas, with financial support to groups providing publicly accessible facilities.
5.1.8 Golf course	
5.1.9 Leisure Card	<ul style="list-style-type: none"> ■ Delivery of programmes to those for who cost is a barrier to encourage participation in leisure activities

Rationale for Activities

- To encourage active and healthy lifestyles. Our swimming pools, sports fields and other recreation centres provide access to sport and recreation opportunities, which are important for people's health and wellbeing.
- To enable participation in sporting and other group activities. Our recreation facilities give sporting and recreation groups a space to organise sport and recreation programmes.
- For social cohesion and connectedness. Our recreation facilities provide important community focal points and recreation opportunities that bring people together.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
5.1 Recreation Facilities	<p>There are negative effects from owning and managing buildings and other assets to deliver these services. These include waste, direct energy use to operate the buildings, indirect energy use, and emissions from people using private transport to access our facilities.</p> <p>All the indoor pools are currently heated by gas. The negative effect is that it produces CO² and it is expensive to run.</p>	<p>Our operations are managed so that waste is minimised or recycled, and energy and water is conserved. We also encourage the use of public transport, walking and cycling as a means of getting to places of recreation</p> <p>We have agreed to allocate \$14m from the Climate Resilience Fund to degasify the pool network.</p>

Key service level changes

Recreation facilities

We will commence design and engagement of Grenada North Park sports field upgrades and commence works in Year 2. This will result in an improvement to sports field provision in Grenada North.

We will construct a destination skate park at Kilbirnie Park. The skate park upgrades at Ian Galloway and Waitangi Park will not be funded. However, the Council's Grants Subcommittee will allocate \$80,000 from the Sportsville fund in year two of the LTP for feasibility studies of

upgrades for Waitangi Park and Ian Galloway skateparks.

One significant service change is the proposal to close Khandallah Pool. The council has agreed to keep the pool open for at least one year and investigate feasibility of a possible fix within the \$7.5m budget allocated. An advisory group will be set up with representatives from community, Mayor and Council. Technical and engineering expert advice will be sought. The Council has also agreed to allocate \$14m from the Climate Resilience Fund to degasify the full pool network.

Te Awe Māpara

A key feature for this activity grouping over the coming ten years will be the adoption of the Council's Te Awe Māpara | Community Facility Plan. The plan sets out the future approach to guide the Council's provision and decision-making about community facilities. It includes several facility investigations to be undertaken in partnership with the community, taking a holistic view across the city, different facility types and consideration of facilities for whānau and hapori Māori. The aim is to be smarter and maximise the benefits of community facilities, and this plan may lead to changes to the mix of future facilities.

Renewals

We will limit renewals spending to critical assets. This will result in the deterioration of sports fields condition over time, a longer time between playground renewals and the gradual reduction in asset condition (more poor or very poor asset conditions).

Statement of levels of service and performance measures

Activity: 5.1 Recreation Facilities and Services

Level of service statements: Maintain high quality sports amenities and recreational facilities, and encourage participation in leisure activities

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
(%) User satisfaction with pools	Client satisfaction	77% (YE22/23)	80%	Annual
Ratepayer subsidy per swimming pool visit (\$)	Affordability	\$22.41 (YE22/23)	<\$22.50	Annual
(%) User satisfaction with recreation centres including Akau Tangi sports centre	Client satisfaction	87% (YE22/23)	85%	Annual
Ratepayer subsidy per recreational centre visit including Akau Tangi (\$)	Affordability	\$8.12 (YE22/23)	<\$9	Annual
(%) Perception that recreation facilities are easy to access	Accessibility	70% (RMS 2024)	70%	Annual
Utilisation of Leisure card (increase in number of active users)	Quality	27% (YE22/23)	28%	Annual
(%) User satisfaction with sports fields	Client satisfaction	81% (YE22/23)	80%	Annual
(%) Residents satisfied with the quality and maintenance of Playgrounds and Skateparks	Client satisfaction	61% (RMS2024)	70%	Annual
Basin Reserve - achievement of Statement of Intent	Other	Achieved	Achieved	Quarterly
Note: 2024/25 SOI comprises of four KPIs with the following targets:		(4/8 KPIs YE22/23)		
1. Numbers attending events at the Basin Reserve: 40,000				
2. Council operating grant per attendance: \$21.06				
3. Event income: \$390,000				
4. Activity days (comprising ticketed Cricket events, practice facility usage and functions): 192				

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
5.1.1 Swimming Pools	Expense	35,409,217	36,240,159	36,852,795	38,289,059	39,570,494	40,540,666	41,798,659	43,722,064	44,649,405	45,965,715
	Income	(8,900,453)	(9,170,978)	(9,372,739)	(9,410,696)	(9,838,292)	(9,747,970)	(10,210,461)	(10,353,726)	(10,438,580)	(10,652,810)
5.1.2 Sportsfields	Expense	7,885,518	8,068,113	8,708,328	9,564,569	9,874,181	10,098,494	10,327,578	10,664,314	10,717,667	11,085,510
	Income	(1,022,777)	(1,063,633)	(1,087,033)	(1,110,948)	(1,134,278)	(1,156,963)	(1,178,945)	(1,201,345)	(1,224,171)	(1,246,206)
5.1.3 Recreation Programmes	Expense	636,516	630,447	631,757	651,707	651,019	662,456	680,964	702,640	716,440	734,449
	Income	(105,000)	(61,200)	(62,546)	(63,922)	(65,265)	(66,570)	(67,835)	(69,124)	(70,437)	(71,705)
5.1.4 Recreation Centres	Expense	13,304,708	13,575,085	13,988,602	14,423,071	14,826,676	15,438,026	15,791,490	16,389,684	17,086,977	17,434,983
	Income	(2,762,816)	(2,844,569)	(2,907,150)	(2,971,107)	(3,033,500)	(3,094,170)	(3,152,959)	(3,212,866)	(3,273,910)	(3,332,840)
5.1.5 Recreation partnerships	Expense	2,691,399	2,824,739	2,964,898	3,087,242	3,219,991	3,398,223	3,733,031	4,033,935	4,247,909	4,426,618
5.1.6 Playgrounds	Expense	1,767,954	1,953,979	2,375,221	2,603,315	2,755,872	2,890,589	3,022,118	3,176,306	3,309,509	3,467,350
5.1.7 Marinas	Expense	976,085	1,000,493	1,021,908	1,106,337	1,158,115	1,249,116	1,296,882	1,394,510	1,405,947	1,457,520
	Income	(795,361)	(1,043,130)	(1,066,079)	(1,089,532)	(1,112,413)	(1,134,661)	(1,156,219)	(1,178,187)	(1,200,573)	(1,222,183)
5.1.8 Golf Course	Expense	290,952	290,250	298,015	309,350	318,910	326,554	337,127	348,843	356,973	366,237
	Income	(80,862)	(82,479)	(84,293)	(86,148)	(87,957)	(89,716)	(91,421)	(93,158)	(94,928)	(96,636)
5.1.9 LeisureCard	Expense	100,521	184,497	184,364	192,889	198,895	203,252	211,232	220,565	226,404	234,207
Total		49,395,601	50,501,773	52,446,048	55,495,187	57,302,450	59,517,327	61,341,241	64,544,455	66,414,634	68,550,208

Capital Expenditure

Activity Component Name	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
5.1.1 Swimming Pools	4,450,467	9,452,900	4,471,940	7,311,333	5,989,374	6,085,388	1,398,497	2,339,648	2,784,148	2,621,806
5.1.2 Sportsfields	2,489,526	6,544,339	8,767,191	450,926	1,039,539	1,848,538	1,985,705	479,966	2,286,937	4,271,007
5.1.4 Recreation Centres	239,972	754,687	2,962,197	132,148	550,192	431,913	138,024	1,181,929	1,589,548	8,478,656
5.1.5 Recreation partnerships	437,415	136,126	183,674	314,322	690,416	2,882,667	969,026	1,667,689	406,304	303,848
5.1.6 Playgrounds	2,699,070	7,525,416	1,878,183	3,196,121	2,080,217	1,852,197	1,759,234	2,081,627	2,700,016	2,002,479
5.1.7 Marinas	1,230,849	241,501	1,840,982	160,341	2,249,008	193,747	57,525	355,183	98,907	171,227
Total	11,547,300	24,654,969	20,104,167	11,565,191	12,598,746	13,294,450	6,308,010	8,106,041	9,865,860	17,849,022

Funding impact statement (\$000s)

5.1 Recreation Promotion and Support	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	47,077	48,050	49,854	52,781	54,456	56,492	57,982	60,884	62,540	64,497
Targeted rates (other than a targeted rate for water supply)	2,691	2,825	2,965	3,087	3,220	3,398	3,733	4,034	4,248	4,427
Subsidies and grants for operating purposes	15	15	16	16	16	17	17	17	18	18
Fees and charges	13,652	14,251	14,564	14,716	15,255	15,273	15,841	16,091	16,285	16,604
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	63,436	65,141	67,399	70,601	72,947	75,181	77,572	81,026	83,091	85,546
Applications of operating funding										
Payments to staff and suppliers	31,329	31,802	32,828	33,524	34,317	35,230	35,892	36,815	37,739	38,239
Finance costs	3,694	3,770	3,950	4,106	4,237	4,450	4,716	5,117	5,149	5,230
Other operating funding applications	1,047	1,077	1,101	1,123	1,142	1,159	1,173	1,186	1,198	1,208
Internal charges	14,491	15,080	15,173	16,158	16,864	17,499	18,430	19,722	20,215	20,992
Total applications of operating funding (B)	50,560	51,729	53,052	54,911	56,560	58,338	60,211	62,839	64,300	65,669
Surplus (deficit) of operating funding (A-B)	12,876	13,412	14,347	15,690	16,387	16,843	17,361	18,187	18,791	19,877
Sources of capital funding										
Subsidies and grants for capital expenditure	500	2,040	1,042	0	0	0	1,696	1,152	0	0

5.1 Recreation Promotion and Support	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(1,829)	9,203	4,714	(4,125)	(3,789)	(3,548)	(12,749)	(11,233)	(8,925)	(2,028)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(1,329)	11,243	5,757	(4,125)	(3,789)	(3,548)	(11,053)	(10,081)	(8,925)	(2,028)
Applications of capital funding										
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	8,185
- to improve level of service	2,160	17,869	11,620	4,964	3,753	4,024	0	159	609	165
- to replace existing assets	9,388	6,786	8,484	6,601	8,846	9,270	6,308	7,947	9,257	9,499
Increase (decrease) in reserves	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	11,547	24,655	20,104	11,565	12,599	13,294	6,308	8,106	9,866	17,849
Surplus (deficit) of capital funding (C-D)	(12,876)	(13,412)	(14,347)	(15,690)	(16,387)	(16,843)	(17,361)	(18,187)	(18,791)	(19,877)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	12,503	13,039	13,974	15,316	16,014	16,469	16,988	17,814	18,418	19,504

5.2 Ngā whare me ngā ratonga hapori

Community Facilities and Services

Purpose

By providing libraries, community centres and community housing we foster diverse and inclusive communities and enable people to connect with information and each other.

We provide a wide range of facilities forming part of the city's 'hard' social infrastructure that support community wellbeing. These include libraries, community spaces, social housing, public toilets, and cemeteries.

We also deliver services that assist in building a strong social infrastructure that supports diverse, inclusive, and resilient communities. We provide a wide range of services that support community wellbeing and harm reduction, include community service, advocacy, grants, and city safety.

Activities

Activities in this group	Services we deliver
5.2.1 Libraries	<ul style="list-style-type: none"> Access for all to a wide array of books, magazines, DVD, e-books, e-audio, online journals, streaming media and e-music tracks through the 13 libraries around Wellington and online library presence.
5.2.2 Community advocacy	<ul style="list-style-type: none"> Support for community groups, ensuring Wellington's diverse population is supported and embraced by an inclusive, caring and welcoming community. Work with external agencies and support outreach programmes to end street homelessness and address begging, providing a visible presence in the community.
5.2.3 Grants (Social and Recreation)	<ul style="list-style-type: none"> Ensures residents can participate in communities of choice, accessing support through a variety of mechanisms, including community grants. Climate and Sustainability Fund to support community groups wanting to take climate action locally. Home Energy Saver assessments for Wellington homeowners.
5.2.4 Housing	<ul style="list-style-type: none"> Provision of lease properties (over 1,900 units) to Te Toi Mahana Community Housing Provider Facilitation of affordable rental housing in the city through the Te Kāinga programme of CBD apartment conversions.
5.2.5 Community centres and halls	<ul style="list-style-type: none"> Access to community spaces and marae, including a citywide network of over 25 community centres and five community halls Delivers a city-wide network of effective community spaces that meet the community's needs.
5.2.6 Cemeteries	<ul style="list-style-type: none"> Managing and maintaining two cemeteries at Karori and Mākara, and providing cremation services at Karori Cemetery Partnership with our Tākai Here partners in the running of Opau Urupā.
5.2.7. Public Toilets	<ul style="list-style-type: none"> Ensuring the 94 public toilets and sports pavilions/beach changing rooms located across the city are accessible clean and safe.
5.2.8 City Safety	<ul style="list-style-type: none"> Provide leadership across activities and link with interagency programmes, such as alcohol harm reduction, management of graffiti, support for the city's youth, and programmes that eliminate sexual violence and addressing food insecurity. Ensuring Wellington is a safe and inclusive city where people know their neighbours and are safe. Reduces harm, improve community/city safety and improve social wellbeing.
5.2.9 WREMO	<ul style="list-style-type: none"> Support connected tolerant and resilient communities that know their neighbours. An effective CDEM welfare response and social recovery and co-ordination of the multi-agency response to a major shock event that affects the city. To provide technical input into natural hazard planning to avoid the risks in the first place.

Rationale for Activities

- To foster diverse and inclusive communities. Our community facilities are places for groups to come together – strengthening social cohesion, celebrating diversity and making the city a more appealing and welcoming place to live.
- To enable people to connect with information and with each other. Our community facilities are places of discovery and learning that allow people to connect with others and exchange knowledge through events and other activities.
- To support warmer, drier, healthier homes. The quality of Wellington homes is improved.
- To support communities to take climate action. Climate actions that can be undertaken by community groups are supported and enabled.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
5.2 Community Facilities and Services	There are negative effects from owning and managing buildings and other assets to deliver these services. These include waste and direct water and energy use to operate buildings.	We seek to minimise these negative effects by ensuring our operations are managed effectively, waste is minimised or recycled, and water and energy are conserved.

Key service level changes

Affordability and value for money

Most of the services are to largely remain at current levels for 2024-34 LTP. For affordability, we are deferring the renewal of non-critical assets, which may result in deterioration of facility condition over time.

We will review and prioritise multi-year grants, with a focus on maintaining or reducing grants in alignment with outcomes, priorities, and strategies. This may involve discontinuing funding for larger community organisations with alternative funding sources. There will be a reduction in funding for non-priority programmes or larger organisations with legitimate alternative sources of funding. We have also improved the current

funding structure by eliminating multiple and inequitable funding sources, for example, some community centres are funded through the Social & Recreation fund, and others receive LTP funding.

Community Facilities

The opening of Te Matapihi will be a significant increase to the provision of community facilities in the central city, and as a project that has been developed in partnership with our Tākaia Here partners, will significantly celebrate and uplift te ao Māori through the use of language and design. In anticipation of the opening, we will close the Arapaki Service centre and temporary library on Manners St 18 months earlier than previously planned. The Brandon St Te Awe Library will continue to operate until Te Matapihi the Central City Library reopens.

A key feature for this activity grouping over the coming ten years will be the implementation of Te Awe Māpara | The Community Facilities

Network Plan. The plan will guide the Council's provision and decision-making on community facilities. A key direction for the plan is to evolve community facilities to maximise the benefits and making more holistic and smarter facility decisions. The plan includes a number of facility and delivery investigations across all facility types and the city.

Implementation of these actions may lead to changes to the mix of future facilities.

We will sell the Wadestown Community Centre and it will not be replaced. We will engage with the local community on how to spend the proceeds of the sale.

Housing

The continuation of planned upgrade of social housing stock is also a key service improvement in this activity.

We will continue to invest in the Te Kāinga affordable rental programme, reaching up to 1,000 properties available to the medium to lower income earners.

City Safety

The council will increase levels of service for city safety, including developing a plan and working with relevant agencies to reduce crime and improve safety in Wellington with a focus on the CBD

Statement of levels of service and performance measures

Activity – 5.2 Community Facilities and Services

Level of service statement: Provide accessible, safe and inclusive community facilities and services

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Cost to the ratepayer per library transaction (\$)	Affordability	\$2.68 (YE22/23)	<\$2.79	Annual
Toilets (%) that meet required cleanliness performance standards	Safety	97% (YE22/23)	95%	Quarterly
Percentage of public toilets across the city that are open and able to be used	Accessibility	95% (Mar2024)	95%	Quarterly
(%) User satisfaction with library services	Client Satisfaction	88% (YE22/23)	85%	Annual
(%) User satisfaction with community centres and halls	Client Satisfaction	84% (YE22/23)	85%	Annual
% of people who feel safe in the CBD a. During the day b. After dark	Accessibility	a. 86% (RMS 2024) b. 43% (RMS 2024)	a. 91% b. 60%	Annual

What it will cost

Operating Expenditure

Activity Component Name	Income/ Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
5.2.1 Libraries	Expense	36,337,657	43,070,531	43,758,916	46,615,898	47,920,246	48,610,480	49,715,935	49,566,361	50,332,788	51,839,470
	Income	(386,851)	(298,814)	(305,415)	(312,163)	(318,748)	(325,155)	(331,367)	(337,396)	(343,337)	(349,517)
5.2.2 Community Advocacy	Expense	4,445,433	4,664,782	4,706,804	4,889,655	5,046,264	4,581,705	4,743,866	4,931,923	5,053,297	5,211,237
	Income	(136,739)	1,346	1,375	1,404	1,432	1,459	1,487	1,515	1,543	1,570
5.2.3 Grants (Social and Recreation)	Expense	5,857,854	5,423,022	5,503,692	5,504,689	5,505,596	5,506,531	5,507,519	5,508,654	5,509,452	5,510,375
5.2.4 Housing	Expense	39,311,264	44,710,702	49,362,726	50,515,193	52,403,632	56,234,376	58,733,562	60,760,844	63,835,942	66,986,679
	Income	(19,821,578)	(20,218,010)	(20,662,806)	(21,117,388)	(21,560,853)	(21,992,070)	(22,409,919)	(22,835,707)	(23,269,586)	(23,688,438)
5.2.5 Community centres and halls	Expense	7,207,083	7,841,635	8,103,308	9,599,215	9,949,488	10,328,762	10,171,524	10,793,255	11,274,914	12,436,857
	Income	(317,689)	(324,042)	(331,171)	(338,457)	(345,565)	(352,476)	(359,173)	(365,997)	(372,951)	(379,664)
5.2.6 Cemeteries	Expense	2,437,249	2,578,111	2,681,110	2,829,487	2,997,194	3,108,491	3,225,877	3,348,882	3,391,687	3,493,338
	Income	(1,151,381)	(1,185,793)	(1,211,881)	(1,238,542)	(1,264,551)	(1,289,842)	(1,314,349)	(1,339,322)	(1,364,769)	(1,389,335)
5.2.7 Public toilets	Expense	5,593,831	6,065,919	6,281,803	6,468,950	6,730,820	7,034,953	7,340,413	7,665,262	7,896,022	8,145,102
5.2.8 City safety	Expense	3,665,286	3,933,062	3,981,411	4,127,917	4,260,500	4,319,143	4,363,277	4,645,143	4,757,578	4,907,737
	Income	(234,000)	(238,914)	(244,170)	(249,298)	(254,284)	(259,115)	(264,038)	(269,055)	(273,898)	(278,828)
5.2.9 WREMO	Expense	3,614,229	3,732,386	3,833,027	3,980,876	4,100,530	4,177,030	4,313,474	4,462,502	4,568,681	4,695,638
	Income	(200,000)	(204,200)	(208,692)	(213,075)	(217,336)	(221,466)	(225,674)	(229,961)	(234,101)	(238,315)
Total		86,221,648	99,551,723	105,250,038	111,064,362	114,954,365	119,462,806	123,212,414	126,306,904	130,763,262	136,903,906

Capital Expenditure

Activity Component Name	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
5.2.1 Libraries	6,767,433	6,418,461	3,270,705	3,221,694	4,030,992	3,707,445	3,581,356	17,483,161	15,041,540	3,742,314
5.2.4 Housing	48,872,724	50,929,609	61,388,214	89,485,808	81,560,285	79,522,732	75,943,491	53,624,869	27,486,373	24,060,274
5.2.5 Community centres and halls	4,440,141	548,730	337,441	4,289,605	4,248,942	4,182,139	25,883,174	25,990,161	25,994,340	25,825,281
5.2.6 Cemeteries	338,930	1,018,694	2,412,891	2,441,494	1,236,365	684,623	522,058	448,563	632,098	363,056
5.2.7 Public toilets	1,418,371	642,890	2,067,162	1,882,295	2,329,889	1,242,630	801,883	807,365	1,266,488	867,913
5.2.8 City safety	2,244,826	121,794	124,474	127,212	129,883	132,481	134,998	144,510	147,255	149,906
5.2.9 WREMO	86,157	87,881	89,814	91,790	93,718	95,592	97,408	104,023	106,000	107,908
Total	64,168,582	59,768,059	69,690,700	101,539,898	93,630,073	89,567,642	106,964,368	98,602,652	70,674,095	55,116,651

Funding impact statement (\$000s)

5.2 Community Participation and Support	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	53,678	63,340	64,535	67,980	69,925	71,126	72,603	73,293	74,512	76,607
Targeted rates (other than a targeted rate for water supply)	11,286	12,271	12,519	14,152	14,652	14,559	14,558	15,361	15,957	17,270
Subsidies and grants for operating purposes	161	23	24	24	25	25	26	26	27	27
Fees and charges	22,036	22,392	22,885	23,388	23,879	24,356	24,819	25,290	25,770	26,233
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	52	53	54	55	56	58	59	60	61	62
Total operating funding (A)	87,212	98,080	100,016	105,599	108,536	110,124	112,064	114,030	116,326	120,200
Applications of operating funding										
Payments to staff and suppliers	49,458	54,247	51,279	53,340	54,867	55,797	56,676	58,252	59,844	61,321

5.2 Community Participation and Support	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Finance costs	3,237	5,199	7,582	10,129	12,366	13,659	13,965	14,127	13,900	13,581
Other operating funding applications	11,590	12,654	12,734	8,734	5,734	5,734	5,734	5,734	5,734	5,735
Internal charges	20,936	24,617	28,067	30,784	31,955	32,512	33,575	33,948	35,131	37,138
Total applications of operating funding (B)	85,221	96,717	99,662	102,988	104,923	107,703	109,951	112,061	114,610	117,775
Surplus (deficit) of operating funding (A-B)	1,991	1,364	354	2,611	3,614	2,422	2,113	1,968	1,716	2,426
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	62,178	58,405	69,337	98,929	90,016	87,146	104,851	96,634	68,958	52,691
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	62,178	58,405	69,337	98,929	90,016	87,146	104,851	96,634	68,958	52,691
Applications of capital funding										
Capital expenditure										
- to meet additional demand	671	701	2,292	2,215	767	0	0	0	0	0
- to improve level of service	2,710	379	86	3,844	3,852	3,860	25,491	39,142	36,623	25,503
- to replace existing assets	60,788	58,689	67,312	95,481	89,011	85,708	81,474	59,461	34,052	29,613
Increase (decrease) in reserves	0	0	0	0	(0)	0	0	0	0	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	64,169	59,768	69,691	101,540	93,630	89,568	106,964	98,603	70,674	55,117
Surplus (deficit) of capital funding (C-D)	(1,991)	(1,364)	(354)	(2,611)	(3,614)	(2,422)	(2,113)	(1,968)	(1,716)	(2,426)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	(0)	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	23,249	25,304	28,550	31,544	33,992	36,199	38,165	39,622	42,011	45,452

5.3 Haumarutanga Tūmatanui Public Health and Safety

Purpose

The health and safety of our city are crucial to enabling our city and our people to thrive. We deliver services that support the health and safety of the city's communities.

We continue to focus on processing of alcohol licenses, food safety certificates, dog registrations, gambling consents and health licenses for businesses and activities that could impact human health. We will also continue to operate animal control service and litter enforcement.

Activities

Activities in this group	Services we deliver
5.3.1 Public Health Regulations	<ul style="list-style-type: none"> Ensuring, through timely food and alcohol licencing and inspections, that Wellington's hospitality sector contributes to the health and safety of our community, including holding District Licensing Committee hearings Wellington consolidated bylaw, part 2 Animals - regulation of domestic animals and inspecting kennels, catteries, doggy daycare Trading and events in public places policy - issuing permits for parklets, outdoor dining, dog walking as a commercial activity Respond to incidents involving hazardous substances Trade waste - issuing consents Litter - issuing infringements in accordance with the Litter Act Health Act - responding to environmental complaints, dealing with hoarders and registering and compliance activities for hairdressers.

Rationale for Activities

- To maintain health standards. We promote and maintain health standards through public health regulations and maintenance of our own facilities, such as public toilets.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Key service level changes

There are no changes to the level of service.

Activity	Key negative effects	Mitigation
5.3 Public Health and Safety	We do not anticipate any significant negative effects associated with the provision of these services.	N/A

Statement of levels of service and performance measures

Activity – 5.3 Public health and safety

Level of service statements:
Maintain environmental health and safety standards through public health regulations to protect the public

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
(%) Food businesses verified within statutory timeframes ¹	Safety	34% (YE22/23)	80%	Quarterly
(%) New alcohol licenced premises inspected from the application acceptance date to the end of the public notice period ²	Safety	67% (Nov23-May24)	90%	Quarterly

1 Statutory timeframe is defined as: New businesses - within 6 weeks after registration is approved; Existing businesses - the date determined by the performance-based verification step from previous verification (can be between 3months and 3years)

2 Public notice period for the intention of sale and supply of alcohol under the Sale and Supply of Alcohol Act 2023 is 25 days from date of acceptance

What it will cost

Operating Expenditure

Activity Component Name	Income/ Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
5.3.1 Public Health Regulations	Expense	8,528,654	8,219,877	8,213,370	8,557,660	8,819,437	8,988,313	9,312,650	9,689,280	9,937,735	10,252,007
	Income	(5,046,812)	(5,147,891)	(5,261,145)	(5,376,741)	(5,489,500)	(5,599,134)	(5,705,517)	(5,813,922)	(5,924,222)	(6,030,858)
Total		3,481,842	3,071,985	2,952,225	3,180,919	3,329,938	3,389,179	3,607,133	3,875,358	4,013,513	4,221,149

Capital Expenditure

There is no capital expenditure for this activity.

Funding impact statement (\$000s)

5.3 Public Health and Safety	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	3,702	3,292	3,172	3,401	3,550	3,609	3,827	4,096	4,185	4,393
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
Fees and charges	4,940	5,039	5,150	5,263	5,373	5,481	5,585	5,691	5,799	5,903
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	107	109	112	114	116	118	121	123	125	127
Total operating funding (A)	8,749	8,440	8,434	8,778	9,040	9,208	9,533	9,909	10,110	10,424
Applications of operating funding										
Payments to staff and suppliers	5,361	5,060	5,160	5,270	5,385	5,477	5,582	5,688	5,790	5,884
Finance costs	1	1	1	2	2	2	2	2	2	2
Other operating funding applications	32	32	33	34	34	35	36	36	37	38
Internal charges	3,123	3,116	3,009	3,243	3,389	3,468	3,689	3,958	4,108	4,328
Total applications of operating funding (B)	8,517	8,209	8,204	8,548	8,810	8,982	9,308	9,684	9,938	10,252
Surplus (deficit) of operating funding (A-B)	232	231	230	230	230	227	225	225	172	172
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	(232)	(231)	(230)	(230)	(230)	(227)	(225)	(225)	(172)	(172)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	(232)	(231)	(230)	(230)	(230)	(227)	(225)	(225)	(172)	(172)

5.3 Public Health and Safety	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Applications of capital funding										
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	0
- to improve level of service	0	0	0	0	0	0	0	0	0	0
- to replace existing assets	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Surplus (deficit) of capital funding (C-D)	(232)	(231)	(230)	(230)	(230)	(227)	(225)	(225)	(172)	(172)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	11	10	10	10	10	6	5	5	0	0

6. Tāone tupu ora Urban Development

The mahi for urban development is focused on the way the city is developed and how it shapes the quality of life and experience for residents and visitors.

Overview

Urban Planning is key to designing the city's layout, optimising space for community needs, and accommodating growth. The 2024-34 LTP includes continued investments to shape the city for a growing population, maintaining core spatial and urban planning activities, and delivering the Te Kāinga affordable rental programme, with up to 1,000 properties for medium to lower-income earners. Significant investment is planned for public space development, notably the Golden Mile project.

To manage cost pressures, we will seek more efficient service delivery within a tight budget. This involves prioritising capital programmes to focus on existing urban development

projects and postponing other public space upgrades.

We will aim to meet or exceed statutory timeframes requirement for processing consents, ensuring efficient services, and enhancing our systems to meet customer needs and minimise risks.

The proposed District Plan, Medium Density Residential Standards, and expected Resource Management system changes could impact how we approve and enforce regulations. While these changes might decrease the number of resource consents, they would likely make the approval process more complex.

The anticipated increase in earthquake-prone building notices will require the Council to be more involved, either by assisting building owners or stepping up enforcement efforts.

The key groups of activities under this strategic area are below, along with their alignment to the Council's strategic direction that is outlined in Volume 1, page 36.

Key activity groups

Activity groups	Community outcome	Strategic priority (where applicable)	Key strategies or plans
6.1 Urban Planning, heritage and public spaces development	Urban Form: A liveable and accessible compact city	<ul style="list-style-type: none"> Transform our transport system to move more people with fewer vehicles Increase access to good, affordable housing to improve the wellbeing of our communities Revitalise the city and suburbs to support a thriving and resilient economy and support job growth Collaborate with our communities to mitigate and adapt to climate change. Celebrate and make visible te ao Māori across our city 	<ul style="list-style-type: none"> Spatial Plan - Our city tomorrow District Plan Infrastructure Strategy 2024 Finance Strategy 2024
6.2 Building and Development	Urban Form: A liveable and accessible compact city	<ul style="list-style-type: none"> Increase access to good, affordable housing to improve the wellbeing of our communities 	<ul style="list-style-type: none"> Enforcement and Compliance Policy Spatial Plan - Our city tomorrow District Plan

Our Tākai Here and Te Tiriti Commitment

Our commitment underpins all urban planning, heritage, public spaces development, and regulatory and compliance activities. Our work is informed by the Tūpiki Ora Māori Strategy, including ensuring mana whenua and Māori reo, narratives, identities, histories and landmarks are increasingly present, visible in Pōneke and by legislation that requires that we work in consultation with mana whenua.

We are committed to ensuring these statutory obligations are upheld and that the spaces and places of cultural significance to Māori are considered appropriately in consenting decisions. More information on this commitment is in Volume 1 and Volume 3 in our Strategic Direction sections.

How we will embed Strategic Approaches in this activity

We are proud that this 10-year plan embeds five approaches to help guide the Council in all parts of our plan. How these approaches will be applied in this strategic area is outlined below.

Strategic Approaches are about how we will deliver our work. They are important and to be applied to everything we do.

Integrating te ao Māori

We will work together with our Tākai Here partners to address environmental and climate change challenges. We will work together with our Tākai Here partners on our strategic projects to uplift te ao Māori using language and design. Where opportunities arise, we will encourage developers to work with mana whenua to integrate te ao Māori.

Making our city accessible and inclusive for all

As we upgrade our city, we will utilise Universal Design principles to ensure our urban development plans are accessible and inclusive for all. We will consent designs that improve accessibility and inclusion. We will ensure our information on public health and safety is accessible.

Embedding climate action

We will support our infrastructure managers to renew and upgrade our public spaces and infrastructure so that it is more resilient and adapts to climate change. We will work together with developers to ensure buildings are safe and resilient from climate impacts.

Engaging our community

We will co-design place-based plans for local area improvements, climate adaptation, and urban development. We will continue to work together with developers and others to meet consenting timelines and ensure communication is accessible and timely.

Value for money

We will make future focused decisions that provide best outcomes and value for money for the long term. We will invest in systems and process that are efficient and enable better service delivery to our customers.

6.1 Whakamahere tāone, whakawhanake wāhi tuku iho, wāhi tūmatanui anō hoki

Urban Planning, heritage and public spaces development

Purpose

Wellington with its combination of compact urban form, heritage buildings, public art, capital city status and other features give the city a unique look and feel.

With a growing population there are demands placed on our urban planning, heritage and public spaces development. Our work aims to ensure this growth happens in ways that make efficient use of land and transport and doesn't compromise the qualities that make Wellington special.

Activities

Activities in this group	Services we deliver
6.1.1 Urban Planning and Policy Development	<ul style="list-style-type: none"> Carrying out urban planning and urban regeneration work to guide how the city will grow over time Enabling smart, compact urban growth through a multifaceted approach of planning, design and policy. Complementing compact urban growth through the provision of facilities and amenity in Wellington's streetscapes, public spaces, along its waterfront, and in its centres. Reviewing the District Plan to ensure the city grows in line with our agreed plans Ensuring Wellingtonians have sustainable choices to move around our city as well as an attractive and well-functioning mixed neighbourhoods to live, work and recreate in.
6.1.2 Public Spaces and Centres Development	<ul style="list-style-type: none"> Maintaining Wellingtonians' sense of place and pride by embracing the city's heritage and public spaces, including the waterfront
6.1.3 Housing Development	<ul style="list-style-type: none"> Ensuring infrastructure is in place to provide for current and future housing and business demand Establishing robust plans, policies, designs and coordination to ensure infrastructure is in place to provide for current/future housing/business demands.
6.1.4 Built Heritage Development Libraries	<ul style="list-style-type: none"> Enabling the protection, restoration and enhancement of Wellington's heritage and character assets - including buildings, areas, trees, monuments, and sites of significance to tangata whenua. Ensuring that planning and cultural heritage plans and actions enable ways to make the narratives of our Tākai Here partners increasingly present and recognised. Conserving the city's heritage for future generations by assisting building owners to strengthen at-risk heritage buildings and storytelling of Wellington's cultural heritage in new developments.

Rationale for Activities

- To enable smart growth/urban containment. Through these activities we ensure that the city grows in a controlled way that is environmentally sustainable, enhances community cohesion and encourages high-quality developments and reduces the city's carbon footprint through reducing the need to travel long distances.
- For open public spaces. We provide spaces where people can come together, relax and enjoy the natural environment of our city.
- For character protection. We work to help protect, restore and develop the city's heritage and character assets – including buildings, trees, monuments, and sites of significance to tangata whenua. Heritage is important in telling the shared history of the city and adds to its 'sense of place'.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
6.1 Urban Planning, Heritage and Public Spaces Development	<p>Up to 280,000 people are expected to call Wellington home by 2043. New housing development has been lagging behind population growth and demand in recent years, with an estimated shortfall of nearly 4000 houses over the last 10 years. House prices have also risen significantly in recent years.</p> <p>Population growth and urban development, if not well managed, can have negative effects on a city's environment and on social wellbeing. Left unchecked, growth can result in reduction of open and green spaces with consequences for recreational opportunities, amenity and even some ecosystems.</p> <p>Development in the wrong areas or the wrong types of development can place a strain on infrastructure and reduce people's ability to access to services and enjoy the opportunities the city offers. Poorly planned growth and poor development and construction of individual buildings can reduce the attractiveness and the 'sense of place' that people identify with, and it can have a direct impact on people's safety.</p>	<p>Enabling more housing supply and business development through the District Plan review is important to accommodating our growing population, while also helping to improve housing affordability.</p> <p>We aim to avoid or mitigate these negative effects by guiding future development into areas where the benefits are greatest and the negative effects least.</p> <p>The tools we use include planning, working with landowners, direct investment in the development of green and open spaces and using our regulatory powers under legislation, such as the Building Act 2004 and Resource Management Act 1991.</p>
	<p>Heritage: There are currently several heritage buildings in Wellington City, which require earthquake strengthening. Lack of progress by owners to strengthen their building can reduce the attractiveness of the city and the 'sense of place' that people identify with, and it can have a direct impact on people's safety.</p> <p>The main barrier to the strengthening process is cost. This is worsened by limited access to finance from both public and private sources.</p>	<p>We are aiming to avoid the negative effects on heritage buildings by providing financial incentives for heritage building owners to undertake comprehensive earthquake strengthening.</p>

Key service level changes

Urban Planning

Our overall approach is to continue making investments that shape the city to meet the projected growing population. We will continue to deliver core statutory spatial and urban planning activities.

To deal with the cost pressures facing the Council and the community, we will need to look at how we can deliver our services more efficiently for Urban Development. This means we need to operate within the already tight budget for some of the services we provide.

This includes prioritising our capital programmes to focus urban development works within existing planned project delivery and holding off other public space upgrades for an extended period of time.

- There are significant planned investment in public space development through the Golden Mile project.
- We have budgeted for one suburban town centre upgrade every two years. This means there will be minimal other upgrades to public spaces for the next 10 years. This will potentially result in degradation of public amenity.
- We will commence delivery on the Green Network Plan. This will increase green space amenity in the central city.
- We are repurposing the Environmental and Accessibility Performance Fund toward a Climate Resilience Fund.

We will establish an urban design panel to support densification and implementation of the new district plan. Statement of levels of service and performance measures

Activity – 6.1 Urban Planning, heritage and public spaces development

Level of Service Statement: Help protect, restore and develop the city's character assets and public spaces

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Number of co-design projects complete for Te Whanganui-a-Tara streets, waterways and green spaces	Sustainability	10 (May 2024)	≥8 ¹	Annual

1 Target is less than Baseline due to constrained financial environment

■

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
6.1.1 Urban planning and policy development	Expense	6,958,047	6,781,849	5,889,642	5,870,158	6,028,898	6,073,610	6,278,935	6,518,580	6,672,824	6,874,312
	Income	(1,980,360)	(916,767)	(594,566)	(607,647)	(620,407)	(632,815)	(644,839)	(657,091)	(669,575)	(681,628)
6.1.2 Public spaces and centres development	Expense	13,210,391	6,636,091	6,684,719	7,122,231	7,637,138	7,724,031	7,666,719	7,957,611	8,199,642	8,523,989
6.1.3 Built heritage development	Expense	1,254,545	1,187,658	1,204,137	1,241,011	1,266,173	1,283,811	1,318,884	1,360,645	1,384,912	1,418,981
6.1.4 Housing Development	Expense	16,043,625	16,725,980	17,072,803	17,510,597	17,998,886	18,514,117	19,083,257	19,908,318	20,258,285	20,857,838
	Income	(13,276,586)	(14,318,959)	(14,785,103)	(15,249,950)	(15,708,546)	(16,182,895)	(16,641,986)	(17,185,427)	(17,683,728)	(18,165,992)
Total		22,209,662	16,095,852	15,471,632	15,886,400	16,602,142	16,779,859	17,060,970	17,902,636	18,162,359	18,827,499

Capital Expenditure

Activity Component Name		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
6.1.1 Urban planning and policy development		1,544,024	220,000	-	-	-	-	-	-	-	-
6.1.2 Public spaces and centres development		2,935,778	6,710,403	3,751,494	1,662,521	2,889,193	1,675,464	3,228,644	3,003,403	2,765,290	2,515,905
Total		4,479,802	6,930,403	3,751,494	1,662,521	2,889,193	1,675,464	3,228,644	3,003,403	2,765,290	2,515,905

Funding impact statement (\$'000s)

6.1 Urban Planning, Heritage and Public Spaces Development	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	17,863	17,742	17,118	17,533	18,249	18,426	18,707	19,549	19,809	18,827
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	1,410	335	0	0	0	0	0	0	0	0
Fees and charges	13,847	14,901	15,380	15,858	16,329	16,816	17,287	17,843	18,353	18,848
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	33,119	32,978	32,498	33,390	34,578	35,242	35,994	37,392	38,162	37,675
Applications of operating funding										
Payments to staff and suppliers	30,643	24,771	24,561	24,796	25,484	25,888	26,140	26,854	27,165	27,828
Finance costs	12	30	25	13	6	21	51	87	118	143
Other operating funding applications	500	500	500	500	500	500	500	500	500	500
Internal charges	6,250	5,937	5,508	5,837	6,108	6,221	6,592	7,102	7,321	7,707
Total applications of operating funding (B)	37,405	31,238	30,594	31,146	32,098	32,630	33,284	34,542	35,104	36,178
Surplus (deficit) of operating funding (A-B)	(4,286)	1,740	1,904	2,245	2,479	2,612	2,711	2,849	3,058	1,497
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	8,766	5,190	1,847	(582)	410	(937)	518	154	(293)	1,018
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	8,766	5,190	1,847	(582)	410	(937)	518	154	(293)	1,018

6.1 Urban Planning, Heritage and Public Spaces Development	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Applications of capital funding										
Capital expenditure										
- to meet additional demand	3,134	4,655	2,958	1,332	2,719	1,109	2,826	576	2,348	0
- to improve level of service	1,346	2,275	793	331	170	566	402	2,427	417	2,516
- to replace existing assets	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	(0)	(0)	0	0	(0)	(0)	(0)	0	(0)	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	4,480	6,930	3,751	1,663	2,889	1,675	3,229	3,003	2,765	2,516
Surplus (deficit) of capital funding (C-D)	4,286	(1,740)	(1,904)	(2,245)	(2,479)	(2,612)	(2,711)	(2,849)	(3,058)	(1,497)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	61	94	258	598	833	966	1,064	1,203	1,412	1,497

6.2 Te hanga me te whanaketanga Building and Development

Purpose

Our oversight of construction and development means we oversee the safety of buildings, preventing any potential harm to environmental quality or public health.

We also aim to establish that developments are secure, environmentally friendly, and align with public expectations.

Rationale for Activities

To protect public health and safety, we carry out building and development activities to protect public and environmental health and safety and to protect future users of land and buildings.

For resilience, ensuring buildings and developments are built to withstand natural events is a critical element of our activities in this area. We engage in earthquake risk mitigation to protect public safety, preserve the city's heritage and the economic investment made in buildings and infrastructure. We also work with communities to support them in planning for future changes to Wellington's climate.

Activities

Activities in this group	Services we deliver
6.2.1 Building Control and Facilitation	<ul style="list-style-type: none"> ■ Timeliness of consenting and compliance service
6.2.2 Development Control and Facilitation	<ul style="list-style-type: none"> ■ Sufficient and timely access to Council advice for building owners as required
6.2.3 Earthquake risk and Mitigation	<ul style="list-style-type: none"> ■ Building consents – ensuring buildings are safe, in accordance with the Building Act 2004
6.2.4 Regulatory Building Control and Facilitation (weathertight homes)	<ul style="list-style-type: none"> ■ Resource consents – ensuring natural resources are used sustainably, in line with the Resource Management Act 1991 ■ Assessing earthquake-prone buildings and delivering on the resilience programme.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
6.2 Building and Development	<p>Development and construction, if not well managed, can have negative effects on a city's environment and on social wellbeing, and on the safety of individuals.</p> <p>Development in the wrong areas or the wrong types of development can place a strain on infrastructure and reduce people's ability to access services and enjoy the opportunities the city offers.</p> <p>Poorly planned growth, and poor development and construction of individual buildings, can reduce the attractiveness of the city and the 'sense of place' that people identify with, and it can have a direct impact on people's safety.</p>	<p>The activities in this group exist to mitigate and manage risks from development, construction, weather-tight building problems and earthquakes. Our earthquake-prone building assessment programme is focused on ensuring these buildings are strengthened to the required standards.</p>

Key service level changes

Heritage

We aim to achieve minor cost savings through reducing the community advisory and heritage support services. This budget will reduce by \$210,000 per year, which has the impact of refocusing heritage advisory services exclusively on resource consenting and the administration of the Heritage Resilience and Regeneration Fund.

Building and Development

We will aim to meet or exceed statutory timeframes for processing consents, ensuring efficient services, and enhancing our systems to meet customer needs and minimise risks.

The recently adopted District Plan, Medium Density Residential Standards, and expected changes to the Resource Management system could impact how we approve and enforce regulations. While these changes might decrease the number of resource consents, they would likely make the approval process more complex. The anticipated increase in earthquake-prone building notices will require the Council to be more involved, either by assisting building owners or stepping up enforcement efforts.

Statement of levels of service and performance measures

Activity - 6.2 Building and Development

Level of service statement: Provide building and development control and facilitation services to protect future users of land and buildings

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
(%) Building consents granted within statutory timeframes ¹ : (a) Those not requiring structural engineering review (b) Those requiring structural engineering review	Reliability	60% (YE22/23) based on all building consent types.	a. 90% b. 70%	Quarterly
Customers (%) who rate building control service as good or very good	Client Satisfaction	62% (YE22/23)	80%	Quarterly
(%) Resource consents (non-notified) issued within statutory timeframes ¹ : (a) Those not requiring external referral input (x%) (b) Those requiring external referral input (xx%)	Reliability	a. 89% (Oct23) b. 84% (Oct23)	a. 98% b. 70%	Quarterly
(%) Resource consents that are monitored within 3 months of project commencement	Reliability	98% (YE22/23)	90%	Quarterly
Customers (%) who rate resource consent service as good or very good	Client Satisfaction	83% (YE22/23)	80%	Quarterly
(%) Resource consents (non-notified) for multi-unit housing issued within statutory timeframes ¹	Reliability	97% (YE22/23)	85%	Quarterly
(%) Land Information Memorandums (LIMs) issued within statutory timeframes ²	Reliability	100% (YE22/23)	98%	Quarterly
Building Consent Authority (BCA) accreditation retention ³	Quality	Retained (July23)	Retained	Annual

¹Statutory timeframe is 20 working days

²Statutory timeframe is 10 working days

³The Building Consent Authority accreditation retention process is biennial

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
6.2.1 Building Control and Facilitation	Expense	22,895,830	24,050,319	24,071,329	25,110,431	25,861,661	26,441,550	27,423,401	28,579,231	29,294,597	30,255,279
	Income	(16,181,032)	(16,520,322)	(16,883,769)	(17,238,862)	(17,584,185)	(17,918,841)	(18,259,299)	(18,606,226)	(18,941,728)	(19,282,679)
6.2.2 Development Control and Facilitation	Expense	9,222,965	9,491,187	9,501,479	9,902,675	10,196,849	10,443,549	10,836,240	11,300,624	11,584,866	11,971,008
	Income	(5,748,616)	(5,863,594)	(5,992,593)	(6,124,424)	(6,253,031)	(6,378,086)	(6,499,269)	(6,622,755)	(6,748,581)	(6,870,056)
6.2.3 Earthquake risk mitigation - built environment	Expense	4,810,230	1,616,602	1,622,224	1,685,190	1,734,288	1,777,460	1,841,996	1,918,424	1,967,577	2,030,879
	Income	(3,214)	(3,281)	(3,353)	(3,424)	(3,492)	(3,559)	(3,626)	(3,695)	(3,762)	(3,829)
Total		14,996,163	12,770,912	12,315,318	13,331,586	13,952,090	14,362,073	15,339,442	16,565,602	17,152,968	18,100,602

Capital Expenditure

Activity Component Name	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
6.2.3 Earthquake risk mitigation - built environment	57,851,686	69,900,179	24,887,981	5,000,000	0	0	0	0	0	0
Total	57,851,686	69,900,179	24,887,981	5,000,000	0	0	0	0	0	0

Funding impact statement (\$000s)

6.2 Building and Development	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	12,700	13,775	13,319	14,335	14,956	15,366	16,343	17,569	17,857	18,804
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
Fees and charges	21,927	22,381	22,874	23,361	23,835	24,294	24,756	25,226	25,688	26,150
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	6	6	6	6	6	6	6	6	7	7
Total operating funding (A)	34,633	36,162	36,199	37,702	38,797	39,666	41,105	42,802	43,551	44,961
Applications of operating funding										
Payments to staff and suppliers	23,222	21,013	21,462	21,918	22,358	22,784	23,217	23,658	24,086	24,504
Finance costs	8	9	9	10	10	11	12	14	14	15
Other operating funding applications	12	12	12	13	13	13	13	14	14	14
Internal charges	13,606	14,042	13,631	14,678	15,332	15,785	16,802	18,066	18,731	19,724
Total applications of operating funding (B)	36,847	35,076	35,115	36,619	37,713	38,593	40,045	41,752	42,845	44,257
Surplus (deficit) of operating funding (A-B)	(2,214)	1,086	1,083	1,083	1,083	1,073	1,060	1,050	706	704
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0

6.2 Building and Development	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Increase (decrease) in debt	60,066	68,815	23,805	3,917	(1,083)	(1,073)	(1,060)	(1,050)	(706)	(704)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	60,066	68,815	23,805	3,917	(1,083)	(1,073)	(1,060)	(1,050)	(706)	(704)
Applications of capital funding										
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	0
- to improve level of service	57,800	69,900	24,888	5,000	0	0	0	0	0	0
- to replace existing assets	52	0	0	0	0	0	0	0	0	0
Increase (decrease) in reserves	0	0	(0)	(0)	(0)	0	0	(0)	0	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	57,852	69,900	24,888	5,000	(0)	0	0	(0)	0	(0)
Surplus (deficit) of capital funding (C-D)	2,214	(1,086)	(1,083)	(1,083)	(1,083)	(1,073)	(1,060)	(1,050)	(706)	(704)
Funding balance ((A-B) + (C-D))	0	(0)	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	82	82	80	80	80	69	56	46	2	0

7. Tūnuku Transport

The mahi for urban development is focused on the way the city is developed and how it shapes the quality of life and experience for residents and visitors.

Overview

The city's target is to reduce 2020 emissions by 57% by 2030, which reflects both the speed at which we need to act, and the bigger opportunity for decreasing emissions because we are a developed country. The city's emissions have fallen by 10% since 2020, and cycling has increased by 9% in the past year.

Our overall approach to transport investment is to continue changing the transport network to support reducing emissions and making it easier to get around. This includes continued delivery of the city wide Pāneke Pōneke bike network and increasing investment in improving the resilience of the network through retaining wall and structure strengthening. Investment on the Golden Mile and City streets projects will improve connections for people

on buses, bikes or walking in the Central City and on key routes between the central city and suburban centres. The parking policy provides a framework to guide future decision-making on the management of all Council-controlled parking spaces. This includes off-street parking and on-street parking, both free-of-charge (unrestricted) and those which incur a user-charge. Off-street parking includes parking areas at any of the Council's parks, sports, recreation and other community activities; and any off-street parking buildings that the Council controls.

The policy sets out objectives, high level principles, a parking space hierarchy (that prioritises the types of parking in different areas), area-based parking management guidance (that prioritises how we manage supply and demand). It also provides a new approach to setting parking fees and developing area-based parking management plans.

The key groups of activities under this strategic area are below, along with their alignment to the Council's strategic direction that is outlined in Volume 1, page 36.

Our Tākai Here and Te Tiriti Commitment

Our commitment underpins all transport activities. The Tūpiki Ora Māori Strategy outlines priorities including that whānau, tamariki, māmā and pēpē, tangata whaikaha people and kaumātua can move around the city and access the services and spaces they need in Wellington. More information on this commitment is in Volume 1 and Volume 3 in our Strategic Direction sections.

Key activity groups

Activity groups	Community outcome	Strategic priority (where applicable)	Key strategies or plans
7.1 Transport network	Urban Form: A liveable and accessible compact city	<ul style="list-style-type: none"> Transform our transport system to move more people with fewer vehicles Celebrate and make visible te Ao Māori across our city Revitalise the city and suburbs to support a thriving and resilient economy and support job growth 	<ul style="list-style-type: none"> Pāneke Pōneke Bike Network Plan Te Atakura First to Zero – Zero Carbon Strategy Spatial Plan – Our city tomorrow District Plan Infrastructure Strategy 2024 Finance Strategy 2024
7.2 Parking	Urban Form: A liveable and accessible compact city	<ul style="list-style-type: none"> Transform our transport system to move more people with fewer vehicles 	<ul style="list-style-type: none"> Parking Policy

How we will embed Strategic Approaches in this activity

We are proud that this 10-year plan embeds five approaches to help guide the Council in all parts of our plan. How these approaches will be applied in this strategic area is outlined below.

Strategic Approaches are about how we will deliver our work. They are important and to be applied to everything we do.

Integrating te ao Māori

Making te ao Māori visible through urban design and new infrastructure. We will work together with our Tā kai Here partners on our strategic projects to uplift te ao Māori using language and design.

Making our city accessible and inclusive for all

As we maintain, renew, and upgrade our transport infrastructure, we will make improvements for accessibility. This includes ensuring temporary traffic management is appropriately designed for accessible access.

Embedding climate action

We adopted the Sustainable Transport Hierarchy, which places walking, cycling and public transport as the top of the transport hierarchy for the city as is a significant contributor to achieving zero carbon targets as set in Te Atakura. To implement this, the city's transport programmes and projects focus on enabling active and public transport solutions through investment in new infrastructure and our rolling maintenance and renewals programmes.

Engaging our community

We will work closely with residents and businesses in designing and delivering changes to the transport network. We will continue to deliver road safety and active travel education programmes.

Value for money

We will make future focused decisions that provide best outcomes and value for money for the long term. We will invest in systems and process that are efficient and enable better service delivery to our customers.

7.1 Whatunga tūnuku Transport Network

Purpose

This activity aims to create a more liveable city by enhancing accessibility and easing commuting needs with an effective transport network for the community.

An efficient network that gives our people choices about how to get where they need to go is critical to the city's economy and quality of life. Transport plays a big role in how we live, work and play. We aim to safely and efficiently move more people with fewer vehicles. The network includes vehicle lanes, footpaths and cycleways, and we maintain structures such as tunnels and seawalls, to keep the network safe.

The Council adopted the Sustainable Transport Hierarchy, which places walking, cycling and public transport at the top of the transport hierarchy for the city. To implement this and reduce our carbon emissions, the city's transport programmes and projects focus on system change to enable active and public transport solutions through investment in new infrastructure and our rolling maintenance and renewals programmes.

Activities

Activities in this group	Services we deliver
7.1.1 Transport Planning	<ul style="list-style-type: none"> ■ Planning, delivering, maintaining and operating our transport system
7.1.2 Vehicle Network	<ul style="list-style-type: none"> ■ Operating and maintaining our existing transport network, which is made up of 970km of footpaths and access ways, 40km of bike lanes, 8km bus priority lanes, 700km of roads, and 2km of bridges and tunnels, and which enables Wellingtonians, workers from the wider region and visitors to move around the city every day ■ Network supports keeping the residents of the city moving (peak travel times are acceptable). ■ Supporting Wellington Cable Car Limited – a CCO that owns, operates and maintains the Cable Car and associated track, plant, tunnels, bridges and buildings
7.1.3 Cycle Network	<ul style="list-style-type: none"> ■ Enhancing the attractiveness of walking or cycling around the city, through urban design, new infrastructure and promotion of active transport.
7.1.5 Pedestrian Network	<ul style="list-style-type: none"> ■ A city-wide network of connected cycleways, connecting suburbs with the CBD and key destinations <ul style="list-style-type: none"> □ 166km of cycleway connections □ 155,000 of us living within a 5-minute ride of the network.
7.1.4 Passenger Transport Network	<ul style="list-style-type: none"> ■ Supporting the city's public transport network by providing space for the network to run efficiently and encouraging people to use it. ■ Shelters provided for bus and rail passengers on all incoming stops and at selected outgoing stops
7.1.6 Network-wide Control and Management	<ul style="list-style-type: none"> ■ Appropriate range and coverage of signals and signs to support network
7.1.7 Road Safety	<ul style="list-style-type: none"> ■ Ensuring our transport network is safe for all users by making ongoing improvements and educating and promoting safe behaviours.
7.1.8 Major City Upgrades	<ul style="list-style-type: none"> ■ Designing, planning and constructing people-friendly central city and arterial spaces that improve traffic flows by encouraging alternative transport options while highlighting our rich cultural history and bringing renewed vibrancy to our city.
7.1.9 Roads Open Spaces	<ul style="list-style-type: none"> ■ We look after the city's roadside plants, remove and prune hazardous or overgrown vegetation, spray weeds and supply free plants to residents to plant on road reserves. ■ We also clean city and residential streets, empty rubbish bins in the central city and remove spills and litter.

Rationale for Activities

- We aim to provide a transport network that provides people with accessible, safe and reliable transport choices.
- To increase mode share and reduce emissions. We strive to encourage and enable greater use of active modes and passenger transport – increasing the efficiency of the network and reducing the impact of emissions from the transport system.
- For road safety. Delivering a safe road network is a fundamental goal of our transport strategy. We provide and maintain safety assets as well as leading road education and promotion activities

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
7.1 Transport Network	<p>With any transport network there are potential negative effects:</p> <ul style="list-style-type: none"> ■ Environmental effects. These range from carbon emissions to air and noise pollution to surface water run-off from roads that may carry contaminants into the stormwater system. These impacts are directly linked to the number of vehicles on the road and to the availability of options others than using the private car, such as public transport, walking and cycling. ■ Construction effects. Individual projects, such as the construction of a new road, can affect public transport and general traffic flows, neighbouring properties (noise, dust) and nearby businesses (access to car parking and premises). ■ Development effects. The timing of transport investment can affect growth opportunities, such as new residential development. ■ Safety. The transport network brings pedestrians, cyclists and vehicles together, which presents hazards to users. 	<p>We mitigate the environmental effects of transport by ensuring walking, cycling and public transport are appropriately catered for so that our residents and visitors have choices other than the private car. We monitor the effects of stormwater run-off on aquatic environments. We communicate with businesses and affected communities to minimise disturbances due to roadworks.</p> <p>Through our land use planning, we make sure more people can live close to services and places of employment reducing their need to travel. We also work with developers to coordinate investment in streets with new residential and other developments, particularly in growth areas. We have developed road safety programmes and design solutions to reduce the likelihood and severity of accidents.</p>

Key service level changes

The overall approach includes significant continued investment in changing Wellington's transport network, which remains a focus over the next ten years. This includes continued delivery of the city wide Paneke Pōneke bike network and increasing investment in improving the resilience of the network through retaining wall and structure strengthening.

Walking, cycling and public transport

We are continuing to advance the Pāneke Pōneke Bike Network programme at pace, creating a complete network at a reduced cost, by minimising the 2021 envisioned civil works for long-term street transformations and building on the transitional approach.

This means delivery of the network will still be achieved in the next 10 years, but with lower levels of grade separation of bike and vehicle lanes.

There will be:

- higher quality materials used and less use of temporary and changeable solutions
- reduction in significant road width changes to allow for introduction of bike lanes
- more permanent removal of on-street parking to provide space dedicated for active and public transport modes
- increased pedestrian and bus improvements implemented together with bike lanes.

The Hutt Rd portion of the Thorndon Quay / Hutt Rd project will not be funded, leaving the levels of service for Hutt Rd the same as now. The Golden Mile and City streets projects will improve connections for people on buses, bikes or walking in the Central City and on key routes between the central city and suburban centres.

The People-friendly city streets programme is being scaled back to focus on the highest priority projects, such as a second bus priority route through the central city and improvements to the routes between the CBD and Miramar for biking, walking and bus priority.

A combined bus priority improvements programme will be developed to guide the prioritisation of individual projects beyond year 5. Priority includes:

- Secondary bus corridor (bus spine on the Quays)
- Cross-city cycle connection (connect Thorndon Quay to Cambridge Terrace)
- Cuba St pedestrianisation infrastructure and activations (significant improvements beyond proposed footpath widening)
- Dixon St upgrade (required as part of the Golden Mile design)

Roads and Structures

The Hutt Rd portion of the Thorndon Quay / Hutt Rd project will not be funded, leaving the levels of service for Hutt Rd the same as now.

We will also defer road surface renewals and do more with chipseal rather than asphalt. The amenity and road condition will deteriorate over time.

We will increase upgrades of retaining walls to increase network resilience.

Kiwi Point Quarry

We will extend the life of Kiwi Point Quarry by opening the south face.

Statement of levels of service and performance measures

Activity – 7.1 Transport Network

Level of service statements: Deliver a safe road network, and provide accessible, safe and reliable transport choices

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
(%) Customer service requests relating to roads and footpaths that are responded to within timeframe. (urgent within 2 hours and non-urgent within 15 days)	Responsiveness	89% (YE22/23)	93%	Quarterly
% Ride quality as measured by smooth travel exposure (STE) - all roads* ¹	Quality	69% (YE22/23)	70%	Annual
Footpaths (%) in average condition or better (measured against WCC condition standards)* ²	Quality	94% (YE22/23)	96%	Annual
Sealed local road network (%) that is resurfaced*	Quality	7.8% (YE22/23)	7.20%	Annual
Residents' satisfaction with the condition of roads: a. The central city b. In their local suburb	Client Satisfaction	a. 48% (2023 Transport survey) ⁴ b. 47% (2023 Transport survey) ⁴	a. 51% b. 50%	Annual
Residents' satisfaction with walking on footpaths: a. In the central city b. In their local suburb	Client Satisfaction	a. 72% (2023 Transport survey) ⁴ b. 73% (2023 Transport survey) ⁴	a. 75% b. 75%	Annual
Residents' satisfaction with cycling: a. On bike lanes in the central city b. On streets without bike lanes in the central city c. On cycling facilities in local suburbs	Client Satisfaction	a. 23% (2023 Transport survey) ⁴ b. 14% (2023 Transport survey) ⁴ c. 37% (2023 Transport survey) ⁴	a. 25% b. 15% c. 38%	Annual
Kilometres of cyclepaths and lanes in the city (increasing)	Sustainability	40Km (22/23FinYr)	Increasing >40km (22/23 result)	Annual
Residents' satisfaction with street lighting: a. In the central city b. In their local suburb	Client Satisfaction	a. 64% (2023 Transport survey) ⁴ b. 52% (2023 Transport survey) ⁴	a. 65% b. 53%	Annual

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Number of critical transport structures with highest risk status ⁵ : a. Road Tunnel b. Road Bridge c. Sea Wall d. Retaining Wall e. Rockfall Protection	Reliability	a. 0 extreme risk; 3 high risk b. 3 extreme risk; 13 high risk c. 0 extreme risk; 72 high risk d. 0 extreme risk; 303 high risk e. 0 extreme risk; 34 high risk (May24)	a. 0 extreme risk; 3 high risk b. 2 extreme risk; 13 high risk c. 0 extreme risk; 60 high risk d. 0 extreme risk; 292 high risk e. 0 extreme risk; 34 high risk	Annual
Cable Car Company Ltd - achievement of Statement of Intent Note: 2024/25 SOI comprises of four KPIs with the following targets: Total Passengers: 980,000 Cable Car Reliability: >99.0% Fare income: \$3.609m Customer Satisfaction ⁶ : Customer satisfaction survey: 4.2 NPS or higher Trip Advisor Rating: 4.2 NPS or higher	Other	Achieved (5/5 KPIs YE 22/23)	Achieved	Quarterly and Annual

* This KPI is mandatory as directed by the New Zealand Transport Agency/Waka Kotahi

¹Smooth Travel Exposure is a customer outcome measure indicating 'ride quality'. It is an indication of the percentage of vehicle kilometres travelled on a road network with roughness below a defined upper threshold level. The threshold varies depending on the traffic volume band and urban/rural environment of the road

²Average condition or better is defined as 17 or below on a total condition rating score from Wellington City Councils visual condition rating system

³Local road network is defined as those public roads maintained by Wellington City Council

⁴The draft baseline data is derived from data collected between April-November 2023. The survey will analyse data on a rolling 3-year average and the final baseline will be available once the first of the 3-year average data is available

⁵A transport structure is deemed critical when it scores 4 or 5 on a 1-5 criticality scale. Highest risk includes both extreme and high-risk categories. Most critical structures are in good condition or better and expected to stay so during the next 3-years unless there is an extraordinary event such as a very large earthquake or storm. Critical structures should be no worse than high risk during their lifecycle.

⁶Maintain Net Promoter Score (NPS) equal to or better than CXI Benchmark

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
7.1.1 Transport Planning	Expense	1,567,357	1,416,989	1,453,424	1,524,041	1,571,778	1,600,864	1,666,021	1,740,959	1,791,130	1,857,184
	Income	-	-	-	-	-	-	-	-	-	-
7.1.2 Vehicle network	Expense	62,329,966	73,383,404	84,783,505	96,062,495	109,460,760	122,858,457	136,282,972	138,118,755	142,048,303	152,119,153
	Income	(3,749,376)	(3,932,087)	(4,022,075)	(4,114,143)	(4,203,713)	(4,291,290)	(4,358,140)	(4,444,279)	(4,532,043)	(4,618,152)
7.1.3 Cycle network	Expense	7,128,639	8,591,408	9,346,368	10,459,245	11,147,761	11,712,784	12,549,987	13,540,186	14,565,559	16,096,828
	Income	(1,777,162)	(1,821,223)	(1,871,626)	(1,945,160)	(1,996,855)	(2,047,878)	(2,135,190)	(2,225,175)	(2,317,905)	(2,411,089)
7.1.4 Passenger transport network	Expense	3,412,521	3,244,813	2,777,528	5,570,198	5,127,011	2,773,780	2,881,945	3,033,844	3,134,694	3,232,190
	Income	(1,670,310)	(1,705,386)	(1,742,905)	(1,781,249)	(1,818,655)	(1,855,028)	(1,892,129)	(1,928,079)	(1,964,713)	(2,002,042)
7.1.5 Pedestrian network	Expense	15,512,513	16,147,488	17,281,167	17,945,000	18,807,601	20,133,908	21,556,281	23,179,504	24,042,312	24,826,004
	Income	(857,358)	(859,086)	(878,845)	(899,059)	(918,837)	(938,133)	(956,895)	(976,033)	(995,554)	(1,014,469)
7.1.6 Network-wide control and management	Expense	14,945,253	15,589,907	14,108,841	13,733,256	14,189,484	14,840,273	15,536,907	15,873,052	15,579,460	16,185,060
	Income	(3,885,228)	(4,038,553)	(4,129,299)	(4,222,126)	(4,312,818)	(4,401,146)	(4,487,402)	(4,574,821)	(4,663,943)	(4,750,689)
7.1.7 Road safety	Expense	9,130,781	9,827,277	10,308,095	10,818,681	11,328,162	11,882,176	12,488,944	13,184,193	13,758,043	14,219,487
	Income	(2,445,334)	(2,590,259)	(2,649,363)	(2,709,817)	(2,768,939)	(2,826,584)	(2,883,116)	(2,940,255)	(2,998,526)	(3,055,498)
7.1.8 Lets Get Wellington Moving	Expense	8,352,241	2,128,471	2,658,325	1,604,513	849,608	605,564	619,761	635,614	647,468	660,913
7.1.9 Roads open spaces	Expense	11,024,930	11,812,074	12,080,861	12,416,408	12,730,736	13,056,339	13,385,486	13,749,791	14,033,925	14,345,529
	Income	(1,397,466)	(1,499,663)	(1,538,582)	(1,577,378)	(1,615,579)	(1,651,896)	(1,688,602)	(1,724,876)	(1,760,651)	(1,796,714)
Total		117,621,967	125,695,573	137,965,420	152,884,906	167,577,506	181,452,191	198,566,829	204,242,380	210,367,558	223,893,695

Capital Expenditure

Activity Component Name	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
7.1.2 Vehicle network	41,777,456	46,524,306	50,007,928	51,028,477	57,447,679	70,502,110	51,918,471	62,207,517	49,702,542	55,351,485
7.1.3 Cycle network	25,214,519	12,122,609	19,029,383	4,787,747	6,078,064	7,043,776	9,568,510	11,516,297	12,214,565	7,636,782
7.1.4 Passenger transport network	150,000	153,178	156,519	159,934	163,263	166,498	169,797	173,023	176,279	179,595
7.1.5 Pedestrian network	6,737,670	5,813,110	6,208,147	6,087,285	6,491,066	6,349,545	6,758,125	6,872,084	7,301,924	7,140,803
7.1.6 Network-wide control and management	3,096,000	3,473,914	3,553,608	3,635,130	3,714,887	3,792,680	3,868,422	3,945,676	4,024,358	4,100,702
7.1.7 Road safety	7,507,401	6,944,988	7,144,151	8,923,411	8,040,758	8,219,834	8,394,452	7,900,555	8,056,345	8,208,941
7.1.8 Lets Get Wellington Moving	56,551,817	48,501,802	65,786,189	52,093,305	26,455,274	11,105,893	11,328,012	11,543,246	11,762,568	11,986,058
7.1.10 Charged Up Capital	864,024	0	0	0	0	0	0	0	0	0
Total	141,898,888	123,533,906	151,885,924	126,715,289	108,390,990	107,180,337	92,005,788	104,158,398	93,238,580	94,604,368

Funding impact statement (\$000s)

7.1 Transport	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	89,407	113,174	125,728	137,057	152,202	168,003	185,059	187,305	196,897	210,423
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	11,852	12,435	12,733	13,058	13,355	13,646	13,949	14,276	14,609	14,938
Fees and charges	3,931	4,011	4,100	4,191	4,280	4,366	4,452	4,537	4,624	4,711
Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts	0	0	0	0	0	0	0	0	0	0
Total operating funding (A)	105,189	129,620	142,561	154,306	169,837	186,015	203,460	206,118	216,131	230,071

7.1 Transport	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Applications of operating funding										
Payments to staff and suppliers	47,241	43,253	44,775	44,889	45,216	45,984	47,073	48,172	49,302	50,783
Finance costs	18,008	19,721	21,839	22,925	24,102	25,958	28,477	32,477	33,110	33,975
Other operating funding applications	1,263	1,038	500	3,208	2,667	200	200	200	200	200
Internal charges	12,222	12,132	12,241	12,854	13,283	13,767	14,466	15,361	15,773	16,404
Total applications of operating funding (B)	78,734	76,143	79,355	83,876	85,268	85,909	90,216	96,210	98,385	101,362
Surplus (deficit) of operating funding (A-B)	26,455	53,477	63,206	70,429	84,569	100,106	113,244	109,908	117,745	128,709
Sources of capital funding										
Subsidies and grants for capital expenditure	66,927	63,141	78,012	62,108	49,339	46,872	41,013	42,985	42,361	42,219
Development and financial contributions	942	942	942	942	942	942	942	942	942	942
Increase (decrease) in debt	47,574	5,974	9,725	(6,765)	(26,459)	(40,740)	(63,193)	(49,678)	(67,810)	(77,267)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	115,444	70,057	88,680	56,286	23,822	7,075	(21,238)	(5,750)	(24,507)	(34,106)
Applications of capital funding										
Capital expenditure										
- to meet additional demand	59,066	49,777	71,003	62,768	43,054	38,591	19,275	20,233	16,105	20,396
- to improve level of service	45,514	31,007	36,984	23,030	23,331	25,504	28,689	38,152	30,452	26,642
- to replace existing assets	37,319	42,750	43,898	40,917	42,006	43,086	44,041	45,774	46,682	47,566
Increase (decrease) in reserves	0	(0)	0	0	(0)	0	(0)	(0)	(0)	(1)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	141,899	123,534	151,886	126,715	108,391	107,180	92,006	104,158	93,239	94,604
Surplus (deficit) of capital funding (C-D)	(26,455)	(53,477)	(63,206)	(70,429)	(84,569)	(100,106)	(113,244)	(109,908)	(117,745)	(128,709)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	54,670	65,999	75,443	86,258	99,945	113,555	126,752	126,846	131,216	142,180

7.2 Tūnga Waka Parking

Purpose

Council manages on-street parking and enforcement services across both the city and surrounding suburbs.

This allows people to have reasonable access to primarily on-street parking to shop, access businesses and access recreation activities in line with the objectives the 2020 Parking Policy.

Activities

Activities in this group	Services we deliver
7.2.1 Parking	<ul style="list-style-type: none"> Enforcement of metered public parking spaces in central Wellington and other forms of parking primarily located in the central city including Taxi Stands Loading Zones, mobility parking, bus stops and other designated parking areas. Monitor and enforce parking restrictions (including residents and coupon parking zones) in the inner-city suburbs Monitor and enforce parking restrictions in all suburbs and respond to parking related requests for service from the public Manage off-street parking where available, including by operating the Clifton Terrace carpark Support events that take place across the city through the provision of dedicated parking enforcement. Electric vehicle chargers on Council owned land Dedicated car parking spots for car sharing services (currently Mevo and CityHop)

Rationale for Activities

To manage parking in line with the aims and objectives of the 2020 parking policy that maximises the opportunity for people to access parking for the purpose for which it is being provided.

To support people to access the city using cars in a lower-carbon way. Car sharing reduces the number of cars competing for parking in the city, and providing electric vehicle charging infrastructure ensures that car owners are supported to change to electric cars.

Significant negative effects

Council activities are carried out to maintain or improve the wellbeing of Wellingtonians and visitors to Wellington. Some of these activities may have some negative effects that need to be managed or mitigated.

Activity	Key negative effects	Mitigation
7.2 Parking	As transport mode shift is achieved (in support of the City's First to Zero goal) parking will be reduced to make way for active and public transport options, reducing revenue to Council. For example, providing spaces for car sharing vehicles is estimated to reduce parking revenue by \$2.8m over 10 years.	Reductions in Council revenue through parking will need to be offset through cost savings or alternative revenue sources

Key service level changes

While most core services remain unchanged, there are some changes in how we deliver these services. We are aiming to maintain available parking for the public while other projects that affect road and parking layouts are in progress.

EV Chargers

For year 1 only, we will continue the EV charger roll out, increasing the number of EV chargers publicly available to 34. However, funding beyond this amount is removed, pending further advice on the costs and benefits of proceeding with installation of the remaining 26 chargers.

As part of this officers are also to investigate the potential to sell existing EV chargers to recover Council's investment.

Central City and Suburban Parking

While we have agreed not to implement paid parking and time restrictions in key suburbs, officers will investigate and report back in time for the 2025/26 Annual Plan process on options for suburban parking where demand for parking is high and in accordance with the parking policy.

We will be introducing new technology to enhance the parking service experience and enforcement. This includes an increased level of parking enforcement activity in suburban centres as well as the central city.

We will complete the development of 19 Parking Management Plans.

Motorcycle Parking

Motorcycle parking fees will be implemented to a maximum of \$2.50 per hour. The specifics of the fee setting will be determined through a separate Traffic Resolution consultation process that will follow the LTP process. This will include consideration of a maximum daily charge. There will be increased enforcement to ensure turnover.

1. Period covered is 6am-10.30pm 7 days per week
2. Baseline was calculated between the period Jul23-Feb24 6am-10.30pm 7days per week
3. Baseline is calculated as an average between the period Jul23-Feb24
4. Baseline is calculated as an average between the period Jul22-Jun23

Statement of levels of service and performance measures

Activity – 7.2 Parking

Level of Service Statement: Manage parking in line with the aims and objectives of the 2020 parking policy

Key Performance Indicator	Service dimension	Baseline	Target	Reporting frequency
Parking enforcement request for service response times ¹ : a. Level 1 requests (vehicle entrance obstruction, broken yellow lines, central city footpaths) b. Level 2 requests (other footpaths, resident parking)	Responsiveness	a. 65% ² b. 60% ²	a. Level 1 60-75% b. Level 2 60-75%	Quarterly
Reduction in parking infringement appeals: a. Parking infringement appeals to WCC b. Parking infringement re-appeals to WCC c. Parking infringement court hearings d. Court hearing decision against WCC	Client Satisfaction	a. 7.97% ³ b. 1.6% ⁴ c. 9% ³ d. 0.2% ³	a. ≤10% of infringement notices to WCC b. ≤5% of appeals to WCC received c. ≤5% of infringement notices d. ≤5% of number of Court hearings in respect of parking infringement notices	Quarterly

What it will cost

Operating Expenditure

Activity Component Name	Income/Expense	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
7.2.1 Parking	Expense	22,510,062	23,008,674	23,662,132	24,770,832	25,956,982	25,457,715	26,073,004	26,866,444	27,556,683	28,527,551
	Income	(38,077,416)	(38,116,394)	(38,909,634)	(39,776,151)	(40,622,197)	(41,445,624)	(42,244,305)	(43,058,385)	(43,888,161)	(44,690,049)
Total		(15,567,354)	(15,107,720)	(15,247,502)	(15,005,319)	(14,665,215)	(15,987,909)	(16,171,301)	(16,191,941)	(16,331,478)	(16,162,498)

Capital Expenditure

Activity Component Name		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
7.2.1 Parking		5,930,283	1,701,726	1,660,395	2,005,090	985,565	1,236,090	1,081,377	2,074,767	2,518,118	2,156,347
Total		5,930,283	1,701,726	1,660,395	2,005,090	985,565	1,236,090	1,081,377	2,074,767	2,518,118	2,156,347

Funding impact statement (\$000s)

1.1 Governance Information and Engagement	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
Sources of operating funding											
General rates, uniform annual general charges, rates penalties		(14,625)	(14,166)	(14,306)	(14,063)	(13,723)	(15,046)	(15,277)	(15,298)	(15,488)	(15,319)
Targeted rates (other than a targeted rate for water supply)		0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes		0	0	0	0	0	0	0	0	0	0
Fees and charges		28,591	29,553	30,144	30,809	31,458	32,089	32,700	33,323	33,958	34,572
Interest and dividends from investments		0	0	0	0	0	0	0	0	0	0
Local authorities fuel tax, fines, infringement fees, and other receipts		9,486	8,563	8,766	8,967	9,165	9,357	9,544	9,735	9,930	10,118
Total operating funding (A)		23,452	23,951	24,604	25,713	26,899	26,400	26,967	27,761	28,400	29,371
Applications of operating funding											
Payments to staff and suppliers		14,899	14,910	15,296	15,690	16,275	16,603	17,009	17,398	17,803	18,184

1.1 Governance Information and Engagement	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Finance costs	821	821	821	821	821	821	821	821	821	821
Other operating funding applications	2	2	2	2	2	2	2	2	2	2
Internal charges	5,573	5,641	5,606	6,015	6,304	6,453	6,815	7,251	7,436	7,747
Total applications of operating funding (B)	21,294	21,373	21,724	22,527	23,402	23,878	24,646	25,472	26,062	26,755
Surplus (deficit) of operating funding (A-B)	2,158	2,577	2,881	3,185	3,497	2,521	2,321	2,289	2,338	2,616
Sources of capital funding										
Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	3,772	(876)	(1,220)	(1,180)	(2,512)	(1,285)	(1,239)	(214)	180	(460)
Gross proceeds from sales of assets	0	0	0	0	0	0	0	0	0	0
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	3,772	(876)	(1,220)	(1,180)	(2,512)	(1,285)	(1,239)	(214)	180	(460)
Applications of capital funding										
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	0
- to improve level of service	4,714	915	940	962	197	202	206	210	214	218
- to replace existing assets	1,216	786	720	1,043	788	1,035	876	1,865	2,304	1,939
Increase (decrease) in reserves	0	0	0	0	(0)	(0)	(0)	(0)	(0)	(0)
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	5,930	1,702	1,660	2,005	986	1,236	1,081	2,075	2,518	2,156
Surplus (deficit) of capital funding (C-D)	(2,158)	(2,577)	(2,881)	(3,185)	(3,497)	(2,521)	(2,321)	(2,289)	(2,338)	(2,616)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	1,216	1,635	1,939	2,244	2,555	1,579	1,427	1,394	1,495	1,773

Ngā pakihī ā te Kaunihera

Council-controlled organisations

To achieve our objectives for Wellington, we have established several companies and trusts to independently manage Council facilities, or to deliver significant services and activities for the Wellington community.

Where necessary, we provide funding to support their operations and capital investment requirements.

The following pages provide a summary of what the organisations do, their objectives and structure, and how their performance is measured.

For detail on the performance measures that WCC will be reporting on, see the relevant chapter of this document.

Wellington Museums Trust

The Wellington Museums Trust was established in 1995 and now trades as Wheako Pōneke Experience Wellington. The Trust operates six visitor experiences for the Council.

These are Capital E, Space Place at Carter Observatory, City Gallery Wellington, Nairn Street Cottage, Wellington Museum (including the Plimmer’s Ark display in the Old Bank Arcade) and the Cable Car Museum.

Objectives	Activities	Performance measures
<p>Wheako Pōneke Experience Wellington brings to life the city's arts, culture and heritage taonga on Council's behalf.</p> <p>Its year-round programme of exhibitions, events and experiences deliver a constant heartbeat of activity to the capital: enriching the lives of its visitors and strengthening the city.</p> <p>Purpose: We work together with and for Wellington to create remarkable experiences that generate vitality, strengthening the city we love</p>	<ul style="list-style-type: none"> ■ Deliver high-quality experiences, events and exhibitions at its facilities. ■ Manage conservation and care for its collections and artefacts. ■ Conduct research and development to enhance visitors' experiences. ■ Offer education experiences to children and young people. ■ Work with national and international artists and collectors. 	<ul style="list-style-type: none"> ■ Visitors ■ Student & education visits ■ Council operating grant per visitor ■ Trading revenue per visit (excl. grants & interest) ■ Non-council donations and funding ■ Non council revenue as percentage of total revenue ■ Percentage of satisfied visitors

More detail provided in 4. Cultural wellbeing from page 50.

Wellington Regional Economic Development Agency Ltd

The Wellington Regional Economic Development Agency Limited, trading as WellingtonNZ, is the Wellington region's economic development and promotions agency.

They also operate Screen Wellington and are responsible for operating Wellington City's performance Venues. In addition, WellingtonNZ is the owner of a subsidiary company, Creative HQ Ltd. Creative HQ provides business incubation, acceleration, and innovation services.

Objectives	Activities	Performance measures
<p>WellingtonNZ markets Wellington as a destination for visitors, migrants and investors; it helps businesses grow and innovate; it advocates for Wellington's economy and attracts and promotes major events and runs our civic venues.</p> <p>WellingtonNZ's vision is that the Wellington regional economy is thriving, with more people participating in the benefits. This means more opportunities for people - to study, work, enjoy, and participate in all that the region has to offer. To contribute to this vision, WellingtonNZ's mission is to be a catalyst in creating a thriving Wellington region for all.</p> <p>WellingtonNZ actively promotes the Wellington to domestic and international audiences and invest in events which bring visitors to our region.</p> <p>With a wide range of partners (WCC, GWRC, central government, local businesses, universities and education providers, and their subsidiary Creative HQ), WellingtonNZ invest in and support initiatives to create jobs, improve quality of life, and retain and develop the talent in our region.</p>	<ul style="list-style-type: none"> ■ Markets and promotes Wellington as a destination for tourists, migrants, students, businesses and investors. ■ Helps businesses grow and innovate. ■ Advocates for Wellington's economy. ■ Attracts and promotes conferences, performances and major events. ■ Operates the civic venues 	<ul style="list-style-type: none"> ■ Direct economic impact of WellingtonNZ's activities and interventions ■ Number of businesses engaged by a WellingtonNZ intervention or programme ■ Equivalent Advertising Value (EAV) from media activity ■ Value of expenditure generated from events (including business, performance, and major events) ■ The number of Wellington Region residents that attend events ■ Stakeholder engagement satisfaction ■ Māori Business support ■ Pasifika Business support ■ Funding diversification (% of revenue from commercial/non council funding & commercial activity)

More detail provided in 3. Economic Development from page 42.

Wellington Zoo Trust

The Wellington Zoo Trust manages Wellington's award-winning progressive zoo, home to native and international animals, and is recognised locally and globally for leadership and expertise in animal welfare, conservation, visitor experience, animal habitat design and sustainability.

The Wellington Zoo Trust manages Wellington's Zoo, home to native and exotic animals, and is recognised for expertise in animal welfare, conservation, visitor experience and sustainability.

Objectives	Activities	Performance measures
<p>The Trust manages the assets and operations of Te Nukuaō Wellington Zoo for the benefit of the residents of Wellington and visitors to the city.</p> <p>Te Nukuaō Wellington Zoo delivers learning sessions to thousands of ākonga a year to grow their understanding of animals and the natural world. It also partners with conservation organisations for at-risk species from New Zealand and around the world and to advocate for animals and save wildlife and wild places. Wellington Zoo treats hundreds of native animals a year at The Nest Te Kōhanga the Zoo's animal hospital and centre for wildlife health services and is the world's first carbonZero certified zoo (2013).</p>	<ul style="list-style-type: none"> ■ Deliver learning sessions to children to grow their understanding of animals and the natural world. ■ Partner with conservation organisations for at-risk species from New Zealand and around the world and to advocate for animals and save wildlife and wild places. ■ Treat native animals at The Nest Te Kōhanga the Zoo's animal hospital and centre for wildlife health services. ■ Care for resident animals and provide a high-quality visitor experiences. ■ Participate in captive management breeding and breed-for-release programmes. ■ Develop and maintain high- quality animal exhibits. ■ Contribute to zoological, conservation and facilities management research projects. 	<ul style="list-style-type: none"> ■ Visitors ■ Student & education visits ■ Percentage of satisfied visitors ■ Council operating grant per visitor ■ Trading revenue per visit (excl. grants & interest) ■ Non-council donations and funding

More detail provided in 2. Environment and infrastructure from page 11.

Basin Reserve Trust

The Basin Reserve Trust is responsible for the operation and management of Wellington's Basin Reserve.

The day-to-day operational activities are conducted by Cricket Wellington under a management agreement with the Trust. The Trust is comprised of four members, two elected by Wellington City Council including the chairperson and two members elected by Cricket Wellington.

Objectives	Activities	Performance measures
<p>The Basin Reserve Trust manages and operates the Basin Reserve to continue to attract national and international sporting events to Wellington.</p> <p>The overall vision is that the ground remains highly valued locally as a public reserve of unique character and is recognized as the premier International Cricket venue in New Zealand.</p>	<ul style="list-style-type: none"> ■ The day-to-day operational activities are conducted by Cricket Wellington under a management agreement with the Trust. ■ Manage the Basin Reserve for recreational activities and the playing of cricket. ■ Contribute to the events programme for Wellington. ■ Preserve and enhance the heritage value of the Basin Reserve. ■ Provide the home for the New Zealand Cricket Museum. ■ Promote and coordinate fund raising to support the Trust's activities. 	<ul style="list-style-type: none"> ■ Numbers attending events at the Basin Reserve ■ Council operating grant per attendance ■ Event income ■ Activity days (comprising ticketed Cricket events, practice days and functions)

More detail provided in 5. Social and recreation from page 58.

Karori Sanctuary Trust

The Karori Sanctuary Trust (trading as ZEALANDIA Te Māra a Tāne) manages ongoing conservation and restoration work at the sanctuary.

They work with local organisations and community groups to support local biodiversity, provides educational experiences, and connects people to New Zealand's unique natural heritage.

Objectives	Activities	Performance measures
<p>Mission: We will have a world-class conservation site portraying our natural heritage that captures people's imagination, understanding and commitment.</p> <p>Purpose: We connect people with our unique natural heritage, and inspire actions that transform how people live with nature in our cities, towns and beyond.</p> <p>Our place in transformation: Zealandia will be a place that transforms biodiversity, people and knowledge, and through this transforms our capacity for living with nature.</p>	<ul style="list-style-type: none"> ■ Manage a 225ha conservation estate, home to dozens of native species ■ Promote conservation and advocate for New Zealand's native wildlife ■ Work with iwi and local groups to improve biodiversity across the Wellington region ■ Partner with leading educational institutions to facilitate world-class environmental research ■ Facilitate educational programmes and resources to young people around the Wellington region. 	<ul style="list-style-type: none"> ■ Visitors ■ Percentage of satisfied visitors ■ Council operating grant per visitor ■ Trading revenue per visit (excl. grants & interest) ■ Non-council donations and funding

More detail provided in 2. Environment and infrastructure from page 11.

Wellington Cable Car Limited

Wellington Cable Car Ltd owns and operates Wellington's iconic cable car, a funicular railway situated at the end of the Cable Car Lane, off Lambton Quay in the heart of Wellington city.

The cable car provides a unique form of public transport from the city to the suburb of Kelburn.

Objectives	Activities	Performance measures
<p>Wellington Cable Car Limited owns and operates the Cable Car.</p> <p>Vision: The Wellington Cable Car is the most iconic tourist attraction in Wellington and the transport of choice for our local whānau. It is an enduring, carbon positive Wellington experience that connects our people, spaces, places, and venues.</p> <p>Purpose: Host uniquely Wellington experiences that locals are proud of, and visitors remember and share</p>	<ul style="list-style-type: none">■ Maintain the cable cars and associated plant, the railway tracks, tunnels, bridges and buildings in accordance with best engineering practice, and to meet all legislative compliance.■ Market and manage the cable car passenger service.	<ul style="list-style-type: none">■ Total Passengers■ Cable Car Reliability■ Fare income■ Customer Satisfaction

More detail provided in 7. Transport from page 91.

Wellington Water

The role of Wellington Water is to manage the drinking water, wastewater and stormwater services of its shareholder council owners.

Wellington Water is owned by the Hutt, Porirua, Upper Hutt and Wellington city councils, South Wairarapa District Council and Greater Wellington Regional Council. The councils are all equal shareholders.

The Wellington Water Committee provides overall leadership and direction for the company. A representative from each authority sits on the Committee.

Wellington Water Ltd is governed by a board of independent directors.

Objectives	Activities	Performance measures
<p>The role of Wellington Water is to manage the drinking water, wastewater and stormwater services of its shareholder council owners.</p> <p>Wellington Water is owned by the Hutt, Porirua, Upper Hutt and Wellington city councils, South Wairarapa District Council and Greater Wellington Regional Council. The councils are all equal shareholders.</p>	<p>Provide high-quality, safe and environmentally sustainable services to shareholding councils and other customers, with a focus on:</p> <ul style="list-style-type: none">■ contracted service delivery for the operation,■ maintenance and ongoing development of drinking water, stormwater and wastewater assets and services, and■ asset management planning.	<ul style="list-style-type: none">■ Full details on the KPIs in these areas are provided in 2. Environment and Infrastructure from page 11:<ul style="list-style-type: none">□ 2.3 Water□ 2.4 Wastewater□ 2.5 Stormwater

More detail provided in 2. **Environment and Infrastructure** from page 11.

Wellington Regional Stadium Trust

The Trust owns, operates and manages Sky Stadium, which provides high-quality facilities for a range of sports. The stadium also hosts a range of musical and cultural sponsored events, it hosts a variety of trade shows plus various community events.

The Trust's board of trustees is jointly appointed by Greater Wellington Regional Council and this Council.

The Trust is not a Council Controlled Organisation, for the purposes of the Local Government Act 2002. However, the Trustees have agreed to be subject to the reporting requirements and monitoring procedures of both Councils to acknowledge the value of each Council's investment in the stadium.

Objectives	Activities	Performance measures
<p>The objectives as set out in the founding Trust Deed are:</p> <ul style="list-style-type: none"> ■ To own, operate and maintain the Stadium as a high-quality multi-purpose sporting and cultural venue; ■ To provide high quality facilities to be used by rugby, cricket and other sports codes, musical, cultural and other users including sponsors, event and fixture organisers and promoters so as to attract to the Stadium high quality and popular events for the benefit of the public of the region; and ■ To administer the Trust's assets on a prudent commercial basis so that the Stadium is a successful, financially autonomous community asset. 	<ul style="list-style-type: none"> ■ Owns and operates the Stadium. ■ Manages the event programme and seeks opportunities to provide a full and balanced event calendar. ■ Ensures the Stadium is provided to the community for appropriate usage. ■ Operates the Stadium on a prudent commercial basis. 	<ul style="list-style-type: none"> ■ Revenue – total, and event ■ Net surplus (deficit) ■ Net cash flow ■ Liquidity ratio ■ Bank borrowing to total assets. ■ Capital expenditure

More detail provided in 3. Economic Development from page 42.

Ngā matapae pūmāramara tāpua

Significant Forecasting Assumptions

The tables below outline the specific forecasting assumptions to be used in the preparation of the 2024 LTP and associated documents. It notes their data source(s), key challenges and risks around the assumption including commentary on how the risk will be managed.

Population

Assumption

The long-term population forecast for Wellington City is growth of between 50,000 to 80,000 over the next 30 years. This is the forecast growth projection that underpins our Spatial Planning.

Projections are the median (50th percentile) projections from Sense Partners.

The 30-year growth in the table (2023-2053) is approx. 57,000 within a forecast growth range of 50,000-80,000 over the next 30 years. This planning range is at the median growth level up to around the 64th percentile.

Year	50th Percentile (median) projection	Year	50th Percentile (median) projection
2023	212,172	2039	242,918
2024	213,269	2040	244,952
2025	215,128	2041	246,215
2026	217,102	2042	248,706
2027	218,932	2043	250,022
2028	220,658	2044	251,758
2029	222,647	2045	254,252
2030	224,449	2046	257,294
2031	226,226	2047	258,790
2032	228,252	2048	260,445
2033	230,057	2049	262,237
2034	231,463	2050	263,400
2035	233,550	2051	265,573
2036	236,056	2052	267,534
2037	237,845	2053	269,452
2038	240,286	2054	271,288

This assumption reflects the view of Sense Partners and the Wellington Region that a future scenario which assumes a continuation of recent trends and rates of population growth is a more plausible future for the purpose of infrastructure planning.

Differential growth rates between different age groups is expected to lead to an aging population over the next 30 years. The biggest impact of the change is expected to be on the 60+ and 20-39 age groups. Residents aged 60+ make up 16.7% of the population in 2023 and are expected to make up 19.7% of the population in 2054. This growth is largely at the expense of an expected decline in the proportion in the 20-39 age group (from 36.7% in 2023 to 32.5% in 2054).

Data source: [Sense Partners](#).

Level of certainty: Moderate

Key risks

Risk	Effect of risk	Mitigation
Underestimation of future growth (e.g. higher than expected net migrations for significant periods).	Higher than expected pressure on council infrastructure & services. 3 Waters and Land transport will likely have the most significant impact with greater demand. Parts of the network(s) that are currently near capacity may breach capacity.	Moderate growth accommodated within present service levels. Development contributions help to meet portion of the costs of new or upgraded infrastructure.
Overestimation of future growth (e.g. migration does not increase to levels we are forecasting (for various reasons including policy settings and relative attractiveness of NZ))	Over investment in the short term but impact short-term if growth continues to meet the level of in	Monitoring of population will occur on a regular basis and changes will be made to infrastructure investment programmes or service levels as required.

Growth in ratepayer base

Assumption

Ratepayer base growth is assumed at 0.77% for year one, then 0.6% p.a. over the LTP period.

Data source: Ratepayer base growth is based on current property information from Council valuation service provider (Quotable Value Ltd), historic and forward looking consenting trends and expected population growth assumptions provided by Informed Decisions Ltd.

Level of certainty: Low

Key risks

Risk	Effect of risk	Mitigation
The growth in the ratepayer base is higher or lower than projected.	If growth is higher than forecasted, average rates funding increase will be reduced by an equivalent amount as there is a greater number of ratepayers across which the rates funding requirement will be allocated. If growth is lower than forecasted, the average rates increase for the ratepayer will be higher.	We will measure and report on growth in the rating base and review the projections and underlying strategy on a regular basis. Ratepayer growth assumptions are reconfirmed through each Annual Planning exercise and provide the opportunity to adjustment plans based upon updated growth projections.

Economic growth

Assumption

That the Wellington City economy GDP will remain lower than March 2020 levels until 2024. Over the ten years of the Long-term Plan we assume that economic activity reverts to conforming with long-term historic trends of around 2% GDP growth pa, as shown in the chart below.

Data source: [RBNZ – Monetary Policy Statement](#)

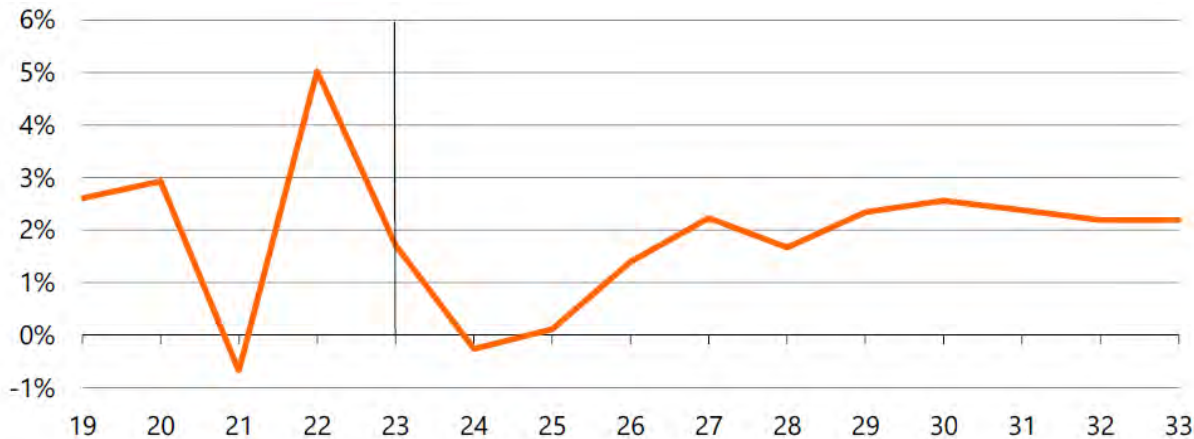
Infometrics *State of Wellington Economy* commissioned report

Level of certainty: High

Key risks

Risk	Effect of risk	Mitigation
<p>Economic growth is lower than forecast. This may be due to factors such as:</p> <ul style="list-style-type: none"> the impacts of higher inflation being more severe or lasting longer than anticipated political change may target public service jobs in Wellington as a way of balancing government's books competition from the region for housing that limits the City's attractiveness for investment by residential developers University students continue to study elsewhere 	<p>Lower levels of economic growth will impact the affordability of Council plans:</p> <ul style="list-style-type: none"> ratepayer base growth assumptions will be inaccurate (see later assumption) the affordability of Council services will be lower for households, businesses and users of services 	<p>Monitoring of economic trends will occur on a regular basis with an ability to adjust Council plans through Annual and Long-term Planning cycles.</p>

CHART: Infometrics Wellington City GDP forecast, Jul 23, annual % growth



Climate change - physical impacts on WCC assets

Assumption

Climate change will have physical impacts for the Council (damage to assets and disruption of services) with cascading impacts in the social and economic domains, in line with Ministry for the Environment’s global emissions scenarios as informed by the Intergovernmental Panel on Climate Change (IPCC).

Wellington is projected to experience increased risks of coastal storm surge, an increase in hot days, a rise in annual average temperatures, higher frequency and magnitude of flooding events, both exacerbated by sea level rise and increased volumes of water during rainfall events.

The financial impact of physical risks to WCC assets is still uncertain. We continue to update known risks and the financial implications of these in WCC’s assets management plans and infrastructure planning as we gather better information. Where the physical impacts are already occurring and the financial impacts are known, these costs have been incorporated into WCC asset management plans and infrastructure planning.

Data source: Assumptions are directly informed by:

- 1) [Ministry for the Environment’s](#) (MfE) projections for the Wellington and Wairarapa region and [GWRC climate change maps](#);
- 2) NIWA reports for Wellington City regarding [sea level rise](#) and [coastal hazards](#);
- 3) Table 3 from the [MfE Interim Guidance on Sea Level Rise Guidelines](#) informs our base assumptions for planning for the minimum allowances for Sea Level Rise using NZ-wide sea level rise scenarios.

For detailed guidance please refer to the full Guidelines.

Level of certainty: Medium – while there is certainty on the direction of change, there is uncertainty as to the speed at which the climate and related risks will change.

Key risks

Risk	Effect of risk	Mitigation
That climate change impacts (sea level rise, coastal inundation, and more frequent and severe extreme weather events) may occur faster or slower than planned for.	<p>If physical impacts happen slower than assumed, then the investments we are planning in this LTP for increasing our resilience to extreme weather may be delivered earlier than required.</p> <p>The impacts of this are likely to be short-term as sea levels are projected to continue rising over the longer-term.</p> <p>If physical impacts happen faster than assumed then we will have increased levels of service interruption, including to storm water and transport services.</p>	<p>Council’s Te Atakura Strategy outlines various activities to reduce carbon emissions, and to adapt to the impacts. Identifying, reviewing, and disclosing our climate-related financial risks and opportunities continues to be a work programme informing key climate related decisions impacting our investments both in near- longer-term.</p> <p>We have put in place an internal Te Atakura strategy reference group to monitor and report progress against Te Atakura.</p>

Climate change - commitment to climate action (transitional risk)

Assumption

There will be continued commitment from residents, businesses and central government to the climate actions required to meet local and national greenhouse gas emissions related targets and improve resilience to climate change impacts.

Data source: Current attitudes: WCC's "Residents Survey on Climate Change"

- 86% of respondents believed that we needed to act now to start reducing Wellington's carbon emissions, with over half of the opinion that we should make significant reductions straight away.
- 60% of respondents are "not at all confident" that enough action is being taken to prepare Wellington for the impacts of climate change.

Local and central government are the top two ranked for who is responsible for climate change response.

Level of certainty: Medium - Wellingtonians support for climate action has been consistent over many years and is likely to continue, particularly with media coverage of recent extreme weather events. Central government funding, financing and regulatory mechanisms to support local government climate change response is not as certain and has varied over the past two decades.

Key risks

Risk	Effect of risk	Mitigation
That support for climate action may be higher or lower than we anticipate.	<p>If climate action support reduces then we may not support the city's transition of its social, economic and physical systems fast enough to minimise both physical impacts and transition impacts on residents and local businesses.</p> <p>If climate action support increases, then we may be subject to litigation or reputational risk for not supporting the city to take a higher level of action.</p>	<p>Council's Te Atakura Strategy outlines various activities to engage with and inform Wellingtonians on climate change impacts and potential responses, to make climate change relatable and local.</p> <p>This includes reporting on progress of the City and Council towards Te Atakura goals, and the contribution towards those goals of the activities outlined in the Strategy.</p> <p>We have also put in place an internal Te Atakura strategy reference group to monitor progress against Te Atakura.</p>

Three Waters Legislative Reform

Assumption

In mid-February 2024, the Water Services Act Repeal Bill became law. This means that all previous legislation related to the provision of water services has been reinstated. The current government’s Local Water Done Well policy is being developed to lay a foundation for a new system with stronger central government oversight, economic and quality regulation, and requirements for local authorities to use financially sustainable delivery models.

On 30 May 2024 the Local Government (Water Services Preliminary Arrangements) Bill had its first reading. This bill sets the foundation for future delivery and regulation of water services. The bill will require councils to prepare water services delivery plans within 12 months of its enactment. The bill proposes a streamlined consultation process for establishing water services council-controlled organisations. It also sets out the detailed arrangements for Watercare in Auckland.

The financial sustainability of a water service delivery model is based on sufficient revenue, ringfencing to fund investment and funding for growth. Councils in the Wellington region are looking to address water reform through the collective development of a water service delivery plan.

Data source: Letter from Minister for Local Government

Level of certainty: High – The Government has repealed current legislation, has introduced the first of two new bills, and has Cabinet agreement to introduce the second bill later this year.

Key risks

Risk	Effect of risk	Mitigation
Government has indicated future potential changes to three waters infrastructure management through their 'Local Water Done Well' direction. This direction could create future changes to water services and infrastructure management.	Future changes to water service delivery agreed through 'Local Water Done Well' could create change to Council's long-term plans as new service delivery models and financing tools or new rules for water services and infrastructure investment are developed. Any changes to waters infrastructure funding is likely to have significant impact on Council's long-term plan.	Maintain visibility of Government's water services policy development and work with other councils in our region to progress the development of a new regional CCO model. Changes created through future Government policy and new legislation is likely to require decision making through a future long-term plan process or long-term plan amendment process.

Inflation

Assumption

Inflation rates have been estimated using the BERL Forecasts of Price level Change Adjustors final update.

We also assume that the Reserve Bank will use monetary controls to keep CPI within the 1.5 percent to 3 percent range.

Cost adjustors

Council HR cost adjustor – 2024 & 2025 adjustors are based on multiple factors (e.g. union negotiations and living wage) and do not reflect BERL indices.

Interest revenue – forecast to remain constant. Interest rates do not increase annually in line with rates of inflation.

Cost adjustors table

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	20 yr avg.
Planning and regulation	3.4%	2.6%	2.1%	2.2%	2.1%	2.0%	1.9%	1.9%	1.9%	1.8%	1.8%	2.4%
Roading	3.8%	2.9%	2.0%	2.3%	2.3%	2.2%	2.1%	2.0%	2.0%	2.0%	1.9%	2.6%
Transport	3.4%	2.6%	2.1%	2.2%	2.2%	2.1%	2.0%	2.0%	1.9%	1.9%	1.9%	2.4%
Community	3.5%	2.7%	2.0%	2.2%	2.2%	2.1%	2.0%	1.9%	1.9%	1.9%	1.8%	2.4%
Water and environment	5.0%	3.6%	2.5%	2.7%	2.6%	2.5%	2.3%	2.3%	2.2%	2.1%	2.1%	3.1%
Council HR cost adjustor	6.0%	4.5%	2.2%	2.1%	2.1%	2.0%	1.9%	1.9%	1.9%	1.8%	1.8%	2.2%

Data source: Inflation rates applied

– Inflation rates have been estimated using the BERL Forecasts of Price level Change Adjustors 2034 final update. We also assume that the Reserve Bank will use monetary controls to keep CPI within the 1.5% to 3% range.

Inflation is affected by external economic factors, many of which are outside of the Council's control and influence.

Level of certainty: Low

At a high level our BERL's methodology creates a "basket" of goods that local authorities purchase, as measured by producer price input indices.

The model behind the forecasts utilises a process based on past observations of a given variable to explain present and forecast future observations. This process means that uncertainty in early forecast periods ripples through later forecast periods and is amplified as it does so.

Key risks

Risk	Effect of risk	Mitigation
That actual inflation will be significantly different from the assumed inflation.	The Council's costs and the income required to fund those costs will increase by the rate of inflation unless efficiency gains can be made. Where efficiency gains can't be made, the higher costs has an impact on rates revenue required leading to affordability issues for ratepayers. The first few years of the forecasted cost adjustors are reasonably likely, however the latter period are only indicative. A 1% increase in inflation would increase annual operating expenditure by \$8m (based on annual operating costs of \$800m) and capital expenditure by \$4m (based on an annual capital budget of \$400m).	Annual review through the annual plan process.

Interest rates – cost of borrowing

Assumption

The Council borrowing rates for debt will change as per the table below.

Year	Effective Interest Rate
2024/25	4.19%
2025/26	3.74%
2026/27	3.86%
2027/28	3.96%
2028/29	4.07%
2029/30	4.20%
2030/31	4.36%
2031/32	4.62%
2032/33	4.62%
2033/34	4.77%

Data source: Assumption reflects Council actual borrowing rates along with forecast rates based on hedging position and range of economic forecasts.

Level of certainty: High - There is relative higher levels of certainty over short-term borrowing rates for Council debt in the short term given hedging policies. Longer-term, certainty levels are lower as interest rates are subject to wide range of factors.

Key risks

Risk	Effect of risk	Mitigation
That interest rates will differ significantly from those estimated.	Based on Council's hedging profile, a 0.1 percent movement in interest rates will increase/decrease annual interest expense by between \$800,000 and \$1,900,000 per annum across the 10-year period of this plan.	Interest rates are largely driven by factors external to the New Zealand economy. The Council manages its exposure to adverse changes in interest rates through the use of interest rate swaps. At any time Council policy is to have a minimum level of interest rate hedging equivalent to 50 percent of core borrowings.
That interest rates will fluctuate significantly.	The impact of this annual amount (discussed above) would translate to potential 0.2% - 0.4% rates increase.	

Asset revaluations

Assumption

Assumed growth in asset values are outlined in the table below. Growth in Council asset values are key drivers of forecasting increasing capital investment and depreciation.

For the purpose of the financial model, all assets are revalued annually for depreciation purposes in order to reduce the distraction of year-on-year peaks and troughs in revenues and expenditure that are generated by the revaluations in the table below.

Depreciation and revaluation of property, plant, and equipment (including water and transport assets)

Financial forecasts in this Long-Term Plan include a 3-yearly estimate to reflect the change in asset valuations for property, plant, and equipment in accordance with the Council's accounting policies.

Council's policy is to value assets triennially, and each year a different category is valued by an independent valuer. The valuation timetable is as follows:

- Operational land and buildings: 30 June 2026, 2029 & 2032
- Infrastructure land: 30 June 2025, 2028 & 2031
- Infrastructure assets: 30 June 2025, 2028 & 2031
- Three waters: 30 June 2024, 2027 & 2030

The following assumptions have been made for this LTP:

- The Council will continue its policy of fully funding depreciation which is affected by asset revaluations except for Three Waters assets, and assets we do not expect to replace at the end of their useful lives.
- The value of non-depreciable assets (such as land) is forecast to remain constant

Data source: Asset revaluation assumptions are based off historical revaluation increases and estimates.

Level of certainty: Medium – the medium level of uncertainty on how Council asset values will change over time related to the currently high inflation impacting input / construction costs.

Key risks

Risk	Effect of risk	Mitigation
Assets are under or overstated and therefore the balance sheet does not accurately reflect the value of Council owned assets. Depreciation based on incorrect valuations will mean that too much or too little revenue is collected to cover costs of renewal over time.	Asset value growth at higher rates than assumed will lead to increasing pressure on rates and borrowing levels. This risk has impacted the Council's planning in recent years as asset value growth has exceeded budgeting assumptions. Asset value growth also impacts the depreciation expense and the rates revenue required. If mitigations for this increase are not possible, then higher rates increases and impacts ratepayer affordability may result.	As well as regular revaluation of assets as part of the normal accounting and annual reporting process there is a high-level review of asset values undertaken on an annual basis. The LTP yearly budgets are inflated by forecast inflation for the particular assets in question, based on independent professional advice. In each annual plan following the LTP year, depreciation and asset values are adjusted for new assets, and any actual revaluations. In non-revaluation years an assessment is made as to whether asset values may have moved significantly and therefore whether an out of cycle revaluation is appropriate. Depreciation is adjusted annually to reflect the above adjustments to asset values

Asset revaluations table

	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34
Buildings	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Three Waters & Treatment Plants	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Roading	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Library Collections	4.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

Let's Get Wellington Moving

Assumption

For the purposes of development of the 2024-34 LTP we assume:

The LGWM relationship and funding agreement was disestablished by mutual agreement of the three partners, WCC, Waka Kotahi and GWRC in December 2023, with the programme formally wound up on 31 March 2024.

Golden Mile and Thorndon Quay - These projects will be delivered by Council as planned through the approved business cases and funded from Council's balance sheet in accordance with financial policies and attracting standard funding assistance rate (FAR) rate (see also later assumption on Waka Kotahi NZ Transport Agency subsidies).

City Streets - The individual business cases for the City Streets projects were not complete at the time the programme was disestablished. This work was handed over to Council to reprioritise and coordinate with our other roading projects. We have worked with GWRC to establish a joint funding programme for bus priority.

Transformational Programme - will be picked up by Waka Kotahi in line with the Government's direction-to focus solely on State Highway improvements around the Basin Reserve and a new Mt Victoria tunnel.

Data source: Coalition government 100-day plan and Waka Kotahi correspondence

Level of certainty: High - The Thorndon Quay Hutt Road, the Golden Mile projects have progressed through business case and funding approvals. City Streets projects will need to progress through standard transport project approval phased so there is less certainty relating to the level of FAR for these projects given change in government and potential change in transport related priorities. Whilst we anticipate walking and cycling objectives may be de-prioritised, we expect Public Transport objectives to still rate high. Coalition government has confirmed withdrawal from LGWM programme meaning withdrawal from transformation programme has high certainty.

Key risks

Risk	Effect of risk	Mitigation
That costs for the early delivery projects may escalate significantly due to inflation, supply chain or scope changes.	This would either require Council to accommodate additional costs into an amended budget with breaches of proposed current rates and debt limits or aspects of LGWM may not be able to proceed.	Each project funding is approved as single stage business cases are submitted allowing for reprioritisation as required.
That the City Streets Business Cases do not attract FAR due to a change in Government direction which will become clearer once it has issued a new Government Policy Statement on transport.	If City Streets projects do not attract Waka Kotahi FAR, then investment in mode shift will slow or Council will have to fund these projects 100%.	Tight scope control on projects.

Waka Kotahi NZ Transport Agency subsidies

Assumption

That Waka Kotahi NZ Transport Agency funding assistance rate (FAR) subsidy will remain in place and will be funded through the next LTP - 2024 - 2034.

The overall average for FAR is 51%.

Waka Kotahi NZ Transport Agency funds specific programmes of work and agrees 3-year funding envelopes across such items as maintenance operations and renewals and low cost/low risk programme, as well as funding for specific roading projects.

Data source: The Waka Kotahi business case model is administered nationally and is the mode of operation for the operations, maintenance, renewals and new capital investment. The model is mature and is the national delivery framework.

Level of certainty: Medium - Whilst the level of certainty for higher FAR rates for mode shift projects such as those delivered under our Bike Network Plan may be lower than recent years (up to 90% FAR), the FAR rate for resilience and safety projects is likely to stay around 51% as is the FAR for maintenance and renewals. Funding decisions for maintenance, renewal and new safety and resilience programmes of work have not all been finalised and may affect programmes in the first three years.

Key risks

Risk	Effect of risk	Mitigation
Changes to Waka Kotahi NZ Transport Agency Road prioritisation may impact on future funding.	If the actual funding from Waka Kotahi NZ Transport Agency is significantly less than forecast, the Council will need to look for alternative funding through rates or borrowings and this may limit the viability of some projects.	Retain an agile approach to changing GPS & FAR Rates. Maintenance of a positive relationship with Waka Kotahi NZ Transport Agency allows frequent communication and the awareness of issues in advance.
Total funding levels may be less than assumed in the LTP.	If the project does not proceed, this may have impacts on the level of service of lower risk roads. If the returns were greater then Council would have additional revenue above forecasts.	Ensure Annual Plan and LTP are updated to reflect any changes.
	A 5-percentage point change in the level of NZTA subsidy over our transport programme would represent approximately \$1.7m increase or decrease in revenue each year.	

Ngā matapae kē atu

Other forecasting assumptions

Resource consents

Assumption

Conditions for existing resource consents held by the Council will not be significantly altered. Any resource consents due for renewal during the 10-year period of this plan will be renewed accordingly and this will not have a significant impact on timing.

Data source: Great Wellington Regional Council is consenting agent for these matters
<https://www.gw.govt.nz>

Level of certainty: Moderate- there is some uncertainty around consenting conditions for the renewal of some Council consents:

- Landfill consents expire in 2026. Given the Southern Landfill consenting conditions are substantially about the management of leachate, there is a likelihood that conditions will be substantially more rigorous.
- Contaminated Soil - Retrospective consent for the disposal of contaminated soil on Stage 2, specifically, discharge of contaminants to water and to land where they may enter water.

Sludge minimisation plant: have obtained all resource consents required for construction (list and IDs available if required). Outline Plan Report accepted by WCC so the Change of Designation process required for the operational authorization of the plant is complete. Construction is under way and currently progressing well for a 2026 completion.

Key risks

Risk	Effect of risk	Mitigation
<p>Conditions of resource consents are altered significantly.</p> <p>That significant delays to projects are experienced due to the resource consent process.</p> <p>The Council is unable to renew existing resource consents upon expiry</p>	<p>The financial effect of any change to resource consent requirements would depend upon the extent of the change.</p> <p>Delays to projects may have material cost implications.</p> <p>Failure to renew existing consents, or a significant change in requirements could result in the Council needing to spend additional funds to enable compliance.</p>	<p>Generally, the Council considers that it is fully compliant with existing resource consents. Changing consenting conditions will be inputs into planning individual projects- for example in the scoping of any landfill or sludge minimisation investment.</p> <p>Budget revisions will take place where there are anticipated changes to consent requirements.</p>

Sludge minimisation facility and collection of levy

Assumption

The sludge minimisation facility will be a Council asset; however, the funding does not sit on Council's balance sheet. The FSPV will provide funding of up to \$400 million for the construction of the facility.

In July 2024, the Council will be introducing a new sludge levy to fund the cost of the new Moa Point Sludge Minimisation Facility. This was approved under the Infrastructure Funding and Finance Act 2020 (IFFA).

We consulted on this option through 2021/2022 and received support from the New Zealand Government (Cabinet and the Minister of Housing) in August 2023. We are collecting the levy on behalf of the special purpose vehicle owned by Crown Infrastructure Partners. **Data source:** Infrastructure Funding and Financing Agreement (IFFFAAA)

Level of certainty: Medium

Key risks

Risk	Effect of risk	Mitigation
Construction costs and timeline deviate materially from the current estimates and the requirements of the IFFFAAA.	<p>Where cost escalations occur, the funding (over and above that allocated from IFF) will need to be provided from Council's already constrained balance sheet.</p> <p>Where there are significant delays in delivery of the project, at a minimum, Council will be in breach of resource consents and may have to consider costly alternatives to the one provided for by the SMF.</p> <p>If cost escalations occur this will require the Council to borrow more debt to be paid back over the life of the facility.</p>	<p>The construction contract includes a Liquidated Damages (LD) mechanism, agreed with the construction partner, which will apply if late completion was to occur.</p> <p>Robust contract management and proactive risk identification, mitigation and management, closely monitored through appropriate Governance mechanisms is in place.</p> <p>In addition to the LD regime the construction contract includes mechanisms to support and enable compliance with the required programme for example early procurement of items critical to programme.</p>

Cost of carbon

Assumption

Council assumes that the cost of carbon will inflate over the coming years as per the table below.

Estimated Forecast Cost of a NZU from 2025 to 2034

Assumption: We have used the market forward contract last/fix price for NZUs for April 2025 to April 2028 in Table 4.

For the 2029 to 2034, we have assumed that the cost of an NZU continues to increase, at 7.8% per year (based on the average increase in the market forward contract last/fix price for NZUs from April 2025 to April 2028).

Year	Estimated Cost	Year	Estimated Cost
2025	\$80.95	2030	\$116.09
2026	\$86.82	2031	\$125.15
2027	\$93.12	2032	\$134.91
2028	\$99.90	2033	\$145.43
2029	\$107.69	2034	\$156.77

This assumption directly informs the carbon unit costs related to the Southern Landfill. More broadly the growing cost of carbon will have implications on the investment profile of individual projects and design of Council services, these impacts will be considered through

the establishment of frameworks the Council will use in future project investment analysis and service review.

Data source: Price ceiling and price floor

The Climate Change Commission provided advice to government that has been accepted, to set a trigger price for the release of additional units into the market. This in effect acts as a price ceiling. The Commission also advised on the minimum price the govt can set in an auction of units. While the market price can sit below this, it is likely that this sets the price floor, and the forward contract prices are all sitting above this auction price, lending weight to this assumption.

Climate Change Commission's recommended cost containment reserve from 2024 to 2028 - trigger price, including inflation

Fixed and cannot be changed		
2024	2025	
\$91.61	\$103.24	
Updated recommendations		
2026	2027	2028
\$205.00	\$215.00	\$226.00

Reference: He Pou a Rangi Climate Change Commission | Advice on NZ ETS unit limits and price control settings for 2024-2028

Note: The Climate Change Commission states: "Our advice is

that significantly higher trigger prices are justified to put them well outside where the market may need to operate to be consistent with meeting emissions budgets. We judge it unlikely that any potential magnet effect would be sufficiently strong to cause prices to rise to that level."

Climate Change Commission's Recommended Auction Reserve Price from 2024 to 2028.

Fixed and cannot be changed		
2024	2025	
\$35.90	\$38.67	
Updated recommendations		
2026	2027	2028
\$72.00	\$75.00	\$79.00

Reference: He Pou a Rangi Climate Change Commission | Advice on NZ ETS unit limits and price control settings for 2024-2028.

Key risks

Risk	Effect of risk	Mitigation
That actual increase in NZU price will be significantly different from the assumed increase, contributing to ETS costs at the landfill and underlying inflation of input fuel costs to Council.	The Council's direct NZU costs (through our ownership of Southern Landfill) and indirect NZU costs (through our use of natural gas, petrol and diesel) could be higher than forecast. E.g: at the landfill our current liability is forecast to increase by roughly a third by 2028, however govt settings would allow the cost to increase by 300%.	Annual review of the budget through the annual plan process. We have projects in place under Te Atakura climate action strategy to minimise our exposure to the price of carbon: better methane capture and destruction technology at the landfill; diversion of organic matter from the landfill; removing natural gas (also known as "fossil gas") used for heating indoor spaces and water heating from Council owned buildings including our pools; and converting our vehicle fleet and equipment to electricity.

Market forward contract last/fix price for NZUs for April 2025 to April 2028 (Forward contracts as of 15 September 2023).

Contract	Last/Fix
NZUs – April 2024	\$75.47
NZUs – April 2025	\$80.95
NZUs – April 2026	\$86.82
NZUs – April 2027	\$93.12
NZUs – April 2028	\$99.90

Reference: Carbon News NZ, website accessed September 15th 2023.

Level of certainty: Moderate - The certainty of the cost estimate for a NZU is moderate. A range of factors including the pace of technological change and level of economic activity could significantly affect both the medium and long-term trend and year on year costs

Significant Asset Lifecycles

Assumption

The estimated useful lives of significant assets will be as shown in the Statement of Accounting Policies. The asset life of key assets (three waters and transport is included below).

The majority of the significant assets will continue to be revalued every three years. It is assumed that assets will be replaced at the end of their useful life. Ranges in average ages relate to the variability of component parts of assets and changing material and design of assets over time.

Key Asset – Pipes	Asset life in years	Asset life from 2022 3W Valuation
Water pipes	50-95	40-128
Water reservoirs	40-100	90-117
Water pumping stations	20-100	100-104
Sewer pipes and tunnels	60-110	60-128
Sewer pumping stations	20-80	100
Stormwater pipes	50-130	40-130
Stormwater pump stations	20-100	100

Key Asset – Roads	Asset life in years	Asset Life from 2022 Transport Assets Valuation
Surface	10	6-50
Base	50	35-40
Bridges	80	95-105
Footpaths	20-50	15-50
Retaining walls	50-75	35-80
Sea walls	80-100	100
Kerbs and channels	70-120	10-60

It is also assumed that:

- the majority of the significant assets will continue to be revalued every 3 years.
- assets will be replaced at the end of their useful life.
- planned asset acquisitions (as per the capital expenditure programme) shall be depreciated on the same basis as existing assets.

Data source: Assumptions of asset lives are informed by guidance on the Useful Life of Infrastructure from the NAMS Council and Council actual condition information of assets.

Level of certainty: Mixed – The level of certainty of useful lives of assets ranges across different asset types. Underground assets that are not easily accessible have lower levels of confidence on their current condition and therefore expected remaining useful lives.

Key risks

Risk	Effect of risk	Mitigation
That assets wear out earlier or later than estimated.	Depreciation and interest costs would increase if capital expenditure was required earlier than anticipated. The financial effect of the uncertainty is likely to be immaterial. In the event that useful lives are overestimated, renewals would fall earlier than anticipated. This would result in additional capital expenditure earlier than anticipated, impacting depreciation and interest costs. Conversely, in the event that useful lives are underestimated, we will forecast a higher renewal programme of capital expenditure than necessary. This could also result in the overcollection of depreciation in the earlier years of an assets life. The likely financial impact of this is minor.	Generally, we have the ability to prioritise work programmes should assets wear out earlier or later than estimated. In addition, we are continuously improving data integrity on our assets. We are actively investing in improving the quality of asset condition information including of our three waters assets, to reduce the likelihood of this risk.

Ability to deliver capital programme

Assumption

We assume that there will be market capacity to deliver our planned capital programme. This will be supported by careful programme planning, investment in internal capability, including that of Wellington Water.

Data source: N/A

Level of certainty: Moderate - There is always an inherent level of risk in delivering a capital programme. Although we have plans to manage this risk there remains uncertainty. In the short-term this is linked to significant cost escalation of labour and materials. In the longer-term this relates to the ability of the supplier market to respond to regional investment and demand on infrastructure service providers.

Key risks

Risk	Effect of risk	Mitigation
That our capital programme is not able to be delivered as planned.	If we are unable to deliver the planned capital programmes, then the benefits of investment will be delayed. For projects aimed at enabling growth, this could constrain the pace of growth. There will also be delays to our planned capital expenditure profile with flow on impacts on borrowing and operating expenditure projections.	<p>Regular monitoring of our capital programme progress, and adjustments to plans through the formal Annual Planning process.</p> <p>Strong procurement processes ensuring the market can respond positively to opportunities.</p> <p>Careful programme planning and monitoring, investing in internal capability, including that of Wellington Water Limited.</p> <p>If unable to deliver the capital programme, Council will prioritise renewals work (to prevent asset failure and resulting service interruptions) and critically review the planned capital upgrade work programme including identifying opportunities for deferral of works.</p>

Level of service

Assumption

For this 10-year plan we assume that the current demand for Council services and customer expectations regarding business-as-usual levels of service will not significantly change during the planning period beyond what is specifically planned for and identified in this 10-year plan. As a result, it is assumed that there will be no significant additional impact from level of service changes on asset requirements or operating expenditure.

Data source: N/A

Key risks

Risk	Effect of risk	Mitigation
That there are significant changes in residents' demand for services or levels of service beyond those planned in this plan.	If residents begin to expect a higher level of service than planned, then either Council will face unbudgeted additional cost to meet that higher level of service, or Council will be unable to meet changed resident expectations and would see a decrease in residents' satisfaction with Council services.	The Council has defined service levels for its planned activities, which have been reviewed as part of the 10-year plan process. The regular 3-year Long-term Planning cycle provides the opportunity for service levels to be regularly reassessed for changes in demand.

Level of certainty: Low – it is highly likely that demand for Council service levels will change to some degree over the course of the next ten-years, however these changes are not currently predictable and as such not about to be built into the underlying assumptions of this long-term plan.

Vested Assets

Assumption

No vesting of assets is forecasted across this ten-year plan.

Data source: N/A. Level of certainty: Low

Key risks

Risk	Effect of risk	Mitigation
That there will be assets vested thereby increasing the depreciation expense in subsequent years.	The level of vested assets fluctuates considerably from year to year and is unpredictable. The recognition of vested assets revenue in the Statement of Financial Performance is non-cash in nature and has no impact on rates. The financial effect of the uncertainty is assessed as low.	Annual review of the budget through the annual plan process.

Funding sources - asset divestment

Assumption

That some assets, including long-term ground leases for multiple sites will be divested. Any proceeds forecasted from asset divestment will be reinvested in accordance with our Treasury Management Policies unless otherwise directed by Council resolution. We have assumed sale proceeds from Wellington International Airport Limited (WIAL) shares of \$500m (based on the midrange valuation), with an \$8m cost for the sale. This leaves a starting fund balance of \$492m.

We have also assumed \$50m in ground lease sales, spread over Years 5 to 10 of the LTP, with proceeds being invested in the Perpetual investment fund (PIF).

Key risks

Risk	Effect of risk	Mitigation
That the sale proceeds and rate of return is not achieved and/or we are unable to find buyers.	If the sale of long-term ground leases and WIAL shares are delayed or at a lower value, this may impact Council's debt position and may lead to a breach of the proposed debt to revenue limits. This would also reduce the amount available to invest in the Perpetual investment fund.	Council's Annual Planning process will review this assumption. We have used the midrange valuation for the sale of WIAL shares.

Data source: Sale of WIAL shares and ground leases for PIF – KPMG modelling.

Level of certainty: High – When considering the sale of ground leases, it is important to consider:

- Where the ground lease sits within the 21-year cycle
- Ground lessees' ability to make an acceptable offer
- Impact on the parcel of land that the ground lease sits on
- Revenue stream that the ground lease provides
- Potential revenue from the sale of the ground lease

High – There is a risk that the sale proceeds from the sale of the WIAL share and ground leases is lower than assumed.

Development Contributions

Assumption

Revenue from Development Contributions is not materially different from that forecast in the LTP.

Data source: N/A

Level of certainty: Moderate – the level of Development Contribution revenue is broadly in line with actual levels of revenue over the previous three financial years. This LTP includes a review of the DC policy and supporting processes. The impact of the review will follow the adoption of the LTP.

Key risks

Risk	Effect of risk	Mitigation
The level of development contributions collected, and the timing could result in insufficient income to cover the costs of required growth infrastructure.	If the level of development contribution income is less than forecasted, this would mean the debt is not paid off as quickly as planned, and therefore interest costs relating to this debt would be marginally higher than planned.	Council's Annual Planning process provides a process whereby reprioritisation of budget can be undertaken.

Availability of insurance

Assumption

The Council will maintain or increase its current level of insurance from all sources. This may include introduction of new sources. Council can currently fund 32% of the 1-1,000 year earthquake loss estimate.

Data source: Earthquake is considered to be the largest single risk for the Council asset portfolios. Earthquake loss estimates are used to assess the risk to the portfolio, subsequently informing strategic decisions to manage risk. The data for a 1-1,000 year event loss informs the amount of risk funding required and the excess risk accepted by Council.

Loss estimates are modelled by Aon and GNS - refer to earthquake risk assumption below.

Level of certainty: Low - traditional insurance capacity is increasingly squeezed as values, inflation and claims are elevated. Availability of alternative risk funding is currently unknown but under investigation.

Key risks

Risk	Effect of risk	Mitigation
<p>That the financial loss to the assets in a major event is significantly greater than estimated.</p> <p>That the increasing costs of holding insurance exceeds available budget.</p>	<p>An inability to adequately fund the assumed risk or actual losses exceeding estimated loss would mean that not all assets would be able to be repaired or replaced post a significant earthquake event.</p> <p>Meeting increasing costs of insurance to maintain coverage would have direct impacts on rates and fees and user charges.</p> <p>The chosen mix of risk funding methods does not meet Council's needs.</p> <p>Every additional \$10m of insurance cover has less than a 2% impact on rates.</p>	<p>The assumptions that drive the 1-1,000 year loss estimates will be updated using the new NSHM (2022) to ensure up-to-date asset information is understood.</p> <p>Incorporating resilience measures into our loss estimates will increase the certainty around the level of risk funding required. e.g. buildings that are base isolated and unlikely to take material damage.</p> <p>Council has prioritised resilience work in all asset portfolio's within the capital programme.</p> <p>Council Officers will also work on the "Insurance Roadmap", which aims to instate alternative risk funding methods and improve Council's post event outcomes.</p> <p>The Roadmap identifies a 3-6 year timeframe to fully understand and begin implementation of new strategies.</p>

Local Government Funding Act - Deed of Guarantee

Assumption

Each of the shareholders of the LGFA is a party to a Deed of Guarantee, which provides a guarantee on the obligations of the LGFA and the other participating local authorities to the LGFA, in the event of default. Council assumes no default event occurring during this Long-Term Plan.

Data source: N/A

Key risks

Risk	Effect of risk	Mitigation
In the event of a default by the LGFA, each guarantor would be liable to pay a proportion of the amount owing. The proportion to be paid by each respective guarantor is set in relation to each guarantor's relative rates income.	Payment would be required by Wellington ratepayers for the relevant amount in default, for the most part via equity investments already held on behalf of Council by the LGFA.	The structure and makeup of the LGFA through the foundation documents sets out the protections and processes of guarantees and defaults. The LGFA Risk management committee, reporting framework, key performance indicators and variance at risk all mitigate the risk eventuating. Council also maintains conservative internal policies to ensure we are not the council at risk of default. This is demonstrated in our recently reaffirmed AA+ rating from S&P.

Level of certainty: High - Given the LGFA structure and the conservative nature of the financial covenants they place on all Councils, the level of certainty that there will not be a default event during the period of the LTP, in Council's view, is high.

The likelihood of a local authority borrower defaulting is extremely low and all of the borrowings by a local authority from the LGFA are secured by a rates charge.

Renewal of existing funding

Assumption

It is assumed that the Council will be able to renew existing borrowings on similar terms.

Data source: N/A

Level of certainty: High

Key risks

Risk	Effect of risk	Mitigation
That new borrowings cannot be accessed to fund future capital requirements.	Future capital programmes may be delayed, and the Council improvement programmes/infrastructure assets may not receive the required investment. If funding is no longer available existing debt will need to be repaid, capital expenditure will cease, and the council would be at risk of default under lending agreements.	Council maintains internal policy settings that allow for prefunding up to 18 months to manage refinancing risk. Council issues long term funding that is well spread over multiple maturity dates to ensure intergenerational equity requirements as set out in the Local Government Act 2002 are being met. Council sources debt from the LGFA which has the highest possible credit rating available demonstrating strong management and governance practices in place. The LGFA is a very well run, risk averse organisation that has sound risk management practices in place to continue to fund the local government sector over the long term. Access to the LGFA will continue to be the most appropriate way for Council to fund its balance sheet.

Weathertight homes

Assumption

The Council will continue to spread the cost incurred by settling weathertight homes claims by funding claims from borrowings and spreading the rates funded repayment across a number of years. This 10-year plan assumes that the Council's weathertight homes liability will be fully settled by 2039 and the associated borrowing repaid over the 24-year period.

Data source: Actuarial Valuation of Weathertight Claims as at 30 June 2023

Level of certainty: High

Key risks

Risk	Effect of risk	Mitigation
That the level of the claims and settlements is higher than provided for within the 10-year plan.	The weathertight homes liability is an actuarial calculation based on the best information currently available. The liability provided for within the Council's financial statements is \$24 million, a 1 percent change in this figure would equate to \$0.24 million.	N/A.

Earthquake risk

Assumption

The assumed risks of a significant earthquake are in line with Wellington lifelines planning and relate to likelihood of earthquakes at different scales on the Modified Mercalli intensity (MMI) scale. Likelihood captured in the table below.

MMI level	Average return period
MMI7	~30 years
MMI8	~120 years
MMI 9	~400 years
MMI 10	~1350 years

Data source: [Wellington Lifelines report 2019](#) and NZ NSHM ([gns.cri.nz](#))

Level of certainty: Low

Key risks

Risk	Effect of risk	Mitigation
That a significant event occurs during the period of the Long-Term Plan.	The city is damaged to an extent that significantly impacts daily operation and liveability. If Council is unable to recover sufficiently or quickly enough to prevent long-term adverse effects on the population or local economy, Council's income streams, may not support it's commitments to repay debt.	Council holds insurance cover and debt provision to fund losses in a significant event.
That the scale and impact of a significant event is much larger than anticipated.	The city is damaged significantly more than expected and recovery funding is inadequate to prevent adverse long-term effects.	<ul style="list-style-type: none"> Council is improving the resilience of its infrastructure and building portfolio. Council emergency response staff are regularly trained. Development in areas subject to natural hazard risk is restricted. Council regulates the remediation of earthquake prone buildings in the city.

Local Government reform

Assumption

That our current structure, role, and functions will continue, except where this has been clearly stated in the LTP. The range and nature of our services will remain unchanged. The Review into the Future for Local Government has published its final report, He piki tūranga, he piki kōtuku. The report poses proposes 17 recommendations to shape a more community focused, citizen-centred local governance system.

The report does not explicitly recommend the allocation of roles and functions between central and local government and notes that decisions relating to the allocation of roles and functions cannot be made without understanding how they will be funded, and whether local government has the capacity and expertise to carry them out.

Data source:

Level of certainty: High - while the Future for Local Government review recommends and discusses changes to what local government is and does, it is unlikely that any recommendations could take effect by 1 July 2024.

Key risks

Risk	Effect of risk	Mitigation
That the structure of Local Government will change, and the Council moves to unitary, combined or other governance model. Within ten years there may be significant changes to the boundaries of local government in our region.	Effect depends on the level of change. There could be significant restructuring, reorganisation or establishment costs incurred.	A reorganisation process would take place over a sizeable period of time, this would allow the Council to fully prepare. The Council will proactively monitor and engage in discussions of this nature.
That central government will allocate or remove responsibility for services to local government, and/or the Regional Council will allocate responsibility for additional services or standards to local government in the Wellington Region that requires immediate addressing and affects our capacity to deliver.	There would be associated financial and rating changes as a consequence. Changes in the purpose and role of local government may have substantial impacts on budgets and financial forecasts and may require an amendment to the LTP.	We will continue to keep a watching brief on the local government sector and central government's response to the Future for Local Government review.

Resource Management reform

Assumption

That during the life of this LTP, the Resource Management Act 1991 (RMA) will remain until new legislation is prepared. The Natural and Built Environment Act 2023 (NBA) and the Spatial Planning Act 2023 (SPA) were repealed in December 2023. The government has signalled an intent to introduce new resource management laws based on the enjoyment of property rights.

Data source: [Resource management system reform | Ministry for the Environment](#)

Level of certainty: Low - The new Government 100-day plan includes repeal of the Spatial Planning and Natural and Built Environment Act and introduction of a fast-track consenting regime.

Key risks

Risk	Effect of risk	Mitigation
That the resulting change in approach to resource management to a system based on the enjoyment of property rights, rather than sustainable management, requires significant changes to how Council undertakes planning and regulates land use and development.	There is uncertainty about the exact form that reform of resource management may take, however it is possible that a new District Plan (or equivalent) will need to be prepared to give effect to new legislation. This will require significant resourcing from Council, likely similar to the District Plan review process currently underway.	We will continue to keep a watching brief on the review and any resulting legislative changes.

Te kaupapa here o te hiranga me te whai wāhitanga – Whakarāpopoto

Significance and Engagement Policy – Summary

Wellington City Council is tasked with making decisions that reflect the views and preferences of its diverse communities.

To ensure effective decision-making, the Council actively engages with its communities, using their input to guide its actions. This engagement is crucial for making informed decisions that consider the impact on all affected parties. The full policy is available on our website here: <https://wellington.govt.nz/your-council/plans-policies-and-bylaws/policies/significance-and-engagement-policy>

Policy Objectives and Structure

The purpose of this policy is to outline how community engagement is integrated into the Council's decision-making processes, as required by the Local Government Act 2002. The policy covers four main areas:

- **Determining significance:** guidelines for assessing the significance of proposals and decisions.
- **Decision-making process:** detailed procedures for integrating community feedback into decisions.
- **Engagement practices:** determines how and to what extent communities will be engaged in decision-making.
- **Strategic assets:** a list of the Council's strategic assets and the criteria for managing them.

The Council reviews the Significance and Engagement Policy every three years or as needed.

General Approach to Engagement

Consultation vs engagement:

- **Consultation** involves soliciting public feedback on specific proposals and is a component of broader engagement. The Council consults on significant decisions, adhering to the principles of section 82 of the Local Government Act.
- **Engagement** is a continuous process aimed at involving the community in decision-making, beyond just formal consultation.

For significant decisions, the Council uses a communication and engagement plan based on the International Association of Public Participation (IAP2) engagement spectrum. This ensures a structured and effective approach to gathering and integrating community input.

How we will engage

1. Determining significance

The Council evaluates the significance of decisions based on:

- **Importance to Wellington City:** The impact on service levels, costs, and community resilience.
- **Community Interest:** Levels of public interest and potential controversy.
- **Policy Consistency:** Alignment with existing policies and strategies.
- **Council Capacity and Capability:** Financial and operational implications.

Decisions marked as "high" on two or more criteria are considered highly significant.

2. Decision-making processes

- High Significance Decisions: Typically included in the Long-term Plan (LTP) to ensure comprehensive community consultation and alignment with broader strategic goals.
- Out-of-Plan High Significance Decisions: Require a special consultative procedure and appropriate engagement, detailed in reports to the Council.
- Reporting: All decisions, especially those of high significance, must include statements addressing their significance and compliance with the policy and legal requirements.

3. Engagement practices

The Council strives for early and informed engagement using the IAP2 spectrum, which ranges from informing to empowering the community. Engagement practices include diverse channels like social media, public meetings, surveys, and direct interactions at community events. The Council works with various groups, including mana whenua, iwi, community organizations, and residents, ensuring their views are considered.

The special consultative procedure, legally required for certain high-impact decisions, involves public proposals, a minimum one-month feedback period, and opportunities for spoken interaction.

Engagement with Māori: The Council recognizes the unique status of Māori and works closely with mana whenua iwi to ensure their input is integral to decision-making, aligning with the Treaty of Waitangi obligations.

4. Strategic Assets

The policy lists strategic assets essential for the Council's long-term service provision, including infrastructure such as water supply systems, roading networks, and public facilities such as libraries and museums. Decisions affecting these assets require explicit provision in the LTP and thorough community consultation.

Pārongo ahumoni me ngā kaupapa here

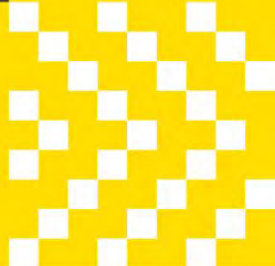
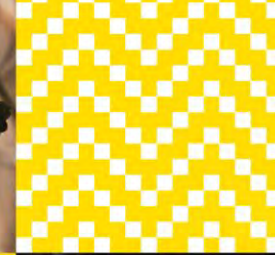
Financial information and policies

Kei tēnei wāhanga

Kei tēnei wāhanga nei, ko ā mātou tauākī Pūtea, ngā kaupapa here ā-pūtea matua, ngā tūtohi matapae reiti me ētahi anō pārongo ā-pūtea e whakaatu ana i te pēheatanga o te utu i tā mātou mahere, ki hea haere ai te pūtea, ka ahu mai hoki i hea, ko wai hoki e utu ana mō ā mātou ratonga.

In this section

This section includes our Financial statements, key financial policies, indicative rates tables and other financial information that forms how we will pay for our plan, where the money will go and come from and who pays for our services.



Matapae tauākī ahumoni

Forecast financial statements

Tauākī tiro whakamua ki ngā moniwhiwhi me ngā whakapaunga

Prospective Statement of Comprehensive Revenue and Expense

	2023/24 AP	2024/25 LTP	2025/26 LTP	2026/27 LTP	2027/28 LTP	2028/29 LTP	2029/30 LTP	2030/31 LTP	2031/32 LTP	2032/33 LTP	2033/34 LTP
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Revenue											
Rates	481,110	565,716	633,644	701,560	767,354	813,303	854,468	904,969	946,631	989,645	1,043,140
Revenue from operating activities:											
Development contributions	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Grants, subsidies and reimbursements	184,634	202,665	221,578	121,131	81,279	71,323	65,440	57,163	59,509	59,262	59,496
Other operating activities	174,811	189,916	197,743	205,085	206,208	213,381	218,040	224,347	230,645	236,515	242,456
Investments revenue	22,427	21,867	26,719	31,794	35,764	39,305	43,817	45,891	46,878	47,956	49,534
Vested assets and other revenue	2,063	1,700	3,265	2,294	1,278	1,304	1,329	3,050	2,532	1,405	1,430
Fair value movements - gains	13,883	7,557	5,938	6,478	6,747	6,527	6,059	5,856	5,658	5,463	5,463
Finance revenue	13	100	102	104	69	71	111	113	115	76	77
Gains on sale of investments in associates	-	-	-	474,225	-	-	-	-	-	-	-
Total revenue	882,441	993,021	1,092,489	1,546,171	1,102,199	1,148,714	1,192,764	1,244,889	1,295,468	1,343,822	1,405,096
Expense											
Finance expense	60,972	72,264	74,702	84,146	91,475	98,393	105,529	112,888	123,537	124,926	126,776
Expenditure on operating activities	560,161	617,876	631,488	651,798	685,736	699,302	720,374	745,485	773,645	798,991	829,610
Depreciation and amortisation expense	196,468	222,314	245,230	272,660	306,818	338,386	365,050	395,757	413,145	436,224	471,118
Total expense	817,601	912,454	951,420	1,008,604	1,084,029	1,136,081	1,190,953	1,254,130	1,310,327	1,360,141	1,427,504
Net surplus/(deficit) for the year	64,840	80,567	141,069	537,567	18,170	12,633	1,811	(9,241)	(14,859)	(16,319)	(22,408)

Other comprehensive income											
Fair value movement - property, plant and equipment (net)	-	206,393	219,263	715,515	270,910	350,504	864,634	315,952	441,882	1,033,112	345,201
Share of equity accounted surplus from associates	-	-	-	-	-	-	-	-	-	-	-
Total other comprehensive income	-	206,393	219,263	715,515	270,910	350,504	864,634	315,952	441,882	1,033,112	345,201
Total comprehensive income for the year	64,840	286,960	360,332	1,253,082	289,080	363,137	866,445	306,711	427,023	1,016,793	322,793

Tauākī tiro whakamua ki te āhua o te ahumoni

Prospective Statement of Financial Position

	2023/24 AP	2024/25 LTP	2025/26 LTP	2026/27 LTP	2027/28 LTP	2028/29 LTP	2029/30 LTP	2030/31 LTP	2031/32 LTP	2032/33 LTP	2033/34 LTP
Assets	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Current assets											
Cash and cash equivalents	40,330	41,916	44,110	47,850	41,418	46,201	43,902	42,676	44,085	41,994	47,203
Derivative financial assets	-	-	-	-	-	-	-	-	-	-	-
Receivables and recoverables	87,324	97,445	102,867	108,605	112,219	117,394	121,585	126,941	132,021	137,115	142,971
Prepayments	22,426	20,329	20,877	21,700	22,945	23,418	24,200	25,185	26,193	27,245	28,341
Other financial assets	205,716	347,500	336,500	416,000	395,000	408,000	419,000	429,000	441,000	437,000	434,000
Inventories	944	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,013
Non-current assets classified as held for sale	-	-	-	-	-	-	-	-	-	-	-
Total current assets	356,740	508,203	505,367	595,168	572,595	596,026	609,700	624,815	644,312	644,367	653,528
Non current assets											
Derivative financial assets	-	72,984	72,984	72,984	72,984	72,984	72,984	72,984	72,984	72,984	72,984
Other financial assets	87,488	62,604	68,555	566,302	569,107	581,717	594,150	606,279	618,998	628,057	627,470
Intangibles	50,832	44,745	45,531	43,505	40,677	37,523	36,319	34,882	33,524	32,055	30,614
Investment properties	308,427	287,169	293,107	299,585	306,332	302,859	298,918	294,774	290,432	285,895	291,358
Property, plant and equipment	11,029,147	11,763,613	12,343,659	13,230,356	13,644,601	14,082,183	15,026,064	15,399,840	15,915,537	16,880,699	17,175,475
Investment in controlled entities	5,998	5,998	5,998	5,998	5,998	5,998	5,998	5,998	5,998	5,998	5,998
Investment in associates and joint venture	19,474	19,384	19,384	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609
Total non current assets	11,501,366	12,256,497	12,849,218	14,220,339	14,641,308	15,084,873	16,036,042	16,416,366	16,939,082	17,907,297	18,205,508
Total assets	11,858,106	12,764,700	13,354,585	14,815,507	15,213,903	15,680,899	16,645,742	17,041,181	17,583,394	18,551,664	18,859,036
Liabilities											

	2023/24 AP	2024/25 LTP	2025/26 LTP	2026/27 LTP	2027/28 LTP	2028/29 LTP	2029/30 LTP	2030/31 LTP	2031/32 LTP	2032/33 LTP	2033/34 LTP
Current liabilities											
Derivative financial liabilities	260	-	-	-	-	-	-	-	-	-	-
Exchange transactions and transfers payable	112,631	161,928	154,555	133,311	131,437	130,753	132,354	135,800	142,034	131,276	138,750
Deferred revenue	20,855	21,741	22,637	23,477	23,606	24,427	24,960	25,682	26,403	27,075	27,755
Borrowings	204,816	267,500	256,500	336,000	315,000	328,000	339,000	349,000	361,000	357,000	354,000
Employee benefit liabilities and provisions	13,364	12,747	12,852	13,021	13,342	13,601	13,746	13,976	14,242	14,353	14,767
Provisions for other liabilities	3,756	3,435	3,142	2,806	2,277	2,522	2,169	2,147	2,216	1,858	1,592
Total current liabilities	355,682	467,351	449,686	508,615	485,662	499,303	512,229	526,605	545,895	531,562	536,864
Non current liabilities											
Derivative financial liabilities	523	-	-	-	-	-	-	-	-	-	-
Exchange transactions and transfers payable	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,591,343	1,942,363	2,191,400	2,341,789	2,474,994	2,566,398	2,652,713	2,727,879	2,824,659	2,791,003	2,770,524
Employee benefit liabilities and provisions	1,185	1,064	1,073	1,087	1,114	1,136	1,148	1,167	1,189	1,199	1,233
Provisions for other liabilities	27,802	28,395	26,567	25,075	24,112	22,904	22,049	21,216	20,314	19,770	19,492
Total non current liabilities	1,620,853	1,971,822	2,219,040	2,367,951	2,500,220	2,590,438	2,675,910	2,750,262	2,846,162	2,811,972	2,791,249
Total liabilities	1,976,535	2,439,173	2,668,726	2,876,566	2,985,882	3,089,741	3,188,139	3,276,867	3,392,057	3,343,534	3,328,113
Net assets	9,881,571	10,325,527	10,685,859	11,938,941	12,228,021	12,591,158	13,457,603	13,764,314	14,191,337	15,208,130	15,530,923
Equity											
Accumulated funds and retained earnings	5,159,690	5,195,111	5,336,176	5,873,741	5,891,907	5,904,538	5,906,342	5,897,095	5,882,230	5,865,908	5,843,493
Revaluation reserves	4,637,773	5,031,193	5,250,456	5,965,971	6,236,881	6,587,385	7,452,019	7,767,971	8,209,853	9,242,965	9,588,166
Hedging reserve	57,624	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180
Fair value through other comprehensive income and expense reserve	6,854	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889
Restricted funds	19,630	19,154	19,158	19,160	19,164	19,166	19,173	19,179	19,185	19,188	19,195
Total equity	9,881,571	10,325,527	10,685,859	11,938,941	12,228,021	12,591,158	13,457,603	13,764,314	14,191,337	15,208,130	15,530,923

Tauākī tiro whakamua ki ngā panonitanga o te tautika

Prospective Statement of Changes in Equity

	2023/24 AP	2024/25 LTP	2025/26 LTP	2026/27 LTP	2027/28 LTP	2028/29 LTP	2029/30 LTP	2030/31 LTP	2031/32 LTP	2032/33 LTP	2033/34 LTP
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Equity - opening balances											
Accumulated funds and retained earnings	5,094,854	5,114,549	5,195,111	5,336,176	5,873,741	5,891,907	5,904,538	5,906,342	5,897,095	5,882,230	5,865,908
Revaluation reserves	4,637,773	4,824,800	5,031,193	5,250,456	5,965,971	6,236,881	6,587,385	7,452,019	7,767,971	8,209,853	9,242,965
Hedging reserve	57,624	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180
Fair value through other comprehensive revenue and expense reserve	6,854	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889
Restricted funds	19,626	19,149	19,154	19,158	19,160	19,164	19,166	19,173	19,179	19,185	19,188
Total Equity - opening balances	9,816,731	10,038,567	10,325,527	10,685,859	11,938,941	12,228,021	12,591,158	13,457,603	13,764,314	14,191,337	15,208,130
Changes in Equity											
Retained earnings											
Net surplus/(deficit) for the year	64,840	80,567	141,069	537,567	18,170	12,633	1,811	(9,241)	(14,859)	(16,319)	(22,408)
Transfer to restricted funds	(19)	(3,671)	(3,547)	(3,579)	(3,613)	(3,642)	(3,678)	(3,708)	(3,740)	(3,768)	(3,803)
Transfer from restricted funds	15	3,666	3,543	3,577	3,609	3,640	3,671	3,702	3,734	3,765	3,796
Transfer from revaluation reserves	-	-	-	-	-	-	-	-	-	-	-
Transfer to revaluation reserves	-	-	-	-	-	-	-	-	-	-	-
Revaluation reserves											
Fair value movement - property, plant and equipment - net	-	206,393	219,263	715,515	270,910	350,504	864,634	315,952	441,882	1,033,112	345,201
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-	-

Hedging reserve

Movement in hedging reserve	-	-	-	-	-	-	-	-	-	-	-
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Fair value through other comprehensive revenue and expense reserve

Movement in fair value	-	-	-	-	-	-	-	-	-	-	-
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Restricted Funds

Transfer to retained earnings	19	(3,666)	(3,543)	(3,577)	(3,609)	(3,640)	(3,671)	(3,702)	(3,734)	(3,765)	(3,796)
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Transfer from retained earnings	(15)	3,671	3,547	3,579	3,613	3,642	3,678	3,708	3,740	3,768	3,803
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Total comprehensive revenue and expense	64,840	286,960	360,332	1,253,082	289,080	363,137	866,445	306,711	427,023	1,016,793	322,793
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Net Equity - Closing Balances

Accumulated funds and retained earnings	5,159,690	5,195,111	5,336,176	5,873,741	5,891,907	5,904,538	5,906,342	5,897,095	5,882,230	5,865,908	5,843,493
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Revaluation reserves	4,637,773	5,031,193	5,250,456	5,965,971	6,236,881	6,587,385	7,452,019	7,767,971	8,209,853	9,242,965	9,588,166
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Hedging reserve	57,624	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180	73,180
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Fair value through other comprehensive revenue and expense reserve	6,854	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889	6,889
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Restricted funds	19,630	19,154	19,158	19,160	19,164	19,166	19,173	19,179	19,185	19,188	19,195
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Total Equity - closing balances	9,881,571	10,325,527	10,685,859	11,938,941	12,228,021	12,591,158	13,457,603	13,764,314	14,191,337	15,208,130	15,530,923
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Tauākī tiro whakamua ki te rerenga o te moni

Prospective Statement of Cash Flows

	2023/24 AP	2024/25 LTP	2025/26 LTP	2026/27 LTP	2027/28 LTP	2028/29 LTP	2029/30 LTP	2030/31 LTP	2031/32 LTP	2032/33 LTP	2033/34 LTP
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Cash flows from operating activities											
Receipts from rates - Council	480,105	563,121	631,011	698,439	764,140	810,685	851,938	901,861	943,796	986,643	1,039,401
Receipts from rates - Greater Wellington Regional Council	101,033	118,255	132,512	146,673	160,469	170,244	178,907	189,390	198,198	207,195	218,274
Receipts from rates - Sludge - Levy		7,821	15,781	24,261	32,522	32,663	33,392	33,536	33,892	35,808	36,113
Receipts from activities and other revenue	171,568	187,982	198,324	205,810	208,466	214,199	219,491	225,426	231,751	237,750	243,698
Receipts from grants and subsidies - Operating	19,599	18,858	16,388	16,189	15,987	15,873	16,094	16,451	16,830	17,214	17,595
Receipts from grants and subsidies - Capital	43,168	187,807	210,730	109,484	68,791	58,950	52,846	45,908	47,331	45,549	45,401
Receipts from investment property lease rentals	11,527	11,467	11,710	11,968	12,220	12,464	12,701	12,943	13,189	13,426	13,668
Cash paid to suppliers and employees	(463,245)	(625,474)	(579,740)	(614,231)	(628,680)	(646,463)	(666,652)	(689,175)	(714,069)	(756,274)	(767,672)
Rates paid to Greater Wellington Regional Council	(101,033)	(118,255)	(132,512)	(146,673)	(160,469)	(170,244)	(178,907)	(189,390)	(198,198)	(207,195)	(218,274)
Rates paid to Sludge Finance LP	-	(7,821)	(15,781)	(24,261)	(32,522)	(32,663)	(33,392)	(33,536)	(33,892)	(35,808)	(36,113)
Grants paid	(59,321)	(56,450)	(61,677)	(61,279)	(61,318)	(54,677)	(53,954)	(54,455)	(54,896)	(55,308)	(55,656)
Net GST (paid) / received	-	-	-	-	-	-	-	-	-	-	-
Net cash flows from operating activities	203,401	287,311	426,746	366,380	379,606	411,031	432,464	458,959	483,932	489,000	536,435
Cash flows from investing activities											
Dividends received	10,900	10,400	15,009	19,826	23,545	26,841	31,116	32,948	33,689	34,530	35,866
Interest received	13	100	102	104	69	71	111	113	115	76	77

	2023/24 AP	2024/25 LTP	2025/26 LTP	2026/27 LTP	2027/28 LTP	2028/29 LTP	2029/30 LTP	2030/31 LTP	2031/32 LTP	2032/33 LTP	2033/34 LTP
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Proceeds from sale of investment properties	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	-
Proceeds from sale of intangibles	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of property, plant and equipment	9,834	19,410	5,620	9,400	2,000	9,990	2,000	2,000	2,000	2,000	2,000
Proceeds from sale of investments	-	-	-	492,000	-	-	-	-	-	-	-
Increase / (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Purchase of investment properties	-	-	-	-	-	-	-	-	-	-	-
Purchase of intangibles	(3,062)	(11,070)	(9,082)	(4,927)	(4,741)	(4,836)	(4,984)	(5,079)	(5,324)	(5,280)	(5,375)
Purchase of property, plant and equipment	(454,794)	(705,897)	(599,536)	(532,785)	(427,642)	(444,325)	(454,792)	(462,445)	(498,246)	(359,835)	(413,539)
Purchase of investments	-	-	-	(492,000)	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	-
Net cash flows from investing activities	(437,109)	(687,057)	(587,887)	(508,382)	(406,769)	(412,259)	(426,549)	(432,463)	(467,766)	(328,509)	(380,971)
Cash flows from financing activities											
New borrowings	521,570	737,844	494,537	565,888	427,206	432,404	436,315	434,166	469,780	319,344	330,521
Repayment of borrowings	(204,816)	(267,500)	(256,500)	(336,000)	(315,000)	(328,000)	(339,000)	(349,000)	(361,000)	(357,000)	(354,000)
Interest paid on borrowings	(60,972)	(72,264)	(74,702)	(84,146)	(91,475)	(98,393)	(105,529)	(112,888)	(123,537)	(124,926)	(126,776)
Net cash flows from financing activities	255,782	398,080	163,335	145,742	20,731	6,011	(8,214)	(27,722)	(14,757)	(162,582)	(150,255)
Net increase/(decrease) in cash and cash equivalents	22,074	(1,666)	2,194	3,740	(6,432)	4,783	(2,299)	(1,226)	1,409	(2,091)	5,209
Cash and cash equivalents at beginning of year	18,257	43,582	41,916	44,110	47,850	41,418	46,201	43,902	42,676	44,085	41,994
Cash and cash equivalents at end of year	40,331	41,916	44,110	47,850	41,418	46,201	43,902	42,676	44,085	41,994	47,203

Tauākī tiro whakamua ki ngā panonitanga ki ngā tahua rāhui/tāpui

Prospective Statement of Changes in Restricted / Reserve Funds

	Opening balance 2023/24	Deposits	Expenditure	Closing balance 2033/34	Purpose
	\$000	\$000	\$000	\$000	
Special reserves and funds					
Reserve purchase and development fund	782	-	-	782	
City growth fund	3,591	20,070	(20,070)	3,591	
Insurance reserve	14,262	16,483	(16,483)	14,262	Allows the Council to meet the uninsured portion of insurance claims
Total special reserves and funds	18,635	36,553	(36,553)	18,635	
Trusts and bequests	514	196	(150)	560	
Total restricted funds	19,149	36,749	(36,703)	19,195	

He whakarāpopoto o ngā kaupapa here mahi kaute tāpua

Summary of significant accounting policies

Reporting entity

Wellington City Council (the Council) is a territorial local authority established under the Local Government Act 2002 (LGA 2002) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA 2002 and the Local Government (Rating) Act 2002.

The primary purpose of the Council is to provide goods or services for community or social benefits rather than making a financial return. As a defined public entity under the Public Audit Act 2001, the Council is audited by the Office of the Auditor General and is classed as a Public Sector Public Benefit Entity (PBE) for financial reporting purposes.

These prospective financial statements are for the Council as a separate legal entity and have been prepared for the period from 1 July 2024 to 30 June 2034. This provides an opportunity for ratepayers and residents to review the projected financial results and position of the Council. Subsequent actual results may differ from these estimates and these variations may be material.

Basis of preparation

Statement of compliance

The prospective financial statements have been prepared in accordance with the requirements of the LGA 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP). The Council has complied with PBE FRS 42 in the preparation of these prospective financial statements.

The prospective financial statements have been prepared to comply with Public Benefit Entity Accounting Standards (PBE Accounting Standards) for a Tier 1 entity.

The reporting period for these prospective financial statements is the 10-year period ending 30 June 2034. The prospective financial statements are presented in New Zealand dollars, rounded to the nearest thousand (\$000), unless otherwise stated.

The accounting policies set out below have been applied consistently to all periods presented in these prospective financial statements.

These prospective financial statements were adopted by the

Council for issue on 27 June 2024, as part of the assumptions that form the Long-term Plan 2024-34. The Council is responsible for the prospective financial statements presented, including the assumptions underlying the prospective financial statements and all other disclosures. The Long-term Plan is a forecast and as such contains no actual operating results.

Consolidated prospective financial statements comprising the Council and its controlled entities, joint ventures and associates have not been prepared.

Measurement base

The measurement basis applied is historical cost, modified by the revaluation of certain assets and liabilities as identified in this summary of significant accounting policies. The accrual basis of accounting has been used unless otherwise stated.

For the assets and liabilities recorded at fair value, fair value is defined as the amount for which an item could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's-length transaction. For investment property, non-current assets classified as held

for sale and items of property, plant and equipment which are revalued, the fair value is determined by reference to market value. The market value of a property is the estimated amount for which a property could be exchanged on the date of valuation between a willing buyer and a willing seller in an arm's-length transaction.

Amounts expected to be recovered or settled more than one year after the end of the reporting period are recognised at their present value. The present value of the estimated future cash flows is calculated using applicable inflation factors and a discount rate.

Foreign currency balances and transactions

Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into New Zealand Dollars (the functional currency) using the spot exchange rate at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign

currencies are recognised in the surplus or deficit.

Comparative information

Comparative information from the 2023/24 Annual Plan adopted by the Council on 29 June 2023 has been provided as a comparator for these prospective financial statements. The closing balance in this comparative differs from the opening position used to prepare these prospective financial statements which is based on the most up-to-date forecast information.

Goods and services tax (GST)

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

Judgements and estimations

The financial information has been prepared on the basis of best estimate assumptions as the future events which the Council expects to take place. The Council has considered factors that may lead to a material difference between information in the prospective financial statements and actual results. These factors, and the

assumptions made in relation to the sources of uncertainty and potential effect, are outlined within this Long-term Plan.

The preparation of prospective financial statements using PBE accounting standards requires the use of judgements, estimates and assumptions. Where material, information on the main assumptions is provided in the section on "Significant forecasting assumptions".

The estimates and assumptions are based on historical experience as well as other factors that are believed to be reasonable under the circumstances. The estimates and assumptions are reviewed on an ongoing basis and adjustments are made where necessary.

Revenue

Revenue comprises rates, revenue from operating activities, investment revenue, fair value gains, finance revenue and other revenue and is measured at the fair value of consideration received or receivable. Revenue may be derived from either exchange or non-exchange transactions.

Revenue from exchange transactions

Revenue from exchange transactions arises where the Council provides

goods or services to another entity or individual and directly receives approximately equal value in a willing arm's-length transaction (primarily in the form of cash in exchange).

Revenue from non-exchange transactions

Revenue from non-exchange transactions arises from transactions that are not exchange transactions. Revenue from a non-exchange transaction arises when the Council receives value from another party without giving approximately equal value directly in exchange for the value received. An inflow of resources from a non-exchange transaction recognised as an asset, is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow. As the Council satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Approximately equal value

Approximately equal value is considered to reflect a fair or market value, which is normally commensurate with an arm's-length commercial transaction between a willing buyer and willing seller. Some goods or services that the Council provides (for example, the sale of goods at market rates) are defined as being exchange transactions. Only a few services provided by the Council operate on a full user pays, cost recovery or breakeven basis and these are considered to be exchange transactions unless they are provided at less than active and open market prices.

Most of the services that the Council provides for a fee are subsidised by rates and therefore do not constitute an approximately equal exchange. Accordingly, most of the Council's revenue is categorised as non-exchange.

Specific accounting policies for major categories of revenue are outlined below:

Rates

Rates are set annually by resolution from the Council and relate to a particular financial year. All ratepayers are invoiced within the financial year for which the rates have been set. Rates revenue is recognised in full as at the date when rate assessment notices are sent to

the ratepayers. Rates are a tax as they are payable under the Local Government Rating Act 2002 and are therefore defined as non-exchange.

Water rates by meter are regulated in the same way as other rates and are taxes that use a specific charging mechanism to collect the rate. However, as the water rates are primarily charged on a per unit of consumption basis, water rates by meter are considered to be more in the nature of an exchange transaction. Revenue from water rates by meter is recognised on an accrual basis based on usage.

Revenue from operating activities

Revenue from operating activities is generally measured at the fair value of consideration received or receivable.

The Council undertakes various activities as part of its normal operations which generates revenue, but generally at below-market prices or at fees and user charges subsidised by rates.

The following categories (except where noted) are classified as transfers, which are non-exchange transactions other than taxes.

Grants, subsidies and reimbursements

Grants, subsidies and reimbursements are initially recognised at their fair value where

there is reasonable assurance that the monies will be received and all attached conditions will be complied with. Grants and subsidies received in relation to the provision of services are recognised on a percentage of completion basis. Reimbursements (for example, Waka Kotahi NZ Transport Agency roading claim payments) are recognised upon entitlement, which is when conditions relating to the eligible expenditure have been fulfilled.

Development contributions

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

Rendering of services

Revenue from rendering of services that are exchange transactions, is recognised by reference to the stage of completion of the transaction at the reporting date. Revenue from the rendering of services where the service provided is non-exchange, is recognised when the transaction occurs to the extent that a liability is not

Fines and penalties

Revenue from fines and penalties (e.g. traffic and parking

infringements) is recognised when infringement notices are issued or when the fines/penalties are otherwise imposed. The fair value of parking related fines is determined as the amounts due, less an allowance for expected credit losses (ECL).

Sale of goods

The sale of goods is classified as exchange revenue. Sale of goods is recognised when products are sold to the customer and all risks and rewards of ownership have transferred to the customer.

Investment revenues

Dividends

Dividends from equity investments are classified as exchange revenue and are recognised when the Council's right to receive payment has been established.

Investment property lease rentals

Lease rentals (net of any incentives given) are classified as exchange revenue and recognised on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which benefits derived from the leased asset is diminished.

Fair value gains

Fair value gains largely reflect the increase in the fair value of investment properties.

Other revenue

Donated, subsidised or vested assets

Where a physical asset is acquired for nil or nominal consideration, with no conditions attached, the fair value of the asset received, as determined by active market prices, is recognised as non-exchange revenue when the control of the asset is transferred to the Council.

Gains

Gains include additional earnings from the disposal of property, plant and equipment.

Donated services

The Council benefits from the voluntary service of many Wellingtonians in the delivery of its activities and services (for example, beach cleaning and Otari-Wilton's Bush guiding and planting). Due to the difficulty in determining the precise value of these donated services with sufficient reliability, donated services are not recognised in these prospective financial statements.

Finance revenue

Interest

Interest revenue is recognised using the effective interest rate method. All interest revenue is recognised in the period in which it is earned.

Expenses

Specific accounting policies for major categories of expenditure are outlined below:

Operating activities

Grants and sponsorships

Expenditure is classified as a grant or sponsorship if it results in a transfer of resources (for example, cash or physical assets) to another entity or individual in return for compliance with certain conditions relating to the operating activities of that entity. It includes any expenditure arising from a funding arrangement with another entity that has been entered into to achieve the objectives of the Council. Grants and sponsorships are distinct from donations that are discretionary or charitable gifts. Where grants and sponsorships are discretionary until payment, the expense is recognised when the payment is made. Otherwise, the expense is recognised when the specified criteria have been fulfilled.

Cost allocation

Direct costs are expensed directly to the activity. Indirect costs relate to the overall costs of running the organisation and include staff time, office space and information technology costs. These indirect costs are allocated as overheads across all activities.

Research and Development

Research costs are expensed as incurred. Development expenditure on individual projects is capitalised and recognised as an asset when it meets the definition and criteria for capitalisation as an asset and it is probable that the Council will receive future economic benefits from the asset. Assets which have finite lives are stated at cost less accumulated amortisation and are amortised on a straight-line basis over their useful lives.

Finance expense

Interest on borrowings

Interest expense is recognised using the effective interest rate method. All borrowing costs are expensed in the period in which they are incurred.

Re-discounting of interest

Re-discounting of interest on provisions is the Council's funding cost for non-current provisions (where the cash flows will not occur until a future date).

Depreciation and amortisation

Depreciation

Depreciation is provided on all property, plant and equipment, with certain exceptions. The exceptions are land, restricted assets other than buildings, investment properties and assets under construction (work in progress). Depreciation is calculated

on a straight-line basis, to allocate the cost or value of the asset (less any assessed residual value) over its estimated useful life.

Estimated useful lives of property, plant and equipment assets

Asset category	Estimated useful life (years)
Operational assets	
Land	Unlimited
Buildings:	
Structure	2-100
Roof	3-40
Interior	3-45
Services	2-40
Civic Precinct	5-66
Plant and equipment	5-100
Library collection	3-10
Infrastructure assets	
Land (including land under roads	Unlimited
Roading:	
Road pavement	10-46
Retaining / sea walls	5-198
Kerb and channel	5-36
Structures – other sea defences	100-250
Tunnels – structure and services	55-250
Bridges	5-104
Drainage, waste and water:	
Pipes	30-52
Reservoirs	30-140
Pump stations	48-91
Fittings	31-56
Restricted assets (excluding buildings)	Unlimited

The landfill post closure asset is depreciated over the life of the landfill based on the capacity of the landfill utilised.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its estimated useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is derecognised.

Estimated useful lives of intangible assets

Asset category	Estimated useful life (years)
Computer software	2-11

Income tax

The Council, as a local authority, is only liable for income tax on the surplus or deficit for the year derived from any Council-controlled trading organisations and comprises current and deferred tax.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, plus any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the balance sheet liability method,

providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the assets and liabilities, and the unused tax losses using tax rates enacted or substantively enacted at the end of the reporting period. Deferred income tax assets are recognised to the extent that it is probable that future taxable profit will be available against which they can be utilised.

Cash and cash equivalents

Cash and cash equivalents include cash at bank, cash on hand, and short-term bank deposits of up to 3 months at acquisition.

Although cash and cash equivalents at balance date are subject to the expected credit loss requirements of PBE IPSAS 41 – Financial Instruments, no loss allowance is recognised because the estimated allowance is trivial.

Financial instruments

Financial instruments are initially recognised on trade-date at their fair value plus transaction costs unless they are financial assets designated as fair value through surplus or

deficit, in which case transaction costs are recognised in the surplus or deficit. Subsequent measurement of financial instruments depends on the classification determined by cash flow characteristics and the Council's management model.

Financial Assets

Financial assets are classified as either: amortised cost, fair value through surplus or deficit, or fair value through other comprehensive revenue and expense.

a. Amortised cost

Financial assets classified at amortised cost comprises cash and cash equivalents, receivables, recoverables and loans and deposits.

- Receivables and recoverables have fixed or determinable payments. They arise when the Council provides money, goods or services directly to a debtor, and has no intention of trading the receivable or recoverable.
- Loans and deposits include loans to other entities (including controlled entities and associates), and bank deposits with maturity dates of more than three months at acquisition.

Financial assets in this category are recognised initially at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest rate method less

any expected credit losses. Fair value is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date for assets of a similar maturity and credit risk. Receivables or recoverables due in less than 12 months are recognised at their nominal value.

b. Financial assets at fair value through surplus or deficit

Financial assets classified at fair value through surplus or deficit comprise LGFA borrower notes, which are subsequently revalued through surplus or deficit, as LGFA has the ability to repay the investment before the original maturity date.

c. Financial assets at fair value through other comprehensive revenue and expense

Financial assets classified at fair value through other comprehensive revenue and expense primarily relate to equity investments that are held by the Council for long-term strategic purposes and therefore are not intended to be sold. Financial assets at fair value through other comprehensive revenue and expense are initially recorded at fair value plus transaction costs. They are subsequently measured at fair value and changes, other than impairment losses, are recognised directly in a reserve within equity. On disposal, the cumulative fair value gain or loss

previously recognised directly in other comprehensive revenue and expense is recognised within the surplus or deficit.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Financial Liabilities

Financial liabilities include payables under exchange transactions, transfers, taxes and borrowings. Financial liabilities with a duration of more than 12 months are recognised initially at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest rate method. Amortisation is recognised within the surplus or deficit. Financial liabilities with a duration of less than 12 months are recognised at their nominal value. On disposal any gains or losses are recognised within the surplus or deficit.

Derivatives

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

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

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

As per the International Swap Dealers' Association (ISDA) master agreements, all swap payments or receipts are settled net.

Cash flow hedges

The portion of the gain or loss on a hedging instrument that is determined to be an effective hedge is recognised in other comprehensive revenue and expense, and the ineffective portion of the gain or loss on the hedging instrument is recognised in the surplus or deficit as part of "finance costs".

If a hedge of a forecast transaction subsequently results in the recognition of a financial asset or a financial liability, the associated gains or losses that were recognised in other comprehensive revenue and expense are reclassified into the surplus or deficit in the same period or periods during which the asset acquired or liability assumed affects the surplus or deficit. However, if it is expected that all or a portion of a loss recognised in other comprehensive revenue and expense will not be recovered in one or more future periods, the amount that is not expected to be recovered is reclassified to the surplus or deficit.

When a hedge of a forecast transaction subsequently results in the recognition of a non-financial asset or a non-financial liability, or a forecast transaction for a non-financial asset or non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the associated gains and losses that were recognised in other comprehensive revenue and expense will be included in the initial cost or carrying amount of the asset or liability.

If a hedging instrument expires or is sold, terminated, exercised, or revoked, or it no longer meets the criteria for hedge accounting, the cumulative gain or loss on the hedging instrument that has been

recognised in other comprehensive revenue and expense from the period when the hedge was effective will remain separately recognised in equity until the forecast transaction occurs.

When a forecast transaction is no longer expected to occur, any related cumulative gain or loss on the hedging instrument that has been recognised in other comprehensive revenue and expense from the period when the hedge was effective is reclassified from equity to the surplus or deficit.

There is an economic relationship between the hedged item and the hedging instrument as the terms of the interest rate swaps match the terms of the fixed rate loan (ie. Notional amount, maturity, payment and reset dates). At inception of the hedge relationship the Council documents the economic relationship between hedging instruments and hedged items including whether changes in the cash flows of the hedging instruments are expected to offset changes in the cash flows of hedged items. The documentation includes its risk management objective and strategy for undertaking its hedged transactions.

Derivatives in hedge relationships are designated based on a hedge ratio up to 1:1. The Council does not hedge 100% of its loans, therefore the hedged item is identified as a

proportion of the outstanding loans up to the notional amount of the swaps. To test the hedge effectiveness, the Council uses the hypothetical derivative method and compares the changes in the fair value of the hedging instrument against the changes in fair value of the hedged item attributable to the hedged risk.

Hedge ineffectiveness

Hedge ineffectiveness in a hedge relationship can arise from:

- Differences in the timing of cash flows of the hedged items and hedging instruments.
- Changes to the forecasted amount of cash flows of hedged items and hedging instruments.

Receivables and recoverables

Expected credit losses

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

The Council applies the simplified ECL model of recognising lifetime ECL for short-term receivables. Lifetime ECL result from all possible default events over the expected life of a receivable. The Council uses a provision matrix based on historical credit loss information upon initial recognition of a receivable, using

reasonable assumptions and any available customer information.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

■ Rates receivable

The Council does not provide for ECL on rates receivable, except for abandoned properties where the debt is greater than 10 years past due and the likelihood of recovery is assessed to be remote. For all other rates receivables, Council has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgment, then the Council can apply to the Registrar of the High Court to have the judgment enforced by sale or lease of the rating unit.

Ratepayers can apply for payment plan options in special circumstances.

■ Other receivables

In measuring ECL, all receivables have been grouped based on shared risk characteristics and the days overdue. The ECL rates for other

receivables are based on the payment profile of revenue on credit over the prior three years at balance date. A provision matrix is then established based on historical, current and forward-looking information specific to each class of debtors and the macroeconomic environment affecting the ability of customers to settle their debt.

Investment properties

Investment properties are measured initially at cost and subsequently measured at fair value, determined annually by an independent registered valuer. Any gain or loss arising is recognised within the surplus or deficit. Investment properties are not depreciated.

The basis of valuation varies depending on the nature of the lease. For sites that are subject to a terminating lease the approach is to assess the value of the lease revenue over the remaining term of the lease and add the residual value of the land at lease expiry.

For sites subject to perpetually renewable leases, values have been assessed utilising the discounted cash flow methodology and arriving at a net present value of all future anticipated gross lease payments.

Borrowing costs incurred during the construction of investment property are not capitalised.

Certain ground leases on the waterfront and within the central city have, for accounting purposes, been treated as sold assets due to the very long-term nature of the lease and peppercorn rentals.

At a future point in time, prior to the asset being returned to the Council ownership, the Council will begin to incrementally re-recognise the value of the asset. The amortisation of the estimated future value will reflect the prevalent economic situation and will be more relevant in terms of both the estimated value and materiality.

Non-current assets classified as held for sale

Non-current assets are classified as held for sale if their carrying value will be recovered principally through a sale transaction rather than through continuing use.

Non-current assets held for sale are measured at the lower of the carrying amount and fair value less costs to sell. Impairment losses on initial classification are included within the surplus or deficit.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

A non-current asset is classified as held for sale where:

- the asset is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets.
- a plan to sell the asset is in place and an active programme to locate a buyer has been initiated.
- the asset is being actively marketed for sale at a price that is reasonable in relation to its current fair value.
- the sale is expected to occur within one year or beyond one year where a delay has occurred that is caused by events beyond the Council's control and there is sufficient evidence the Council remains committed to sell the asset; and
- actions required to complete the sale indicate it is unlikely that significant changes to the plan will be made or the plan will be withdrawn.

Property, plant and equipment

Property, plant and equipment consists of operational assets, restricted assets and infrastructure assets.

Operational assets include land, buildings, landfill post-closure asset, Civic Precinct, library collection, plant and equipment.

Restricted assets include art and cultural assets, restricted buildings, parks and reserves and the Town Belt. These assets provide a benefit or service to the community and in most cases cannot be disposed of because of legal or other restrictions.

Infrastructure assets include the roading network, drainage, water and waste reticulation networks, service concession assets and infrastructure land (including land under roads). Each asset type includes all items that are required for the network to function.

Heritage assets are tangible assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The Council recognises these assets within these prospective financial statements to the extent their value can be reliably measured.

Vested assets are those assets where ownership and control are transferred to the Council from a third party (for example, infrastructure assets constructed by developers and transferred to the Council on completion of a subdivision). Vested assets are recognised within their respective asset classes as above.

Recognition

Expenditure is capitalised as property, plant and equipment when it creates a new asset or increases the economic benefits of an existing asset. Costs that do not meet the criteria for capitalisation are expensed.

Measurement

Property, plant and equipment is recognised initially at cost, unless acquired for nil or nominal cost (for example, vested assets), in which case the asset is recognised at fair value at the date of transfer. The initial cost of property, plant and equipment includes the purchase consideration (or the fair value in the case of vested assets), and those costs that are directly attributable to bringing the asset into the location and condition necessary for its intended purpose. Subsequent expenditure that extends or expands the asset's service potential is capitalised.

Borrowing costs incurred during the construction of property, plant and equipment are not capitalised.

After initial recognition, certain classes of property, plant and equipment are revalued to fair value. Where there is no active market for an asset, fair value is determined by optimised depreciated replacement cost.

Optimised depreciated replacement cost is a valuation methodology where the value of an asset is based on the cost of replacement with an efficient modern equivalent making allowance for obsolescence or surplus capacity. The remaining life of the asset is estimated and straight-line depreciation applied to bring the replacement cost to a fair value.

Specific measurement policies for categories of property, plant and equipment are shown below:

a. Library Collections

Library collections are valued at depreciated replacement cost on a three-year cycle by the Council's library staff in accordance with guidelines outlined in Valuation Guidance for Cultural and Heritage Assets, published by The Treasury Accounting Policy Team, November 2002.

b. Operational Land and Buildings

Operational land and buildings are valued at fair value on a regular basis or, whenever the carrying amount differs materially to fair value, by independent registered valuers. Where the information is available, land and buildings are valued based on market evidence. Most of the Council's land and buildings are of a 'non-tradeable' or specialist nature and the value is based on the fair value of the land plus the optimised

depreciated replacement cost of the buildings. For earthquake prone buildings that are expected to be strengthened, the estimated cost to strengthen the building has been deducted from the optimised depreciated replacement cost. Non-specialised properties that comprise the City Housing portfolio have been valued on a market-based approach with the associated land value being established through analysis of sales and market evidence.

c. Restricted assets

Art and cultural assets (artworks, sculptures and statues) are valued at historical cost. All other restricted assets (buildings, parks and reserves and the Town Belt) were valued at fair value as at 30 June 2005 by an independent registered valuer. The Council has elected to use the fair value of other restricted assets at 30 June 2005 as the deemed cost of the assets. These assets are no longer revalued. Subsequent additions have been recorded at cost.

d. Infrastructure assets

Infrastructure assets (the roading network, drainage, water and waste reticulation networks including service concession arrangement assets (wastewater treatment plants) are valued at optimised depreciated replacement cost on a regular basis or, whenever the carrying amount differs materially to fair value, by

independent registered valuers. Infrastructure valuations are based on current quotes from actual suppliers. As such, they include ancillary costs such as breaking through seal, traffic control and rehabilitation. Between valuations, expenditure on asset improvements is capitalised at cost.

Infrastructure land (excluding land under roads) is valued at fair value on a regular basis or, whenever the carrying amount differs materially to fair value, by an independent registered valuer.

Land under roads, which represents the corridor of land directly under and adjacent to the Council's roading network was valued as at 30 June 2005 at the average value of surrounding adjacent land discounted by 50 percent to reflect its restricted nature. The Council elected to use the fair value of land under roads at 30 June 2005 as the deemed cost of the asset. Land under roads is no longer revalued. Subsequent additions have been recorded at cost.

The carrying values of revalued property, plant and equipment are reviewed at the end of each reporting period to ensure that those values are not materially different to fair value.

e. Other assets

Plant and equipment and the Civic Precinct are measured at historical cost and not revalued.

Revaluations

The result of any revaluation of the Council's property, plant and equipment is recognised within other comprehensive revenue and expense and taken to the asset revaluation reserve. Where this results in a debit balance in the reserve for a class of property, plant and equipment, the balance is included in the surplus or deficit. Any subsequent increase on revaluation that offsets a previous decrease in value recognised within the surplus or deficit will be recognised firstly, within the surplus or deficit up to the amount previously expensed, with any remaining increase recognised within other comprehensive revenue and expense and in the revaluation reserve for that class of property, plant and equipment.

Any impairment in a revalued class of asset is recognised within other comprehensive revenue and expense and taken to the asset revaluation reserve.

Accumulated depreciation at the revaluation date is eliminated so that the carrying amount after revaluation equals the revalued amount.

While assumptions are used in all revaluations, the most significant of these are in infrastructure. For example, where stormwater, wastewater and water supply pipes are underground, the physical deterioration and condition of assets are not visible and must therefore be estimated. Any revaluation risk is minimised by performing a combination of physical inspections and condition modelling assessments.

Impairment

The Council's assets are defined as cash generating if the primary purpose of the asset is to provide a commercial return. Non-cash generating assets are assets other than cash generating assets. Property, plant and equipment assets, measured at fair value, are not required to be reviewed and tested for impairment.

The carrying amounts of cash generating property, plant and equipment assets are reviewed at least annually to determine if there is any indication of impairment. Where an asset's, or class of assets', recoverable amount is less than its carrying amount it will be reported at its recoverable amount and an impairment loss will be recognised. The recoverable amount is the higher of an item's fair value less costs to sell and value in use. Losses resulting

from impairment are reported within the surplus or deficit unless the asset is carried at a revalued amount in which case any impairment loss is treated as a revaluation decrease and recorded within other comprehensive revenue and expense.

The carrying amounts of non-cash generating property, plant and equipment assets are reviewed at least annually to determine if there is any indication of impairment. Where an asset's, or class of assets', recoverable service amount is less than its carrying amount it will be reported at its recoverable service amount and an impairment loss will be recognised. The recoverable service amount is the higher of an item's fair value less costs to sell and value in use. A non-cash generating asset's value in use is the present value of the asset's remaining service potential. Losses resulting from impairment are reported within the surplus or deficit unless the asset is carried at a revalued amount in which case any impairment loss is treated as a revaluation decrease and recorded within other comprehensive revenue and expense.

Disposal

Gains and losses on disposals are determined by comparing the proceeds from sale with the carrying amount of the asset. Gains and losses on disposal are reported net 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 retained earnings.

Work in progress

Work in progress represents the cost of capital expenditure projects that are not yet capable for use in the manner intended by management. The cost of projects within work in progress is transferred to the relevant asset class when the project is completed and is then subject to depreciation/amortisation.

Intangible assets

Intangible assets predominately comprise computer software and carbon credits.

Computer software

Acquired computer software is measured on initial recognition at the costs to acquire and bring to use and subsequently less any amortisation and impairment losses.

Carbon credits

Carbon credits comprise either allocations of emission allowances granted by the Crown related to forestry assets or units purchased in the market to cover liabilities associated with landfill operations. Carbon credits allocated as a non-

exchange transaction are initially recognised at fair value, which then becomes the deemed cost. Carbon credits that are purchased are recognised at cost.

Gains and losses arising from disposal of intangible assets are recognised within the surplus or deficit in the period in which the transaction occurs. Intangible assets are reviewed at least annually to determine if there is any indication of impairment. Where an intangible asset's recoverable amount is less than its carrying amount, it will be reported at its recoverable amount and an impairment loss will be recognised. Losses resulting from impairment are reported within the surplus or deficit.

Deferred revenue

Liabilities recognised under conditional transfer agreements

The Council receives non-exchange transfer monies for specific purposes, which apply to periods beyond the current year, with conditions that would require the return of the monies if they were not able to fulfil the agreement. The revenue from these agreements will only be recognised as the conditions are fulfilled over time.

Borrowings

Borrowings on normal commercial terms are initially recognised at amortised cost. Interest due on the borrowings is subsequently accrued. Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Leases

Operating leases as lessee

Leases where the lessor retains substantially all the risks and rewards of ownership of the leased items are classified as operating leases. Payments made under operating leases are recognised within the surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised within the surplus or deficit over the term of the lease as they form an integral part of the total lease payment.

Operating leases as lessor

The Council leases investment properties and a portion of land and buildings. Rental revenue is recognised on a straight-line basis over the lease term.

Employee benefit liabilities

A provision for employee benefit liabilities (holiday leave, retirement gratuities and other contractual provisions) is recognised as a liability when benefits are earned but not paid.

Holiday leave

Holiday leave includes annual leave, statutory time off in lieu and ordinary time off in lieu. Annual leave is calculated on an actual entitlement basis in accordance with section 21(2) of the Holidays Act 2003.

Provisions for other liabilities

Provisions are recognised for future liabilities of uncertain timing or amount when there is a present obligation as a result of a past event, it is probable that expenditure will be required to settle the obligation and a reliable estimate of the obligation can be made. Provisions are measured at the expenditure expected to be required to settle the obligation. Liabilities and provisions to be settled beyond 12 months are recorded at their present value.

Contingent assets and liabilities

Contingent liabilities and contingent assets are disclosed at the point at which the contingency is evident.

Contingent assets are disclosed if it is probable the benefits will be realised.

Contingent liabilities are disclosed if the possibility they will crystallise is not remote.

Net assets/equity

Net assets or equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Net assets or equity is disaggregated and classified into a number of components to enable clearer identification of the specified uses of equity within the Council.

The components of net assets or equity are accumulated funds and retained earnings, revaluation reserves, a hedging reserve, a fair value through other comprehensive revenue and expense reserve and restricted funds (special funds, reserve funds, trusts and bequests).

Restricted funds are those reserves that are subject to specific conditions of use, whether under statute or accepted as binding by the Council, and that may not be revised without

reference to the Courts or third parties. Transfers from these reserves may be made only for specified purposes or when certain specified conditions are met.

Prospective statement of cash flows

Cash and cash equivalents for the purposes of the cash flow statement comprise cash at bank, cash on hand, and short-term bank deposits of up to 3 months at acquisition. The prospective statement of cash flows has been prepared using the direct approach subject to the netting of certain cash flows. Cash flows in respect of investments and borrowings that have been rolled over under arranged finance facilities have been netted in order to provide more meaningful disclosures.

Operating activities include cash received from all non-financial and non-investing activity revenue sources of the Council and record the cash payments made for the supply of goods and services.

Investing activities relate to the acquisition and disposal of assets and investment revenue.

Financing activities relate to activities that change the equity and debt capital structure of the Council and financing costs.

Related parties

Related parties arise where one entity has the ability to affect the financial and operating policies of another through the presence of control or significant influence. Related parties include all members of the Group (controlled entities, associates and joint ventures) and key management personnel. Key management personnel include the Mayor and Councillors as elected members of the governing body of the Council reporting entity, the Chief Executive, and all members of the Executive Leadership Team, being key advisors to the Council and Chief Executive.

Tauāki mahere pūtea taurite

Balanced budget statement

The Council maintains a balanced budget for the first five years of the Long-term Plan. For years six to ten there is a minor imbalance where either operating costs are funded through debt, or where the depreciation has not been fully funded by rates.

There are situations where some operating expenditure is financed by debt initially and subsequently that debt is repaid by rates over time. Examples of this would be where the benefit of that expenditure occurs over multiple years (e.g., grant funding for a long-term asset owned by another entity). For depreciation that is not fully funded by rates, an example is where due to the revaluation of our water infrastructure assets on 30 June 2022, which saw a significant increase in the value of our water assets, it was decided to not fully fund the depreciation.

We are also forecasting to not fund depreciation costs on some of our other assets which are unlikely to be replaced. While the Council is forecasting a balanced budget in the first five years of the Long-term Plan, it is important to note the Council is recognising significant revenue in those years to fund the sludge minimisation project. If this funding was not included, the Council would not be setting a balanced budget for those years of the plan.

Refer to Volume 3 for the Balanced Budget Benchmark in the Financial Strategy under Local Government (Financial Reporting and Prudence) Regulations 2014 Disclosures.

Kaupapa here Rēti Rating Policy

Rates fund local government activities. The purpose of the Rating Policy is:

- To clarify how properties are categorised for rating purposes.
- To provide guidance on how Council allocates its rates requirements across differing property categories.
- To provide information to ratepayers about their rates.
- To establish clarity, certainty, and stability in allocating rates.
- To assist in setting rates lawfully, meeting the requirements of the Local Government Act 2002 (LGA 2002), the Local Government (Rating) Act 2002 (LGRA 2002) and the Rating Valuation Act 1998 (RVA 1998).

The Rating policy should be read in conjunction with the Revenue and Financing Policy, the Funding Impact Statement, the Rates Resolution and Rates Remission and Postponement Policies. These are all included in this volume of the Long-term Plan.

Rating Units and Property Values

Rating Units

The unit of liability for rates is referred to as the rating unit. It is based on the concept of property ownership and generally one certificate of title is equal to one rating unit.

How properties are rated is determined by the Council, but the tools available to the Council about how properties can be rated is set out in the LGRA 2002. This includes the kinds of rates that can be set and how they can be set. Rating units can be divided and rated separately at the Council's discretion. This will occur where it is clearly identified that each part of a rating unit has a different property category.

Property Values

Property Value Values used for rating are determined by the RVA 2008 and are reviewed once every three years or if there is a significant change in a rating unit.

The Council is provided with three values: the land value, the improvement value and the sum of these being the capital value.

General Rates and Differential Rating Categories

General Rates

General rates are set under section 13 of the Act on all rateable rating units in the City of Wellington. The Council has set a general rate based on the capital value of each rating unit within the city.

The general rate is set on a differential basis, based on the use to which the land is put and/or the zoning. All rating units (or part thereof) will be classified for the purposes of general rates within one of the following differential rating categories.

Differentials

Differentials are a tool used to alter the incidence of rates. Differentials are used for the general rate. The

value-based general rate is set on capital value and on a differential basis. Total rates revenue collected from the general rate for each rating category are detailed in the Funding Impact Statement.

There are three differential rating categories. These are as follows:

Base Differential

The Base differential rating category shall be applied to the following rating units:

- Separately rateable land used for one or more household units; excluding those properties that provide short stay (28 days or less) commercial accommodation for which a tariff is charged.
- Vacant land and derelict buildings, not subject to the vacant land / derelict buildings differential, zoned residential.
- Land used as farmland and lifestyle blocks which is included in the rural activity area in the District Plan. Farmland is defined as land used exclusively or principally for agricultural, horticultural, pastoral, or silvicultural purposes, or for the keeping of bees or poultry or other

livestock but excluding commercial dog kennels or catteries.

- d. Separately rateable land occupied by a charitable organisation which is deemed by the Council to be used exclusively or principally for sporting, recreation, or community purposes and that does not generate any private pecuniary benefit.

Commercial, Industrial and Business Differential

The Commercial, Industrial and Business differential rating category shall be applied to the following rating units:

- a. Separately rateable land used for a commercial or industrial purpose.
- b. Vacant land, not subject to the vacant land differential, zoned commercial, industrial or business.
- c. Land used for offices, administrative and/or associated functions.
- d. Land used for commercial accommodation for which a tariff is charged and where the principal purpose is the provision of short stay (28 days or less) accommodation.
- e. Business-related premises used principally for private pecuniary benefit.
- f. Any rating unit not otherwise categorised within the Base Differential.

Vacant Land / Derelict Building Differential

Vacant land / derelict buildings means land with an area of not less than 40m² in the Downtown area (as defined for the purposes of the Downtown Targeted Rate) which is either vacant or which contains a building or other improvements which are derelict, and includes:

Land which is undeveloped and is not under active development;

- a. Land which has no active or consented use (land will be treated as having a consented use if there is a current approved resource consent for development on it);
- b. Land which comprises a building or other improvements which:
 - i. are unoccupied and/or in a poor state of repair because they have not been lived in or used for a substantial period of time;
 - ii. have been determined to be dangerous, affected, or insanitary for the purposes of Part 6 of the Building Act 2004, or earthquake prone for the purposes of Part 6A of the Building Act 2004.

Note: a building will not be treated as derelict if there is a current approved building consent for development or demolition of the building [and work has commenced, or progress towards commencing work can be demonstrated to the Council].

Differential Rating Category Conditions

- The differential apportionment for the Commercial, Industrial and Business differential is 3.7 times the rate per dollar of capital value payable by those properties in the Base differential.
- The differential apportionment for the Vacant land/ Derelict Building differential is 5.0 times the rate per dollar of capital value payable by those properties in the Base differential.
- Where a rating unit has more than one land use the rating unit may be 'divided' so that each part may be differentially rated based on the land use of each part. A rating unit will be differentially rated where a division of the rating unit is established, based on the use to which the land is put and/or the zoning. A division will be established where:
 - a rating unit has a value of greater than \$1,500,000 or
 - the minority use(s) account for more than 30 percent of the total capital value of the rating unit
 - If neither of these criteria are met no division will take place, and the rating category will be established on the primary use of the rating unit.

- In any other case, the general rate differential is determined by principal use.
- In regard to the rates attributable to a rating unit during the transition period between two differential rating categories, a ratepayer may apply for a change in rating category at any time between the lodgement of a building consent application with the Council (on the condition that the principal prior use has ended) and the earlier of either:
 - a. The time at which the Council gives final approval of the completed works, or
 - b. The property is deemed (by the Council) to be available for its intended use.
- In situations where the change in land use does not require a Council consent, but warrants a change in differential rating category, the onus is on the ratepayer to inform the Council prior to the property being utilised under the new use.
- The differential rating category of all rating units must be set prior to the commencement of a rating year and will remain in place for that entire rating year. Any change in circumstances that results in a change of differential rating category during a rating year will apply from 1 July of the following rating year.

- Any property eligible for mandatory 50 percent non-rateability under Part 2, Schedule 1, of the Act, will be first classified under the appropriate general rate differential classifications and the non-rateability applied to that rate.

Uniform Annual General Charge

The Council does not assess a uniform annual general charge.

Non-rateable land

Fully non-rateable

Any land referred to in Part 1, Schedule 1 of the Act is non-rateable with the exception of targeted rates solely for sewerage and water where the service is provided.

50 percent non-rateable

All land referred to in Part 2, Schedule 1 of the Act is 50 percent non-rateable in respect of the rates that apply, with the exception of targeted rates for sewerage and water for which the land is fully rateable if the service is provided.

Targeted rates

Targeted rates are set under section 16, 17, 18 and 19, and schedules 2 and 3 of the Act. The Council has not adopted any lump sum contribution

schemes under part 4A of the Act in respect of its targeted rates and will not accept lump sum contributions in respect of any targeted rate.

The differential rating categories described above are unitised and referred to in a number of targeted rates.

The Vacant land / Derelict buildings differential rating category only applies for the purpose of the General Rate. For Targeted Rates, rating units that fall within the Vacant land / Derelict buildings differential rating category will be liable based on either belonging to the Base or Commercial, Industrial and Business differential categories.

Sewerage targeted rate

Targeted sewerage rates are to be apportioned 60 percent:40 percent of rates between properties in the Base differential and the Commercial, Industrial and Business differential in accordance with the Revenue and Financing Policy.

This rate is set to pay for the cost of the provision and maintenance of the sewage collection and disposal network, and sewage treatment facilities for the city. This rate is assessed on all rating units connected to the public sewerage drain.

For the purposes of these rates, the sewage collection and disposal and treatment service is treated as being provided to a rating unit if the rating unit is connected to a public sewerage drain (either directly or indirectly), irrespective of whether the property is considered fully rateable or is mandatory non-rateable or 50 percent non-rateable under Schedule 1 of the Act.

Sewerage targeted rate is calculated as follows:

For rating units in the Commercial, Industrial and Business differential rating category:

A rate per dollar of capital value on all rating units connected to a public sewerage drain, to collect 40 percent of the required rates funding, after having deducted the total dollar amount budgeted to be collected through Trade Waste Charges (excluding consent fees).

For rating units in the Base differential rating category:

A fixed amount per annum per rating unit, plus a rate per dollar of capital value on all rating units connected to a public sewerage drain, to collect 60 percent of the required rate funding.

Water targeted rate

A targeted rate for water is to be apportioned with the aim of achieving a 60 percent: 40 percent split between properties in the Base

differential rating category and the Commercial, Industrial and Business differential rating category in accordance with the Revenue and Financing Policy.

This rate is set to pay for the provision and maintenance of water collection and treatment facilities, the water distribution network and water conservation for the city. This rate is assessed on all rating units connected to the public water supply.

For the purposes of these rates, the water service is treated as being provided to a rating unit if the rating unit is connected to the public water supply (either directly or indirectly), irrespective of whether the property is considered fully rateable or is mandatorily non-rateable or 50 percent non-rateable under Schedule 1 of the LGRA 2002. Water targeted rate is calculated as follows:

For rating units in the Commercial, Industrial and Business differential rating category, either:

- a. A consumption unit rate per cubic metre of water used for all rating units connected to the public water supply with a water meter installed, plus a fixed amount per annum per rating unit; or
- b. A rate per dollar of capital value on all rating units connected to the public water supply, without a water meter installed.

The 40% of costs funded through the Commercial sector is drawn from a targeted rate primarily through a consumption charge per cubic metre of water consumed. The balance of commercial properties without a water meter, pay their share of the targeted rate through a rate per dollar of capital value. *The* fixed amount reflects the fixed cost component of funding these activities.

For rating units rated in the Base differential rating category, either:

- a. A consumption unit rate per cubic metre of water used for all rating units connected to the public water supply with a water meter installed, plus a fixed amount per annum per rating unit; or
- b. A fixed amount per annum per rating unit, plus a rate per dollar of capital value on all rating units connected to the public water supply without a water meter installed.

The 60% residential share is funded through a targeted rate. The majority of properties (those that do not have a water meter) are charged a fixed amount, to reflect the fixed cost component of funding these activities, with the balance of the sector share funded through a rate per dollar of capital value. Those properties that have elected to have a water meter contribute to the

targeted rate through a consumption charge.

Stormwater targeted rate

A targeted stormwater rate is to be apportioned 77.5 percent to the non-rural rating units in the Base differential and 22.5 percent to the non-rural rating units in the Commercial, Industrial and Business differential in accordance with the Revenue and Financing Policy.

This rate is set to pay for the provision and maintenance of the stormwater collection/disposal network for the city. Properties classified in the rural area in the Council's District Plan are excluded from the liability of this rate. Stormwater targeted rate is calculated as follows:

For the Commercial, Industrial and Business differential rating category:

A rate per dollar of rateable capital value to collect 22.5 percent of the required rates funding.

For the Base differential rating category:

A rate per dollar of rateable capital value to collect 77.5 percent of the required rates funding.

Base sector targeted rate

This rate is set to pay for activities where the Council's Revenue and Financing Policy identifies that the benefit can be attributed to properties in the Base differential rating category.

This incorporates the following activities:

- 100 percent of the facilitation of cultural grants, facilitation of recreation partnerships and community advocacy activities.
- 95 percent of the provision of community centres and halls activities.

This rate is assessed on all properties in the Base differential rating category and is calculated on a rate per dollar of rateable capital value.

Commercial sector targeted rate

This rate is set to pay for activities where the Council's Revenue and Financing Policy identifies that the benefit can be attributed to properties in the Commercial, Industrial and Business differential rating category.

This incorporates the following activity:

- Approximately 30 percent of the cost of the Wellington Regional Economic Development Agency (WREDA) and Venues. This is the equivalent of 100 percent funding of the events attraction and support activity within WREDA.

This rate is assessed on all properties in the Commercial, Industrial and Business differential rating category and is calculated on a rate per dollar of rateable capital value.

Waste collection targeted rate

This rate is set (starting from year 4 of the LTP) to pay for our organics and rubbish collection using wheelie bins.

This rate is assessed on all properties in the base differential rating category, except for non-serviceable properties and calculated at a fixed amount per annum per rating unit.

While the service is primarily provided and limited to residential households, we will allow community facilities (e.g., clubs, marae) to opt in on a case-by case basis.

Downtown targeted rate

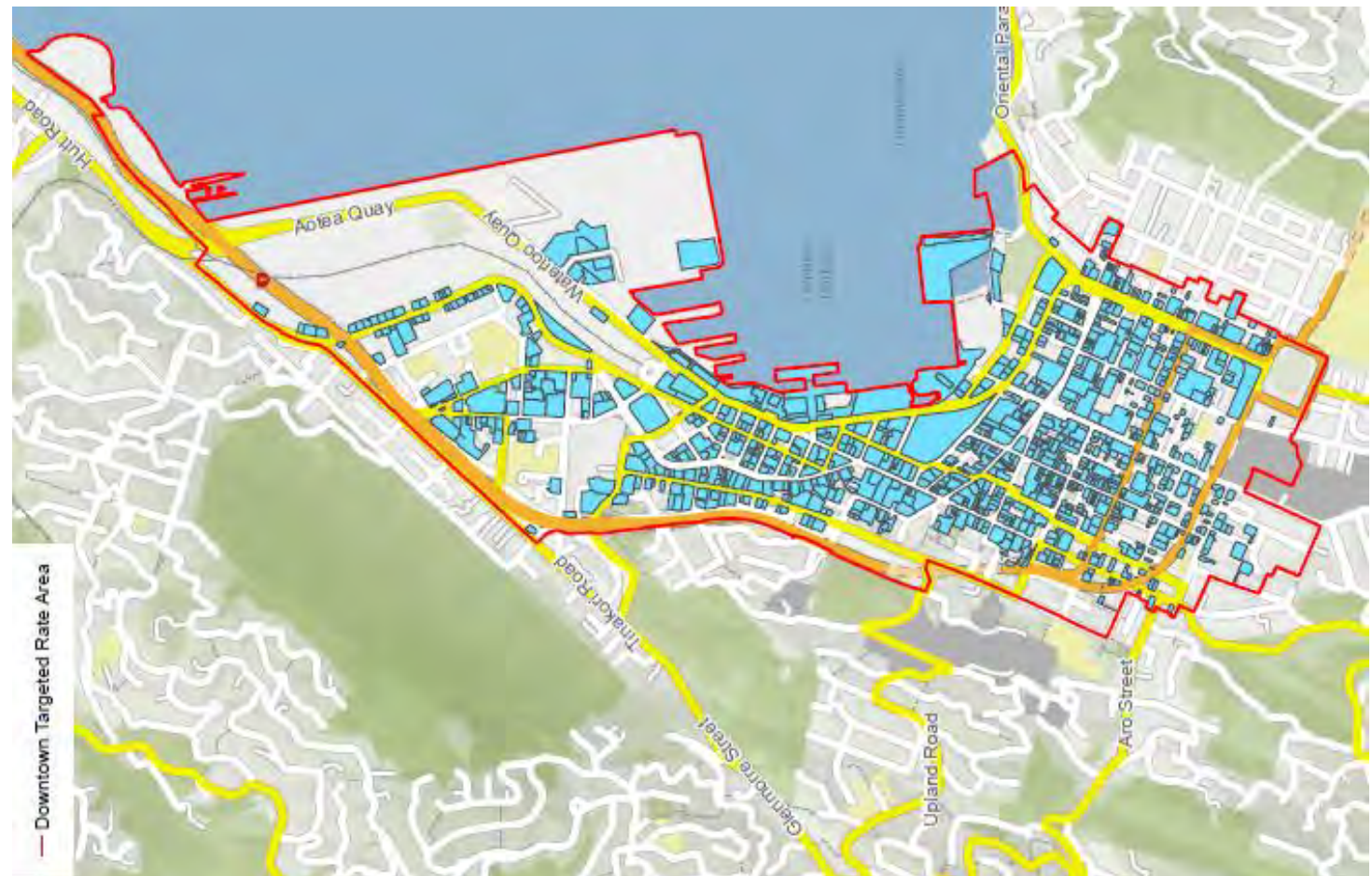
This rate is set to pay for tourism promotion.

This incorporates the following activities:

- 50 percent of the cost of the Wellington Regional Economic Development Agency (WREDA) and Venues activities
- 40 percent of the cost of the Wellington Convention Centre activity
- 70 percent of the visitor attractions activity
- 25 percent of galleries and museums activity.

This rate is assessed on all properties in the Commercial, Industrial and Business differential rating category in the downtown area and is calculated on a rate per dollar of rateable capital value. For the purposes of this rate, the downtown area refers to the area within the red boundary, as depicted on the following map:

Downtown targeted rate map



Tawa Driveways Targeted Rate

This rate is set to pay for the maintenance of a specified group of residential access driveways

(properties with billing categories TW1, TW2 and TW3) in the suburb of Tawa, overseen by the Council.

This rate is assessed on a specific group of rating units that have shared access driveway that are maintained by Council.

The rate is calculated at a fixed amount per annum per rating unit.

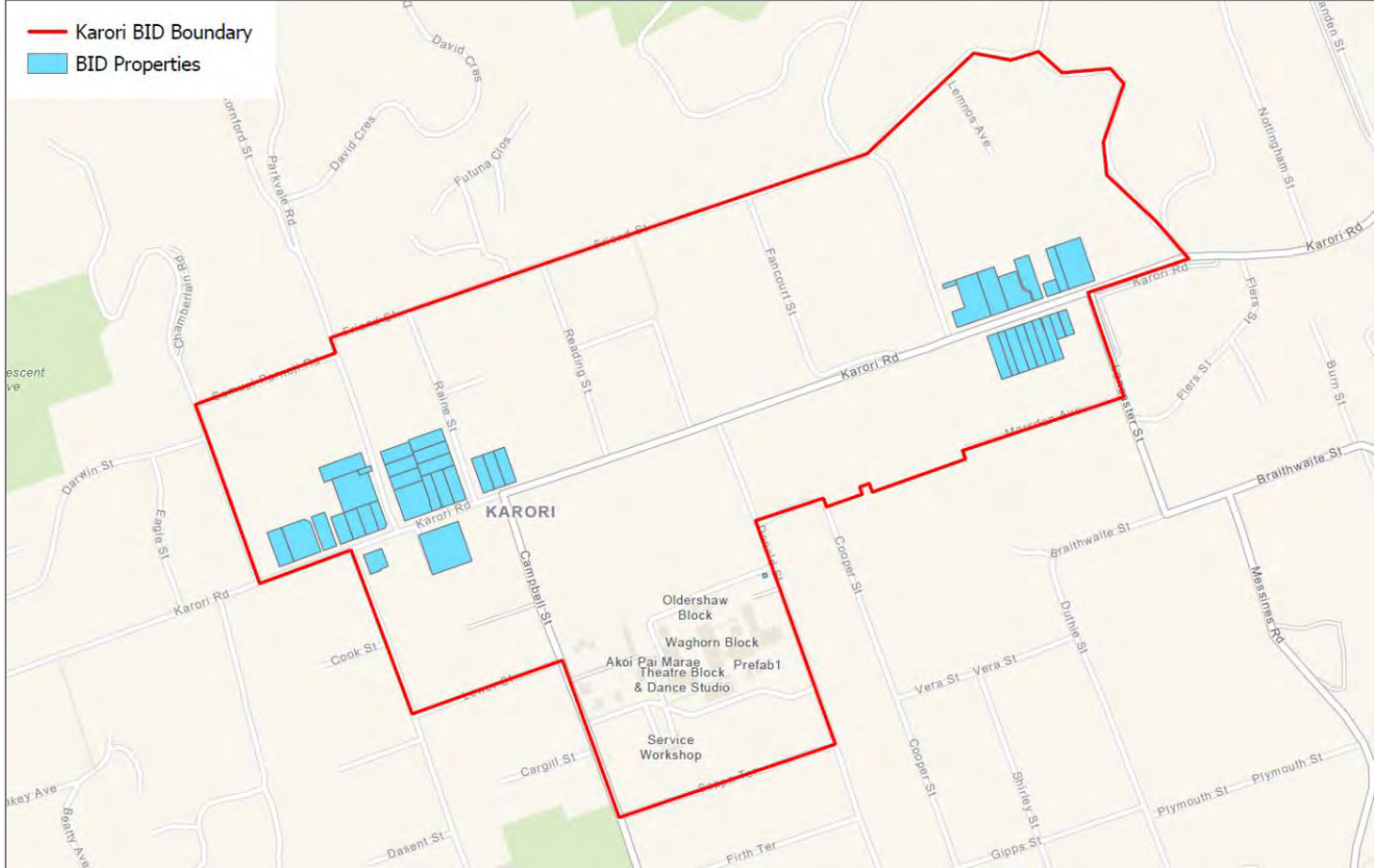
Karori Business Improvement District Targeted Rate

This rate is set by Council to fund the Business Improvement District activities of the Karori Business Association.

This rate is assessed on all rating units within the Karori Business Improvement District area (see map) which are subject to the Commercial, Industrial and Business differential rating category. Blue shaded properties subject to the BID are indicative only, as property use might change.

This rate is calculated as a rate per dollar of rateable capital value.

Karori BID map



Miramar Business Improvement District Targeted Rate

This rate is set by Council to fund the Business Improvement District activities of Enterprise Miramar Peninsula.

This rate is set on all rating units within the Miramar Business Improvement District (see map) which are subject to the Commercial, Industrial and Business differential rating category. Blue shaded properties subject to the BID are indicative only, as property use might change.

This rate is calculated as a fixed amount per rating unit, plus a rate per dollar of rateable capital value. Setting the fixed and variable rates components is done in consultation with Enterprise Miramar Peninsula.

Options for calculating the targeted rates are set out in our BID policy.

Miramar BID map



Khandallah Business Improvement District Targeted Rate

This rate is set by Council to fund the Business Improvement District activities of the Khandallah Village Business Association.

This rate is assessed on all rating units within the Khandallah Business Improvement District (see map) which are subject to the Commercial, Industrial and Business differential rating category. Blue shaded properties subject to the BID are indicative only, as property use might change.

This rate is calculated as a rate per dollar of rateable capital value.

Khandallah BID map



Kilbirnie Business Improvement District Targeted Rate

This rate is set by Council to fund the Business Improvement District activities of the Kilbirnie Business Network.

This rate is set on all rating units within the Kilbirnie Business Improvement District (see map) which are subject to the Commercial, Industrial and Business differential rating category. Blue shaded properties subject to the BID are indicative only, as property use might change.

This rate is calculated as a fixed amount per rating unit, plus a rate per dollar of rateable capital value. Setting the fixed and variable rates components is done in consultation with the Kilbirnie Business Network.

Kilbirnie BID map



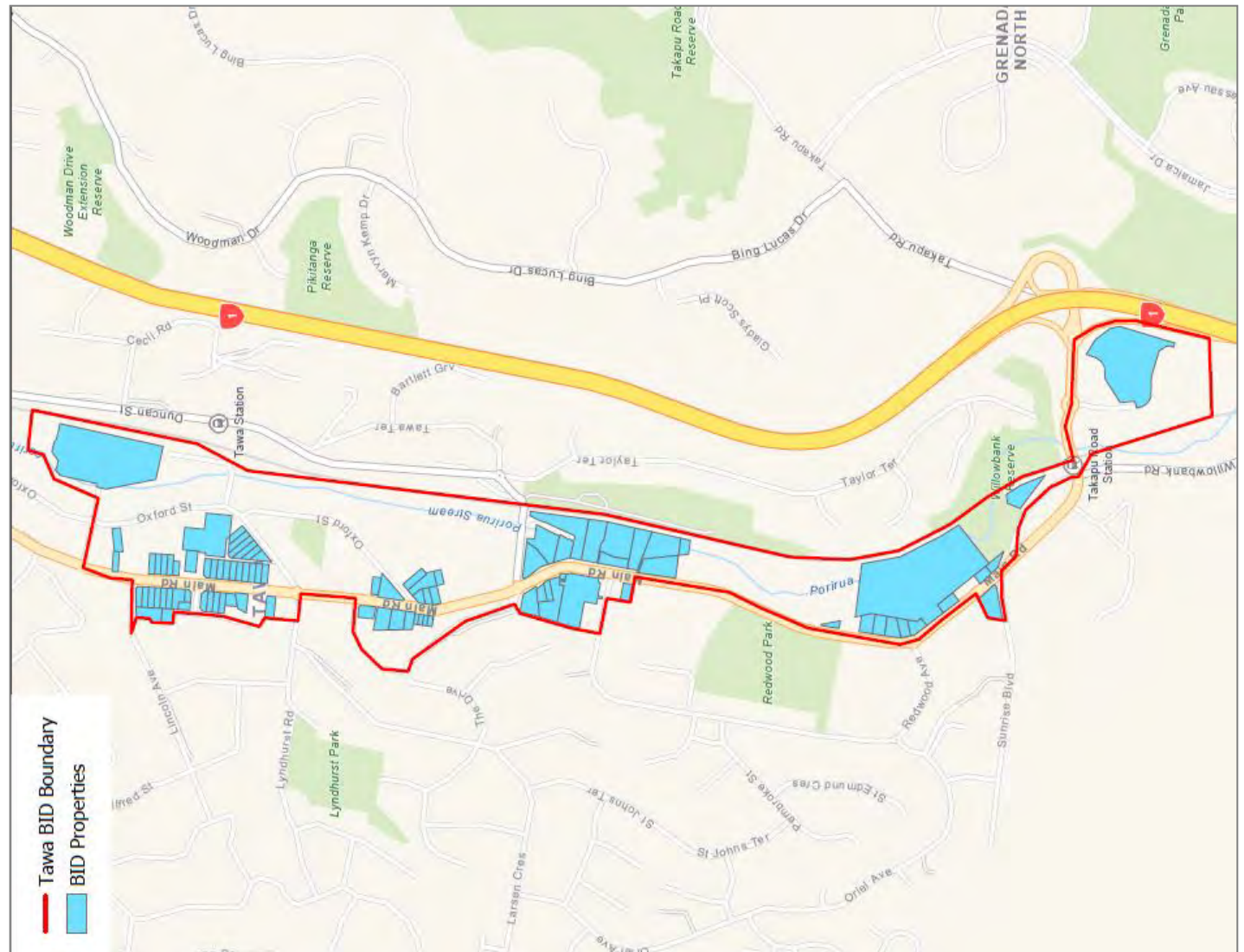
Tawa Business Improvement District Targeted Rate

This rate is set by Council to fund the Business Improvement District activities of the Tawa Business Network.

This rate is assessed on all rating units within the Tawa Business Improvement District area (see map) which are subject to the Commercial, Industrial and Business differential rating category. Blue shaded properties subject to the BID are indicative only, as property use might change.

This rate is calculated as a fixed amount per rating unit, plus a rate per dollar of rateable capital value. Setting the fixed and variable rates components is done in consultation with the Tawa Business Network.

Tawa BID map



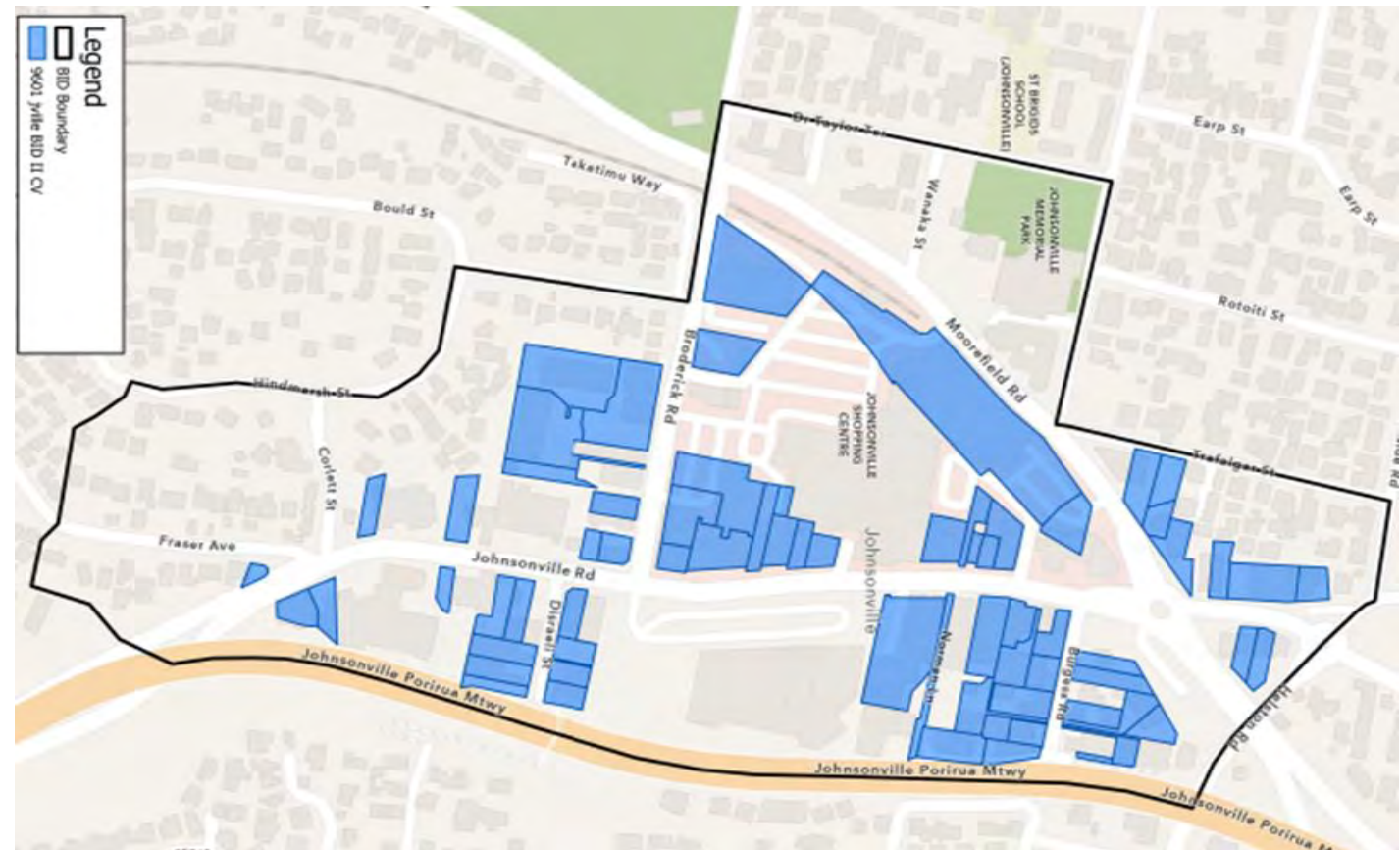
Johnsonville Business Improvement District Targeted Rate

This rate is set by Council to fund the Business Improvement District activities of the Johnsonville Business Network.

This rate is assessed on all rating units within the Johnsonville Business Improvement District area (see map) which are subject to the Commercial, Industrial and Business differential rating category. Blue shaded properties subject to the BID are indicative only, as property use might change.

This rate is calculated as a fixed amount per rating unit, plus a rate per dollar of rateable capital value. Setting the fixed and variable rates components is done in consultation with the Johnsonville Business Network.

Johnsonville BID map



Revaluation

The latest city-wide revaluation was carried out as of 1 September 2021. This revaluation remains effective for the 2024/25 rating year, except where subsequent maintenance valuations have been required under valuation rules or the Council's rating policies.

City-wide revaluations are performed every three years. The next city-wide revaluation will be carried out as of 1 September 2024 and will be effective for the 2025/26 rating year and the two consecutive rating years, 2026/27 and 2027/28 (subject again to subsequent maintenance valuations).

References

The Funding Needs Analysis provides the background and analysis to explain the funding decisions made by Council. It is guided by the funding principles and choices of funding sources documented in the Revenue and Financing Policy.

The Revenue and Financing Policy states Council's policies regarding funding operating and capital expenditure and shows how Council has complied with section 101(3).

The Funding Impact Statement is included in each Long-Term Plan and Annual Plan as required by clauses 15 or 20 of schedule 10 of the LGA. It shows the results of the detailed rates calculation for the first year of the plan.

The Rates Remissions and Postponements Policy provides information on rates that are remitted or postponed implementing policy objectives affecting the liability for rates a rating unit has.

Tauāki pānga ahumoni 2024/25

2024/25 Funding Impact Statements

Tauāki pānga ahumoni – pakihi me te Kaunihera

Funding impact statements – organisation and Council

Additional Funding impact statements are included here for areas of the Council not covered by the Statements of Service Provision, from page 4 of this document.

These are for the Organisation projects, which covers areas such as staff salaries, and the Whole of Council view of how we fund our services.

10.1 Organisation Projects

Funding impact statement (\$000s)

10.1 Organisational Projects	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	742	(1,394)	(4,046)	(6,744)	(8,782)	(12,066)	(12,767)	(12,158)	(12,792)	(13,442)
Targeted rates (other than a targeted rate for water supply)	0	0	0	0	0	0	0	0	0	0
Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
Fees and charges	24,583	26,135	27,568	28,252	28,927	28,941	29,598	30,275	30,957	31,643
Interest and dividends from investments	10,500	15,111	19,930	23,614	26,912	31,227	33,061	33,804	34,606	35,944
Local authorities fuel tax, fines, infringement fees, and other receipts	1,100	1,123	1,148	1,172	1,195	1,218	1,241	1,265	1,288	1,311
Total operating funding (A)	36,925	40,975	44,600	46,294	48,252	49,320	51,133	53,186	54,059	55,456

10.1 Organisational Projects	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Applications of operating funding										
Payments to staff and suppliers	139,828	146,283	148,062	151,236	154,136	156,090	159,745	162,724	164,582	169,910
Finance costs	5,098	5,593	6,221	6,541	6,881	7,399	8,110	9,176	9,322	9,568
Other operating funding applications	1,047	1,517	570	1,020	20	20	20	20	20	20
Internal charges recovered	(125,343)	(130,911)	(134,358)	(143,044)	(149,120)	(151,681)	(158,998)	(165,409)	(169,680)	(176,982)
Total applications of operating funding (B)	20,631	22,483	20,495	15,753	11,917	11,827	8,877	6,510	4,243	2,516
Surplus (deficit) of operating funding (A-B)	16,294	18,492	24,105	30,540	36,335	37,492	42,256	46,676	49,816	52,940
Sources of capital funding										
Subsidies and grants for capital expenditure	400	0	0	0	0	0	0	0	0	0
Development and financial contributions	0	0	0	0	0	0	0	0	0	0
Increase (decrease) in debt	149,823	47,822	23,305	(7,142)	1,960	2,425	(5,881)	(1,937)	(3,409)	(6,145)
Gross proceeds from sales of assets	23,410	17,620	5,700	2,000	9,990	2,000	2,000	2,000	2,000	2,000
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	173,633	65,442	29,005	(5,142)	11,950	4,425	(3,881)	63	(1,409)	(4,145)
Applications of capital funding										
Capital expenditure										
- to meet additional demand	0	0	0	0	0	0	0	0	0	0
- to improve level of service	104,767	26,306	6,873	722	737	751	765	772	786	801
- to replace existing assets	85,160	57,628	46,238	24,676	47,548	41,167	37,611	45,967	47,620	47,994
Increase (decrease) in reserves	(0)	0	0	0	0	0	0	0	0	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	189,927	83,934	53,111	25,398	48,284	41,917	38,376	46,739	48,406	48,795
Surplus (deficit) of capital funding (C-D)	(16,294)	(18,492)	(24,105)	(30,540)	(36,335)	(37,492)	(42,256)	(46,676)	(49,816)	(52,940)
Funding balance ((A-B) + (C-D))	(0)	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	16,461	18,195	22,140	28,919	33,167	34,172	38,858	43,506	47,121	50,435

Whole of Council

Funding impact statement (\$000s)

Whole of Council	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sources of operating funding										
General rates, uniform annual general charges, rates penalties	329,612	370,847	383,669	405,043	427,057	446,470	473,174	487,964	505,165	526,868
Targeted rates (other than a targeted rate for water supply)	236,104	262,796	317,891	362,310	386,246	407,998	431,795	458,667	484,479	516,273
Subsidies and grants for operating purposes	18,062	15,295	14,743	15,118	15,464	15,800	16,150	16,523	16,901	17,277
Fees and charges	191,732	200,722	208,116	209,285	216,502	221,202	227,560	233,909	239,818	245,809
Interest and dividends from investments	10,500	15,111	19,930	23,614	26,912	31,227	33,061	33,804	34,606	35,944
Local authorities fuel tax, fines, infringement fees, and other receipts	10,750	9,854	10,085	10,314	10,539	10,757	10,971	11,189	11,410	11,625
Total operating funding (A)	796,761	874,626	954,434	1,025,685	1,082,719	1,133,455	1,192,712	1,242,057	1,292,380	1,353,796
Applications of operating funding										
Payments to staff and suppliers	560,934	569,766	590,473	624,370	644,577	666,370	690,979	718,698	743,630	773,899
Finance costs	72,264	74,702	84,146	91,475	98,393	105,529	112,888	123,537	124,926	126,776
Other operating funding applications	56,944	61,724	61,327	61,367	54,728	54,005	54,507	54,949	55,363	55,711
Total applications of operating funding (B)	690,143	706,192	735,946	777,213	797,698	825,905	858,374	897,184	923,919	956,387
Surplus (deficit) of operating funding (A-B)	106,618	168,434	218,489	248,472	285,021	307,550	334,338	344,874	368,462	397,409
Sources of capital funding										
Subsidies and grants for capital expenditure	185,103	208,323	107,430	66,160	55,859	49,641	42,709	44,137	42,361	42,219
Development and financial contributions	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Increase (decrease) in debt	376,222	244,542	146,099	129,194	87,931	82,404	71,596	93,091	(37,516)	(23,877)

Whole of Council	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Gross proceeds from sales of assets	23,410	17,620	5,700	2,000	9,990	2,000	2,000	2,000	2,000	2,000
Lump sum contributions	0	0	0	0	0	0	0	0	0	0
Total sources of capital funding (C)	588,235	473,985	262,728	200,855	157,279	137,544	119,804	142,729	10,345	23,842
Applications of capital funding										
Capital expenditure										
- to meet additional demand	72,089	74,589	97,167	85,283	48,765	49,109	31,352	39,996	31,452	39,748
- to improve level of service	361,135	337,436	124,596	66,810	95,161	123,936	179,369	192,663	115,508	163,464
- to replace existing assets	261,630	230,393	259,454	297,234	298,374	272,050	243,421	254,944	231,848	218,040
Increase (decrease) in reserves	(0)	0	0	0	0	0	0	0	(0)	0
Increase (decrease) in investments	0	0	0	0	0	0	0	0	0	0
Total applications of capital funding (D)	694,853	642,419	481,217	449,327	442,301	445,094	454,142	487,602	378,807	421,251
Surplus (deficit) of capital funding (C-D)	(106,618)	(168,434)	(218,489)	(248,472)	(285,021)	(307,550)	(334,338)	(344,874)	(368,462)	(397,409)
Funding balance ((A-B) + (C-D))	0	0	0	0	0	0	0	0	0	0
Expenses for this activity grouping include the following depreciation/amortisation charge	222,314	245,230	272,660	306,818	338,386	365,050	395,757	413,145	436,224	471,118

Tauāki tahua rēti (GST kore)

Rates Funding Statement (excluding GST)

Rate	Category	Factor	Differential Charge Type	Total Value of Factor	Rate/charge*	Rates yield GST Exclusive
General Rate	Base	Capital Value	Base differential	\$97,302,879,602	¢0.193587	\$185,663,473
	Vacant land	Capital Value	Vacant land	\$60,172,701	¢0.953489	\$573,740
	Commercial, Industrial & Business	Capital Value	Commercial, industrial & business differential	\$20,152,798,735	¢0.708808	\$142,090,909
	TOTAL					\$328,328,122
Sewerage targeted rate	Base	Fixed amount / rating unit	Base differential per connection status	72606 properties	\$147.01	\$10,674,064
		Capital Value	Base differential per connection status	\$101,242,549,917	¢0.037174	\$37,636,067
	Commercial, Industrial & Business	Capital Value	Commercial, industrial and business differential per connection status	\$17,389,338,135	¢0.179757	\$31,258,489
	TOTAL					\$79,568,619
Water targeted rate	Base	Fixed amount / rating unit	Base differential per connection status without a water meter	63078 properties	\$295.73	\$18,654,057
		Capital Value	Base differential per connection status without a water meter	\$84,934,086,557	¢0.035235	\$29,926,235
	Base	Consumption unit charge	Base differential per connection status with a water meter	n/a	5.00/ m3	\$1,159,867
		Fixed amount / rating unit	Base differential per connection status with a water meter	n/a	\$240.34	\$150,934
	Commercial, Industrial & Business	Capital Value	Commercial, industrial and business differential per connection status without a water meter	\$1,042,744,400	¢0.447232	\$4,663,489
	Commercial, Industrial & Business	Consumption unit charge	Commercial, industrial and business differential per connection status with a water meter	n/a	5.00/ m3	\$27,836,803
		Fixed amount / rating unit	Commercial, industrial and business differential per connection status with a water meter	n/a	\$240.34	\$760,436
	TOTAL					\$83,151,820
Stormwater targeted rate	Base	Capital Value	Base differential (excluding land defined in the rural activity area)	\$95,845,125,293	¢0.026654	\$25,546,203
	Commercial, Industrial & Business	Capital Value	Commercial, industrial and business differential (excluding land defined in the rural activity area)	\$18,172,206,235	¢0.040813	\$7,416,640
	TOTAL					\$32,962,842
Base sector targeted rate	Base	Capital Value	Base differential	\$97,302,879,602	¢0.017761	\$17,001,402

Rate	Category	Factor	Differential Charge Type	Total Value of Factor	Rate/charge*	Rates yield GST Exclusive
Commercial sector targeted rate	Commercial, Industrial & Business	Capital Value	Commercial, industrial & business differential	\$20,152,798,735	¢0.026438	\$5,262,015
Downtown targeted rate	Commercial, Industrial & Business	Capital Value	Commercial, industrial & business differential located in the downtown area	\$13,570,686,121	¢0.131588	\$17,645,063
Tawa driveways targeted rate	Base	Fixed amount / rating unit	Shared residential access driveways maintained by Council in the suburb of Tawa (extent of provision of service)	256 properties	\$133.85	\$34,266
Karori Business Improvement District targeted rate	Commercial, Industrial & Business	Capital Value	Commercial, industrial & business differential located in the Karori Business Improvement District area	\$74,536,000	¢0.080498	\$60,000
Khandallah Business Improvement District targeted rate	Commercial, Industrial & Business	Capital Value	Commercial, industrial & business differential located in the Khandallah Business Improvement District area	\$27,491,000	¢0.072751	\$20,000
Kilbirnie Business Improvement District targeted rate	Commercial, Industrial & Business	Fixed amount / rating unit	Commercial, industrial & business differential located in the 210 properties Kilbirnie Business Improvement District area		\$500.00	\$105,000
		Capital Value	Commercial, industrial & business differential located in the Kilbirnie Business Improvement District area	\$602,803,000	¢0.007465	\$45,000
TOTAL						\$150,000
Tawa Business Improvement District targeted rate	Commercial, Industrial & Business	Fixed amount / rating unit	Commercial, industrial & business differential located in the 71 properties Tawa Business Improvement District area		\$520.00	\$36,920
		Capital Value	Commercial, industrial & business differential located in the Tawa Business Improvement District area	\$197,614,000	¢0.029391	\$58,080
TOTAL						\$95,000
Miramar Business Improvement District targeted rate	Commercial, Industrial & Business	Fixed amount / rating unit	Commercial, industrial & business differential located in the 125 properties Miramar Business Improvement District area		\$365.00	\$45,990
		Capital Value	Commercial, industrial & business differential located in the Miramar Business Improvement District area	\$418,341,150	¢0.011076	\$46,335
TOTAL						\$92,325
Johnsonville Business Improvement District targeted rate	Commercial, Industrial & Business	Fixed amount / rating unit	Commercial, industrial & business differential located in the 79 properties Johnsonville Business Improvement District area		\$520.00	\$42,120
		Capital Value	Commercial, industrial & business differential located in the Johnsonville Business Improvement District area	\$265,494,000	¢0.019918	\$52,880
TOTAL						\$95,000

Kaupapa here moniwhiwhi, tahua tautoko anō hoki

Revenue and Financing Policy

Purpose

Section 102 of the Local Government Act 2002 requires Councils to adopt a Revenue and Financing Policy. The purpose of the Revenue and Financing policy is to provide predictability and certainty about the sources and levels of funding the council proposes to use to meet its funding needs. It explains the rationale for, and the process of selecting appropriate funding mechanisms for operating and capital expenditures. The policy also shows how the Council complied with section 101(3) of the LGA which sets out a number of factors we must consider when making these decisions.¹

Deciding the best way to fund activities is complex. The Council must exercise its judgment in balancing many factors in complying with legislation, including, but not limited to:

- Accountability
- Affordability
- Benefit
- Competition
- Cost
- Efficiency
- Equity
- Impact of change
- Intergenerational equity
- Legal availability of funding mechanisms
- Social impacts
- Impact on Climate
- Strategic Alignment
- Transparency

Balancing these sometimes-conflicting principles can be challenging. The council uses its best judgement in the developments of budgets and the choice of funding sources for council activities.

should be regarded as part of this Revenue and Financing Policy.

Scope

We have set out our policy under the following headings:

- Funding of operating costs
- Summary of funding of operating costs by activity
- Unfunded operating costs
- Funding of capital costs
- Summary of funding for capital costs by activity
- Overall funding consideration

Funding operating expenditure:

Operating costs arise from the Council's day-to-day operations and services, from collecting rubbish and providing street lighting to maintaining gardens and issuing building consents. The Council will set its projected operating revenue at a level sufficient to meet the current year's projected operating *expenditure*, except where the Council

resolves that it is financially prudent not to do so, having regard to

- the estimated expenses of achieving and maintaining the predicted levels of service provision set out in the long-term plan, including the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and
- the projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and
- the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life; and
- the funding and financial policies adopted under section 102 of the LGA.

Available funding sources for operating costs are:

¹ Our comprehensive section 101(3) analysis is documented in the funding needs analysis, which

Rates

General rates can be used to fund activities where it is not possible and/or practical to clearly identify customers or users. This type of rate is also used where, for reasons of fairness, equity, and consideration of the wider community wellbeing, it is considered that this is the most appropriate way in which to fund an activity.

Targeted rates can be used where an activity benefits an easily identifiable group of ratepayers (such as the commercial or residential sectors) and where it is appropriate that only this group be targeted to pay for some or all of the costs of a particular service. Examples of targeted rates are water targeted rates funding water supply and the Downtown targeted rate funding marketing and events, retail promotion and tourism activities.

User charges

User charges are applied to services where it is identified there is a benefit to an individual or group, or directly attributable cost. User charges encompass a broad group of fees charged directly to an individual or entity including but not limited to:

- Rent payable under leases or licences of land and buildings
- Permits
- Regulatory charges

- Entry fees
- Connection fees
- Disposal fees
- Deposits
- Payments for private works
- Planning and consent fees
- Statutory charges
- Retail sales
- Landing fee

The price of a service is based on a large number of factors including:

- The cost of providing the service
- The estimate of the users' private benefit from using the service
- The impact of cost to potentially encourage/discourage behaviours
- The impact of cost on demand for the service
- Market pricing, including comparability with other councils
- The impact of rates subsidies if competing with local businesses
- Cost and efficiency of collection mechanisms
- Statutory limits
- Other matters as determined by the Council

The ability to charge user charges is limited by various statutes and regulations. As a general rule, fees for statutory functions should be set at no more than the reasonable costs of providing the service. In some cases,

legislation sets the fees at a level that is below cost and in other cases, where provided by legislation (such as the Waste Minimisation Act 2008) fees may be set at greater than the cost of providing the service. It is appropriate to incorporate overhead costs when determining the cost of providing a service. Fees and charges may be set at any time and are reviewed annually. A list of current fees and charges is maintained on our website.

Where appropriate and with consideration to 'ability to pay' principals, user charges will be increased annually by the rate of inflation to achieve continued alignment with the proposed funding policy targets. Revenue from user charges is generally allocated to the activity which generates the revenue.

Grants, Subsidies and Other income

Grants, sponsorship, and subsidies are generally used where they are available. Many of these types of income are regular and predictable and can be budgeted for (for example Waka Kotahi NZTA roading subsidy). Some other types are unexpected or unpredictable and may not be able to be prudently budgeted (such as reparation payments, civil defence and other reimbursements, legal settlements, and insurance claims).

These are applied where applicable for relevant activities or projects.

Borrowing

Council generally plans to fund all cash operating costs from sources other than borrowing. However, in specific circumstances, where Council decides it is prudent to do so, it may fund some operating costs from borrowing.

Investment Income and Proceeds from sale of assets

The Council's approach to investments is documented in the Investment and Liability Management Policies. These investments generate income such as dividends, interest, and rents.

Income from all asset disposals is generally receipted to the activity that used the asset to deliver service. Generally, these proceeds are considered to be capital in nature. However, low value items may be used to fund operating costs. Council may resolve to utilise higher value proceeds for operating purposes if it is satisfied that it is prudent and in the community's interest.

Reserve funds

Reserve funds are used for the purposes that they were created. Reserve funds may be used to meet operating costs if the expenditure is consistent with the purpose of the fund.

Summary of sources of funding for operation costs by activity

The above funding sources (including general rates or targeted rates) were considered when determining the appropriate funding source(s) for each activity in the Funding Needs Analysis, as required by section 101(3)(a). Table 1 shows the degree (expressed as a range) to which each

funding source is used to fund operating costs in relation to the relevant activity to be funded, as required by section 101(3)(a) of the LGA.

After the activity-by-activity analysis, the Council has undertaken an analysis of the overall impact of any

allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural well-being of the community. This is described in more detail below. The results of this analysis may vary the outcome of the activity-by-activity analysis.

Table 1. Summary of revenue funding sources by activity:

Activity	General rates	Targeted rates	Fees and Charges	Grants, Subsidies, Other Income	Other funding	Borrowing
City governance and engagement	100%	0%	0%	0%	0%	0%
Civic information	90%-100%	0%	0%-10%	0%	0%	0%
City Archives	90%-100%	0%	0%-10%	0%	0%	0%
Parks and Reserves	90%-100%	0%	0%-10%	0%-10%	0%	0%
Wellington Gardens	80%-90%	0%	10%-20%	0%	0%	0%
Beaches and coast	100%	0%	0%	0%	0%	0%
Urban Ecology	100%	0%	0%	0%	0%	0%
Trails	100%	0%	0%	0%	0%	0%
Waterfront Public Space	90%-100%	0%	0%-10%	0%	0%	0%
Waste minimisation, disposal and recycling management (Note changes in Y4 of the LTP)*	0%	0%	100%	0%	0%	0%
Closed Landfills Aftercare	100%	0%	0%	0%	0%	0%
Organics & Rubbish Collection (starting Y4 of the LTP) **	0%	100%	0%	0%	0%	0%
Water network	0%	100%	0%	0%	0%	0%
Water collection and treatment	0%	100%	0%	0%	0%	0%
Sewage collection and disposal	0%	90%-100%	0%-10%	0%	0%	0%
Sewage treatment	0%	100%	0%	0%	0%	0%
Stormwater management	0%	100%	0%	0%	0%	0%
Conservation Organisations	100%	0%	0%	0%	0%	0%
WellingtonNZ and Venues Wellington	20%	80%	0%	0%	0%	0%

Activity	General rates	Targeted rates	Fees and Charges	Grants, Subsidies, Other Income	Other funding	Borrowing
Tākina Wellington Convention & Exhibition Centre	40%	60%	0%	0%	0%	0%
Wellington Economic Initiatives Development Fund (WEID) and Economic Grants	100%	0%	0%	0%	0%	0%
Major Projects	100%	0%	0%	0%	0%	0%
International relations	100%	0%	0%	0%	0%	0%
Business Improvement Districts	100%	0%	0%	0%	0%	0%
Galleries and museums (WMT)	75%	25%	0%	0%	0%	0%
Visitor attractions (Te Papa/Carter Observatory)	30% ¹	70%	0%	0%	0%	0%
Arts and cultural festivals and events	90%-100%	0%	0%	0%-10%	0%	0%
Creative Sector grants	0%	100%	0%	0%	0%	0%
City Arts projects and venues access	90%-100%	0%	0%	0%-10%	0%	0%
City arts partnerships	80%-90%	0%	0%	10%-20%	0%	0%
Creative sector initiatives	100%		0%	0%	0%	0%
Swimming Pools	60%-70%	0%	30%-40%	0%	0%	0%
Sports fields	80%-90%	0%	10%-20%	0%	0%	0%
Recreation programmes	90%-100%	0%	0%-10%	0%	0%	0%
Recreation Centres	70%-80%	0%	20%-30%	0%	0%	0%
Recreation partnerships	0%	100%	0%	0%	0%	0%
Playgrounds	100%	0%	0%	0%	0%	0%
Marinas	0%	0%	100%	0%	0%	0%
Golf Course	60%-70%	0%	30%-40%	0%	0%	0%
Leisure card	100%	0%	0%	0%	0%	0%
Libraries	90%-100%	0%	0%-10%	0%	0%	0%
Community advocacy	0%	100%	0%	0%	0%	0%
Grants (Social and Recreation)	100%	0%	0%	0%	0%	0%
Housing	0%	0%	100%	0%	0%	0%
Community centres and halls	0%	90%-100%	0%-10%	0%	0%	0%
Cemeteries	40%-50%	0%	50%-60%	0%	0%	0%
Public toilets	100%	0%	0%	0%	0%	0%
City safety	100%	0%	0%	0%	0%	0%

Activity	General rates	Targeted rates	Fees and Charges	Grants, Subsidies, Other Income	Other funding	Borrowing
WREMO	100%	0%	0%	0%	0%	0%
Public health regulations	30%-40%	0%	60%-70%	0%	0%	0%
Urban planning and policy	100%	0%	0%	0%	0%	0%
Public spaces and centres development	100%	0%	0%	0%	0%	0%
Built heritage development	100%	0%	0%	0%	0%	0%
Housing development	100%	0%	0%	0%	0%	0%
Building control and facilitation	30%-40%	0%	60%-70%	0%	0%	0%
Development control and facilitation	50%-60%	0%	40%-50%	0%	0%	0%
Earthquake risk mitigation	100%	0%	0%	0%	0%	0%
Building Control and Facilitation	100%	0%	0%	0%	0%	0%
Transport planning	100%	0%	0%	0%	0%	0%
Vehicle network	90%-100%	0%	0%	0%-10%	0%	0%
Cycle network	90%-100%	0%	0%	0%-10%	0%	0%
Passenger transport network	20%-30%	0%	0%	70%-80%	0%	0%
Pedestrian network	90%-100%	0%	0%	0%-10%	0%	0%
Network-wide control and management	80%-90%	0%	0%	10%-20%	0%	0%
Road safety	70%-80%	0%	0%	20%-30%	0%	0%
Major City Upgrades	0%	0%	0%	0%	0%	100%
Roads Open Spaces	90%-100%	0%	0%	0%-10%	0%	0%
Charged Up Capital	0%	0%	100%	0%	0%	0%
Parking	0%	0%	100%	0%	0%	0%

* This activity includes Landfill Operations, Rubbish collection, Recycling and Organics Management as well as Waste minimisation activities. Organics & Rubbish collection is proposed to move to a new activity ("Organics & Rubbish Collection") from Y4 of the LTP. This activity will then be funded via a targeted rate.

** This is the new activity that is proposed to cover Organics & Rubbish Collection from Y4 of the LTP onwards. This is proposed to be funded via a targeted rate placed on rating units receiving the service.

Unfunded operating expenditure

The Council has determined that the following items will not be funded:

Accounting for fair value changes:

Under Public Benefit Entity International Public Sector Accounting Standard, changes in the fair value of certain assets must be accounted for within the Statement of Comprehensive Revenue and Expense. In accordance with Section 100 of the Local Government Act 2002, the Council does not consider it financially prudent to fund changes in the fair value of assets or liabilities as these are essentially unrealised accounting adjustments.

Non-funding of renewal on Council assets:

The Council may elect not to fund all or part of the depreciation expenditure on specific assets in those circumstances where it is not financially prudent to do so. In accordance with Section 100 of the Local Government Act 2002, the Council considers that it is not financially prudent to fund depreciation in the following circumstances:

- Where the original asset purchase was not funded by borrowings, or the original borrowings have been repaid, and
- Where, on an ongoing basis, the replacement of the asset at the end of its useful life will be funded by a third party,
- Where the Council has elected not to replace the asset at the end of its useful life.
- Where a third party has a contractual obligation to either maintain the service potential of the asset throughout all or part of its useful life (or to replace the asset at the end of its useful life) and the Council already effectively funds this through operating grants/tariffs payable to the third party.

Non-funding of depreciation on waterfront assets: The Council transitioned the waterfront project 'in-house' during 2014/2015. This acquisition has necessitated a transition toward fully funding the depreciation of waterfront assets by 2025/26. This transition funding links the cost of funding to the benefits received over time.

Non-funding of depreciation on water assets: On 30 June 2022, the Council revalued its infrastructure assets as part of the regular revaluation of Councils assets. This saw an increase in the value of our three waters assets increase by approximately 88%. Based on this, it was agreed that the three waters depreciation would be rates funded based on the quantum of the waters renewals capital programme for 2022/23 and 2023/24, leaving the balance unfunded. The Council is transitioning back to fully funded the depreciation on water assets by 2028/29.

Funding capital expenditure:

Capital expenditure represents expenditure associated with the purchase and improvement of assets that are held by the Council for use in the provision of its goods and services (for example: bridges, libraries, swimming pools), for rental to others or for administrative purposes, and may include items held for the maintenance or repair of such assets.

Capital expenditure is funded from depreciation, development contributions, capital funding, and restricted funds or through new or extended borrowings as outlined below.

Borrowing

Council must borrow to fund its asset programme. The amount of borrowing available is restricted by the Financial Strategy debt limits. Borrowed funds, both the principal and interest components, are generally repaid by future rates.

Rates

Rates are mostly used to fund depreciation and interest costs related to borrowing. A portion of rates funds the capital (principal) repayments of debt. Targeted rates are used to fund specific capital

projects where there is a benefit of separate funding. Reserve funds for capital expenditure can be sourced from rates.

Grants, Subsidies and Other income

The Council relies on significant subsidies for capital works relating to our transport activities, largely from Waka Kotahi NZTA. Grants and subsidies may be available for other activities from time to time. Other income can be received from many and varied sources and is often not predictable enough to budget for in advance.

Development contributions

Development Contributions are to be used as the primary funding tool for capital expenditure required on water, wastewater, stormwater, roads, and reserves caused by population and employment growth. DCs are applied on an activity and catchment basis, as identified by the DC Policy. Projects funded by DCs identified in the DC Policy may be either completed projects or future projects planned in the period for which DCs may be collected.

It is important to note that, in addition to the requirements of sections 103 and 101(3), the DC Policy describes the rationale for the selection of funding sources in more

detail as required by section 106(2)(c)

Proceeds from sale of assets

The Council holds some high value assets for investment purposes which, although not budgeted for, could be sold. Unrestricted proceeds from the sale of these assets could be used to repay debt or supplement the corresponding asset replacement reserves, unless otherwise resolved. The sale of assets could also be used to invest in other assets or to fund a perpetual investment fund.

Other sources of funding

The funding of capital expenditure from restricted or special funds is decided on a case-by-case basis and is subject to the specified purposes and conditions governing the use of those restricted funds.

Financial or environmental contributions

The Council does not require Financial Contributions or Environmental Contributions. If, in the future, the Council decides it wishes to do so, requirements for contributions must be contained in the Council's district plan.

Lump Sum Contributions

Lump sum contributions are provided for in the Local Government (Rating)

Act 2002 and have restrictions placed on how they are used. Where a lump sum payment option is proposed, ratepayers may choose to pay the lump sum or not. If not, the rating unit will be liable to pay any targeted rate set to recover the loan costs. Generally, Council does not collect revenue from these funding sources to fund operating costs.

Fees and charges

User charges are not often used for capital costs as individual user contributions would generally be too large to be affordable. Borrowing and charging users annually for financing costs (interest and principal) via rates is often a more affordable method of collecting user contributions for capital costs.

The Council may charge for capital works that are for private benefit (such as, a network extension to a single dwelling) or where capital works are undertaken outside of Asset Management Plans at the request of individuals.

Infrastructure Funding and Financing Act 2020 (IFF)

The IFF, which was enacted in August 2020, enables Council to access a new off-balance sheet funding mechanism to support the delivery of infrastructure projects. Council is funding the new Sludge Minimisation Plant via an IFF arrangement.

Summary of sources of funding for capital costs by activity

Funding of Capital costs will be determined via the same principles as the operating costs funding policy unless the Council resolves otherwise. Such a resolution will follow the funding guidelines below and in doing so will be consistent with this policy and not require an amendment to the policy.

Existing projects (projects resolved prior to the adoption of this policy) will be funded according to the Annual Plan, Long-Term Plan or other resolution made at the time the Council approved the project. It is not practicable to determine a funding policy for all unknown future projects. Capital projects are often large in nature and will provide benefits over many years, and the funding approach must reflect this.

The Council uses the following guidelines when considering the funding of capital projects:

- A Funding Needs Analysis will be completed where the project is not included in the Council's capital works programme or is additional to planned services, or where its inclusion impacts on Council's overall funding capacity.

- All projects are to be funded from grants, subsidies, or other external income, where that is available.
- Renewal projects that maintain the same service level are then funded from reserve funds set aside for that purpose.
- General purpose funds or unrestricted reserve funds held for other complementary purposes are considered.
- Lump sum rating options are considered.
- Projects that have exhausted previous funding sources or are for new or increased service levels or for growth in infrastructure are then funded from debt.
- A single project may have a mix of each of these funding options.

It is not practical to create separate funding policies for each and every capital project. The Council will only do this when a project is particularly large, affects a particular group or does not fit with an existing funding policy or activity.

Whenever funding a capital project, the Council will consider the available sources of funds, the Revenue and Financing Policy, and section 101(3) in applying the above guidelines to a capital project. Generally, the Council will resolve the funding policy at the time the project is proposed in an Annual or Long-Term Plan.

\$4.9 billion

of capital expenditure (CAPEX) is budgeted in the plan to improve our city over the next 10 years



Overall funding consideration

The Council is required by section 101(3)(b) of the LGA to consider "the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural well-being of the community". This allows the Council to modify the overall mix of funding that would otherwise apply after the initial s101(3)(a) analysis for each activity to be funded.

Having considered the factors in section 101(3)(b), the following adjustments have been made:

- The allocation of the rates liability between sectors of the rating base is altered by using differentials on the general rate and certain targeted rates. Differential treatment will apply as between commercial and residential properties, and for vacant land/derelict buildings. The Council may modify the differential factors during the term of the Long-Term Plan to reflect a change in allocation of cost, or benefit, or to achieve better community outcomes or wellbeing.
- The rationale for a higher commercial rates differential is three-fold:

- There is a large commuter base that comes into the city for work and uses the infrastructure: We estimate that on average, about 38,000 commuters come to the city every day. It is appropriate that the commercial properties which benefit from this use pay a correspondingly higher rate as compared to residential properties.
- Businesses can deduct GST from their rates and deduct rates from their taxable income, which is not available to residential ratepayers.
- Reducing or completely removing this differential would have a substantial impact on residential ratepayers.
- The rationale for a higher vacant land/derelict building differential is two-fold:
 - One community outcome the Council wants to achieve is a vibrant downtown area, and vacant land / derelict buildings can decrease the vibrancy of the downtown area and might have negative effects on retailers.
 - Furthermore, vacant land / derelict buildings have a lower capital value (compared with similar land that is non-derelict or has improvements) and the benefits that owners (whether commercial or residential zone) receive from our general activities are disproportionate to the rates they pay, as compared to land which is fully developed and utilised. Also, the appearance of vacant land / derelict buildings can have a negative impact on the perceptions of the central city.
- Rates affordability (people's ability to pay rates) is an issue in parts of the City. We have considered affordability in our funding needs analysis and in setting differentials.
- Fees and charges may be waived or discounted where it is considered appropriate to do so (e.g., Swimming pools). Some matters we may consider in deciding whether it is appropriate to waive fees are for social reasons (e.g., the promotion of events and facilities) or commercial reasons (e.g., due to poor service or to minimise risk).
- Rates may be remitted where it is considered appropriate to do so, as provided for in the Rates Remissions and Postponements

Policies (including Māori Land). These policies address social matters (such as a remission for low-income households) as well as adjusting rates for benefits that differ for some rates assessments (such as additional or no provision of some services).

- The Council may use accounting provisions and reserve funds to spread the costs of activities over multiple years to smooth the cost to users and ratepayers.

Rates

Council's consideration of funding through rates comes:

- After considering how other funding sources will be used to fund operating and capital costs;
- After that has been applied to activities in the Funding Needs Analysis; and/or
- After being adjusted for the overall funding considerations.

The following section outlines the Revenue and Financing Policy requirements that are used to set rates. To have a full understanding of rates they should be read with regards to the analysis above and in conjunction with the Rating Policy, Funding Impact Statement and Rates Resolution.

General rates

The general rate is assessed on all rateable properties (rating units) based on the capital value of the property. The Council has determined in its Funding Needs Analysis which activities should be funded from general rates (see Table 1).

In respect of the general rate, Council observes the provisions of s101(3)(b) of the LGA and the overall impact of the allocation of liability for revenue needs on the community. In doing so, the council has chosen to differentiate the general rate based on four categories:

- A base differential rate, which applies to residential ratepayers, community organisations and rural land.
- A commercial differential rate, which applies to commercial, industrial, and business ratepayers.
- A vacant land / derelict building differential rate, which applies to vacant land and derelict buildings in the downtown area².

Targeted rates

Council collects targeted rates to fund activities as identified in the Funding Needs Analysis or as a result of overall funding considerations. Council collects the following targeted rates:

- Water rate
- Sewerage rate
- Waste collection – proposed from Y3 of the LTP onwards
- Stormwater rate
- Residential sector targeted rate
- Commercial sector targeted rate
- Downtown targeted rate
- Business Improvement District (BIDs)

Fee adjustments

The council will amend its regulatory fees and charges annually to (i) reflect increases in costs due to inflation, (ii) to maintain cost recovery levels or (iii) for new services provided / changes to existing services.

References

The Funding Needs Analysis, required by section 101(3) of the LGA, provides the background and analysis to explain the funding decisions we have made. It is guided by the funding principles and choices of funding sources documented in the Revenue and Financing Policy.

The Rating Policy further clarifies funding requirements by documenting matters not included in the Funding Impact Statement, rates resolutions or this Revenue and Financing Policy. It includes definitions and, when applicable, maps for rating areas.

Rates may be remitted where it is considered appropriate to do so and as allowed for in the Rates Remission policies (including Māori Land). These policies address social matters (such

as a remission for low-income households) as well as adjusting rates for benefits that differ for some rates assessments (such as additional or no provision of some services).

The Funding Impact Statement is included in each Long-term Plan and Annual Plan as required by clauses 15 and 20 of schedule 10. This statement shows the results of the detailed rates calculation for each year. Together the above documents form the necessary components to lawfully charge under the LGA for our revenue requirements. We must also comply with other legislation regarding the setting of some fees and charges and the Local Government (Rating) Act 2002 for the setting of rates.

² For further definitions and maps of the rating areas, we refer to our Rating Policy from page 160.

Ngā tātaritanga mahinga kiritahi, o ngā wāhi eke panuku matua

Individual activity analysis by key achievement area

The funding needs analysis provides the background and analysis to explain the funding decisions considered by Wellington City Council. It is guided by the financial principles documented in the Financial Strategy.

Council must comply with the Local Government Act (2002) (LGA) section 101(3). Council must determine the appropriate sources of funding that will meet the funding needs of each activity (Section 101(3)(a)). Council will take into consideration:

- The community outcomes to which the activity primarily contributes
- The distribution of benefits between the community as a whole, any identifiable part of the community and individuals
- The period in or over which those benefits are expected to occur
- The extent to which the actions or inaction of individuals or a group contribute to the need to undertake the activity

- The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities

Council is also required by section 101(3)(b) to consider the overall impact of any allocation of liability for revenue needs current and future social, economic, environmental, and cultural well-being of the community.

The application of the above requirements is subjective in nature. The legislation does not rank the priority or weights of the factors above in determining how activities are funded. The funding needs analysis in the pages following, lists each activity and documents Council's consideration in determining the appropriate funding sources.

Funding bands

The Revenue and Financing Policy is intended to be in place for the next three years before it is reviewed. To allow for minor changes over time,

we set bands rather than specific funding percentages. The Revenue and Financing Policy will use the bands in the table below. For each funding band the midpoint in the percentage range acts as the target.

Extent to which Funding Source will be used	Percentage range
0%	Unlikely
0%-10%	Minimal
10%-20%	Very Low
20%-30%	Low
30%-40%	Low to Moderate
40%-50%	Moderate - less than 50%
50%-60%	Moderate - more than 50%
60%-70%	Moderate to High
70%-80%	High
80%-90%	Very High
90% -100%	Most
100%	All

References

Wellington City Council Revenue and Financing Policy and Rates remission and postponement policy.

Te mana urungi

Governance

Delivering confidence in civic decision-making

One of our key responsibilities is to ensure that decisions about the city are made in ways that are democratic and inclusive.

This means making sure residents are kept informed about what we're doing, are able to have their say, and feel confident that their views and votes count.

Capital expenditure

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Governance capital expenditure projects are funded through a combination of rates funded depreciation and borrowings.

Operating activities

The funding sources for the Governance area are illustrated in the table below.

Activity Grouping	Activity	User Fees	Other Income	Rates	General	Residential Target	Commercial Targeted	Downtown Targeted
Governance, Information, and Engagement	1.1.1 City Governance and Engagement	0%	0%	100%	100%	0%	0%	0%
	1.1.2 Civic Information	0-10%	0%	90%-100%	90%-100%	0%	0%	0%
	1.1.3 City Archives	0-10%	0%	90%-100%	90%-100%	0%	0%	0%

Governance (Governance, information, and engagement) – Activity Analysis

Activity: City Governance and Engagement

Description

This covers our decision-making and accountability processes. It also includes developing plans and strategies to promote the city's wellbeing, such as the Annual and Long-term Plan.

Community Outcome

- A people friendly, compact city

Trust and confidence in civic decision-making and encourages the community to participate in city governance.

Who benefits?

The whole community benefits from this activity. Elected members of

Wellington City council represent all members of the community.

Period of benefits

The principal benefit of operating costs is expected to arise in the year the funding is sourced. There is a secondary benefit to future sustainability.

Who creates need?

The actions of individuals and groups have a minor impact on this activity. AP and LTP development are statutory requirements.

Separate funding

Council considers that there is little benefit of separately funding this activity.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

Since this activity benefits the community as a whole, the fairest and most effective way to fund it is from general rates.

Activity: Civic Information

Description

This activity provides for the community to easily access Council information and services such as the Council's 24-hour call centre, the city's service centres, and maintenance of the property system.

Community Outcome

- A people friendly, compact city
- Providing information about the city and its services allows people to use the city's facilities and provides access to information.

Who benefits?

The whole community benefits from this activity. Providing information and services to the community and having points of contact where residents can contact us are essential council services.

Period of benefits

Information use is primarily a short-term benefit, however the improved decisions that this may result in contribute to longer term wellbeing.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Council considers that there is little benefit of separately funding this activity.

Funding mix

- High (90%-100%): General rates
- Minimal (0%-10%): User charges
- Unlikely (0%): All other types

Rationale

General rates are the appropriate funding source for households and businesses as they recognise the benefit from this activity. A small amount of income is received from City archives and Civic information.

Activity: City Archives

Description

This activity covers the operations of and community access to the City Archives.

Community Outcome

- A people friendly, compact city
- City Archives is a guardian of Wellington's memory. It preserves and makes available a huge range of primary information about the city's history.

Who benefits?

The whole community benefits from this activity. Maintaining the City Archives collection for posterity and ensuring that it can be easily accessed is an important community service.

Period of benefits

Information preservation is both providing short term and long-term benefits.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Council considers that there is little benefit of separately funding this activity.

Funding mix

- High (90%-100%): General rates
- Minimal (0%-10%): User charges
- Unlikely (0%): All other funding sources

Rationale

Preserving aspects of the city's past are of significant benefit to the community as a whole.

Individual users should bear a small cost for any staff research and associated copying costs that they may generate.



Te Taiao me te Tūāhanga

Environment & infrastructure

Protecting and enhancing our natural environment

Under this area of activity, we seek to protect and enhance our natural environment. Wellington is a city shaped by nature.

From bush-clad hills to sparkling harbour to rugged coastline, the city's unique character derives from the land. Part of protecting the environment is looking after the city's water supply, rubbish and recycling operations, and sewage and stormwater networks. This is by far our biggest area of operation.

Capital Expenditure

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Environmental capital expenditure projects are funded through a combination of NZTA subsidies, rates funded depreciation, and borrowings.

Operating activities

The funding sources for the Environment and Infrastructure area are illustrated in the table below.

Activity Grouping	Activity	User Fees	Other Income	Rates	General	Residential Target	Commercial Targeted	Downtown Targeted
Gardens, Beaches and Green Open Spaces	2.1.1 Parks & Reserves	0%-10%	0%-10%	90%-100%	90%-100%	0%	0%	0%
	2.1.2 Wellington Gardens	10%-20%	0%	80%-90%	80%-90%	0%	0%	0%
	2.1.3 Beaches and coast	0%	0%	100%	100%	0%	0%	0%
	2.1.4 Urban Ecology	0%	0%	100%	100%	0%	0%	0%
	2.1.5 Trails	0%	0%	100%	100%	0%	0%	0%
	2.1.6 Waterfront Public space	0%-10%	0%	90%-100%	90%-100%	0%	0%	0%
Waste	2.2.1 Waste minimisation, disposal and recycling management	100%	0%	0%	0%	0%	0%	0%
	2.2.2 Closed Landfills Aftercare	0%	0%	100%	100%	0%	0%	0%
Water	2.3.1 Water network	0%	0%	100%	0%	60%	40%	0%
	2.3.2 Water collection and treatment	0%	0%	100%	0%	60%	40%	0%
Wastewater	2.4.1 Sewage collection and disposal network	0%-10%	0%	90%-100%	0%	60%	40%	0%
	2.4.2 Sewage treatment	0%	0%	100%	0%	60%	40%	0%
Stormwater	2.5.1 Stormwater management	0%	0%	100%	0%	77.5%	22.5%	0%
Conservation Organisations	2.6.1 Conservation Organisations	0%	0%	100%	100%	0.0%	0.0%	0%

Operating activities continued

From Y3 of the LTP onwards, there will be a new activity under Waste, to account for the proposed collection of organic waste and rubbish, funded via a residential targeted rate.

New Waste activities

Activity Grouping	Activity	User Fees	Other Income	Rates	General	Residential Target	Commercial Targeted	Downtown Targeted
Waste	2.2.1	Waste minimisation, disposal and recycling management	100%	0%	0%	0%	0%	0%
	2.2.2	Closed Landfills Aftercare	0%	0%	100%	100%	0%	0%
	2.2.3	Collection of Organics & Rubbish	0%	0%	100%	0%	100%	0%

Environment and Infrastructure (Gardens, Beaches, and Green open spaces) – Activity Analysis

Activity: Parks & Reserves

Description

The Council owns and looks after the city's parks and reserves, horticultural plantings, and street trees.

Community Outcome

- A people friendly, compact city
- A city of healthy and thriving whanau and communities.

Local parks and open spaces enhance Wellington's unique 'sense of place', making it a great place to live, work and play.

Who benefits?

The whole community benefits from this activity, giving all residents and visitors access to high-quality open spaces for a wide range of recreation activities. There is a small individual benefit using council recreational facilities.

Period of benefits

The principal benefit of operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of most individuals and groups have some impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- **High (90%-100%):** General rates
- **Minimal (0%-10%):** User charges
- **Minimal (0%-10%):** Other Income
- **Unlikely (0%):** All other funding sources

Rationale

There is no practical way to collect revenue from individuals benefiting from this activity.

The exceptions are the lease of park pavilions and ground leases. Minimal user charges are also achievable from private and commercial use of parks and reserves for events and activities under the Temporary Trading & Events in Public Places Policy.

Local parks and open spaces enhance Wellington's unique 'sense of place', making it a great place to live, work and play

Activity: Wellington Gardens

Description

Wellington has four botanic gardens:

- Wellington Botanic Garden
- Otari-Wilton's Bush
- Bolton Street Cemetery
- Truby King Park (Melrose)

Community Outcome

- A people friendly, compact city
- A city restoring the Mauri ora of Te Taiao

Botanical Gardens enhance Wellington's unique 'sense of place'. Botanical gardens enhance our biodiversity and contribute to offsetting our carbon emissions.

Who benefits?

The city's four botanic gardens benefit the whole community. They provide residents and visitors with access to open spaces for recreation and relaxation.

Period of benefits

The principal benefit of operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of most individuals and groups have some impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and

transparency of Council's costs on this activity.

Funding mix

- High (90%-100%): General rates
- Minimal (0%-10%): User charges
- Unlikely (0%): All other funding sources

Rationale

Gardens are open to all so costs should be distributed evenly across the community. That's what a general rate does. A small amount of user charges is achievable for private use of the parks (e.g., Begonia House, Treehouse Seminar Room).

Activity: Beaches & Coast

Description

The Council is responsible for the upkeep of many of the city's wharves, breakwaters, jetties, and public boat ramps, as well as the Carter Fountain in Oriental Bay.

Community Outcome

- A people friendly, compact city
- Wellington's beaches and coastal areas provide high quality natural environments for leisure and recreation.

Who benefits?

Safe access to the coast and beaches benefits the whole community. Particularly users of the city's wharves, jetties and breakwaters.

Period of benefits

The Council's work on the city's beaches and coastline brings long-term benefits to the city, in addition to short term benefits from access to beaches.

Who creates need?

The actions of most individuals and groups have some impact on this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

While the users of city wharves, jetties and breakwaters receive a direct benefit, typically these people cannot be identified. Even if users can be identified (e.g., users of boat ramps), council regards these facilities as part of its provision of safe access to the coast.

Activity: Urban Ecology

Description

This covers measurement and analysis of City and Council carbon emissions, insight and new initiative development, and engagement with Council and the City.

Community Outcome

- A city restoring the Mauri ora of Te Taiao.

This activity supports the City to meet its net zero carbon by 2050 goal.

Who benefits?

The whole community benefits from this activity. Climate action is essential to ensure that our City can thrive over the coming decades.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Provision of climate insights and encouraging engagement will ensure long-term wellbeing.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

General rates are the appropriate funding source for households and businesses as they are easy to administer, and it recognises the benefit from this activity.

Activity: Trails

Description

Tracks are important for people's access to and enjoyment of the city's bush and open spaces. Tracks also contribute to the integration of active transport modes throughout the city.

Community Outcome

- A people friendly, compact city.
- A welcoming, diverse and inclusive city.

Trails allow residents to explore Wellington's natural environment improving the quality of life of the city's residents.

Who benefits?

The whole community benefits from the Council's provision of walkways.

The walkways give all residents and visitors access to the Town Belt and reserves, encouraging them to enjoy the city's bush.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups have some impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

Since the community as a whole benefit, and targeting individual users is not practical, general rates funding is appropriate.

Activity: Waterfront public space

Description

This activity covers the management and maintenance of the public space on the Wellington Waterfront.

In addition, this activity includes the operation and maintenance of a wide range of assets including wharves, seawalls, bridges, and promenades.

Community Outcome

- A people friendly, compact city.
- An innovative business friendly city.

An attractive, clean, and safe waterfront contributes to a dynamic centre, which is important for residents' quality of life and attracts visitors to Wellington.

Who benefits?

The city's waterfront area benefits the whole community.

Access to the waterfront and the open space near the harbour is generally unrestricted and available to all – residents and visitors alike.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups have some impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- High (90%-100%): General rates
- Minimal (0%-10%): User charges
- Unlikely (0%): All other funding sources

Rationale

With the exception of the provision of weekly market stalls and berths for short term lease, the community as a whole is the main beneficiary from this activity, it is appropriate for general ratepayers to bear the majority of the costs.

387km

Walking and biking trails give all residents and visitors access to the Town Belt and reserves

Environment and Infrastructure (Waste) – Activity Analysis

Activity: Waste minimisation, disposal, and recycling management

Includes Organics & Rubbish collection until Y4 of the LTP.

Description

This includes management of the active landfill, including landscaping, erosion control, resource consent compliance and water quality monitoring. It also includes recycling collections and processing, composting operations, grants for new initiatives, the Tip shop and education programmes, and recycling & scrap metal recycling.

Community Outcome

- A people friendly, compact city - promoting sustainable management of the environment.
- A city restoring the mauri ora of te Taiao – promoting sustainable management of resources.

Waste minimisation activities extend the life of the landfill and reduce emissions.

Who benefits?

People using the landfills receive the main benefit from this activity. There are also benefits to the whole community. A lack of recycling/waste minimisation creates public health hazards. Waste minimisation activities extend the life of the landfill and reduce emissions.

Period of benefits

The benefit of the operating costs arises in the year the funding is sourced. Some benefits from sustainability initiatives are likely to arise in the future.

Who creates need?

This activity is required because waste is created. Individuals and business create waste.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- All (100%): User Charges
- Unlikely (0%): All other funding sources

Rationale

Though the benefits of this activity are split between the community and individuals, Council believes it is

appropriate for users of the city's landfills to bear the costs.

The Council believes it is appropriate to take a "polluter pays" approach to its solid waste operations.

Activity: Closed Landfills Aftercare

Description

We provide aftercare of our closed land fill sites.

We have an ongoing obligation to ensure these areas remain safe to use for the public and to minimise any environmental impact of these legacy landfills.

Community Outcome

- A people friendly, compact city - The majority of closed landfills are green open spaces enjoyed by local communities for leisure and recreation. Looking after these sites provides a valuable community asset.

Who benefits?

This activity benefits the whole community.

Without the safe management of the closed landfills, it would potentially pose a major hazard to public health and harm the city's environment.

Period of benefits

The benefit of the operating costs arises in the year the funding is sourced. Long-term benefits from converting landfills to functioning parks.

Who creates need?

This activity is required because waste is created. A minimum 30-year post closure care period is recommended by the Ministry for the Environment.

The actions of individuals and businesses affect costs in this activity with a significant time gap as many of these landfills closed decades ago.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

As this activity benefits the community as a whole, rather than individual users that could be targeted, the fairest and most effective way of funding it is from general rates.

Activity: Organics & Rubbish Collection

Starting in Y4 of the LTP.

Description

This includes our collection of organics and rubbish from the kerbside.

While the service is primarily provided and limited to residential households, we will allow community facilities (e.g., clubs, marae) to opt in on a case-by case basis.

Community Outcome

- A people friendly, compact city - promoting sustainable management of the environment.
- A city restoring the mauri ora of te Taiao – promoting sustainable management of resources.

Who benefits?

People having their waste collected receive the main benefit from this activity. There are also benefits to the whole community: Illegal dumping creates a public health hazard. Diverting organic material from landfill also reduces emissions and extends the life of the landfill..

Period of benefits

The benefit of the operating costs arises in the year the funding is sourced. Some future benefit from emissions reductions and extending the life of the landfill.

Who creates need?

This activity is required because waste is created.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

All (100%): Targeted rates - Waste collection targeted rate

Unlikely (0%): All other funding sources – very small and unquantifiable

Rationale

Waste collection provides benefits to households that use this service. A targeted rate appropriately recognises this.

User pays is not actually viable - the technology to charge people when their bin is emptied exists but is very unreliable.

New waste collection

The new collection from 2024 will involve:

- a rates-funded rubbish wheelie bin that will be collected fortnightly
- a rates-funded weekly organics service for food scraps and garden waste
- a bigger 240L fortnightly recycling wheelie bin
- retaining our 45L fortnightly glass service



Environment and Infrastructure (Water) – Activity Analysis

Activity: Water network

Description

The Council owns a water network of over 80 reservoirs, 30 pumping stations, more than 7,000 hydrants and about 900 odd kilometres of underground pipes, which we have to maintain.

Community Outcome

- A people friendly compact city
- A city of healthy and thriving whanau and communities

Reliable and adequate supply of clean and safe water is critical for the health and wellbeing of all residents.

Who benefits?

Residents benefit from clean drinking water. Water is also vital for industry and commerce. Access to clean water also provides significant benefits to the community as a whole in terms of public health and safety, and economic well-being.

Period of benefits

The benefit of the operating costs arises in the year the funding is sourced. Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and probably in future years.

Who creates need?

Limited impact from the actions or inactions of individuals. Larger water users create a greater need. There is considerable government intervention in the provision of safe, healthy, compliant drinking water.

Separate funding

Identifying separate funding – in the form of a targeted rate based on water use – assists in the accountability and transparency of Council's cost on this activity. Also provides transparency on the cost of an essential service.

Funding mix

- All (100%): Targeted rates
- Split: Residential sector targeted (60%), Commercial sector targeted (40%)
- Rating base: Rate in \$
- Volumetric charge

Rationale

The benefit received by individuals is best reflected through a targeted rate imposed on those properties connected to the public water supply. Based on a modified water consumption split, Council considers a 60/40 split in costs appropriate.

Activity: Water collection and treatment

Description

We buy water for the city in bulk. We pay based on how much water the city uses. Some of our costs are recovered from customers with water meters, while the rest is covered by water rates.

Community Outcome

- A people friendly compact city
- A city of healthy and thriving whanau and communities

A reliable and adequate supply of clean and safe water is critical for the health, well-being and prosperity of all residents.

Who benefits?

All those connected to Wellington's water supply system. There is also some benefit to the community as a whole, includes public health benefits, provision of water for firefighting, and the benefits of a reliable water supply.

Period of benefits

The benefit of the operating costs arises in the year the funding is sourced. Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the

current year and probably in future years.

Who creates need?

Limited impact from the actions or inactions of individuals. Larger water users create a greater need.

Separate funding

Identifying separate funding – in the form of a targeted rate based on water use – assists in the accountability and transparency of Council's cost on this activity. Also provides transparency on the cost of an essential service.

Funding mix

- All (100%): Targeted rates
- Split: Residential sector targeted (60%), Commercial sector targeted (40%)
- Rating base: Rate in \$
- Volumetric charge

Rationale

The benefit received by individuals is best reflected through a targeted rate imposed on those properties connected to the public water supply. Based on a modified water consumption split, Council considers a 60/40 split in costs appropriate.

Environment and Infrastructure (Wastewater) – Activity Analysis

Activity: Sewage collection and disposal network

Description

The Council is responsible for more than 1,000 kilometres of sewer pipes and tunnels. The sewage network also includes 62 pumping stations which need regular maintenance and ultimately replacement once they have come to the end of their economic life.

Community Outcome

- A people friendly compact city
- A city of healthy and thriving whanau and communities

A safe and reliable wastewater network provides protection against public health risks and environmental harm.

Who benefits?

The sewage collection network benefits individuals by ensuring the waste removed from their homes and businesses is disposed of in ways that do not harm the environment. Sewage collection benefits the whole community by protecting public health.

Period of benefits

The benefit of the operating costs arises in the year the funding is sourced. Annual funding is sourced from revenue for depreciation that is

likely to be spent partially in the current year and probably in future years.

Who creates need?

Limited impact from the actions or inactions of individuals. Heavy commercial producers have an adverse impact greater than most users.

Separate funding

Identifying separate funding – in the form of a targeted rate based on wastewater – assists in the accountability and transparency of Council's cost on this activity. Also provides transparency on the cost of an essential service.

Funding mix

- **Most (90-100%):** Targeted rates
- **Split:** Commercial targeted rate (40%), Residential targeted rate (60%)
- **Minimal (0%-10%):** User Charges
- **Unlikely (0%):** All other funding sources

Rationale

The division of costs between the sectors is based on a 'water in, water out' concept. The cost of network installation and maintenance in the commercial area is more expensive due to its size, pressures, standards

and service levels. This is reflected in the 60%/40% split.

Activity: Sewage treatment

Description

Sewage is treated at three plants: Moa Point, Karori, and Porirua. The waste treatment plants at Moa Point and Karori are financed by the Council and operated by Veolia. Sewage from Wellington's northern suburbs is transferred to the Porirua plant.

Community Outcome

- A people friendly compact city
- A city of healthy and thriving whanau and communities

A safe and reliable wastewater network provides protection against public health risks and environmental harm.

Who benefits?

The sewage treatment system benefits individuals by ensuring the waste removed from their homes and businesses is disposed of in ways that do not harm the environment. The treatment system benefits the whole community by protecting public health.

Period of benefits

The benefit of the operating costs arises in the year the funding is sourced. Annual funding is sourced

from revenue for depreciation that is likely to be spent partially in the current year and probably in future years.

Who creates need?

Limited impact from the actions or inactions of individuals. Heavy commercial producers have an adverse impact greater than most users.

Separate funding

Identifying separate funding – in the form of a targeted rate based on wastewater – assists in the accountability and transparency of Council's cost on this activity. Also provides transparency on the cost of an essential service.

Funding mix

- **Most (90-100%):** Targeted rates
- **Split:** Commercial targeted rate (40%), Residential targeted rate (60%)
- **Unlikely (0%):** All other funding sources

Rationale

The sewage treatment system mainly benefits individuals by ensuring the waste removed from their homes and businesses is disposed of in ways that do not harm the environment. However, there are also benefits for the wider community (protection of public health & safety).

Environment and Infrastructure (Stormwater) – Activity Analysis

Activity: Stormwater Management

Description

Each year, Wellington’s stormwater network carries around 80 million cubic metres of runoff from gutters and drains to the harbour and city streams. This drainage network helps protect the city from flooding.

Community Outcome

- A people friendly compact city
- A welcoming, diverse and inclusive city

A safe and reliable storm water network prevents avoidable disruptions to community living.

Who benefits?

Households and businesses receive benefits as their properties are protected from flooding. This extends to the wider community as storm water is also removed from public places

Period of benefits

Benefit of most operating costs is expected to arise in the year funding is sourced. Annual funding is sourced from revenue for depreciation that is likely to be spent partially in the current year and probably in future years.

Who creates need?

The actions of individuals in increasing hard surfaces on properties increases stormwater volumes. Some stormwater runoff is a direct result of land works and individual actions

Separate funding

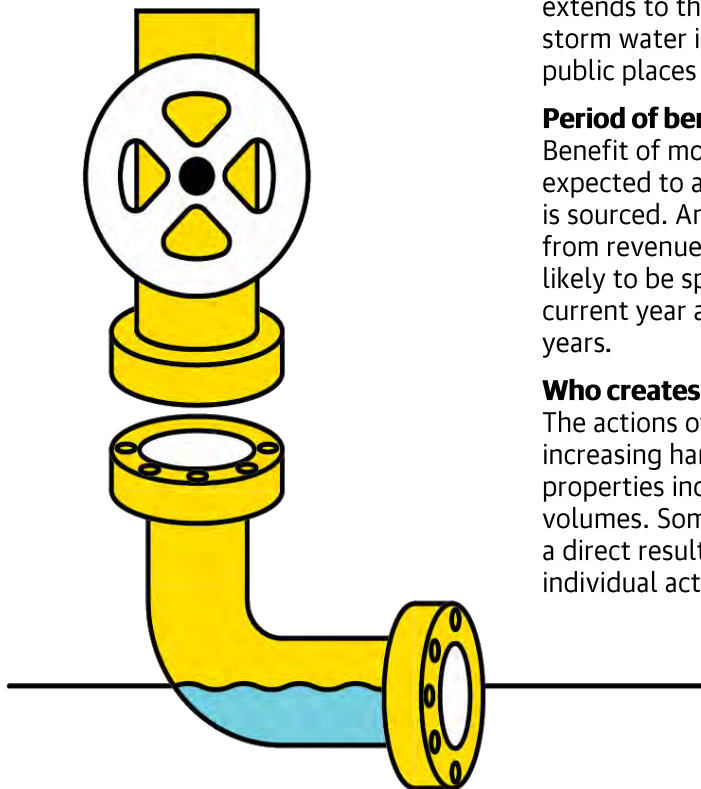
Identifying separate funding – in the form of a targeted rate on stormwater – assists in the accountability and transparency of Council’s cost on this activity. Also provides transparency on the cost of an essential service.

Funding mix

- All (100%): Targeted rate funding
- Unlikely (0%); All other funding sources
- Split: Commercial sector targeted rate (22.5%), Residential targeted rate (77.5%)

Rationale

As the individual beneficiaries are easily identifiable, targeted rates funding is appropriate. Council excludes rural areas from paying for this activity as this service is not provided to them. Council does not consider that a portion of the costs should be recovered in the general rate.



Environment and Infrastructure (Conservation Organisations) – Activity Analysis

Activity: Sewage collection and disposal network

Description

The Council funds the Wellington Zoo Trust and the Karori Sanctuary Trust. While each of these organisations has specific goals and approaches to conservation and education, they provide attractions for residents and visitors.

Community Outcome

- A people friendly compact city

These activities inform and educate residents and visitors about conservation. They tell the story of our past, of our special wildlife, and of exotic flora and fauna.

Who benefits?

These facilities benefit the individuals that choose to attend by providing them with a high-quality recreational and educational experience. These facilities provide significant benefits to the whole community by protecting endangered species.

Period of benefits

Benefit of most operating costs is expected to arise in the year funding is sourced. Some benefits – such as the protection of endangered species – are likely to arise in the future.

Who creates need?

The actions of individuals and groups have some impact on this activity.

Separate funding

This activity provides funding for trusts promoting conservation and wildlife. Council considers that there is little benefit of separate funding

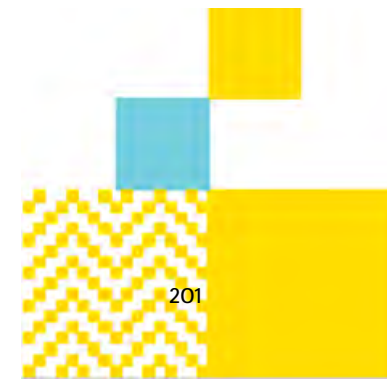
Funding mix

All (100%): General Rates

Unlikely (0%): All other funding sources

Rationale

The Council's contribution to these facilities reflects the benefits to the community as a whole. For this reason, it is appropriate for the Council's contribution to be funded from general rates.



Whanaketanga ōhanga

Economic Development

Growing the regional economy for a prosperous community

The Economic Wellbeing Activity is about achieving long-term and sustainable growth in Gross Domestic Product per capita.

With a dynamic growing economy, Wellington is able to offer residents prosperity and an outstanding quality of life. Our economic activities include funding tourism promotions and visitor attractions, support for the regional economic development agency, and maintaining relationships with other agencies to foster economic growth.

Capital Expenditure

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Economic development capital expenditure projects generally relate to renewals and are funded through rates funded depreciation and borrowings.

Operating activities

The funding sources for the Economic development area are illustrated in the table below.

Activity Grouping	Activity	User Fees	Other Income	Rates	General	Residential Target	Commercial Targeted	Downtown Targeted
City Promotions and Business Support	3.1.1 WellingtonNZ and Venues Wellington	0%	0%	100%	20%	0%	30%	50%
	3.1.2 Tākina Wellington Convention & Exhibition Centre	0%	0%	100%	60%	0%	0%	40%
	3.1.3 City Growth Fund	0%	0%	100%	100%	0%	0%	0%
	3.1.4 Major Projects	0%	0%	100%	100%	0%	0%	0%
	3.1.5 International relations	0%	0%	100%	100%	0%	0%	0%
	3.1.6 Business Improvement Districts	0%	0%	100%	0%	0%	100%	0%

Economic Wellbeing (City Promotions and Business Support) – Activity Analysis

Activity: WellingtonNZ and Venues Wellington

Description

This activity covers the Council's funding of Wellington NZ, the costs of operating Wellington's performing arts and civic venue infrastructure and innovation activities.

Community Outcome

- An innovative business friendly city
- A city of healthy and thriving whanau and communities.

Ensuring that the city has a presence internationally is vital to attracting investment, talent, visitors, and jobs. The Council's civic venue infrastructure is central to Wellington's performing arts economy. It also supports community wellbeing and provides economic benefits.

Who benefits?

Individual users of the venues derive benefit from these activities. In most cases users themselves provide the funding for the benefits (through ticketing charges). All residents and visitors to the city are able to enjoy its public spaces.

Period of benefits

The majority of benefit of operating costs is expected to arise in the year the funding is sourced.

There are however longer-term benefits, as economic development benefits could accrue over a number of years as a result of some expenditure.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- All (100%): Rates funding
- Unlikely (0%): All other funding sources
- Split: General Rate (20%), Commercial targeted rate (50%), Downtown targeted rate (30%)

Rationale

Funding is spread across the sectors that benefit. The main benefits are derived by the business community and in particular businesses in the CBD. A small component of funding is attributed to general rates

covering residential and commercial ratepayers.

Activity: Tākina Wellington Convention & Exhibition Centre

Description

This activity relates to the funding required for the provision of Tākina, Wellington Convention & Exhibition Centre, and event facilities to the City.

Community Outcome

- An innovative business friendly city
- A city of healthy and thriving whanau and communities.

Convention venues are places of events, festivals, and conferences. They anchor Wellington's appeal as a place of creativity, exploration, innovation, and excitement and will bring more business visitation to our downtown area.

Who benefits?

The beneficiaries are predominantly the business sector through increased spending from this activity. Economic growth also provides benefits to residents through employment opportunities.

Period of benefits

The majority of benefit of operating costs is expected to arise in the year the funding is sourced.

There are however longer-term benefits, as economic development benefits could accrue over a number of years as a result of some expenditure.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- All (100%): Rates funding
- Unlikely (0%): All other funding sources
- Split: General Rate (60%), Downtown targeted rate (40%)

Rationale

While the hospitality and entertainment sector receive a part of the benefit, Council's view is that part of the costs should be general rate funded. This is due to the benefit to the community as a whole, through an enhanced cultural offering, and stronger economy this activity will deliver.

Activity: City Growth Fund

Description

This activity covers both the organisational support required to deliver the Council's economic development strategy, as well as the funding mechanism Council provides to support economic growth initiatives.

Community Outcome

- A people friendly, compact city
- An innovative business friendly city

Our grants support the attraction and retention of talented people and support the creative business sector in Wellington.

Who benefits?

The groups and organisations that receive grants clearly benefit from this activity. But the community as a whole also benefits. The projects of the successful applicants are expected to have flow on benefits for the wider community.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced. There are however longer-term benefits, as economic development benefits could accrue over a number of years as a result of some expenditure.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

All (100%): General rates

Unlikely (0%): All other funding sources

Rationale

The nature of the activities and specific outcomes from funded grant activities are not known at this point and it is therefore appropriate that the funding is spread across the whole community through the general rate.

Activity: Major Projects

Description

This activity covers both the organisational support required to deliver the Council's economic development strategy, as well as the funding mechanism Council provides to support economic growth initiatives.

Community Outcome

- A people friendly, compact city
- An innovative business friendly city

Our grants support the attraction and retention of talented people and support the creative business sector in Wellington.

Who benefits?

The groups and organisations that receive grants clearly benefit from

this activity. The community as a whole also benefits. The projects of the successful applicants are expected to have flow on benefits for the wider community.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced. There are however longer-term benefits, as economic development benefits could accrue over a number of years as a result of some expenditure.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

The nature of the activities and specific outcomes from funded grant activities are not known at this point and it is therefore appropriate that the funding is spread across the whole community through the general rate.

Our grants support the attraction and retention of talented people and support the creative business sector in Wellington.

Activity: International Relations

Description

The Council works to make Wellington's economy more competitive and innovative by maintaining relationships internationally to promote the city and the region's interests.

Community Outcome

- An innovative business friendly city

Improving access to international markets is particularly important as it provides local businesses with new opportunities to access large markets.

Who benefits?

The benefits of this activity are split between the community as a whole and institutions that benefit from our efforts.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced. There are longer-term benefits, as economic development benefits could accrue over a number of years as a result international relations.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

All (100%): General rates

Unlikely (0%): All other funding sources

Rationale

Though the benefits are split between the community and certain sectors, the Council believes this activity is most appropriately funded from general rates.

This is because in most situations it would be impractical to identify the beneficiary.

Activity: Business Improvement Districts**Description**

Council provides a mechanism that allows local businesses to work together as Business Improvement Districts (BIDs).

BIDs provide a vehicle for local business-led initiatives that support key city objectives, such as vibrant centres and business creation and development.

Community Outcome

- An innovative business friendly city

Vibrant suburban centres make Wellington an attractive place to live and help form a local sense of community.

Who benefits?

The businesses within the BID are the principal beneficiaries.

There are also likely benefits to the community surrounding the BID, since a BID can also improve vibrancy and environs of the public space within a business area.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups have a minor impact on this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): Commercial targeted rates
- Unlikely (0%): All other funding sources

Rationale

Since the beneficiaries of the Business Improvement Districts policy are principally the businesses covered by each individual BID, it is appropriate that they should bear the cost of the policy.

Oranga ahurea

Cultural Wellbeing

Shaping Wellington's unique identity

The Council supports a wide range of cultural and artistic activity in Wellington. The aim is to foster a lively and creative city that offers rich and varied cultural experiences to residents and visitors. We fund galleries, museums, arts organisations, and art and sculpture in public spaces. We also provide grants to community programmes that foster diversity and encourage people to participate in the arts.

Capital Expenditure

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Cultural wellbeing capital expenditure projects are funded through a combination of rates funded depreciation and borrowings.

Operating activities

The funding sources for the Cultural Wellbeing area are illustrated in the graph below.

Activity Grouping	Activity	User Fees	Other Income	Rates	General	Residential Target	Commercial Targeted	Downtown Targeted
Arts and Culture Activities	4.1.1 Galleries and Museums (WMT)	0%	0%	100%	75%	0%	0%	25%
	4.1.2 Visitor Attractions (Te Papa, Carter Observatory)	0%	0%	100%	30%	0%	0%	70%
	4.1.3 Arts and Cultural Festivals	0%	0%-10%	90-100%	90%-100%	0%	0%	0%
	4.1.4 Creative Sector grants	0%	0%	100%	0%	100%	0%	0%
	4.1.5 City Arts projects and venues access	0%	0%-10%	90-100%	90%-100%	0%	0%	0%
	4.1.6 City Arts Partnerships	0%	10%-20%	80%-90%	80%-90%	0%	0%	0%
	4.1.7 Creative sector initiatives	0%	0%	100%	100%	0%	0%	0%

Cultural Wellbeing (Arts and Culture Activities) – Activity Analysis

Activity: Galleries and Museums (WMT)

Description

The Council is the main funder of the Wellington Museums Trust, which operates the Wellington Museum, the City Gallery, Capital E, the Wellington Cable Car Museum, Carter Observatory and the Colonial Cottage Museum.

Community Outcome

- A welcoming, diverse and inclusive city
- A city of healthy and thriving whanau and communities
- An innovative business friendly city.

Who benefits?

The individuals attending the exhibitions and shows at the galleries and museums clearly benefit from their attendance. The location of these draws people into the downtown area and boosts local businesses.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

Those accessing the Galleries and Museums show a need for this activity. The actions of individuals and groups have a minor impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- All (100%): Rates
- Unlikely (0%): All other funding sources.
- Split: General rates (75%), Downtown targeted rate (25%)

Rationale

The whole community benefits from this activity, and this is reflected with three quarters of the funding being through the general rate.

The balance reflects the benefits to the businesses located in the CBD area and funding through the Downtown targeted rate is appropriate to contribute to this activity.

Activity: Visitor Attractions (Te Papa)

Description

Through this activity the Council funds attractions and facilities that bring visitors to the city, principally Te Papa.

Community Outcome

- A welcoming, diverse and inclusive city
- A city of healthy and thriving whanau and communities.

Who benefits?

The direct beneficiaries are those who visit the attractions and attend other events funded through this activity. There are also direct benefits to the businesses located in the downtown area.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

Those accessing the Visitor Attractions show a need for this activity. The actions of individuals and groups have a minor impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- All (100%): Rates
- Unlikely (0%): All other funding sources.
- Split: Downtown targeted rate (70%), General rate (30%)

Rationale

The Council does not believe it is viable to charge individuals who visit Te Papa directly. Council believes it is appropriate that they contribute to funding it via general rates. The downtown sector should continue to fund a significant portion of the costs.

Activity: Arts and Cultural Festivals

Description

Arts and Cultural festivals that the Council runs or supports include Summer City (Gardens' Magic, Pacifica Festival, Te Rā o Waitangi), Matariki festival, Christmas and New Year and other festivals. It also includes openings and digital activations.

Community Outcome

- A welcoming, diverse and inclusive city
- A people friendly, compact city

Cultural festivals and events shape Wellington's sense of identity. They bring people together and celebrate creativity.

Who benefits?

The events are generally run outdoors in public areas making it impossible to identify individual beneficiaries. The benefits, in any case, are not exclusive.

There are also direct benefits to the businesses located in the downtown area.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

However, long-term benefits might arise from a unique cultural identity.

Who creates need?

Those visiting art exhibitions and cultural festivals show a need for this activity.

The actions of individuals and groups have minor impact on this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- **Most (90%-100%):** General rates
- **Minimal (0%-10%):** Other revenue
- **Unlikely (0%):** All other funding sources.

Rationale

Since this activity benefits the community as a whole, the fairest and most effective way to fund the net cost is from general rates.

Activity: Creative Sector grants

Description

The Council maintains a grants pool to allow creative sector organisations access to funding in accordance with Aho Tini 2030 strategy.

It includes multi-year, professional performing arts, and arts and culture funding.

Community Outcome

- A people friendly, compact city

Arts and cultural grants support the creative sector of Wellington ensuring that the city is lively and full of performing, visual and literary arts activities throughout the year that reflect both Te Tiriti and the diverse communities that comprise Wellington.

Who benefits?

The direct beneficiaries of this activity are the individuals and groups who receive funding.

Funding cultural initiatives also benefits all city residents by making the city a more vibrant place.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

However, long-term benefits might arise from grant creative programmes.

Who creates need?

The actions of individuals and groups drive the costs in this activity.

The individual applications for grants correlate with the costs in this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- **All (100%):** Targeted rates
- **Unlikely (0%):** All other funding sources.

Rationale

The direct beneficiaries of this activity are the individuals or groups who receive funding. Funding is directed to residents, and as such, the Council believes it is appropriate to fund the cost of this activity from rates targeted to the residential sector.

Activity: City Arts projects and venues access

Description

This activity addresses a range of City Arts projects that the Council delivers every year in accordance with Aho Tini 2030 strategy.

It also covers a subsidy for non-profit community groups using Wellington Venues.

Community Outcome

- A people friendly, compact city
- Support for City Arts projects and to enable Mana Whenua and Wellington's creative communities in accordance with Aho Tini 2030.

Who benefits?

The individuals that take part in the arts projects and the non-profit groups that make use of the subsidy directly benefit from this activity. The activity also benefits the community as a whole: The projects supported help make the city a vibrant place and foster cultural identity.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

However, long-term benefits might arise from art projects that persist over several years.

Who creates need?

The actions of individuals and groups drive the costs in this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- Most (90%-100%): General rates
- Minimal (0%-10%): Other revenue
- Unlikely (0%): All other funding sources.

Rationale

While individuals and not-for profit groups that benefit from this activity can be identified, council believes that charging fees would create a significant barrier for participation in community art projects. The Council therefore believes the cost is most appropriately covered by general rates.

Activity: City Arts Partnerships

Description

The Council delivers through City Arts the Toi Pōneke Arts Centre and the Public Art Fund.

This activity also includes the fund which is used to manage the city's art collection.

Community Outcome

- A people friendly, compact city

Leadership and operation of an arts centre that builds on the city's

reputation as New Zealand's arts and culture capital. Public sculpture and art displays, and exhibitions add to the vibrancy and liveability of the city.

Who benefits?

The artists and organisations are clearly direct beneficiary of these partnerships. Toi Pōneke exhibitions are free and accessible to all. Public art is a most accessible form of art and the whole community benefits from it as well as visitors to the city.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced. However, long-term benefits might arise from art projects that persist over several years.

Who creates need?

The actions of individuals and groups drive the costs in this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- Very high (80-90%): General rates
- Very low (10%-20%): Other revenue
- Unlikely (0%): All other funding sources.

Rationale

The Council believes that the majority of the cost is most appropriately funded from general rates. It is also considered appropriate that those art organisations, and users of Toi Pōneke Arts Centre should make a contribution to the cost of the space that they have use over.

Activity: Creative sector initiatives

Description

Creative sector initiatives are focused on major arts, cultural attractions, and events to support creative sector infrastructure development. This activity includes the Hannah Playhouse partnership.

Community Outcome

- A people friendly, compact city

Arts and culture attractions as well as events make Wellington a more attractive place to live and do business and attract thousands of visitors to the city every year, and to support the creative sector to innovate.

Who benefits?

The direct beneficiaries are those who attend the events and attractions funded through this activity. The community as a whole benefits in a number of ways. They have the opportunity to enjoy high-quality art and cultural attractions and events.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups drive the costs in this activity.

Separate funding

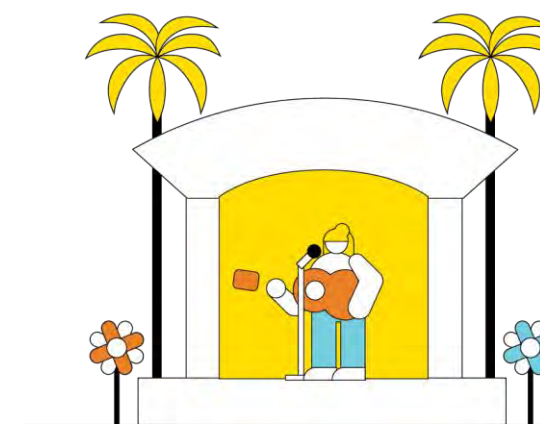
Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources.

Rationale

The Council believes the cost is most appropriately funded from general rates.



Te Pāpori me ngā mahi ā-rēhia

Social and Recreation

Building strong, safe and healthy communities for a better quality of life

A city is only as strong as its people. Wellington is built on strong communities.

It's a safe city where people have plenty of opportunities to fulfil their potential and engage with each other.

As the city's biggest provider of recreation facilities and social housing, we aim to promote healthy lifestyles and build strong communities.

Capital Expenditure

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Social and recreation capital expenditure projects are funded through a combination of grants/subsidies, rates funded depreciation and borrowings.

Operating activities

The funding sources for the Social and Recreation activity area are illustrated in the table below.

Activity Grouping	Activity	User Fees	Other Income	Rates	General	Residential Target	Commercial Targeted	Downtown Targeted	
Recreation promotion and support	5.1.1	Swimming Pools	20%-30%	0%	70%-80%	70%-80%	0%	0%	0%
	5.1.2	Sports fields	10%-20%	0%	80%-90%	80%-90%	0%	0%	0%
	5.1.3	Recreation programmes	0%-10%	0%	90%-100%	90%-100%	0%	0%	0%
	5.1.4	Recreation Centres	20%-30%	0%	70%-80%	70%-80%	0%	0%	0%
	5.1.5	Recreation partnerships	0%	0%	100%	0%	100%	0%	0%
	5.1.6	Playgrounds	0%	0%	100%	100%	0%	0%	0%
	5.1.7	Marinas	100%	0%	0%	0%	0%	0%	0%
	5.1.8	Golf Course	30%-40%	0%	60%-70%	60%-70%	0%	0%	0%
	5.1.9	Leisure Card	0%	0%	100%	100%	0%	0%	0%
Community support	5.2.1	Libraries	0%-10%	0%	90%-100%	90%-100%	0%	0%	0%
	5.2.2	Community advocacy	0%	0%	100%	0%	100%	0%	0%
	5.2.3	Grants (Social and Recreation)	0%	0%	100%	100%	0%	0%	0%
	5.2.4	Housing	100%	0%	0%	0%	0%	0%	0%
	5.2.5	Community centres and halls	0%-10%	0%	90%-100%	0%	90%-100%	0%	0%
	5.2.6	Cemeteries	40%-50%	0%	50%-60%	50%-60%	0%	0%	0%
	5.2.7	Public toilets	0%	0%	100%	100%	0%	0%	0%
	5.2.8	City safety	0%	0%	100%	100%	0%	0%	0%
	5.2.9	WREMO	0%	0%	100%	100%	0%	0%	0%
Public health and safety	5.3.1	Public health regulations	60%-70%	0%	30%-40%	30%-40%	0%	0%	0%

Social & Recreation (Recreation promotion and support) – Activity Analysis

Activity: Swimming Pools

Description

This activity covers the cost of providing the Council's seven swimming pools: Wellington Regional Aquatic Centre (WRAC, Kilbirnie), Freyberg Pool (Oriental Bay), Karori Pool, Keith Spry Pool (Johnsonville), Tawa Pool, Thorndon Pool (summer only) and Khandallah Pool (summer only).

Community Outcome

- A people friendly, compact city
- A welcoming, diverse and inclusive city

Swimming pools provide access to sport and recreation opportunities which is important for people's health and wellbeing.

Who benefits?

Our swimming pools mainly benefit the people who use them.

However, there are also benefits to the community as a whole. By providing recreation facilities, the pools help increase the overall levels of residents' health, providing economic and social benefits.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of most individuals and groups have some impact on this activity.

There is a correlation between the number of people using the pool and operating costs.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- High (70%-80%): General Rate
- Some (20%-30%): User Charges
- Unlikely (0%): All other funding sources

Rationale

While individuals receive the direct benefits, the Council believes it is appropriate for the community as a whole to bear most of the costs.

It would not be desirable to raise fees to levels that discouraged people from using them or provided barriers to people on low incomes.

Activity: Sports fields

Description

This activity covers the costs of providing the city's sports fields, including synthetic artificial surfaces.

These provide year-round venues for recreation and competitive sport for people of all ages.

Community Outcome

- A people friendly, compact city

Sports fields provide access to sport and recreation opportunities which is important for people's health and wellbeing.

Who benefits?

The city's sports fields provide significant benefits for private individuals and sports clubs.

The sports fields also benefit the community as a whole – they help increase the overall levels of residents' health, providing economic and social benefits.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of most individuals and groups have some impact on this activity.

There is a correlation between the number of people using the sport fields and operating costs.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- Very High (80%-90%): General rates
- Low (10%-20%): User charges
- Unlikely (0%): All other funding sources

Rationale

While individuals receive the direct benefits, the Council believes it is appropriate for the community as a whole to bear most of the costs.

It would not be desirable to raise fees to levels that discouraged users from being able to participate in sport.

Activity: Recreation programmes

Description

The Council organises programmes and works with stakeholders to deliver programmes to encourage people's participation in leisure activities.

Community Outcome

- A people friendly, compact city

This activity supports access to sport and recreation opportunities which is important for people's health and wellbeing.

Who benefits?

The Council's recreation programmes benefit the individuals who take part.

They also operate as community events, helping bring people together.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- Most (90%-100%): General rates
- Very low (0%-10%): User charges
- Unlikely (0%): All other funding sources

Rationale

The benefits to the community as a whole justify ratepayer funding and it would not be desirable to impose fees as that may discourage participation and provide barriers to people on low incomes taking part.

Activity: Recreation centres

Description

This activity covers the costs of providing the Council recreation centres in Karori, Kilbirnie, Khandallah (Nairnville), Tawa and the ASB Sports Centre.

Community Outcome

- A people friendly, compact city

Recreation centres provide access to sport and recreation opportunities which is important for people's health and wellbeing.

Who benefits?

Our recreation centres mainly benefit the people who use them.

However, there are also benefits to the community as a whole, such as providing community focal points that bring people together.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- High (70%-80%): General rates
- Moderate (20%-30%): User charges
- Unlikely (0%): All other funding sources

Rationale

It is appropriate and acceptable to charge people who use the centres.

However, it would not be desirable to raise fees to levels that discouraged people from using the centres.

The benefit to the community and the significant role these centres play in their local areas justifies a significant ratepayer contribution.

Activity: Recreation partnerships

Description

The Council maintains relationships with a number of groups that seek to provide publicly accessible facilities that contribute to both passive and active recreation.

Community Outcome

- A people friendly, compact city

This activity supports access to sport and recreation opportunities which is important for people's health and wellbeing.

Who benefits?

The organisations we fund and the people that take part in their programmes also receive direct benefits.

In addition, by supporting recreation partners, the city receives the economic benefits from having sport and recreation organisations located here.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

The Council's recreation programmes support access to sport and recreation opportunities which is important for people's health and wellbeing.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

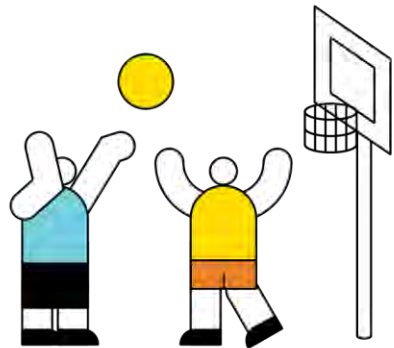
Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): Residential targeted rate
- Unlikely (0%): All other funding sources

Rationale

While the individuals who choose to access these facilities receive some benefits, the Council believes it is appropriate for the residential sector to bear the costs of our recreation partnerships.



Activity: Playgrounds

Description

The Council provides 108 neighbourhood playgrounds across the city to give families a safer place to play near home. This activity covers the cost of providing those.

Community Outcome

- A people friendly, compact city

This activity supports access to recreation opportunities and physical play for younger people that are important for their development and their health and wellbeing.

Who benefits?

The city's playgrounds provide safe, entertaining places for children to play. The benefits to the children and their families are significant.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): General rate
- Unlikely (0%): All other funding sources

Rationale

It would not be desirable or acceptable to charge people for using playgrounds.

Most people recognise them as important facilities and are prepared to contribute to the costs through their rates.

Activity: Marinas

Description

The Council owns two Marinas at Evans Bay and Clyde Quay. These provide private storage and live-aboard facilities for boat owners as well as supporting the recreational activities of a large number of boat owners. This activity covers the cost of providing these.

Community Outcome

- A people friendly, compact city

This activity supports access to the harbour and the coast for recreation, fishing and enjoyment.

Who benefits?

The marinas benefit the people who use them by providing boat sheds for safe storage, moorings and access by marina piers.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): User Charges
- Unlikely (0%): All other funding sources

Rationale

As identifiable individuals receive private benefits from this activity, it is appropriate for them to meet the costs. The benefits accrue to a narrow sector of the community who use these facilities and the user charges are set at appropriate market rates.

Activity: Golf Course

Description

This activity covers the costs of providing the city's municipal golf course.

Community Outcome

- A people friendly, compact city

This activity supports access to sport and recreation opportunities which is important for people's health and wellbeing.

Who benefits?

The city's municipal golf course in Berhampore provides significant benefits for club members and the club itself.

The club is also open and often available for hire to members of the public to use for informal recreation.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- High (60%-70%): General Rate
- Some (30%-40%): User Charges
- Unlikely (0%): All other funding sources

Rationale

While individuals receive significant direct benefits, the Council believes it is appropriate for the community as a whole to bear some of the operating costs of, due to golf course being located on Town Belt land with free public access to the area. The user funded portion relates to costs specific to the provision of the Golf Course.

Social & Recreation (Community Support) – Activity Analysis

Activity: Libraries

Description

The Council provides a network of libraries including the Central Library, branch libraries, and a popular website.

Community Outcome

- A people friendly, compact city

Libraries are neighbourhood institutions that anchor community life and bring people together. They provide physical and online information and content, programming, and resources.

Who benefits?

Libraries benefit the people who use them.

By providing community support and access to information, the libraries enhance the overall levels of skill, literacy, and knowledge in the city, providing benefits to the whole community.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of most individuals contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- Most (90%-100%): General rates
- Very low (0%-10%): User charges
- Unlikely (0%): All other funding sources

Rationale

While individuals receive many of the direct benefits, the Council believes it is appropriate that most of the cost of running libraries should be met by the wider community.

Activity: Community Advocacy

Description

Our City Communities advisors support a wide range of community groups such as senior citizens, Māori, youth, Pacific Islanders, refugees and migrants, and people with disabilities. This work ensures that Wellington's diverse population is supported.

Community Outcome

- A people friendly, compact city

A city that offers an outstanding quality of life and strong sense of place and leaves no-one behind; provides outstanding recreational

opportunities (active and passive) that are accessible and inclusive.

Who benefits?

The projects funded under this activity benefit all Wellingtonians and communities:

The build community and neighbourhood resilience supporting the development of connected, vibrant and participatory communities.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

The Council believes it is appropriate to fund the majority of costs for this

activity from rates targeted to the residential sector. This is because the benefits accrue to all residents.

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Libraries that are neighbourhood institutions that anchor community life and bring people together. They provide physical and online information and content, programming, and resources.

Activity: Grants (Social and Recreation)

Description

The Council maintains four grant pools. This activity covers the grants to community groups and organisations whose projects seek to promote recreational activity and overall social wellbeing. The grants process is overseen by a subcommittee of Council.

Community Outcome

- A people friendly, compact city

Our grants support community groups that promote individual wellbeing, safe neighbourhoods, and cohesive, engaged and inclusive communities.

Who benefits?

The groups and organisations that receive grants clearly benefit from this activity.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): General rates

Rationale

While grants recipients benefit directly from this activity, seeking to recoup the cost from them would defeat the purpose of the grants pool.

Given this and that there are benefits to the community as a whole, the Council believes the fairest and most effective way to fund it is from general rates.

Activity: Housing

Description

The Council owns over 2,000 housing units, which we rent to low-income people whose housing needs are not met by the private sector.

Tenants are charged 70 percent of the estimated market rent for their property.

Community Outcome

- A people friendly, compact city

Social housing provides an opportunity for a home and a better quality of life for those less well-off without unreasonable hardship.

Who benefits?

The main beneficiaries of this activity are the tenants, who receive accommodation at below market rent.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): User charges

Rationale

As the main beneficiaries, it is appropriate for tenants to pay all of the costs involved in providing community housing. The Council's current policy is to provide homes at 70 percent of market rent.

Activity: Community Centres and Halls

Description

This activity supports the delivery of services/activities from community centres and halls. The Council directly delivers services to the community from one halls and six centres. Community organisations are contracted to deliver services from our assets or from non- council assets (22 centres in total) and are funded through three-year contracts (Social Grants).

Community Outcome

- A people friendly, compact city
- These facilities are important anchors in our communities. They are places for groups to come together, strengthening social cohesion, and making the city a more appealing place for people to live.

Who benefits?

The people and groups who use community facilities receive a clear and direct benefit. This benefit is private and exclusive.

However, the provision of these facilities also has benefits for the wider community, bringing people together.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- Most (90%-100%): Residential sector targeted rates
- Very low (0%-10%): User charges
- Unlikely (0%): All other funding sources

Rationale

Community centres make a significant contribution to community wellbeing by providing an anchor for the local community as well as a city-wide network of community resources.

Given the benefit for the local community, residential sector targeted rates are the appropriate funding source.

Activity: Cemeteries

Description

We operate a crematorium and cemetery at Karori and a cemetery at Makara.

We also manage Wellington cemetery records dating back to 1849 available for public viewing. Karori Cemetery is now managed as a closed cemetery for burials, unless interments are done in existing family plots.

Community Outcome

- A people friendly, compact city

The cemeteries provide sensitive and respectful bereavement services catering for a wide range of communities and beliefs. We maintain the cemetery sites to a good standard, reflecting their importance to the community.

Who benefits?

Those using the services of the cemetery and crematorium.

The Community also benefit through the protection of public health and the maintenance of cemeteries and cemetery records for future generations to locate their ancestor's burial plot/site.

There are also social benefits, as these spaces are used by the community for recreation and education purposes..

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

However, some benefits to future generations occur in the future (see who benefits).

Who creates need?

The actions of some individuals and groups have some impact on this activity.

Separate funding

Identifying separate user pays funding assists in the accountability and transparency of Council's expenditure on this activity.

Funding mix

- Moderate - more than 50% (50%-60%): General rates
- Moderate - less than 50% (40%-50%): User charges

Rationale

The benefits of this activity are split between individuals for cemetery services and the community as a whole. Therefore, it is appropriate for the costs to be split evenly.

Activity: Public toilets

Description

We own and maintain around 100 public toilets throughout the city.

This activity includes ensuring they are kept clean and maintained fit for public use.

Community Outcome

- A people friendly, compact city

These facilities are located conveniently throughout the city protecting against public health risks.

Who benefits?

Mainly visitors and those away from their home use public toilets generally in support of leisure pursuits, tourism and commercial businesses.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups somewhat contribute to the need for this activity.

Separate funding

Identifying separate user pays funding assists in the accountability

and transparency of Council's expenditure on this activity.

Funding mix

- All (100%): General rates

Rationale

Since the whole community benefits, the fairest and most effective way to fund it is through the general rate.

Experience shows attempts to charge individuals is not practical or easy to manage, and though individuals also benefit, the Council does not believe it would be appropriate to refuse access to people who cannot or will not pay.

We own and maintain around 100 public toilets throughout the city. This activity includes ensuring they are kept clean and maintained fit for public use.

Activity: City safety

Description

This includes patrols by city safety officers, closed circuit television monitoring of some inner-city streets, and safety audits.

Community Outcome

- A people friendly, compact city

This activity promotes individual wellbeing, safe neighbourhoods and a safe inner city.

Who benefits?

Our city safety initiatives benefit the whole community.

Though individuals benefit from reduced crime, the benefits are felt community-wide and are not exclusive to individuals.

The Wellington Regional Emergency Management Office works with all sectors of the community to ensure the city is prepared and ready to respond in the event of an emergency.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups somewhat contribute to the need for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): General rates

Rationale

Since this activity benefits the community as a whole, the fairest and most effective way to fund it is from general rates.

Activity: WREMO

Description

Wellington Regional Emergency Management Office (WREMO) provides a shared service to all the councils within the region.

Its role is to help the city prepare for disasters, and to maintain the Council's Emergency Operations Centre at a state of readiness for response.

Community Outcome

- A people friendly, compact city

This agency works with all sectors of the community to ensure the city is prepared and ready to respond in the event of an emergency.

Who benefits?

All residents and businesses benefit from preparation work to respond to and recover from any emergency.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups somewhat contribute to the need for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): General rates

Rationale

Individuals, households, businesses and communities all benefit from being well prepared to respond to and recover from emergency situations. The Council believes the fairest and most effective way to fund this activity is from general rates.

Social & Recreation (Public health and safety) – Activity Analysis

Activity: Public Health Regulations

Description

This activity covers the Council's role in licensing and monitoring food outlets, licensing alcohol liquor outlets, registering and impounding dogs, responding to noise, nuisance, animal and litter complaints, and handling infectious disease investigations and trade waste activities.

Community Outcome

- A people friendly, compact city

This activity benefits the community as a whole, protecting the public from hazards created or potentially created by identifiable individuals and businesses.

Who benefits?

There are a number of identifiable users who both cause and benefit from this activity.

Businesses cannot operate without regulatory approvals in place.

Consenting and compliance activities ensure that minimum standards are met and maintained, ensuring public confidence in those businesses and their products.

Dog owners benefit from the regulatory platform established by the Dog Control Act, ensuring that all dogs are registered and subject to control measures.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and businesses exclusively contribute to the need for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- Moderate to High (60%-70%):
User Charges
- Low to Moderate (30%-40%):
General Rates
- Unlikely (0%): All other funding sources

Rationale

As this work protects the community from harm arising from the actions of individuals and businesses, it is appropriate that those individuals or businesses potentially causing the harm should pay.

For some services, it is not appropriate or possible to charge users. Since this work offers benefits to the broader community, it is appropriate for the remaining costs to be funded from general rates.

Whanaketanga ā-tāone

Urban Development

Directing growth and delivering quality

Nestled between harbour and hills, Wellington is a compact and dynamic city.

We aim to preserve its special character, making sure developments are safe and in harmony with the environment. Our work in this area includes urban planning, building regulation, heritage protection and the development of public spaces.

Capital Expenditure

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Urban development capital expenditure projects are funded through a combination of rates funded depreciation and borrowings.

Operating activities

The majority of activities in the Urban development area are funded via the General Rate. The funding sources are illustrated in the table below.

Activity Grouping	Activity	User Fees	Other Income	Rates	General	Residential Target	Commercial Targeted	Downtown Targeted
Urban Planning, Heritage and Public Spaces Development	6.1.1 Urban Planning and Policy development	0-10%	0%	90-100%	100%	0%	0%	0%
	6.1.2 Public Spaces and Centres Development	0%	0%	100%	100%	0%	0%	0%
	6.1.3 Built Heritage Development	0%	0%	100%	100%	0%	0%	0%
	6.1.4 Housing Development	0%	0%	100%	100%	0%	0%	0%
Building and Development Control	6.2.1 Building Control and Facilitation	60%-70%	0%	30%-40%	30%-40%	0%	0%	0%
	6.2.2 Development Control and Facilitation	40%-50%	0%	50%-60%	50%-60%	0%	0%	0%
	6.2.3 Earthquake Risk Mitigation	0%	0%	100%	100%	0%	0%	0%
	6.2.4 Building Control and Facilitation Weathertight Homes	0%	0%	100%	100%	0%	0%	0%

Urban Development (Urban Planning, Heritage and Public Spaces Development) – Activity Analysis

Activity: Urban Planning and Policy

Description

The Council wants to ensure the city grows in ways that encourage high-quality development and produce the best long-term result for everyone.

Community Outcome

- A people friendly, compact city

This activity ensures the city's built form is developed in appropriate ways.

Who benefits?

The whole community benefits from this activity: Urban planning ensures the city grows in a controlled, environmentally sustainable way and encourages high-quality developments.

Urban planning ensures the city grows in a controlled, environmentally sustainable way and encourages high-quality developments.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Identifying separate funding assists in the accountability and transparency of Council's costs on this activity.

Funding mix

- **Most (90-100%):** General rates
- **Low (0-10%):** User fees and charges
- **Unlikely (0%):** All other funding sources

Rationale

Since the community as a whole benefits from this work, it is appropriate for general ratepayers to bear the costs.

A small fee is collected for Corridor Access Request applications to recover anticipated cost of running and maintaining our sub surface asset data platform.

Activity: Public Spaces and Centres Development

Description

We fund work to develop the street environments, urban parks and squares, and other public areas in the city and suburban centres.

We aim to make these areas safe, accessible and attractive, with plenty of green space.

Community Outcome

- A people friendly, compact city
- A welcoming, diverse and inclusive city

Public spaces are an important component of the inner city providing accessible opportunities for relaxation, recreation and leisure for residents and visitors.

Who benefits?

This work benefits the whole community by enhancing the urban environment, making the city safer and contributing to the vibrancy of Wellington.

All residents and visitors to the city are able to enjoy its public spaces.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups have very limited effect on costs for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- **All (100%):** General rates
- **Unlikely (0%):** All other funding sources

Rationale

While centre development provides a clear benefit to geographical suburban areas, targeted rates to fund these activities are not considered appropriate given the broad benefit to the community as a whole.

Activity: Built Heritage Development

Description

In order to promote Wellington as a place that celebrates its heritage, we work to help protect and restore the city's heritage assets.

Our work in this area includes maintaining an inventory of heritage sites and upgrading heritage sites.

Community Outcome

- A people friendly, compact city

Heritage buildings contribute to the city's distinct identity and enhance its sense of place.

Who benefits?

This work benefits the whole community by protecting the city's heritage. Preservation of city landmarks enhances the city's image, makes it more attractive, and contributes to people's sense of history and community pride.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups have very limited effect on costs for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

In order to promote Wellington as a place that celebrates its heritage, we work to help protect and restore the city's heritage assets.

Our work in this area includes maintaining an inventory of heritage sites and upgrading heritage sites.

Activity: Housing Development

Description

Council has developed a Housing Strategy which aims to ensure that all Wellingtonians are well housed.

This activity includes our affordable rental programme Te Kainga

Community Outcome

- A people friendly, compact city
- A welcoming, diverse and inclusive city

Encouraging housing initiatives so that Wellingtonians can enjoy quality Housing at a level which is affordable.

Who benefits?

Work funded by this activity benefits individuals who currently cannot access quality affordable housing. However, the community as a whole also benefits through improving the overall availability and quality of the city's housing stock.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

The affordable rental programme (Te Kainga) is 100% fee funded. This increases transparency and accountability. The activity funding mix shows how the net costs for this activity are funded.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

While the private market does provide housing, this activity seeks to encourage development which would not occur without Council's support. Given this and the benefits to the community as a whole, the fairest and most effective way to fund it is from general rates.

Preservation of city landmarks enhances the city's image, makes it more attractive, and contributes to people's sense of history and community pride.

Urban Development (Building and Development Control) – Activity Analysis

Activity: Building Control and Facilitation

Description

The Council has a statutory responsibility under the Building Act and the Resource Management Act to control building developments. This includes ensuring buildings are safe and sanitary, and do not threaten environmental quality or public health.

Community Outcome

- A people friendly, compact city

This activity benefits the community, ensuring buildings are safe and meet legal requirements.

Who benefits?

In most cases, buildings are for private and exclusive use. Consequently, building control work primarily benefits private individuals – the people and companies that build, redevelop, or occupy homes, offices and other buildings.

Period of benefits

Due to the statutory lifetime of a building consent, the benefit of the operating costs is expected to arise within 24 months of the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- Moderate to High (60%-70%): User Charges
- Low to Moderate (30%-40%): General Rates
- Unlikely (0%): All other funding sources

Rationale

While individuals and businesses receive the benefits of our building control work, we are constrained in our ability to recover costs from those parties. User charges for some activities are set by law or regulation, which in some instances prevents us from charging at all.

Since this work offers benefits to the broader community, it is appropriate for the remaining costs to be funded from general rates.

Activity: Development Control and Facilitation

Description

The Council has a statutory responsibility under the Resource Management Act to ensure land and other resources are used sustainably.

Community Outcome

- A people friendly, compact city

This work benefits the community, by ensuring resources are used sustainably, protecting public health, safety and future users of land and buildings, urban character, and the city's heritage.

Who benefits?

The main beneficiaries of this work are the individuals and businesses involved in land subdivision, development, or use of other resources. By ensuring development is safe, sustainable and meets legal obligations, this work ensures public confidence in those businesses and their products.

Period of benefits

Due to the statutory lifetime of a resource consent, the benefit of the operating costs is expected to arise within 5 years of the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- Moderate – less than 50% (40%-50%): User Charges
- Moderate – more than 50% (50%-60%): General Rates
- Unlikely (0%): All other funding sources

Rationale

While individuals and businesses receive the benefits of our building control work, we are constrained in our ability to recover costs from those parties. User charges for some activities are set by law or regulation, which in some instances prevents us from charging at all.

Since this work offers benefits to the broader community, it is appropriate for the remaining costs to be funded from general rates.

Activity: Earthquake Risk Mitigation

Description

The Council has a statutory responsibility under the Building Act to mitigate the risks that earthquakes may have on structures.

Community Outcome

- A people friendly, compact city

Wellington's high earthquake risk means this work is critical. It protects public safety, as well as preserving the city's heritage and the economic investment made in buildings and infrastructure.

Who benefits?

The whole community benefits from Council mitigating the risk of earthquakes on existing structures.

Wellington's high earthquake risk means mitigation work is critical. It protects public safety, as well as preserving the city's heritage and the economic investment made in buildings and infrastructure.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

Since the activity benefits the community as a whole, the fairest and most effective way to ultimately fund it is from general rates.

Activity: Building Control and Facilitation - Weathertight Homes

Description

Resolving weathertight home issues.

Community Outcome

- A people friendly, compact city

By providing resolution to the weathertight homes issue, by supporting repairs to provide healthier and more resilient homes.

Who benefits?

Ensuring leaky homes get fixed provides benefits to the Community as a whole. Through no fault of their own, individuals are stuck with leaky homes which can, in the worst circumstances, affect the health and well-being of those living there.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups do not contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Important that any borrowing (which might be used to spread the cost) and rate funding associated with this activity are transparent and that these funds are ring fenced.

Funding mix

- All (100%): General rates
- Unlikely (0%): All other funding sources

Rationale

Since the activity benefits the community as a whole, the fairest and most effective way to ultimately fund it is from general rates.

We note however the need for borrowings and ring-fencing the rates funding.

Tūnuku Transport

Providing quality connections

We're responsible for Wellington's extensive transport network, and for planning for the city's future transport needs.

We see a high-quality transport system as critical to the city's economy and quality of life.

Our transport activities include looking after hundreds of kilometres of city roads, as well as accessways, footpaths, cycleways, parking facilities, traffic signs and signals, street lighting and pedestrian crossings. We also manage parking areas.

Capital Expenditure

The interest and depreciation costs relating to capital expenditure are incorporated in the operating costs of each activity. Transport capital expenditure projects are funded through a combination of NZTA subsidies, rates-funded depreciation and borrowings.

Operating activities

The funding sources for the Transport Activity area are illustrated in the table below.

Activity Grouping	Activity	User Fees	Other Income	Rates	General	Residential Target	Commercial Targeted	Downtown Targeted
Transport	7.1.1 Transport Planning	0%	0%	100%	100%	0%	0%	0%
	7.1.2 Vehicle network	0%	0%-10%	90%-100%	90%-100%	0%	0%	0%
	7.1.3 Cycle network	0%	0%-10%	90%-100%	90%-100%	0%	0%	0%
	7.1.4 Passenger Transport Network	0%	80%-90%	10% - 20%	10%- 20%	0%	0%	0%
	7.1.5 Pedestrian Network	0%	0%-10%	90%-100%	90%-100%	0%	0%	0%
	7.1.6 Network-wide Control and Management	10%-20%	10%-20%	60%-70%	60%-70%	0%	0%	0%
	7.1.7 Road Safety	0%	20%-30%	70%-80%	70%-80%	0%	0%	0%
	7.1.8 Major City Upgrades	0%	100% ³	0%	0%	0%	0%	0%
	7.1.9 Roads Open Spaces	0%	0%-10%	90%-100%	90%-100%	0%	0%	0%
	7.1.10 Charged Up Capital	100%	0%	0%	0%	0%	0%	0%
Parking	7.2.1 Parking	100%	0%	0%	0%	0%	0%	0%

³ Other income refers to borrowings for this activity. Please refer to full details in the Activity Analysis below.

Transport (Transport) – Activity Analysis

Activity: Transport Planning

Description

A well-planned transportation network plays an important part in making the city more liveable. It provides for the efficient movement of freight and it allows for people to be better connected, aiding social cohesion.

Community Outcome

- A people friendly, compact city
- A welcoming, diverse and inclusive city

The transport network provides people with accessible and safe transport choices, for work, recreation, and pleasure, including walkways and bikeways.

Who benefits?

This activity is of benefit to the whole community.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): General rates

Rationale

This activity is of benefit to the whole community. As the whole community benefits, general rates funding is appropriate.

Activity: Vehicle Network

Description

We manage a vehicle network that includes 699 kilometres of urban and rural roads, 1,236 kilometres of kerbs and channels, 76 bridges and large culverts and four tunnels, as well as all related pavements and service lanes.

Community Outcome

- A people friendly, compact city
- Our road network safely and efficiently accommodates more than 40,000 people driving around the city each day, for work and recreation.

Who benefits?

The direct beneficiaries are road users. This includes everyone who drives private cars, as well as businesses that use roads for commercial purposes. There are also many indirect beneficiaries, receive road-based services like meals on wheels or mail deliveries.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability. It's not possible to reasonably assess how much cost and benefit is directly attributable to different groups of road users, and Council currently has no legal means to impose direct costs on road users.

Funding mix

- Most (90%-100%): General rates
- Minimal (0%-10%): Other revenue

Rationale

As the community as a whole benefits from our provision of the vehicle network, and the apparent issues with charging individual users the fairest approach is to fund costs in this activity from general rates. A small percentage of our costs is funded by NZTA subsidies.

40,000 people

Our road network safely and efficiently accommodates more than this number of people driving around the city each day, for work and recreation.

Activity: Cycle network

Description

Cycleways require regular maintenance to remain safe – surfaces need to be smooth; lanes need to be clearly marked, and cycle stands, and maintenance stations need to be provided at appropriate parking points.

Community Outcome

- A people friendly, compact city
- A welcoming, diverse and inclusive city

The cycle network reflects our commitment to sustainable, safe and efficient transport choices.

Who benefits?

The direct beneficiaries of the city's cycleways are the people who use them. There are also many indirect benefits, as cycleways contribute towards reducing the amount of vehicle traffic, which in turn makes the city's roads safer and less congested.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and

accountability. Identifying and charging individual users would however be inefficient, impractical, and potentially discourage people from using the pedestrian network.

Funding mix

- **Most (90%-100%):** General rates
- **Minimal (0%-10%):** Other revenue

Rationale

As the community as a whole benefits from our provision of the pedestrian network, and the apparent issues with charging individual users the fairest approach is to fund costs in this activity from general rates. A small percentage of our costs is funded by NZTA subsidies.

Activity: Passenger Transport Network

Description

The Lambton Quay Bus Interchange is owned and operated by Council. Council also provides and maintains the special bus lane markings on roads throughout the city.

Community Outcome

- A people friendly, compact city
- Our passenger transport network safely and efficiently accommodates people using public transport services to travel around the city each day, for work and recreation.

Who benefits?

While individual users of public transport receive the most direct benefit, there are also many indirect beneficiaries. Public transport services contribute towards reducing the amount of vehicle traffic, which in turn makes the city's roads safer.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- **High (70%-80%):** Other revenue
- **Low (20%-30%):** General rate

Rationale

Because the community as a whole benefits, the fairest approach is to fund costs in this activity from general rates. However, Council receives a share of the revenue generated from advertising on bus shelters and pedestrian canopies.

Activity: Pedestrian Network

Description

This activity covers the management of our pedestrian network.

Community Outcome

- A people friendly, compact city
- A welcoming, diverse and inclusive city

Our cycle and pedestrian networks accommodate nearly 25,000 walking and cycling commuters each day and provide for easy and affordable movement to and around the city.

Who benefits?

The direct beneficiaries of the pedestrian network are the people who use them. There are also many indirect benefits, as the pedestrian network contributes towards reducing the amount of vehicle traffic, which in turn makes the city's roads safer and less congested.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Identifying and charging individual users would however be inefficient,

impractical, and potentially discourage people from using the pedestrian network.

Funding mix

- Very high (90%-100%): General rates
- Very low (0%-10%)

Rationale

As the community as a whole benefits from our provision of the pedestrian network, and the apparent issues with charging individual users the fairest approach is to fund costs in this activity from general rates.

A small percentage of our costs is funded by NZTA subsidies.

25,000
people

Our cycle and pedestrian networks accommodate nearly 25,000 walking and cycling commuters each day.

Activity: Network-wide Control and Management

Description

This activity covers our traffic control systems, road marking and signs, and network management activities.

Community Outcome

- A people friendly, compact city

Our road network safely and efficiently accommodates people driving around the city. Our pedestrian and cycle networks deliver the same outcomes for walking and cycling commuters.

Who benefits?

The benefits are felt by the whole community, including road users (private and commercial), pedestrians, cyclists, residents, and tourists.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- High (70%-80%): General rates
- Low (10%-20%): Other revenue, and User fees

Rationale

A small percentage of our costs is funded by NZTA subsidies & fees for administering network activities.

Because the community as a whole benefit, the fairest approach is to fund the remaining costs from general rates.

Activity: Road safety

Description

Delivering a safe road network is a fundamental goal of our Transport strategy. Providing and maintaining safety assets such as street lighting, safety fences and rails, as well as leading road education, significantly enhances safety for all users of our transport networks.

Community Outcome

- A people friendly, compact city

Our road network safely and efficiently accommodates people driving around the city each day, for work and recreation. Our pedestrian and cycle networks deliver the same outcomes for walking and cycling commuters each day.

Who benefits?

The benefits are felt by the whole community, including road users (private and commercial), pedestrians, cyclists, residents, and tourists.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- Very high (80%-90%): General rates
- Very low (10%-20%): NZTA subsidies
- Unlikely (0%): All other funding sources

Rationale

Because the community as a whole benefit, the fairest approach is to fund costs in this activity from general rates.

A small percentage of our costs are funded by the New Zealand Transport Agency (NZTA) which pass on funding from fuel taxes gathered by Central Government.

Activity: Major City Upgrades

Description

This activity covers the costs related to Major City Upgrades

Community Outcome

- A people friendly, compact safe and accessible city

Major City Upgrades re-shape how we travel in Wellington. It will make transport fast, more comfortable, and greener.

Who benefits?

Residents and Visitors will benefit from better connections throughout the city.

Period of benefits

There are longer term benefits from greener transport options and efficiency gains from better transport options.

Who creates need?

The actions of individuals and groups partly drive costs for this activity.

Separate funding

Council considers that there is little benefit of separate funding.

Funding mix

- Before delivery: All (100%) - Borrowings

There is an NZTA funding component to subsidise cost of this activity. The

remainder of cost is debt funded until the delivery of the projects.

- After delivery: All (100%) - General rates

Rationale

Given the widespread benefits for the whole community, the costs of major projects should be recovered via the general rate once the projects are delivered.

Activity: Roads Open Spaces

Description

Roads that are clean and have clear edges help to make the city attractive and safe.

We clean city and residential streets, empty rubbish bins in the central city and remove spills and litter.

Community Outcome

- A people friendly, compact city.

Our road network safely and efficiently accommodates people driving around the city each day, for work and recreation.

Who benefits?

This work benefits anyone who lives in or moves around the city by ensuring that footpaths, roadside verges and open spaces are safe and attractive. It helps to maintain the city's environment and residents' safety, and enjoyment of their surroundings.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- Most (90%-100%): General rates
- Minimal (0%-10%): NZTA subsidies
- Unlikely (0%): All other funding sources

Rationale

As the community as a whole benefit, the fairest approach is to fund costs in this activity from general rates.

A small percentage of our costs are funded by the New Zealand Transport Agency which pass on funding from fuel taxes gathered by Central Government.

Activity: Charged Up Capital

Description

This activity covers the management of our EV charging infrastructure.

Community Outcome

- An innovative business friendly city
- A people friendly compact city.

Who benefits?

The direct beneficiaries of the Council's EV charging services are those people who use EV chargers. A second benefit comes from the free parking on council- owned spaces during the use of the charger.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced.

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): User Charges

Rationale

It is appropriate to charge people for using EV chargers.

It might be argued that retailers benefit from Council's provision of EV chargers.

Transport (Parking) – Activity Analysis

Activity: Charged Up Capital

Description

This activity covers the management of Council-controlled on-street and off-street parking

Community Outcome

- An innovative business friendly city
- A people friendly compact city.

Who benefits?

The direct beneficiaries of the Council's parking services are those people who use car parks.

Period of benefits

The benefit of the operating costs is expected to arise in the year the funding is sourced

Who creates need?

The actions of individuals and groups fully contribute to the need for this activity.

Separate funding

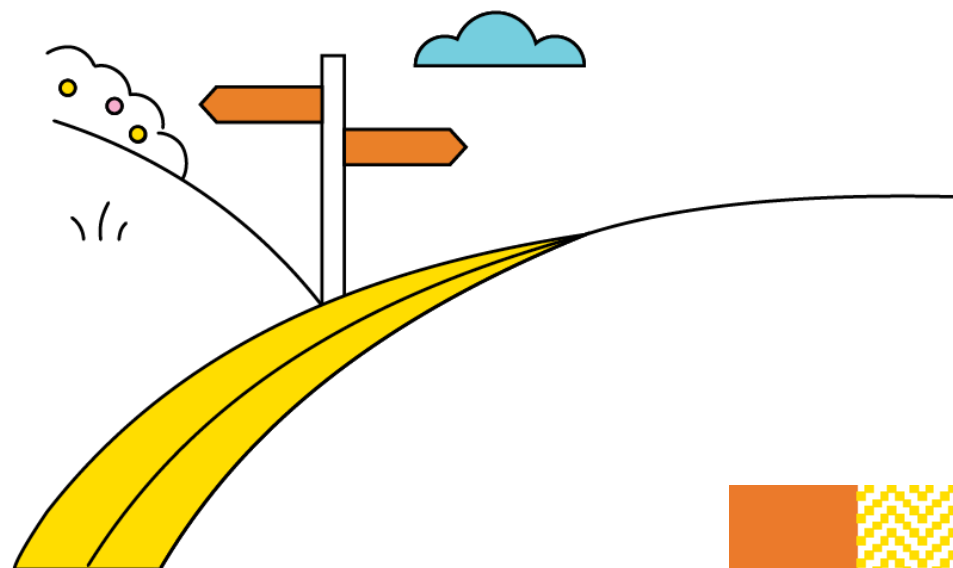
Funding this activity differently from others increases transparency and accountability.

Funding mix

- All (100%): User Charges

Rationale

It is appropriate to charge people for using car parks. It might be argued that retailers benefit directly from Council's provision of carparks. However, there is no practical way of assessing whether people are using car parks to go shopping or for other purposes



Kaupapa here whakaiti, whakatārewa rēti

Rates remissions and postponements policies

Kaupapa here whakaiti rēti

Rates remission policy

Introduction

In accordance with section 85 of the Local Government (Rating) Act, 2002:

- i. A local authority may remit all or part of the rates on a rating unit (including penalties for unpaid rates) if –
 - a) The local authority has adopted a remissions policy under section 109 of the Local Government Act 2002, and
 - b) The local authority is satisfied that the conditions and criteria in the policy are met.
- ii. The local authority must give notice to the ratepayer identifying the remitted rates.

Circumstances where a remission may apply

Rural open space remission

Objective

The council recognises that some rural land used for farming and/or conservation purposes has a valuation in excess of its economic use, and the rates set are a disincentive to the continued use of the land in its current form. The purpose of this remission is to alleviate financial barriers to the continued use of rural properties for farming and conservation purposes.

Conditions and criteria

The council may grant a 50 percent remission of the base general rate on land classified as rural under the Councils District Plan, where the rating unit is principally used for farming and conservations purposes.

Principally used for farming and conservation purposes means that more than 50% of the rating unit is used for conservation, agriculture, horticulture, pastoral or silviculture purposes, or for the keeping of bees,

poultry or other livestock excluding commercial dog kennels or catteries.

Note that this definition does not include commercial dog kennels or catteries. Furthermore, the remission only applies where the rating unit (or property) exceeds 30 hectares in area.

Remissions on land used principally for games or sport

Objective

The objective of this remission is to reduce the financial impact of rates on land used principally for games or sports, that is occupied by clubs that hold a club licence, and which no longer qualifies as 50 percent non-rateable.

Conditions and criteria

The council may grant a 50 percent remission of the base general rate under this policy where the rating unit is owned or used by a society or club:

- i. Has a club licence under the Sale and Supply of Alcohol Act 2012; and
- ii. Would otherwise qualify as 50 percent non-rateable under Part 2,

Schedule 1, of the Local Government (Rating) Act 2002; and

- iii. The property is rated at the Base differential.

Remission of metered water rates

Objective

The objective of this remission is to provide rates relief where a water leak has been detected on the ratepayer's property with a water meter, and prompt remedial action to repair the leak has been undertaken. The ratepayer remains responsible for water leaks, the pipes and the usage of water on their property in accordance with the Water Services Bylaw.

Conditions and criteria

A remission of the water targeted rate (for properties with a meter) may be granted for excess water consumption where the leak is the rate payer's responsibility (beyond the point of supply). Excess water consumption will be calculated as the difference between actual metered usage on the latest reading and the average daily metered usage over the

last four readings prior to the leak. The full water rate will be charged on the average daily usage over the last four readings and the excess water consumption (as calculated above) will be charged at the current Greater Wellington Regional Council bulk water rate. Where sufficient information is not available on historic readings, excess water consumption will be calculated as the difference between the latest reading prior to the fault being remedied, and the average daily metered usage over the last three-monthly readings after the fault is remedied. This remission should only be applied for if:

- i. The leak occurred on a metered water property; and
- ii. Excess water consumption has occurred through a broken or leaking pipe; and
- iii. Evidence is provided that the fault has been remedied within a reasonable time period and prior to the application for a remission.

In the event of a recurrence of a water leak, Council would require the ratepayer to get a condition assessment of the pipes on the property prior to any decisions to remit a subsequent remission.

Remission of targeted rates on property under development or earthquake strengthening

Objective

The objective of this remission is to provide rates relief to properties undergoing development or earthquake strengthening while those properties are temporarily not fit for purpose and therefore not receiving the benefits derived by contributing to the sector or downtown targeted rates.

Conditions and criteria

The Council may remit part or all of the commercial sector targeted rate, Business Improvement District targeted rate and downtown targeted rate on land classified under the Council's commercial, industrial and business differential as defined within our Funding Impact Statement Rating Mechanisms, where the property is deemed to be 'not fit for purpose' due to the property being under development or due to the existing building being earthquake strengthened.

The Council may remit part or all of the Base sector targeted rate on land classified under the Council's *Base differential* (including residential) as defined within our Funding Impact Statement Rating Mechanisms, where the property is deemed to be 'not fit for purpose' due to the property being under development or due to

the existing building being earthquake strengthened.

'Not fit for purpose' is defined in this policy as where:

- i. The property (rating unit), or an identifiable part of the property, will not hold sufficient consents to permit occupation; and
- ii. The property (rating unit), or an identifiable part of the property, will not be used for any purpose, apart from the construction of buildings, premises or associated works, or earthquake strengthening works; and
- iii. The property (rating unit), or an identifiable part of the property, will not generate any revenue stream.
- iv. The remission will be granted on a pro-rata basis for the identifiable part of the property to which the above criteria (i – iii) apply, for the purpose of the remission this will be calculated based on the portion of the total floor area of the rating unit which is deemed 'not fit for purpose'.

The above criteria apply to, and must be met by, an entire rating unit as identified in the Council's rating information database (RID), or a clearly identifiable portion of the rating unit, and apply only for the period the building is not 'fit for purpose'.

The Council may seek to recover any remission granted if development or strengthening work does not progress. The assessment of whether work is progressing is entirely at the Council's discretion.

Remission of general rates on property under earthquake strengthening

Objective

The objective of this remission is to provide upfront rates relief for ratepayers that take positive action to address the structural safety of their earthquake-prone buildings.

Conditions and criteria

The Council may postpone and subsequently remit rates after development, for earthquake-prone buildings falling under either of the following 2 categories:

- i. Residential buildings that have body corporates; or
- ii. One- or two-story commercial/ mixed use buildings

This policy does not apply to any demolition, strengthening or rebuilding for which building consents were issued prior to this policy being adopted.

A full postponement of general rates will be granted for up to three years prior to the period in which the seismic strengthening is undertaken. The application must include

documentation which gives evidence of a) either the proposed strengthening work and the time envisaged for that work to be done, including milestones to be achieved, b) or the proposed demolition and rebuilding and the time envisaged for that work to be done. Application for this remission must be made no later than three months before the intended strengthening and demolition and must be supported by a Statutory declaration.

After completion of the seismic strengthening work, the postponed rates will be remitted. If the development work or strengthening is not completed, then the remission would not apply, and the rates postponement would come to an end (i.e., the postponed rates would be payable).

Furthermore, Council may at its absolute discretion wave the following fees for properties falling into one of the two categories above:

- Building consent fees
- Resource consent pre-app meeting
- Free corridor access requests

Remission of rates for buildings removed from the earthquake prone buildings list

Objective

The objective of this remission is to minimise the rates impact of valuation increases arising for ratepayers who have taken positive action to address the structural safety of their earthquake-prone buildings.

Conditions and criteria

The ratepayer may qualify for this remission for a period of rating years after the removal of the building from the Earthquake Prone Building list⁴, or up until the building is sold (whichever comes first). A remission of rates may apply under the following conditions and criteria:

- i. The building must have been on the Earthquake Prone Buildings list;
- ii. The ratepayer must have taken action to remove their building from this list either through seismic strengthening or building removal;
- iii. The remission must be applied for within 12 months of the building being removed from the Earthquake Prone Buildings list (by issuance of a code of compliance

for work performed) and will relate to the following specified number of rating years only (the ratepayer does not need to re-apply in subsequent years). The terms of remission that apply are as follows:

- a. For all buildings (not applicable to the heritage remissions below) that are removed from the earthquake prone list, the ratepayer may apply for this remission for a total period of 3 years; or
- b. For all buildings removed from the Earthquake Prone Building List that are listed on the Wellington City District Plan Heritage List, the ratepayer may apply for this remission for a total period of 5 years after the removal of the building from the Earthquake Prone Building List.
- c. A remission period of 10 years for all buildings as per (b) and are identified by Heritage New Zealand as Category I on the New Zealand Heritage list; or
- d. A remission period of 8 years for all buildings as per (b) and are identified by Heritage New

Zealand as Category II on the New Zealand Heritage list

- iv. The remission will not be available retrospectively for buildings already removed from the Earthquake Prone Building List prior to this policy being implemented.
- v. The remission is only available to a ratepayer who has taken action to remedy their building. It will not be available to a third-party purchaser of the building even if a sale took place within the remission period applicable to that building being removed from the Earthquake Prone Buildings list.
- vi. For earthquake prone buildings that have been removed from the site, evidence must be provided to Council of the building removal and the building must have been removed from the Earthquake Prone Building List

The ratepayer must apply for this remission within 12 months of the removal of the building from the earthquake prone building list (by issuance of a code of compliance for work performed).

⁴ As maintained by Ministry of Business, Innovation & Employment

For earthquake-prone buildings that have been seismically strengthened to greater than 33 percent NBS the following will apply:

- i. The remission application will be accepted after the code of compliance has been issued for the building following completion of the seismic strengthening project.
- ii. The remission shall equate to the rates (general rate, downtown targeted rate, commercial industrial and business sector or base sector targeted rates, stormwater network and sewerage rates) payable due to any rating valuation uplift that may arise from seismic strengthening works; if there has been no rating valuation uplift on the property as a result of seismic strengthening work then no remission will apply.

The valuation uplift amount that has been calculated using the below methodology will be used to calculate the rates remission for the duration of the remission.

The valuation uplift amount will not be re-calculated to take into account any future changes to the building's valuation post the first valuation assessment carried out after removal from the Earthquake Prone Building List (by issuance of a code of compliance). For clarity, changes in land value are excluded from the above calculations and any remission calculation.

For earthquake prone buildings that have been removed from the site the following will apply:

- i. The remission application will be accepted after evidence of the building removal has been provided to Council and the building has been removed from the earthquake prone building list; and

The valuation uplift from seismic strengthening works will be calculated as:

$$\left(\begin{array}{l} \text{Final value of} \\ \text{property} \\ \text{inclusive of} \\ \text{improvement} \\ \text{uplift} \end{array} - \begin{array}{l} \text{Initial value of} \\ \text{property prior} \\ \text{to} \\ \text{improvement} \\ \text{uplift} \end{array} \right) \times \frac{\begin{array}{l} \text{Initial floorspace} \\ \text{prior to} \\ \text{improvement (m}^2\text{)} \end{array}}{\begin{array}{l} \text{Final floor space} \\ \text{post improvement} \\ \text{(m}^2\text{)} \end{array}}$$

- ii. The remission will be calculated as 10 percent of the rates (general rate, downtown targeted rate, commercial industrial and business sector or base sector targeted rates, stormwater network and sewerage rates) payable on the property, on the valuation post removal of the earthquake-prone building from the site, for each of the three years following the acceptance of the remission application.

This remission may be applied for at any time during the year. If approved by Council, the remission will take effect either from the next rating year (1 July) or will be backdated to take effect from the start of the current rating year at the nomination of the ratepayer and agreement of Council officers. The remission will cease after the specified number of years from the agreed effective start date, or up until the building is sold (whichever comes first).

Remission for natural disasters and emergencies

Objective

The objective of this remission policy is to provide a measure of rates relief where a natural disaster or other type of emergency affects one or more rating units' capacity to be inhabited, used or otherwise occupied for an extended period of time.

Conditions and criteria

Council may remit all or part of any rate or charge assessed in relation to a particular rating unit where:

- i. A natural disaster or other type of emergency has affected its capacity to be inhabited, used or otherwise occupied for an extended period of time.
- ii. Council considers it fair to do so and has identified the individual event causing a disaster or emergency through Council resolution.
- iii. It meets any further guidance provided by Council as to how Council will implement the above criteria for the particular event, depending on the nature and severity of the event and available funding at the time.

Special circumstances remission

Objective

To provide for the possibility of a rates remission in circumstances that have not been specifically addressed in other parts of the Council's Rates Remission and Postponement Policies.

Conditions and criteria

The Council may remit part, or all of the rates assessed in relation to a particular rating unit where:

- i. The rates on that rating unit are disproportionate to those assessed in respect of comparable rating units; or
- ii. The rating policy is determined by the Council to unfairly disadvantage an individual ratepayer.

The approval of the remission does not set a precedent that application of the usual rates unfairly disadvantages other ratepayers.

Remission for low income ratepayers

Objective

The objective of this remission is to provide relief to those low-income households who have been approved for the New Zealand Government rates rebate.

Conditions and criteria

The Council may provide additional assistance up to a maximum value of \$800 (GST inclusive) to ratepayers who have been approved for the New Zealand Government rates rebate. The following further conditions & criteria apply:

- i. The ratepayer must be a natural person.
- ii. The applicant must be the owner of the rating unit, must reside at the property and the property must be in the base differential rating category.
- iii. This remission does not cover Companies, Trusts and any other legal structures even if they do qualify for the Government Rebate.
- iv. Greater Wellington Regional Council rates will still apply.

Remission for vacant land & derelict buildings

Objective

The objective of this remission is to provide relief for vacant inner-city land that pays the vacant land / derelict land differential on the value-based general rate, where that land contributes to central city amenity, or where Council's actions or inactions have caused a delay in development.

Conditions and criteria

Rates may be remitted where that land pays the vacant land differential on the value-based general rate. The amount of rates remitted is at Council's discretion, but may be up to the amount that restores the land to the same rating position it would have been in if the vacant land differential was not applied to the land. Land qualifies for this remission if it is being "activated" and will be assessed at the sole discretion of Council.

Activation refers to the process of identifying unused or underutilized spaces and proposing new uses for them.

The goal of activation is to transform unused spaces into potential spaces that can benefit the community, while enhancing the economic and streetscape vitality of a downtown area. It is a critical part of efforts to revitalise central city areas and often

involves community participation and collaboration. This could involve setting up pop-up shops, pocket parks, community activities, creating art installations, or other initiatives that improve the collective well-being and quality of life of the community.

Council will grant this remission based on the circumstances of the land as at the beginning of the rating year.

Rates may also be remitted where Council considers that Council's actions or inactions have caused a delay in processing a building or resource consent relating to that land, and where Council considers that, if it had processed the consents in accordance with statutory timeframes, it is reasonable to expect that the landowner could have avoided being assessed for the City Vacant differential.

Applying for a rates remission

All applications must be in writing and set out the reasons for the request using the Wellington City Council 'Application for Remission' form.

Each remission application is applicable to a single rating year, except the Remission of Rates for Buildings Removed from the Earthquake Prone Buildings List, which may apply to multiple rating years.

Applications must be received prior to the commencement of the rating year the remission is being applied for (1 July), with the exception of the following remission applications which may be received after the start of a rating year:

- i. The Special Circumstances Remission
- ii. The Metered Water Rates Remission
- iii. The Remission of Rates for Buildings removed from the Earthquake Prone Buildings List
- iv. Remission of targeted rates on property under development or earthquake strengthening

No applications will be backdated beyond the current rating year.

All applications for a remission on a rating unit that has previously

received a remission or remissions, must be re-submitted annually for consideration of further remissions prior to the commencement of the rating year (1 July), with the exception of the Remission of Rates for Buildings removed from the Earthquake Prone Buildings List.

The determination of eligibility and approval of any remission is at the absolute discretion of Wellington City Council. If Council is satisfied that the relevant criteria in the policy are met, it will give the applicant ratepayer notice of the remitted rates.

Applications made for a remission will be considered on their own merits on a case-by-case basis. Any previous decisions of the Council do not create a precedent. Approval of a remission does not set a precedent that application of the usual rates unfairly disadvantages other ratepayers.

Rates penalty remission

Objective

To enable the Council to act fairly and reasonably when rates have not been received by the due date and a penalty has been applied.

Conditions and criteria

Upon receipt of an application from the ratepayer, or as identified by the Council, the Council may remit all or part of a penalty where it considers that it is fair and equitable to do so.

Matters that will be taken into consideration by the Council include the following:

- i. This is the first time a penalty is applied during a prior three-year period and either:
- ii. The payment of the full amount of rates due is made within 14 days of due date; or
- iii. ratepayer enters into a suitable agreement with the Council for the payment of rates within a reasonable timeframe; or
- iv. There was an extraordinary event leading to the late payment of the instalment and either:
- v. payment of the full amount of rates due is made within 14 days of due date; or

- vi. The ratepayer enters into a suitable agreement with the Council for the payment of rates within a reasonable timeframe; or
- vii. The ratepayer has agreed to pay future rates by direct debit.

i.

The Council reserves the right to impose conditions on the remission of penalties.

Applying for a rates penalty remission

A Rates Penalty Remission application must be in writing, setting out the reasons for the request with enough information and proof for officers to evaluate the request. No special remission form is required. The written request will be accepted by post, fax or email (rates@wcc.govt.nz).

Non-rateable land

In addition to rates remissions, some types of property are not rateable or are partly non-rateable under Schedule 1 or Schedule 2 of the Local Government Rating Act (2002). For details of non-rateable property uses refer to this legislation and the Council's website.

Remission of rates on Māori land

The Council is required to adopt a policy on the remission and postponement of rates for Māori freehold land under Sections 102, 108 and Schedule 11 of the Local Government Act 2002. Section 102(3A) states that the policy must also support the principles set out in the Preamble to the Te Ture Whenua Māori Act 1993.

The Council may also adopt a policy on the remission and postponement of rates for other land, including land in Māori ownership which is not Māori freehold land, under Sections 102, 109 and 110 of the Local Government Act 2002.

Objective

The objective of our current policy is to:

1. increase equity in rating by recognising certain conditions, features and ownerships structures on the use, development and sale of Māori land compared to other land;
2. support the connection of mana whenua and Māori to their traditional lands, resources and cultural values through relief from rates; and
3. support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993.

Conditions and criteria

Wellington City Council may grant a remission of all or part of the rates (including penalties for unpaid rates) on eligible Māori land. Eligible land includes:

- i. Māori customary land
- ii. Land vested in the Māori Trustee that—
 - a. Is constituted as a Māori reserve by or under the Māori Reserved Land Act 1955; and
 - b. Remains subject to that Act
- iii. Land set apart as a Māori reservation under Part 17 of Te Ture Whenua Māori Act 1993
- iv. Any part of the common marine and coastal area in which

customary marine title has, or protected customary rights have, been recognised under the Marine and Coastal Area (Takutai Moana) Act 2011

- v. Land that forms part of a natural feature that has been declared under an Act to be a legal entity or person (including Te Urewera land within the meaning of section 7 of the Te Urewera Act 2014)
- vi. Māori freehold land
- vii. Land held by a post-settlement governance entity if the land was acquired—
 - a. As redress for the settlement of Treaty of Waitangi claims; or
 - b. By the exercise of rights under a Treaty settlement Act or Treaty settlement deed
 - i. Further to land being eligible, the remission of rates will meet at least one of the following criteria:
- viii. Land held by or on behalf of an iwi or a hapū if the land was transferred from the Crown, a Crown body, or a local authority with the intention of returning the land to the holders of mana whenua over that land.
 - a.

- Support the use of the land by owners for traditional purposes
- Support the relationship of Mana Whenua and their culture and traditions with their ancestral land
- Avoid further alienation of Māori freehold land
- Facilitate any wish of the owners to develop the land for economic use
- Recognise the presence of wāhi tapu that may affect the use of the land for other purposes
- Recognise the importance of the land in providing economic and infrastructure support for marae and associated papakāinga housing.
- Recognise of the importance of the land for community goals relating to:
 - The preservation of the natural character of the coastal environment
 - The protection of outstanding natural features
 - The protection of significant indigenous vegetation and significant habitats of indigenous fauna
- Recognise the level of community services provided to the land and its occupiers

Applying for remission of rates on Māori land

Applications for remission under this policy can be made by any owner in the case of collective ownership, must be made in writing and should be made prior to the commencement of the rating year.

Applications made after the commencement of the rating year may be accepted at the discretion of Wellington City Council. No remissions are granted for a previous financial year.

Remissions will be granted for a period of 3 years, unless stated otherwise. Wellington City Council may reduce the period of remission during the period of the remission if it deems that the criteria for granting the remission are no longer met.

Wellington City Council has determined that this policy does not offer postponement of rates as it is inconsistent with the intent of this policy to support the retention of Māori land and reduce rates debts.

Applications should include the following information:

- Details of the rating unit or units involved.
- Documentation that shows that the land is eligible as detailed above.
- Supporting information to demonstrate that the remission will help achieve the criteria set out in the above section.

Kaupapa here whakatārewa rēti Rates postponement policy

Objective

To assist ratepayers experiencing extreme financial hardship that affects their ability to pay rates.

Conditions and criteria

For residential and other land rated at the Base differential:

The postponement of rates in cases of financial hardship is a last resort to assist residents who own their own home, after all other avenues to meet rates commitments have been exhausted.

The financial hardship must be caused by circumstances beyond the ratepayer's control. Criteria for the postponement of rates for residential ratepayers in cases of hardship are as follows:

- i. The applicant is unable to pay their rates bill because of personal circumstances
- ii. The applicant has made all reasonable efforts to find other means to pay their rates, including engaging with a free budgeting service (<https://www.moneytalks.co.nz/budgeting-services/>) who also recommends this is the only remaining course of action
- iii. The applicant has no significant assets (other than their family home); and
- iv. The applicant accepts a notice of charge being registered by the Council over the property.

Approval of rates postponement is for one year only.

The applicant must reapply annually for the continuation of a rates postponement using the Council's 'Application for Postponement' form.

Applicants will be provided with information that clearly sets out the long-term effect of postponing rates on their estate. Annually on 30 June a postponement fee will be added to the postponed rates (the postponement fee will be calculated based on the financial cost to the Council of the postponement, being the Council's average cost of borrowing for the period of the postponement).

For land rated at the vacant land / derelict land differential:

The postponement of rates in cases of financial hardship is a last resort to assist owners of vacant land (both natural persons and corporate), after all other avenues to meet rates commitments have been exhausted. Applications can be made annually for a maximum of 3 years;

The financial hardship must be caused by circumstances beyond the ratepayer's control. Criteria for the postponement of rates for residential ratepayers in cases of hardship are as follows:

- i. The applicant is unable to pay their rates bill because of personal circumstances

- ii. The applicant has made all reasonable efforts to find other means to pay their rates, including engaging with a free budgeting service (<https://www.moneytalks.co.nz/budgeting-services/>) who also recommends this is the only remaining course of action
- iii. The applicant has no significant assets (other than the vacant land); and
- iv. The applicant accepts a notice of charge being registered by the Council over the property.

Approval of rates postponement is for one year only.

The applicant must reapply annually for the continuation of a rates postponement using the Council's 'Application for Postponement' form.

Applicants will be provided with information that clearly sets out the long-term effect of postponing rates on their estate. Annually on 30 June a postponement fee will be added to the postponed rates (the postponement fee will be calculated based on the financial cost to the Council of the postponement, being the Council's average cost of borrowing for the period of the postponement).

For land rated at the Commercial, Industrial and Business differential

The postponement of rates is a last resort to assist commercial, industrial and business ratepayers after all other avenues to meet rate commitments have been exhausted.

The financial hardship must be caused by circumstances outside the business' control.

Approval of rates postponement is a one-off event. Rates postponed on commercial, industrial or business property must be paid in full by the start of the Council's next financial year (1 July).

On 30 June a postponement fee will be added to the postponed rates.

The postponement fee will be calculated based on the financial cost to the Council of the postponement, being the Council's average cost of borrowing for the period of the postponement.

Criteria for the postponement of rates for commercial, industrial and business ratepayers in cases of hardship are as follows:

- i. The applicant is unable to pay their rates because of business circumstances,
- ii. The applicant has tried all other avenues (including obtaining a loan from their bank) to fund their rates
- iii. The net value of an applicant's interest in the relevant property (after the value of all mortgages on the property and the total value of the rates postponed) exceeds 10 percent of the market value of the property i.e., the Council will not postpone rates where, in the Council's reasonable opinion, there is a significant risk that the rates will not be paid at some time in the future; and
- iv. The applicant accepts a notice of charge being registered by the Council over the property.

Approval of rates postponement is a one-off event. Rates postponed on commercial, industrial or business property must be paid in full by the start of the Council's next financial year (1 July).

Tauira rēti mārama

Indicative rating examples

All figures in the indicative rating tables are GST exclusive.

Projected property information

Projected property information as at 30 June 2024

Rating units	82,974
Capital value	125,693,422,868
Land value	79,239,543,801

Indicative residential property (for properties without a water meter)

Capital Values	2024/25 Proposed Rates	Increase over 2023/24
400,000	1,684	18.94%
500,000	1,995	18.80%
600,000	2,305	18.70%
700,000	2,616	18.63%
800,000	2,926	18.57%
900,000	3,236	18.52%
1,000,000	3,547	18.48%
1,100,000	3,857	18.45%
1,200,000	4,168	18.42%
1,300,000	4,478	18.39%
1,400,000	4,788	18.37%
1,500,000	5,099	18.35%
1,600,000	5,409	18.34%
1,700,000	5,720	18.32%
1,800,000	6,030	18.31%
1,900,000	6,341	18.30%
2,000,000	6,651	18.29%

Capital Values	2024/25 Proposed Rates	Increase over 2023/24
1,000,000	9,798	15.12%
1,250,000	12,188	15.09%
1,500,000	14,578	15.07%
1,750,000	16,967	15.06%
2,000,000	19,357	15.05%
2,250,000	21,746	15.04%
2,500,000	24,136	15.03%
2,750,000	26,525	15.02%
3,000,000	28,915	15.02%
3,250,000	31,304	15.02%
3,500,000	33,694	15.01%
3,750,000	36,083	15.01%
4,000,000	38,473	15.01%
4,250,000	40,862	15.00%
4,500,000	43,252	15.00%
4,750,000	45,642	15.00%
5,000,000	48,031	15.00%

Capital Values	2024/25 Proposed Rates	Increase over 2023/24
1,000,000	11,114	13.09%
1,250,000	13,833	13.05%
1,500,000	16,551	13.03%
1,750,000	19,270	13.01%
2,000,000	21,988	13.00%
2,250,000	24,707	12.99%
2,500,000	27,425	12.98%
2,750,000	30,144	12.98%
3,000,000	32,862	12.97%
3,250,000	35,581	12.97%
3,500,000	38,299	12.96%
3,750,000	41,018	12.96%
4,000,000	43,736	12.96%
4,250,000	46,455	12.95%
4,500,000	49,173	12.95%
4,750,000	51,892	12.95%
5,000,000	54,611	12.95%

*Excludes 'water by consumption' which is charged based on consumption



Āpitihanga

Appendices



Āpiti hanga 1: Rārangi utu, me te panonitanga utu e tonoa ana

Appendix 1: List of fees and proposed fee changes

Note: Fees are inclusive of GST

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
2.1.1 Parks and Reserves	TTEPP - Application fee for all Activities	191.50	195.00
	TTEPP - Annual license/permit renewal fee	100.00	105.00
	TTEPP - Commercial activities at non-listed site (Application fee)	1,500.00	1,575.00
	TTEPP - Late notice applications	300.00	315.00
	TTEPP - Park/Reserve/Open Space daily booking fee	60.00	63.00
	TTEPP - Commercial or private event < 250 people/day	350.00	367.50
	TTEPP - Commercial or private event 250 - 1,000 people/day	640.00	672.00
	TTEPP - Commercial or private event 1,000 - 5,000 people/day	1,500.00	1,600.00
	TTEPP - Commercial or private events > 5,000+/day	-	2,000-4,000
	TTEPP - Commercial touring multi-day operation/event/activity (% of sales)	-	15%
	TTEPP - Commercial Filming <2 hrs	-	150.00
	TTEPP - Commercial Filming 2-4 hrs	280.00	294.00
	TTEPP - Commercial Filming 4-6 hrs	-	320.00
	TTEPP - Commercial Filming full day	430.00	451.50
	TTEPP - Commercial Photography (landscape only) annual fee	800.00	840.00
	TTEPP - Commercial Photography/day	150.00	157.50
	TTEPP - Group fitness classes/day	50.00	52.50
	TTEPP - Temporary trading site (non-powered)/day	35.00	36.75
	TTEPP - Temporary trading site (powered)/day	40.00	42.00
	TTEPP - Marquee up to 50m2/day	380.00	620.00
TTEPP - Marquee up to 100m2/day	580.00	1,020.00	

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	TTEPP - Marquee > 100m2/day	900.00	1,575.00
	TTEPP - Blue tooth Lock administration	-	35.00
	TTEPP - Officer time/hour	130.00	135.00
	TTEPP - Ranger assistance/hour	100.00	105.00
	Landowner approval & Heli work application fee - one-off, low impact	-	50.00
	Landowner approval & Heli work application fee - multi-day, med/high impact	-	195.00
2.1.2 Wellington Gardens	Begonia House Foyer 4 hours	790.00	830.00
	Begonia House Foyer 5 hours	895.00	940.00
	Begonia House Foyer 6 hours	1000.00	1100.00
	Begonia House Foyer Full Evening	1200.00	1300.00
	Begonia House Foyer - Hourly Rate	185.00	210.00
	Begonia House Foyer - Sound System	160.00	168.00
	Begonia House Foyer (staff member)	32.00	34.00
	Begonia House Workshop Space Hourly Rate	42.00	44.00
	Discovery Garden - Lotions & Potions Space Hourly Rate	105.00	110.00
	Discovery Garden Pavilion Community rate	42.00	44.00
	Discovery Garden Pavilion Full day	525.00	555.00
	Discovery Garden Pavilion Half day	315.00	330.00
	Discovery Garden Pavilion Hourly rate	84.00	110.00
	Leonard Cockayne Centre Community rate	42.00	44.00
	Leonard Cockayne Centre Groups <12 Full day	525.00	555.00
	Leonard Cockayne Centre Groups <12 Half day	315.00	330.00
	Leonard Cockayne Centre Groups >12 Full day	630.00	666.00
	Leonard Cockayne Centre Groups >12 Half day	420.00	440.00
	Leonard Cockayne Centre Hourly rate	84.00	110.00
	Leonard Cockayne Lawn Hourly rate	105.00	110.00
	Marquee up to 50m2	590.00	620.00
	Marquee up to 100m2	970.00	1020.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Marquee > 100m2	1500.00	1575.00
	Otari-Wilton's Bush Commercial Film & photography up to 1 hour	160.00	170.00
	Otari-Wilton's Bush Commercial Film & photography 1 - 3 hours	300.00	320.00
	Otari-Wilton's Bush Commercial Film & photography 3-6 hours	-	455.00
	Otari-Wilton's Bush Commercial Film & photography full day 8 hours	455.00	1000.00
	Otari-Wilton's Bush Information Centre Hourly rate	70.00	110.00
	Otari-Wilton's Bush Meeting Room Hourly rate	55.00	60.00
	The Dell - Kitchen Access	105.00	110.00
	The Dell - Marquee Deposit	200.00	210.00
	The Dell (stage with power)	105.00	110.00
	The Soundshell (stage with power)	105.00	110.00
	Treehouse Seminar Room Coffee Machine Full Day	7.50	8.00
	Treehouse Seminar Room Coffee Machine Half Day	5.50	5.75
	Treehouse Seminar Room Colour printing/page	0.50	1.50
	Treehouse Seminar Room Community rate	42.00	44.00
	Treehouse Seminar Room Groups <12 Full day	525.00	555.00
	Treehouse Seminar Room Groups <12 Half day	315.00	330.00
	Treehouse Seminar Room Groups >12 Full day	630.00	666.00
	Treehouse Seminar Room Groups >12 Half day	420.00	440.00
	Treehouse Seminar Room Hourly rate	84.00	110.00
	Troupe Picnic Lawn (inc BBQ) Hourly Rate	105.00	110.00
	Wellington Gardens - Projector/AV/Screen Hire	100.00	105.00
	Wellington Gardens Cleaning Fee	105.00	110.00
	Wellington Gardens Commercial Film & photography up to 1 hour	160.00	170.00
	Wellington Gardens Commercial Film & photography 1 - 3 hours	300.00	320.00
	Wellington Gardens Commercial Film & photography 3-6 hours	-	455.00
	Wellington Gardens Commercial Film & photography full day 8 hours	455.00	1000.00
	Wellington Gardens Community rate	42.00	44.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Wellington Gardens Hourly rate	105.00	110.00
	Wellington Gardens Large Scale Shutting Garden Areas	1500.00	1600.00
	Wellington Gardens Wedding Photos	105.00	110.00
	Sexton's Cottage (weekly hire)	500.00	525.00
	Sexton's Cottage (nightly hire)	-	225.00
	Temp event Storage of equipment	-	50.00
	Exhibition Admin Fee	-	150.00
	Wellington Gardens - Projector/AV/Screen Hire - half day	-	55.00
2.1.6 Waterfront	Harbourside Market Monthly Fee Small Unpowered	190.00	199.50
	Harbourside Market Monthly Fee Medium Unpowered	265.00	278.25
	Harbourside Market Monthly Fee Large Unpowered	1,130.00	1,186.50
	Harbourside Market Monthly Fee Small Powered	225.00	236.25
	Harbourside Market Monthly Fee Medium Powered	315.00	330.75
	Waterfront Food Trucks Daily Unpowered	55.00	57.75
	Waterfront Food Trucks Daily Powered	60.00	63.00
	Waterfront Berth - Day - under 15 metres	60.00	63.00
	Waterfront Berth - Day - 15 to 20 metres	90.00	94.50
	Waterfront Berth - Day - 20 to 25 metres	110.00	115.50
	Waterfront Berth - Day - 25 to 30 metres	110.00	126.00
	Waterfront Berth - Day - 30 to 40 metres	120.00	136.50
	Waterfront Berth Day > 40m (500 GRT)	657.80	691.00
	Waterfront Berth - Month - under 15 metres	762.50	800.00
	Waterfront Berth - Month - 15 to 20 metres	1,016.50	1,067.30
	Waterfront Berth - Month - 20 to 25 metres	1,078.50	1,132.00
	Waterfront Berth - Month - 25 to 30 metres	1,366.00	1,434.30
	Waterfront Berth - Month - 30 to 40 metres	2,021.00	2,122.05
	Waterfront Berth - Yearly - under 15 metres	9,142.00	9,599.00
	Waterfront Berth - Yearly - 15 - 20 metres	12,201.00	12,811.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Waterfront Berth - Yearly - 20 - 25 metres	12,942.00	13,589.10
	Waterfront Berth - Yearly - 25 - 30 metres	16,395.00	17,214.75
	Waterfront Berth - Yearly - 30 - 40 metres	24,257.00	25,469.85
	Waterfront Berth - Yearly - over 40 metres	24,257.00	25,469.85
	Annual license/permit renewal fee	100.00	105.00
	Application fee (All activities)	191.50	195.00
	Waterfront - Keys/Cards charge/replacement	25.00	26.25
	Outdoor Dining Licence Fee/m2	85.00	90.00
	Advertising/Billboard space/m2 per week	-	250.00
	Temporary Event Storage charge/daily	-	100.00
2.2.1 Waste Minimisation	Commercial General Rubbish	225.98	252.44
	Domestic General Rubbish	264.00	287.00
	Green Waste	92.00	103.50
	Sewerage Sludge	310.50	333.50
	Special waste -asbestos	304.75	332.35
	Special waste -other	262.20	287.50
	Contaminated Soil	225.98	252.44
	Rubbish bags (RRP each)	3.50	3.60
	Domestic Clean fill	15.00	26.50
	Kai to Compost	92.00	103.50
5.1.1 Swimming Pools	Adult Spa (Karori Pool)	5.50	5.70
	Adult Spa (Tawa/Thorndon)	5.00	5.20
	Adult Swim & Spa (Karori Pool)	9.70	9.90
	Adult Swim & Spa (Tawa/Thorndon Pool)	9.20	9.40
	Airline/Police Test	20.00	21.00
	All Pools Adult Spa/Sauna Concession Pass (10 Trip)	58.50	61.20
	All Pools Adult Spa/Sauna Top Up	3.50	3.80
	All Pools Adult Swim & Spa/Sauna Combo	10.70	11.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	All Pools Adult Swim & Spa/Sauna Combo Concession Pass (10 trip)	96.30	99.00
	All Pools Adults Spa/Sauna	6.50	6.80
	Aqua Fitness Casual Entry	8.00	8.50
	Aqua Fitness Convenience Pass (10 trip)	80.00	85.00
	Aqua Instructor (private)	70.00	75.00
	Aquatic Activity Instructor (schools)	35.00	40.00
	Child Spa	3.00	3.20
	Child Spa Concession Pass (10 trip)	27.00	28.80
	Child Spa Top Up	1.50	1.70
	Child Swim / Spa Combo	5.50	5.70
	Child Swim / Spa Combo Concession Pass (10 Trip)	49.50	51.30
	CSC/Student/SuperGold - Freyberg - Steamroom Convenience Pass (10 Trip)	50.00	52.00
	CSC/Student/SuperGold - Group Fitness Land Based Convenience Pass (10 Trip)	150.00	160.00
	CSC/Student/SuperGold - Shower (10 Trip)	32.00	40.00
	Freyberg - Aerobics Room - Commercial	60.00	63.00
	Freyberg - Aerobics Room - NC	21.50	22.50
	Freyberg - PST 1 child	7.10	10.00
	Freyberg - PST 2 child	10.60	15.00
	Freyberg - PST 1 adult	0.00	15.00
	Freyberg - PST 2 adult	0.00	20.00
	Freyberg - Steamroom Concession Pass (10 Trip)	45.00	46.80
	Freyberg Consulting Room	18.50	19.50
	Freyberg Steamroom	5.00	5.20
	Group Fitness Land Based Casual Entry	15.00	16.00
	Group Fitness Land Based Concession Pass (10 trip)	135.00	144.00
	Karori Pool - Hydroslide	1.30	1.50
	Karori Pool - Inflatable	70.00	75.00
	Karori Pool - Spa & Swim Concession Pass (10 Trip)	87.30	89.10

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Karori Pool - Spa Concession Pass (10 Trip)	49.50	51.30
	Pools - BBQ	30.00	31.50
	Pools - Hydroslide Hire	25.00	26.00
	Pools - Kayak Hire Per Hour	35.40	37.00
	Pools - KSP Dive Well	17.20	18.00
	Pools - KSP Dive Well Commercial	60.00	63.00
	Pools - KSP Teaching Pool	60.00	63.00
	Pools - Lane Hire 25m	9.50	10.50
	Pools - Lane Hire 25m Commercial	30.00	33.00
	Pools - Lane Hire Half 25m	5.00	6.00
	Pools - Lane Hire Half 25m Commercial	15.00	16.50
	Pools - Lifeguard (per hour)	45.00	50.00
	Pools - Meeting Room	30.00	31.50
	Pools - Meeting Room Commercial	60.00	63.00
	Pools - Meeting Room Small	11.00	11.50
	Pools - Meeting Room Small Commercial	22.00	23.00
	Pools - Meeting Room WRAC Top Deck	7.50	8.00
	Pools - Meeting Room WRAC Top Deck Commercial	20.00	21.00
	Pools - Tables & Chairs	20.00	21.00
	Pools - Tawa Pool Teaching Pool	27.00	30.00
	Pools - Tawa Pool whole	60.00	65.00
	Pools - Whole (excl WRAC)	90.00	95.00
	Pools - Whole (excl WRAC) Commercial	200.00	210.00
	Pools - WRAC 1.2m Section	60.00	63.00
	Pools - WRAC 1.2m Section Commercial	192.00	205.00
	Pools - WRAC 25m Section	90.00	95.00
	Pools - WRAC 25m Section Commercial	300.00	315.00
	Pools - WRAC 50m Section	180.00	190.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Pools - WRAC 50m Section Commercial	600.00	630.00
	Pools - WRAC 5m Section	60.00	65.00
	Pools - WRAC 5m Section Commercial	150.00	160.00
	Pools - WRAC Canoepolo 35m Section	150.00	160.00
	Pools - WRAC Canoepolo 35m Section Commercial	300.00	315.00
	Pools - WRAC Half 5m	30.00	32.00
	Pools - WRAC Half 5m Commercial	90.00	95.00
	Pools - WRAC Hydro Lane Hire	10.00	10.50
	Pools - WRAC Hydro Lane Hire Commercial	30.00	31.50
	Pools - WRAC Hydro Whole	40.00	45.00
	Pools - WRAC Hydro Whole Commercial	120.00	130.00
	Pools - WRAC Juniors	25.00	26.50
	Pools - WRAC Juniors Commercial	100.00	105.00
	Pools - WRAC Lane Hire 16m	6.00	6.50
	Pools - WRAC Lane Hire 16m Commercial	20.00	21.00
	Pools - WRAC Lane Hire 50m	20.00	21.00
	Pools - WRAC Lane Hire 50m Commercial	60.00	63.00
	Pools - WRAC Programmes	90.00	95.00
	Pools - WRAC Programmes Commercial	300.00	315.00
	Pools - WRAC Small 2m pool whole	36.00	40.00
	Pools - WRAC Spray Deep	80.00	85.00
	Pools - WRAC Spray Deep Commercial	200.00	210.00
	Pools - WRAC Spray Shallow	25.00	26.50
	Pools - WRAC Spray Shallow Commercial	100.00	105.00
	Pools - WRAC Spray Whole	100.00	105.00
	Pools - WRAC Spray Whole Commercial	300.00	315.00
	Pools - WRAC Waterpolo 25m Section	90.00	95.00
	Pools - WRAC Waterpolo 25m Section Commercial	300.00	315.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Pools - WRAC Waterpolo 30m Section	150.00	160.00
	Pools - WRAC Waterpolo 30m Section Commercial	300.00	315.00
	School Swim	1.80	1.90
	Shower Casual	3.20	5.00
	Shower Concession Pass (10 trip)	28.80	45.00
	Thorndon - 2 hours 0 - 25 people	260.00	270.00
	Thorndon - 2 hours 26 - 50 people	300.00	315.00
	Thorndon - 2 hours 50 - 100 people	375.00	390.00
	Thorndon & Tawa - Spa & Swim Combo Concession Pass (10 Trip)	82.80	84.60
	Thorndon & Tawa - Spa Concession Pass (10 Trip)	45.00	46.80
	WRAC - 5m End Bulkhead Configuration	3,795.00	4,025.00
	WRAC - Competition Start Box	25.00	26.00
	WRAC - Events Office	11.00	12.00
	WRAC - Inflatable	90.00	95.00
	WRAC - Kitchen	11.00	12.00
	WRAC - Lifeguard Commercial	90.00	95.00
	WRAC - Lifeguard Non-Commercial	45.00	50.00
	WRAC - Merchandise/Promotion Rental (per day)	500.00	550.00
	WRAC - Set up & Set down whole 25m Commercial	360.00	380.00
	WRAC - Set up & Set down whole 25m NC	160.00	165.00
	WRAC - Set up & Set down whole 30m Commercial	360.00	380.00
	WRAC - Set up & Set down whole 30m NC	160.00	165.00
	WRAC - Set up & Set down whole 5 or 2m Commercial	300.00	315.00
	WRAC - Set up & Set down whole 5 or 2m NC	120.00	125.00
	WRAC - Set up & Set down whole 50m Commercial	500.00	525.00
	WRAC - Set up & Set down whole 50m NC	240.00	250.00
	WRAC - Small Inflatable	45.00	50.00
	WRAC - Sound System / Underwater speakers	180.00	190.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	WRAC - Sound System 1/2 day	90.00	95.00
	WRAC - Top Deck South End	10.00	12.00
	KSP - Inflatable	65.00	75.00
	Tawa Pool - Inflatable	65.00	70.00
	SwimWell - Adapted lessons	21.00	21.50
	SwimWell - Adult	15.50	16.50
	SwimWell - Infant	13.00	14.50
	SwimWell - Preschool	13.00	14.50
	SwimWell - Private Lesson (1 child)	62.00	67.00
	SwimWell - Private Lesson (2nd Additional Child)	31.00	33.50
	SwimWell - Private Lesson (45mins)	69.75	100.50
	SwimWell - School Age	15.00	16.50
	SwimWell - Silver & Gold Shark (Shark Clinic)	15.50	17.00
	SwimWell - Squad (Advanced Sharks)	15.50	18.00
	Schools Instructor (per hour)	35.00	40.00
	Spin - Casual	17.00	18.00
	WRAC - Spin Concession Pass (10 Trip)	153.00	162.00
5.1.4 Recreation Centre	Ākau Tangi - 30 mins Hot/Cold Bath Hire	30.00	31.50
	Ākau Tangi - Concession Pass Have A Go (10 Trip)	40.50	45.00
	Ākau Tangi - Equipment (Item)	1.20	2.00
	Ākau Tangi - Equipment (Kit)	20.00	25.00
	Ākau Tangi - Extra Staff	45.00	50.00
	Ākau Tangi - Flipchart/Whiteboard	25.00	26.50
	Ākau Tangi - Have A Go	4.50	5.00
	Ākau Tangi - Internet Fee	30.00	35.00
	Ākau Tangi - Large Retractable Seating (Per day)	1,150.00	1,200.00
	Ākau Tangi - Large Whiteboard Flat Fee	25.00	26.50
	Ākau Tangi - Lectern	25.00	26.50

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Ākau Tangi - PA System	25.00	26.50
	Ākau Tangi - Programme Tutor	40.00	50.00
	Ākau Tangi - School Session (30 min)	35.00	38.00
	Ākau Tangi - School Session (40min)	50.00	55.00
	Ākau Tangi - Small Seating Unit (Per day)	115.00	120.00
	Ākau Tangi - Storage	30.00	31.50
	Birthday Parties ĀTSC Big Bounce	210.00	220.00
	Birthday Parties ĀTSC Mini Bounce	160.00	168.00
	Birthday Parties ĀTSC Sporty Kids (13 - 24 children)	150.00	160.00
	Birthday Parties ĀTSC Sporty Kids (up to 12 children)	110.00	115.00
	Birthday Parties KIRC Private Hire	150.00	160.00
	Birthday Parties KIRC Tinytown (up to 20 children)	150.00	160.00
	Birthday Parties KIRC Wheels (up to 20 children)	160.00	170.00
	Birthday Parties Preschool (2 tutors - 12 children)	200.00	210.00
	Birthday Parties Preschool (3 tutors- 18 children)	240.00	250.00
	Birthday Parties Preschool (4 tutors - 24 children)	280.00	295.00
	Birthday Parties Preschool (Baby Jam) (0 tutors -18 children)	90.00	95.00
	Birthday Parties School Age (1 tutor - 12 children)	150.00	160.00
	Birthday Parties School Age (2 tutors - 24 children)	200.00	210.00
	Birthday Parties School Age (3 tutors - 36 children)	240.00	250.00
	Birthday Parties School Age (4 tutors - 48 children)	280.00	295.00
	Extra Birthday Party Tutor	45.00	50.00
	Kilbirnie Rec - Disco Lights	40.00	42.00
	Kilbirnie Rec - Equipment Hire	16.00	20.00
	Kilbirnie Rec - Hire p/hour	80.00	85.00
	Kilbirnie Rec - Inflatable	65.00	70.00
	Kilbirnie Rec - Private Hire & Tinytown	300.00	320.00
	Kilbirnie Rec - Recreation Coordinator	45.00	50.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Kilbirnie Rec - Roller Disco Adult	12.50	13.00
	Kilbirnie Rec - Roller Disco Adult with Skate Hire	15.00	16.00
	Kilbirnie Rec - Roller Disco Child	10.00	10.50
	Kilbirnie Rec - Roller Disco Child with Skate Hire	12.50	13.00
	Kilbirnie Rec - Roller Disco Family Pass	35.00	36.50
	Kilbirnie Rec - Skate Hire	4.20	4.50
	Kilbirnie Rec - Storeroom Use	100.00	105.00
	Kilbirnie Rec - Tables & Chairs	10.00	12.00
	KIRC - Adult on Wheels	6.50	7.00
	KIRC - Adult on Wheels Pass (10 trip)	58.50	63.00
	KIRC - Badminton Pass (10 Trip)	23.40	24.30
	KIRC - Group Entry and Skate (Adult)	8.00	8.50
	KIRC - Group Entry and Skate (Child)	7.00	7.50
	KIRC - Skate Fit (own Skates) Pass (10 Trip)	94.50	99.00
	KIRC - Skate Fit Pass (10 Trip)	117.00	121.50
	KIRC - Skate Fit Untutored	6.00	6.50
	Mat Hire	10.00	11.00
	Nairnville Rec - Security Guard (min.3h)	36.50	50.00
	Nairnville Rec - Table Tennis 1hr	18.50	19.50
	Prog - Adult Activity	2.60	2.70
	Prog - Adult Exercise Programme	5.60	6.00
	Prog - Adult Programme Casual	13.50	14.50
	Prog - Adult Rec Exercise Programme Pass 10 Visits	56.00	60.00
	Prog - Adult Rec Programmes Pass 10 Visits	110.00	120.00
	Prog - ĀTSC Home Education Casual	6.50	7.00
	Prog - ĀTSC Home Education Pass 10 Visits	58.50	63.00
	Prog - Nairnville Gymnastix Casual	12.50	13.00
	Prog - Parkour Adult/Advanced School Age	14.00	14.50

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Prog - Parkour School Age	12.00	12.50
	Prog - Preschool Baby Jam Casual	4.50	5.00
	Prog - Preschool Gym Jam Casual Over 1s	4.50	5.00
	Prog - Preschool Gym Jam Over 1s Pass 10 Visits	40.50	45.00
	Prog - Preschool Programme Casual 30min	8.00	8.50
	Prog - Preschool Programme Casual 45min	10.00	10.50
	Prog - Preschool Rec Programme 30min Pass 10 Visits	70.00	76.50
	Prog - Preschool Rec Programme 45min Pass 10 Visits	82.00	94.50
	Prog - School Age Basketball Clinic Tawa/Nairnville	9.00	9.50
	Prog - School Age Basketball/Pickleball Clinic Karori	10.00	10.50
	Prog - School Age Gym for Fun	10.00	10.50
	Prog - School Age Gymnastics	11.00	11.50
	Prog - School Age Hip Hop	8.50	9.00
	Prog - School Age Junior Roller Derby (1hr)	13.00	13.50
	Prog - School Age Karate	11.00	11.50
	Prog - School Age KIRC Own Skates (Junior Roller Derby)	11.00	11.50
	Prog - School Age KIRC Own Skates (Rollerblade/roller-skate)	9.00	9.50
	Prog - School Age KIRC Rollerblade/Roller-skate/Skateboard	11.50	12.00
	Prog - School Age Netball Clinic Karori	9.50	10.00
	Prog - School Age Squash Skills	9.50	10.00
	Prog - School Age Volleyball Clinic (Nairnville)	9.00	9.50
	Prog - Skate Fit Casual	13.00	13.50
	Prog - Skate Fit Casual (own skates)	10.50	11.00
	Prog - Social Sports/Pickleball Casual	5.00	5.50
	Prog - Trial School Age Programme	12.50	13.00
	Prog - Ultimate Movement School Age	11.50	12.00
	Projector Daily Rate	100.00	105.00
	Projector Hourly Rate	20.00	21.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	RC - Building Leaders Programme (\$9.50 p/c for 6 weeks)	9.50	11.00
	Rec - 1/2 Gym Hire	32.00	34.00
	Rec - 1/4 Gym Hire	18.50	19.50
	Rec - 1/4 Gym Hire off peak	12.00	12.50
	Rec - Ākau Tangi Court Hire	64.00	67.00
	Rec - Ākau Tangi Hall Hire	384.00	402.00
	Rec - Ākau Tangi Meeting Room Large	45.00	50.00
	Rec - Ākau Tangi Meeting Room Small	25.00	26.50
	Rec - Ākau Tangi Table Tennis	18.50	19.50
	Rec - ĀTSC Badminton/Pickleball/Spikeball	18.50	19.50
	Rec - ĀTSC Third Hall Hire	130.00	134.00
	Rec - ĀTSC Volleyball	42.00	44.80
	Rec - Concession Pass Social Sports/Pickleball (10 trip)	45.00	49.50
	Rec - Inflatable Day Tawa Rec	10.00	10.50
	Rec - Meeting Room Commercial	50.00	52.50
	Rec - Meeting Room Non Commercial	25.00	26.00
	Rec - Meeting Room Semi Commercial	35.00	36.50
	Rec - NRC Table Tennis	18.50	19.50
	Rec - School Class	55.00	60.00
	Rec - Squash Court	9.00	9.50
	Rec - Whole Gym Hire	60.00	65.00
	Rec - Whole Gym Hire Commercial	150.00	157.50
	Rec - Whole Gym Hire Off Peak	33.00	35.00
	Rec Centre - Additional Equipment Hire	30.00	31.50
	Team Building Activity (per person)	4.00	4.20
	Prog - Leagues Adult Netball/Volleyball	600.00	650.00
	Prog - Leagues Kids Basketball (term)	300.00	350.00
	Prog - Leagues Kids Mini ball/Volleyball (term)	250.00	300.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Tawa Rec - Inflatable	65.00	70.00
5.1.7 Marinas	Evans Bay Berth (annual)	3,513.00	3,688.70
	Evans Bay Berth (Sea Rescue Jetty) annual	2,065.00	2,168.30
	Evans Bay Boat Shed (8 to 11) annual	1,384.00	1,453.20
	Evans Bay Boat Shed (1 to 7, 12 to 32) annual	2,765.00	2,903.30
	Evans Bay Boat Shed (33 to 46) annual	4,138.00	4,344.90
	Evans Bay Dinghy Locker (annual)	413.00	433.70
	Evans Bay Live-Aboard fee (annual)	1,258.00	1,320.90
	Evans Bay Trailer Park (monthly)	157.00	164.90
	Evans Bay Visitor Berth (monthly)	706.00	741.30
	Evans Bay Non tenant use of breastwork	84.00	88.20
	Clyde Quay Mooring (annual)	1,504.00	1,579.20
	Clyde Quay Boat Shed (1 to 13) (annual)	3,154.00	3,311.70
	Clyde Quay Boat Shed (14 to 27) (annual)	2,840.00	2,982.00
	Clyde Quay Boat Shed (28, 29) (annual)	3,943.00	4,140.20
	Clyde Quay Boat Shed (38B) (annual)	2,276.00	2,389.80
	Clyde Quay Boat Shed (38A to 42B, 48A, 48B) (annual)	3,268.00	3,431.40
	Clyde Quay Boat Shed (43A to 47B) (annual)	3,787.00	3,976.40
	Clyde Quay Dinghy Locker (annual)	263.00	276.20
	Clyde Quay Visitor berth (daily)	-	36.00
	Boat Pumpout Fee	350.00	367.50
	Officer Time for service outside licence agreement	100.00	105.00
	Evans Bay Boat ramp parking/daily	-	10.00
5.1.8 Golf Course	Adult round - 9 / 18 holes	21.00	25.00
	Leisure Card round	15.75	20.00
	Disc golf	5.50	6.00
5.2.6 Cemeteries	Arrangement Fee - (No Funeral Director)	150.00	158.00
	Ash Beam - Plot, Beam, Maintenance	637.00	669.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Ash Collection Express - Overtime	215.00	226.00
	Ash Interment - Outside District	475.00	499.00
	Ash Interment - Overtime (Weekend)	230.00	242.00
	Ash Interment - Public Holiday Fee	501.00	526.00
	Ash Interment - Seaforth Plot	178.00	187.00
	Ash Interment - Soldiers Plot	173.00	182.00
	Ash Scatter	80.00	84.00
	Ash Scatter - Outside District	46.00	48.00
	Ash Scatter - Overtime	210.00	225.00
	Ash Scatter - Unattended	80.00	84.00
	Ashes Interment	178.00	187.00
	Beam - Ash Beam	171.00	180.00
	Beam - Children	171.00	180.00
	Beam - Denominational & Lawn (Makara)	190.00	200.00
	Brass Council Engraved Plaque	642.60	675.00
	Bronze Cabinet Plaque (Small Chapel)	155.00	163.00
	Bronze Lawn Plaque	1,265.00	1,328.00
	Bronze Memorial Plaque	312.00	328.00
	Bronze Memorial Plaque - Rose Garden/Seaforth	452.00	475.00
	Bronze Plaque - New Double Niche	792.00	832.00
	Bronze Plaque - New Single Niche	513.76	539.00
	Bronze Plaque - Old Single Niche	353.00	371.00
	Bronze Wall Vase	102.00	107.00
	Cancellation Fee	110.00	116.00
	Canvas	120.00	126.00
	Carabinas	100.00	105.00
	Casket Interment - 0-12 months	118.00	124.00
	Casket Interment - 10 years and under	150.00	158.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Casket Interment - Denominational/Lawn	695.00	730.00
	Casket Interment - Indigent	210.00	221.00
	Casket Interment - Indigent (Outside District)	156.00	164.00
	Casket Interment - Natural Burial	1,060.00	1,113.00
	Casket Interment - Outside District	1,181.00	1,240.00
	Casket Interment - Overtime (Weekend)	695.00	730.00
	Casket Interment - Public Holiday Fee	1,000.00	1,050.00
	Casket Interment - Second	1,190.00	1,250.00
	Casket Interment - Soldiers Plot	646.00	678.00
	Casket Interment - Stillborn	93.00	98.00
	Casket Interment After 3.30pm	230.00	237.50
	Change of Deed (Transfer)	80.00	84.00
	Chapel Hire - Casket Interment (Burials)	216.00	227.00
	Chapel Hire - Cremations Elsewhere (1 Hr)	258.00	271.00
	Chapel Hire - Per 1/2 Hour	205.00	220.00
	Chapel Hire (per 1/2 hour) - After 3.30pm	210.00	225.00
	Chapel Hire (per 1/2 hour) - Overtime (Weekend)	220.00	235.00
	Cleaning Chapels/Crematorium	53.00	56.00
	Concrete Breaking	226.00	237.00
	Concrete Cutting Floor	281.00	295.00
	Concrete Stand for Rosegarden size Plaque	53.00	56.00
	Core Drilling - Ash Interment	249.00	261.00
	Courier Fee	19.00	20.00
	Cremation - Bio/Tissue Delivery	706.00	741.00
	Cremation - Birth to 1 year	75.00	79.00
	Cremation - Committal Service	915.00	961.00
	Cremation - Delivery Only	800.00	840.00
	Cremation - Express Ash	215.00	225.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Cremation - Full Service	975.00	1,024.00
	Cremation - Indigent	122.00	128.00
	Cremation - Indigent (Outside District)	156.00	164.00
	Cremation - 1 to 10 years	206.00	216.00
	Cremation - Overtime (Weekend)	377.00	396.00
	Cremation - Public Holiday Fee	685.00	719.00
	Cremation - Stillborn	70.00	74.00
	Cremation - Viewing Casket Charge	95.00	100.00
	Cremation (Infant) - Public Holiday Fee	342.50	360.00
	Cremation After 3.30pm	226.00	237.00
	Cremation Certificate	55.00	58.00
	Disinterment - Ashes	303.00	318.00
	Disinterment - Casket	2,040.00	2,142.00
	Embossed Lawn Plaque	1,005.00	1,055.00
	Excavator Hire	828.20	870.00
	Fee for Damage to Mats	258.00	271.00
	Film on Location Fee	110.00	116.00
	Foetal Tissue	70.00	74.00
	Frames	150.00	158.00
	Granite Book Seaforth (excl plaque)	383.00	402.00
	Granite Plaque for Book	383.00	402.00
	Granite Plaque for Book (taken away by mason)	15.00	16.00
	Granite Top Removal	510.00	536.00
	Grave Reuse - Per body	1,600.00	1,680.00
	High Pressure Cleaning	56.00	59.00
	Joint Interment	150.00	158.00
	Late Service Fee	53.00	58.00
	Makara Ash plots (New)	2,434.50	2,450.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Mem Book Entries (per line - up to 4 lines)	50.00	53.00
	Mem Book Entries (per line - up to 8 lines)	88.00	92.00
	Mem Book Entries (2 lines - name, date of death, age)	100.00	105.00
	Miscellaneous	53.00	56.00
	Muslim Boards - Adult	193.00	203.00
	Muslim Boards - Infant	113.00	119.00
	Niche - Bronze New Double	1,217.46	1,278.00
	Niche - Bronze New Single	1,060.90	1,114.00
	Niche - Bronze Old Single	919.79	966.00
	Niche - New Double Granite/Marble	1,661.39	1,744.00
	Niche - New Single Granite/Marble	994.98	1,045.00
	Niche Placement/Removal (Ash)	178.00	187.00
	Penguin Book	25.00	26.00
	Permit - Non Compliance	77.00	81.00
	Permit Fee	97.00	102.00
	Permit Fee - Rose Garden or Seaforth Only	56.00	59.00
	Photo Request	15.00	16.00
	Plaque - Lawn	1,125.00	1,181.00
	Plaque - Polish	35.00	37.00
	Plaque - Subsequent Inscription	249.00	261.00
	Plaque Placement / Removal	88.00	92.00
	Plot Extra Depth (per 300mm)	270.00	284.00
	Plot Extra Width (per 300mm)	205.00	215.00
	Plot Maintenance - Ash Beam	171.00	180.00
	Plot Maintenance - Babies	273.00	287.00
	Plot Maintenance - Denominational	910.00	956.00
	Plot Maintenance - Lawn	632.00	645.00
	Plot Maintenance - Natural Burial	700.00	735.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Plot Purchase - Ash Beam	295.00	310.00
	Plot Purchase - Babies Lawn	388.00	407.00
	Plot Purchase - Denominational Areas	1,300.00	1,365.00
	Plot Purchase - Lawn (1070 x 2740)	990.00	1,040.00
	Plot Purchase - Lawn Stillborn Area	45.00	47.00
	Plot Purchase - Natural Burial	1,510.00	1,586.00
	Plot Purchase - Seaforth Garden	1,050.60	1,103.00
	Plot Purchase Garden - Memorial & Seaforth	557.00	585.00
	Plot Purchase Garden 1 and 2	1,300.00	1,365.00
	Plot Search Charge (first 3 free)	27.50	29.00
	Probe Plot for Depth	56.00	59.00
	Temporary Grave Marker	160.00	168.00
	Plastic Bud Vase	25.00	25.00
	Urn - Plastic	30.00	32.00
	Urn - Wooden Adult	105.00	165.00
	Urn - Wooden Half Adult Size	88.00	125.00
	Urn - Wooden Infant	45.00	70.00
	Urn - Wooden Oblong (Rectangular)	0.00	125.00
	Vault Placement/Removal	336.00	353.00
5.3.3 Public Health Regulations	Gambling Permission		
	Initial application & renewal	132.00	158.50
	Health Licensing & Inspection		
	New food premises (1st yr set up)	161.00	193.00
	Pre-opening inspection (1 hour)	161.00	193.00
	Additional time per hour	161.00	193.00
	Food control plan registration renewal fee (every year)	81.00	97.00
	National programme registration renewal fee (every second year)	81.00	97.00
	Significant changes	161.00	193.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Minor changes	81.00	97.00
	Voluntary suspension of operations	81.00	97.00
	Compliance Fees		
	Issue of enforcement notice	161.00	193.00
	Application for review of outcome	161.00	193.00
	Statement of compliance	81.00	97.00
	Additional charges for time spent on site (per hour)	161.00	193.00
	Temporary License		
	Temporary inspection fee for mobile food stalls, food stall fairs	156.00	187.00
	Annual License for registered premises		
	* Animal boarding	275.00	330.00
	* Camping grounds	275.00	330.00
	* Hairdressers	139.00	167.00
	* Mortuaries/Funeral Directors	165.00	198.00
	Annual Licence		
	* Pools: commercial pools/spas	266.00	319.00
	Trade Waste associated with Food Licences		
	Annual consent fee - High risk	2,018.00	2,421.50
	Annual consent fee - Medium risk	1,009.00	1,211.00
	Annual consent fee - Low risk	355.00	426.00
	Annual consent fee - Minimal risk	146.00	175.00
	* Grease traps: big dipper or passive	146.00	175.00
	* Shared grease trap (per premises)	75.00	90.00
	* Grease converter	355.00	426.00
	* Grease and Grit traps	202.00	242.50
	* Monitoring (lab) charges	actual - varies	
	Collection & Transport of Trade Waste		
	* Initial Application fee	170.00	204.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	* charge after first hr (per hr)	144.00	173.00
	* Annual Licence fee	202.00	242.50
	*Processing fee (per hr or part thereof)	144.00	173.00
	Volume		
	Up to 100m3/day	0.36	0.44
	Between 100m3/day and 7000m3/day	0.16	0.20
	Above 7000m3/day	1.11	1.35
	B.O.D.		
	Up to 3150kg/day	0.38	0.46
	Above 3150 kg/day	0.84	1.01
	Suspended Solids		
	Up to 1575kg/day	0.37	0.45
	Above 1575kg/day	0.67	0.81
	Animal Control: Registration per animal		
	* Entire	187.00	196.00
	* Neutered /spayed (with proof)	135.00	142.00
	* Working dogs	57.00	60.00
	* Working dogs (puppies)	30.00	32.00
	Responsible Dog Owner (RDO)		
	* Responsible Dog Owner (RDO) Application	132.00	139.00
	* Responsible Dog Owner (RDO) address change only	83.00	87.00
	Responsible Dog Owner (RDO) Annual Registration	67.00	70.00
	Licence for 3 or more dogs	39.00	41.00
	Replacement of registration tag	13.00	14.00
	Puppies		
	Puppies born March to August	108.00	113.00
	Puppies born September to February	54.00	57.00
	Imported Dogs and Puppies		

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Desexed arrived July to December	108.00	113.00
	Desexed arrived January to June	41.00	43.00
	Entire arrived July to December	148.00	155.00
	Entire arrived January to June	56.00	59.00
	Adopted dogs and puppies (SPCA and HUHA) Fee	37.00	39.00
	Impounding fees		
	* Seizure Fee	-	150.00
	* First per animal	110.00	115.00
	* Second impounding	176.00	185.00
	* Third impounding	-	246.00
	* Sustenance per day	20.00	21.00
	After hours callout	31.00	33.00
	Micro-chipping	37.00	39.00
	Dog Euthanisation		
	Dog euthanisation - up to 20kg	183.00	192.00
	Dog euthanisation - between 21kg and 40kg	227.00	238.00
	Dog euthanisation - over 40kg	272.00	286.00
	Dog Walker		
	New dog walker licence	199.00	209.00
	Dog walker licence renewal	64.00	67.00
	Pavement / Footpath Permissions		
	~ initial application	197.00	236.00
	~ renewal	99.00	119.00
	~ central city (per m2)	94.00	113.00
	~ suburbs (per m2)	61.00	73.00
	Parklet Permissions		
	~ central city (per m2)	197.00	236.00
	~ suburbs (per m2)	99.00	119.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
6.1.1 Urban planning & policy	Wellington Underground Asset Map	-	169.05
6.2.1 Building control and facilitation	Customer Services		
	Monthly report of Issued Building Consents	81.00	101.00
	Administration Fee (refunds / cancellations)	137.00	171.50
	Time extension initial fee (30 mins admin, 30 mins inspector). Any time spent over this initial time will be charged at the relevant hourly rate	177.00	221.50
	Time extension - additional inspectors time, hourly rate	217.00	271.50
	Administration fee (other) - hourly rate	137.00	171.50
	Restricted building work check (per notification)	69.00	86.50
	Minor Works		
	Drainage/Plumbing (val less than \$5,000)) residential detached	408.00	510.00
	Drainage/Plumbing (value less than \$5,000) commercial or multi-residential	1,249.00	1,561.00
	Insulation (value less than \$10,000)	1,249.00	1,561.00
	Structural (value less than \$10,000)	1,249.00	1,561.00
	Demolition Consent - 3 storeys or less	702.00	877.50
	Demolition Consent - greater than 3 storeys	1,512.00	1,890.00
	Free Standing Fireplace	271.00	338.50
	In-built fireplace	570.00	712.50
	Additional Inspection fee (per hour)	217.00	271.50
	Lodgement Fee		
	All applications (except minor works)	137.00	171.50
	Amendment Lodging Fee for Building Consents	102.00	127.50
	Plan Check		
	Less than \$10,000 (Category 1)	487.00	608.50
	Less than \$10,000 (Category 2)	757.00	946.00
	Less than \$10,000 (Category 3)	973.00	1,216.00
	\$10,001 - \$20,000 (Category 1)	1,081.00	1,351.50
	\$10,001 - \$20,000 (Category 2)	1,081.00	1,351.50

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	\$10,001 - \$20,000 (Category 3)	1,081.00	1,351.50
	\$20,001 - \$100,000 (Category 1)	1,189.00	1,486.50
	\$20,001 - \$100,000 (Category 2)	1,189.00	1,486.50
	\$20,001 - \$100,000 (Category 3)	1,189.00	1,486.50
	\$100,001 - \$500,000 (Category 1)	1,297.00	1,621.50
	\$100,001 - \$500,000 (Category 2)	1,946.00	2,432.50
	\$100,001 - \$500,000 (Category 3)	1,946.00	2,432.50
	\$500,001 - \$1,000,000 (Category 1)	3,026.00	3,782.50
	\$500,001 - \$1,000,000 (Category 2)	3,458.00	4,322.50
	\$500,001 - \$1,000,000 (Category 3)	3,890.00	4,862.50
	\$1,000,000 + (Category 1)	3,999.00	4,999.00
	\$1,000,000 + (Category 2)	3,999.00	4,999.00
	\$1,000,000 + (Category 3)	3,999.00	4,999.00
	for each \$500,000 or part thereof over \$1,000,000	1,027.00	1,284.00
	Consent Suspend Fee (to review additional information), charge per additional hour of officer re-assessment time.	217.00	271.50
	Plan check for fast track consents		
	Fast Track - consents only - issued within 10 days (criteria applies, and applications will only be accepted on a case-by-case basis)	2 x consent approval charges	2 x consent approval charges
	Fast Track - consents only - issued within 5 days (criteria applies, and applications will only be accepted on a case-by-case basis).	3 x consent approval charges	3 x consent approval charges
	Multi proof consent		
	Lodgement fee	137.00	171.50
	Plan check - est 3 hours @\$154	649.00	811.50
	Additional time per hour	217.00	271.50
	Code Compliance Certificate		
	Code Compliance Certificate (for Category 1 applications)	137.00	171.50
	Code Compliance Certificate (for Category 2 applications)	137.00	171.50
	Code Compliance Certificate (for Category 3 applications)	172.00	215.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	District Plan Check Fee		
	Building consents with a project value of less than \$20,000 (Initial charge for 30mins, then additional charges apply per 30 minutes of processing time above this)	108.00	135.00
	Building consents with a project value of \$20,001 or over (Initial charge for 1st hour, then additional charges apply per hour of processing time above this)	209.00	261.50
	Additional hours - per hour	209.00	261.50
	Building Inspections		
	Hourly charge: the initial payment is based on estimate of inspections required. The final charges are based on actual time.	217.00	271.50
	Structural Check & Additional Charges		
	Residential 1, 2 and 3 structural work (on plan reviews) Deposit of 1.5 hours	582.00	727.50
	Commercial 1 structural work (on plan reviews) Deposit of 2 hours	776.00	970.00
	- Commercial 2 and 3 structural work (on plan reviews) Deposit of 2.5 hours	970.00	1,212.50
	Residential 1, 2 and 3 structural work (for amended plans) Deposit of 1 hour	388.00	485.00
	Commercial 1 and 2 structural work (for amended plans) Deposit for 1 hours	388.00	485.00
	Commercial 3 structural work (for amended plans) Deposit for 1.5 hours	582.00	727.50
	Hourly Charge for Engineers (including internal overheads), over and above deposit	388.00	407.50
	Hourly charge for Contract Management, over and above deposit	186.00	232.50
	An additional deposit of 2.5 hours for all levels of buildings requiring structural checking not supported by a producer statement from a Chartered Professional Engineer	970.00	1,212.50
	Consent suspend fee (to review additional information) - per additional hour of Engineer reassessment time, all	388.00	407.50
	Vehicle Access		
	Plan check linked to a building consent or resource consent	418.00	522.50
	Received independently (small)	424.00	530.00
	Received independently (multiple)	714.00	892.50
	Initial inspection fee	209.00	261.50
	Vehicle crossing inspection fee over 1hr	209.00	261.50
	Compliance Schedule		

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	New compliance schedule (linked with Building Consent). This is the minimum charge (based on one hour of processing), additional charges will apply for time taken over this, at \$271.50 per hour for additional hours	325.00	406.50
	Additional charge per hour for new compliance schedule (linked with Building Consent)	217.00	271.50
	Alterations and amendments to compliance schedule (linked to building consent or application for amendment to CS Form 11) will be charged on a time-taken basis at the per hour rate of officer time.	217.00	271.50
	Minor compliance schedule amendments - change of owner/ agent, minor changes to Compliance Schedule requested by owner/ agent. This is the minimum charge (based on 15 min of processing). Additional charges will apply for time taken over this.	55.00	69.00
	Health Assessment		
	Building consent for food premises - base fee	345.00	431.50
	Additional charge for processing time in excess of two hours	173.00	216.00
	Trade Waste Management		
	Assessment of building consent including trade waste element	179.00	223.50
	Certificate Lodgement		
	Processing time per hour	217.00	271.50
	Preparation of legal documents (covers first two hours of processing time)	409.00	511.00
	Disbursement of legal costs for registering certificates against titles	Actual Cost	Actual Cost
	S77 building over two or more allotments - legal costs	Actual Cost	Actual Cost
	S72 land subject to hazards - LINZ lodgement	Actual Cost	Actual Cost
	Certificate of Public Use (CPU)		
	Initial fee (includes 1 hour processing time)	217.00	271.50
	Processing time over 1 hour	217.00	271.50
	Lodgement fee	102.00	127.50
	Amended Plan		
	Initial fee (includes 1 hour processing time)	217.00	271.50
	Processing time over 1 hour	217.00	271.50
	Lodgement fee	102.00	127.50

PIM (if lodged with building consent)

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	PIM ONLY - single residential dwelling including accessory buildings	541.00	676.00
	PIM ONLY - other	649.00	811.50
	Certificates of Acceptance - Urgent Work		
	Lodgement fee	137.00	171.50
	Less than \$10,000 (Category 1)	919.00	1,149.00
	Less than \$10,000 (Category 2)	1,189.00	1,486.50
	Less than \$10,000 (Category 3)	1,406.00	1,757.50
	\$10,001 - \$20,000 (Category 1)	1,513.00	1,891.00
	\$10,001 - \$20,000 (Category 2)	1,513.00	1,891.00
	\$10,001 - \$20,000 (Category 3)	1,513.00	1,891.00
	\$20,001 - \$100,000 (Category 1)	2,054.00	2,567.50
	\$20,001 - \$100,000 (Category 2)	2,054.00	2,567.50
	\$20,001 - \$100,000 (Category 3)	2,054.00	2,567.50
	\$100,001 - \$500,000 (Category 1)	2,162.00	2,702.50
	\$100,001 - \$500,000 (Category 2)	2,809.00	3,511.50
	\$100,001 - \$500,000 (Category 3)	2,809.00	3,511.50
	\$500,001 - \$1,000,000 (Category 1)	3,890.00	4,862.50
	\$500,001 - \$1,000,000 (Category 2)	4,322.00	5,402.50
	\$500,001 - \$1,000,000 (Category 3)	4,755.00	5,944.00
	\$1,000,000 + (Category 1)	4,862.00	6,077.50
	\$1,000,000 + (Category 2)	4,862.00	6,077.50
	\$1,000,000 + (Category 3)	4,862.00	6,077.50
	for each \$500,000 or part thereof over \$1,000,000	1,027.00	1,284.00
	Consent Suspend Fee (to review additional information), charge per additional hour of officer re-assessment time.	217.00	271.50
	Certificates of Acceptance - Non-Urgent Work		
	Lodgement fee	396.00	495.00
	Less than \$10,000 (Category 1)	2,663.50	3,329.50

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Less than \$10,000 (Category 2)	3,445.50	4,307.00
	Less than \$10,000 (Category 3)	4,073.50	5,092.00
	\$10,001 - \$20,000 (Category 1)	4,385.50	5,482.00
	\$10,001 - \$20,000 (Category 2)	4,385.50	5,482.00
	\$10,001 - \$20,000 (Category 3)	4,385.50	5,482.00
	\$20,001 - \$100,000 (Category 1)	5,951.50	7,439.50
	\$20,001 - \$100,000 (Category 2)	5,951.50	7,439.50
	\$20,001 - \$100,000 (Category 3)	5,951.50	7,439.50
	\$100,001 - \$500,000 (Category 1)	6,265.00	7,831.50
	\$100,001 - \$500,000 (Category 2)	8,142.00	10,177.50
	\$100,001 - \$500,000 (Category 3)	8,142.00	10,177.50
	\$500,001 - \$1,000,000 (Category 1)	11,273.50	14,092.00
	\$500,001 - \$1,000,000 (Category 2)	12,527.50	15,659.50
	\$500,001 - \$1,000,000 (Category 3)	13,780.50	17,225.50
	\$1,000,000 + (Category 1)	14,092.50	17,615.50
	\$1,000,000 + (Category 2)	14,092.50	17,615.50
	\$1,000,000 + (Category 3)	14,092.50	17,615.50
	for each \$500,000 or part thereof over \$1,000,000	3,081.00	3,851.50
	Consent Suspend Fee (to review additional information), charge per additional hour of officer re-assessment time.	325.50	407.00
	Building Warrant of Fitness		
	Independent Qualified Person (IQP) Registration Fee (New & Renewal)	217.00	271.50
	Additional charge for each new competency registered	102.00	127.50
	Building Warrant of Fitness - Annual Certificate. This is the base charge for 1 specified system. Additional charges will apply for time over 0.5 hours	109.00	136.50
	Building Warrant of Fitness - Annual Certificate. This is the base charge for 2 - 10 specified systems. Additional charges will apply for time taken over 1 hour	217.00	271.50

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Building Warrant of Fitness - Annual Certificate. This is the base charge for 11+ specified systems. Additional charges will apply for time taken over 1.5 hours	325.00	406.50
	Additional charge per hour for processing Annual Certificate, where processing time exceeds that allowed for in the base charge.	217.00	271.50
	Building Warrant of Fitness Inspection (per hour)	217.00	271.50
	BWOF Audit 1 specified system	217.00	271.50
	BWOF Audit 2-10 specified systems	433.00	541.50
	BWOF Audit 11+ specified systems	649.00	811.50
	Swimming Pools		
	Pool fencing inspection per hour.	217.00	271.50
	Review of IQPI Independently Qualified Pool Inspector audit report	69.00	86.50
	Special Activity and Monitoring		
	Hourly charge for officer time considering proposals and monitoring compliance	209.00	261.50
	LIM and Information Services		
	LIMs : Residential	442.00	552.50
	Fast track fee - single residential properties: (case by case)	221.00	276.50
	LIMs: Non-residential Base Fee	1,031.00	1,289.00
	LIMs : Per hour after 7 hrs	137.00	171.50
	Fast track fee - multi-residential properties: (case by case)	331.00	414.00
	Fast track fee - commercial properties: (case by case)	516.00	645.00
	Property Reports: Residential 1-2 units	206.00	257.50
	Property Reports: Multi-residential 3-8 unit property	301.00	376.50
	Property Reports: Multi-residential 8+ unit property	320.00	400.00
	Notification of Change of Use		
	Lodgement Fee	132.00	171.50
	Initial fee (includes 2 hours processing)	418.00	522.50
	Processing over 2 hours - per hour	209.00	261.50
	Development Contribution Administration Costs		

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Initial Fee for a special assessment, reconsideration or objection	New fee	1,400.00
	Additional processing hours (per hour) – DC officer /advisors	New fee	261.50
	Disbursements	New fee	Variable - based on actual cost
6.2.2 Development control and facilitation	Resource Consent Fees		
	Initial application fee s226	835.00	1,043.50
	Pre-application meetings: planner / expert / compliance officer (charge per hour).	209.00	261.50
	Non-notified resource consent: land use	2,221.00	2,776.50
	Application Fees - Boundary activities - deposit fee	626.00	782.50
	Application Fees - Marginal or temporary activities	418.00	522.50
	Application Fees - Other Approvals - Existing use certificate (s139A)	1,400.00	1,750.00
	Non-notified resource consent: subdivision	2,691.00	3,364.00
	Non-notified resource consent: subdivision and land use	3,633.00	4,541.50
	Limited notified resource consent: subdivision and/ or land use	11,303.00	14,129.00
	Fully notified resource consent: subdivision and/ or land use and Notice of Requirements	21,528.00	26,910.00
	All other approvals including:		
	- Non-notified consent application for earthworks only; - Outline plan approval; - Certificate of Compliance; - Extension of time (s125); - Change or cancellation of conditions (s127); - Consents notices (s221); - Amalgamations (s241); - Easements (s243), Right of Way or similar - up to 6 hrs planner / advisor, 1 hr admin, \$55 disbursements	1,400.00	1,750.00
	Outline Plan waiver	404.00	505.00
	Certificates: Town Planning, Sale of Liquor, Overseas Investments, LMVD	286.00	357.50
	Premium applications - non-notified consents only, issued within five working days (conditions apply, and applications will only be accepted on a case-by-case basis).	3 x normal fee	3 x normal fee
	Premium applications - non-notified consents only, issued within ten working days (conditions apply, and applications will only be accepted on a case-by-case basis).	2 x normal fee	2 x normal fee
Additional Charges			

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
	Cost of all disbursements i.e.: venue hire, photocopying, catering, postage, public notification	Variable - based on actual cost	Variable - based on actual cost
	Specialist consultant report (including consultant planners)	Variable - based on actual cost	Variable - based on actual cost
	Independent Commissioners	Variable - based on actual cost	Variable - based on actual cost
	- All consents: additional processing hours (per hour) - planner/advisor / compliance officer	209.00	261.50
	- All consents: additional processing hours (per hour) - planner/advisor / compliance officer	209.00	261.50
	- All consents: additional processing hours (per hour) - administrative officer	122.00	152.50
	Bylaw Application		
	Applications relating to signs (e.g. Commercial Sex Premises) up to six hours	1,211.00	1,514.00
	Compliance Monitoring		
	Monitoring Administration of Resource Consents: subdivision or land use - minimum of one hour then based on actual time after that.	209.00	261.50
	Cost of disbursements, e.g. materials, consultant investigations	Variable - based on actual cost	Variable - based on actual cost
	Additional hours (per hour):		
	- planner / expert / compliance officer	209.00	261.50
	- administrative officer	122.00	152.50
	Subdivision Certification		
	Below are deposit fees. Charges will be based on actual time if over and above that at the following hourly rate	209.00	261.50
	Stage certification: each stage for s223, s224(f), s226 etc	418.00	522.50
	Combination of two or more Stage certifications: s223, s224(f), s226 etc	1,211.00	1,514.00
	Certification s224	1,211.00	1,514.00
	All other RMA, Building Act, Unit Titles Act and LGA certificates, legal documents etc - up to two hours (disbursements charged separately)	418.00	522.50
	Bonds: each stage of preparation or release - up to 2 hrs	418.00	522.50
7.1.10 Charged up Capital	EV chargers - charge per kwh	-	25c /per kwh
	EV chargers - charge per minute	-	15c per minute
	Standard Processing (CAR)	75.00	272.00

Activity Group	Name of Fee	AP 23/24 Fee (\$)	Proposed fees change LTP 24/25 (\$)
7.1.6 Network-wide control and Management	Extra Processing - Major Works (CAR)	95.00	785.00
	Extra Processing - Project Works (CAR)	95.00	1,350.00
	Extra Processing - Preliminary CARs	95.00	725.00
	Extra Processing - Global CARs	95.00	1,350.00
	Overdue Penalty (CAR)	40.00	65.00
	Inspection (may apply to each 20m length) (CAR)	100.00	0.00
	Re-inspection (may apply to each 20m length) (CAR)	120.00	0.00
	Call out inspection (CAR/TMC)	150.00	385.00
	Late notice (CAR)	440.00	440.00
	Further delay (CAR)	35.00	65.00
	Texturising (per m ²) (CAR)	8.50	8.70
	Road User Licence	100.00	130.00
	Processing (TMC)	95.00	0.00
	Extra processing (TMC)	95.00	0.00
	Inspection (TMC)	100.00	0.00
	Non-conformance inspections (TMC)	0.00	260.00
	Re-inspection (TMC)	0.00	130.00
7.2.1 Parking	Tory St Carpark - Earlybird	16.00	18.00
	Tory St Carpark - Nights & Weekends Max	8.00	10.00
	Tory St Carpark - Monthly Reserved	369.00	399.00
	Tory St Carpark - Monthly Unreserved	300.00	330.00
	Clifton - Daily Rate	20.00	24.00
	Remove \$3 & \$4 parks	\$3 - \$4	5.00
	Introduce rates to motorbikes	0.00	2.50

Āpitianga 2: Kuputaka reo Māori

Appendix 2: Te reo Māori Glossary

- **Āwhina:** Support
- **Haka:** to dance, perform
- **Kaitiaki:** Guardian
- **Kaitiakitanga:** Guardianship
- **Kotahitanga:** United as one, unity, togetherness
- **Mahi:** Work
- **Mana:** Right's, authority, reputation, power, status
- **Mana Whenua:** Māori iwi and hapū who have historic and territorial rights over the land. In Wellington these iwi are Taranaki Whānui ki Te Upoko o Te Ika, Te Āti Awa ki Te Upoko o Te Ika a Māui and Ngāti Toa Rangatira.
- **Manaakitanga:** Caring for others
- **Marae:** courtyard – the open area in front of the meeting house, where formal greetings and discussions take place. Often also means the complex of buildings around the marae.
- **Mātāpono:** Principles
- **Matariki:** A cluster of many stars. The first appearance before sunrise of Matariki in the north-eastern sky, in the Tangaroa phase of the lunar month, indicates the start of the Māori year – usually in mid-June – and is the cause for celebrations.
- **Mātauranga Māori:** Māori education, Māori knowledge
- **Me Heke ki Pōneke:** Absolutely Positively Wellington
- **Mihi:** to greet, pay tribute, acknowledge, thank
- **Mokopuna:** Grandchildren
- **Oranga:** Well-being
- **Pōneke:** Wellington city
- **Pouiwī:** Mana whenua representatives around the Council table
- **Rangatahi:** Youth, young people, younger generation
- **Rangatiratanga:** Sovereignty
- **Tākai To** wrap up, wrap round, wind round.
- **Takatāpui:** Historically meaning 'intimate companion of the same sex'. The term was reclaimed in the 1980s and used by individuals who were gay, lesbian, bisexual, transgender, intersex or part of the rainbow community. The use of 'takatāpui' as an identity is a response to western ideas of sex, sexuality and gender, and emphasises one's identity as Māori as inextricably linked to their gender identity, sexuality or variation of sex characteristics.
- **Tangata:** People
- **Tangata whaikaha:** People with disabilities
- **Taonga:** Treasure, anything prized - applied to anything considered to be of value including socially or culturally valuable objects, resources, phenomenon, ideas and techniques
- **Te ao Māori:** Māori world
- **Te Awakairangi:** Hutt
- **Te Whanganui-a-Tara:** Wellington harbour
- **Te Ika a Maui:** The fish of Māui, North Island of Aotearoa – New Zealand
- **Te Kaunihera:** the Council
- **Te Matapihi ki te Ao:** Central Library
- **Te Moananui a Kiwa:** Pacific Ocean
- **Te reo Māori:** Māori language
- **Te taha hinengaro:** Mental, emotional wellbeing
- **Te taha tinana:** Physical wellbeing
- **Te taha wairua:** Spiritual wellbeing
- **Te taha whanau:** Whānau, whakapapa wellbeing
- **Te Taiao:** Environment
- **Te Upoko o te Ika:** The head of the fish, the Wellington area
- **Tikanga:** Correct procedure, custom, habit, lore, method, manner, rule, way, code, meaning, plan, practice, convention, protocol - the customary system of values and practices that have developed over time and are deeply embedded in the social context
- **Waka:** Canoe, vehicle
- **Waka hourua:** Double hulled canoe
- **Whakapapa:** Bloodlines, tribal connections
- **Whānau:** Family
- **Whānau hauā:** Māori with disabilities
- **Whanaungatanga:** Bonding, networking, relationship building
- **Whare:** House

Āpitianga 3: Kuputaka

Appendix 3: Glossary

Council terminology

- **Accessibility:** Set out in Article 9 of the United Nations Convention on the Rights of Persons with Disabilities (UN-CRPD): "To enable persons with disabilities to live independently and participate fully in all aspects of life, State Parties shall take appropriate measures to ensure persons with disabilities access, on an equal basis with others, to the physical environment, to transportation, to information and communications, including information and communications technologies and systems, and to other facilities and services open or provided to the public, both in urban and in rural areas."
- **Asset:** An item of value, usually something of a physical nature that you can reach out and touch, that will last for more than one year. Infrastructure assets are physical items such as roads, pipes and council buildings that are needed to provide basic services.
- **Asset management planning / plan:** The ongoing process to manage assets from acquisition, operation, maintenance and renewal throughout the asset lifecycle. The asset management plans set out the level of service to meet demand in the most cost-effective manner possible.
- **Assumptions:** Estimates or predictions that underpin decision making
- **Bylaw:** A rule or regulation made by a local council.
- **Capital Expenditure (Capex):** Capital investment or capital expenditure. Money that is used for building (or buying) assets such as roads, pipes and buildings that are used to provide services to Wellingtonians.
- **Capital programme:** The plan for what capital expenditure will be spent on.
- **Carbon sink:** Any process, activity or mechanism which removes a greenhouse gas from the atmosphere
- **Cleanfill:** Natural soils such as clay, soil, and rock, and some manufactured materials such as concrete, brick or tiles
- **Deed of Guarantee:** A binding legal document under which one party (the guarantor) agrees to guarantee that certain obligations of another party will be met.
- **Deficit:** An excess of expenditure or liabilities over income or assets in a given period.
- **Depreciation:** A reduction in the value of an asset with the passage over time, due in particular to wear and tear. Council fund depreciation from the general rates ensuring we can replace the assets in the future.
- **Doughnut Economics:** Living within planetary boundaries and fair and just social systems
- **Hedging position:** A position in an asset of investment that reduces the price risk of an existing position.
- **IAP2 engagement spectrum:** This indicates different engagement approaches on a spectrum from providing information through to community empowerment.
- **Inflation:** The term used to describe a rise of average prices through the economy
- **Legislation:** Laws, the process of making and passing laws
- **Level of Certainty:** Measure of how likely it is that a certain statement or result is true.
- **Levels of Service (LoS):** An asset management term referring to the quality of a given service.
- **Net Surplus:** Measure that shows business income after subtracting costs.
- **Operating Expenditure (Opex):** Operating budget or operating expenditure. Money that the council spends on providing the day-to-day services in the current financial year, as opposed to building or upgrading assets that will provide services for years to come. This includes spending money on staff and contractors to do things like process building

consents, open libraries, run buses and maintain parks. It also includes things like paying grants to community organisations and paying interest on money the council has borrowed.

- **Optimised Replacement Value:** Amount to replace an asset at the present time, according to its current worth.
- **Price ceiling:** Price control, set by a government, that sets the highest price at which a good or service can be sold.
- **Price floor:** Lower limit on the price that can be charged for a product or service, set by a government.
- **Regulatory Mechanisms:** An ordinance, permit, standard, contract language, or any other procedure, that will be enforced by the permittee.
- **Repeal:** Revoke or withdraw formally of officially a law or act of parliament.
- **Resilience:** The ability of a system or community to maintain certain functions, processes, or populations after experiencing a disturbance.
- **Sludge:** Biosolid residue that accumulates in sewage treatment plants.
- **Vested Assets:** Assets that are transferred to a public entity at nominal or zero cost.

Acronyms

- **BERL:** Business and Economic Research Limited
- **CCO:** Council Controlled Organisations
- **CO2:** Carbon Dioxide
- **CPI:** Consumers Price Index
- **CV:** Capital Value
- **DC:** Development contributions
- **GWRC:** Greater Wellington Regional Council
- **IDS:** Infrastructure Design Standards
- **IFFA:** Infrastructure Funding and Financing Act
- **LD:** Liquidated Damages
- **LGFA:** Local Government Funding Act
- **LGWM:** Let's Get Wellington Moving
- **LTP:** Long-term Plan
- **NBA:** Natural and Built Environment Act
- **NIWA:** National Institute of Water and Atmospheric Research
- **NSHM:** National Seismic Hazard Model
- **NZTA:** New Zealand Transport Agency
- **NZU:** New Zealand Unit (emissions unit)
- **RAMM:** Road Assessment and Maintenance Management
- **RMA:** Resource Management Act
- **SCP:** Special Consultative Procedure
- **SDGs:** Sustainable Development Goals
- **SPA:** Spatial Planning Act
- **WIAL:** Wellington International Airport Limited

