

WHANGANUI DISTRICT COUNCIL
LONG-TERM PLAN
2024-2034



WHANGANUI
DISTRICT COUNCIL
Te Kaunihera a Rohe o Whanganui



**This 10-year plan was adopted by
Whanganui District Council on 16 July
2024 in accordance with the Local
Government Act 2002.**



**WHANGANUI
DISTRICT COUNCIL**
Te Kaunihera a Rohe o Whanganui

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Message from the Mayor and Chief Executive



ANDREW TRIPE
Mayor of Whanganui



DAVID LANGFORD
Chief Executive

Nga mihi nui

Welcome to Whanganui District Council's Long-Term Plan for 2024-2034. This plan represents the culmination of an intensive period of discussions between elected members, council staff and the community as we navigate the future ahead of us. It sets out how the council will work with the community over the next 10 years, and we're hugely appreciative of the many people who have had input into it.

The context

Around the country, councils are operating in a tough economic environment and facing pressure to deliver the same or increased services with less money. When we started crunching the numbers last year we could see the rates increase for our council was heading for more than 17 percent for the 2024/25 year, just to deliver the current level of service. We felt this was too much for our community and we knew we needed to take decisive action. In December we formulated a six-point plan to reduce the rates rise not only for this year but for future years as well. The plan involves growing Whanganui's population, improving efficiency, looking for alternative funding for projects, cutting council services, consulting with the community on selling assets to repay debt and identifying sources of non-rates revenue.

The decision-making process

This time around we received an unprecedented 1608 written submissions from the community - an increase of 163 percent on the previous Long-Term Plan - and listened to 111 submitters present their thoughts in person.

Elected representatives were very aware of the importance of the Long-Term Plan decisions and put a great deal of time and consideration into them. This can be seen by the instances where councillors adjusted their positions or found new options to suit the community's needs.

Often there were starkly different views in the community - where one group wanted a decision in favour, another group had an opposite view. This means we could not please everyone and some people will be disappointed that they didn't get the outcome they wanted.

It's important to note as well that a consultation is not a referendum.

Elected members take community feedback very seriously and are guided by it as much as possible, but in some cases there are other important factors to take into account.

The outcome

Service cuts in particular can be unpopular, and our rates increase is higher than other years, however, the plan to reduce costs has worked. Whanganui District Council's overall rates increase for 2024/25 across all property types has come out at 11.2 percent, which also includes the costs of the new kerbside recycling service that starts on 1 July 2024. This is significantly lower than many councils across New Zealand. Nationally, the average rates rise is sitting at 16 percent. There's some big proposed increases around the country with Hamilton and Wellington around 17 percent, Hastings at 25 percent and the West Coast topping the charts at 27 percent.

Bear in mind that rates for some households will vary up or down by a lot more than the average, depending on the valuation of the property and the services provided to it.

In this Long-Term Plan we've managed to keep the rates increase down while also committing to strong investment in core infrastructure over time, with around 80 percent of spending over 10 years going on stormwater, wastewater, drinking water and roading. This means we will be focusing on doing the basics well so we can keep our pipes and treatment plant in good condition and maintain our roads and footpaths as our community asked us to do. The replacement of the Dublin Street Bridge is also a priority and work will soon be underway on the business case and engineering designs for this important project.

Whanganui has a great heart, and the numerous community-building projects included in our Long-Term Plan will make life better for residents. We're putting money towards the Whanganui Surf Lifesaving Service's new operations centre and tower facility. Those in Whanganui city, Marybank, Mowhanau and Fordell will enjoy the convenience of the new kerbside recycling service, not to mention the chance to save money by reducing rubbish costs. We're enhancing the Splash Centre, contributing to funding for the North Mole rejuvenation and new amenities, replacing the running track and improving lighting and drainage at Cooks Gardens, and investing in playground replacements across the district.

We're also providing funding for Marae development from 2027/28. As well as growing community connection, Marae play a crucial role in assisting with our district's civil defence response when emergencies happen. Community contract funding has been increased so more organisations can partner with us to provide services that improve community health, safety and wellbeing.



Looking to the future

I know many households are facing increased costs so if you're reading this with real concern about how you're going to pay your rates, please get in touch with our rates team to make a plan sooner rather than later:
phone 06 349 0001 or email rates@whanganui.govt.nz

Many households are still experiencing cost pressures, but Whanganui as a district is going from strength to strength. Our population is increasing steadily and we're putting the necessary infrastructure in place so our district grows sustainably. In comparison to other councils our debt is low and our assets, including water infrastructure, have been well maintained over the years. This Long-Term Plan won't please everyone, but we're confident it strikes a good balance between keeping rates as affordable as possible for residents and investing in our ambitious and energised district so Whanganui is well positioned for the future.

Developing the Long-Term Plan

Our Long-Term Plan acts as a roadmap for how we will manage and deliver our services, infrastructure and community initiatives now and into the future. It shows the whole picture of how activities are managed, delivered and funded across a period of 10 years – which has a flow-on effect on our rates.

Every three years, we review and update our 10-year plan to ensure we're on track to meet the evolving needs of our residents.

This Long-Term Plan was developed in unique circumstances

The rising costs of inflation, insurance and interest have put pressure on councils to deliver the same or more services with less money. We've worked hard to balance this with the reality that we need to keep rates rises as affordable as possible because our community is also facing increasing costs. That's why we developed the Long-Term Plan with two main focuses in mind:

1. Keeping rates affordable

During this tough economic climate, council looked at ways to tighten the belt to keep rates affordable. It was important to us that our core services continue to receive the investment they require to keep our community safe. We also recognised the importance and support that community facilities and services provide, especially during these difficult times.

2. Future-proofing our district

Long-term investments help to make our city more attractive, setting us up for financial stability over the long term. We needed to balance these investments with the requirement to maintain services and keep any rates increases low.

Council's six-point plan

In this Long-Term Plan process, council worked hard to strike the right balance and bring rates down for this year. To achieve this, a six-point plan was implemented so that council could be responsive to the situation we are in while being fiscally responsible. This six-point plan included:



To ensure that we created solutions that worked for the whole community, we asked for feedback on our methods to reduce levels of service, whether the community were comfortable selling assets to repay debt and which long-term investments we should proceed with to set Whanganui up for financial stability. See page 12 for key decisions that were made beyond the consultation process.

You helped us with the big decisions

To ensure that you were brought along on this journey with us, council interacted with our community progressively throughout the development of the Long-Term Plan.



Our pre-engagement

THROUGHOUT 2023...

- Community members and groups were invited to submit proposals as a Point of Entry Business Case, to progress initiatives that address an identified issue or opportunity within our district. A total of 20 community proposals were submitted for review.
- Multiple council workshops were live-streamed and available to watch for the community, alongside other relevant committee meetings.
- Media releases provided the community with preliminary details of how the Long-Term Plan was shaping up based on the challenges that had been identified at that time.

In early 2023 council also started a review of the Leading Edge Strategy to develop a new Vision for Whanganui, which is still ongoing. Our engagement with the community on wellbeing helped to steer the Long-Term Plan at a high level. Engagement that took place in 2023 included:

- (a) **Collaborative leadership approach with Hapū**
- (b) **More than 15 one-to-one meetings with community representatives and interest groups**
- (c) **Community-wide survey that resulted in 660 responses**
- (d) **16 engagement events and four strategic forums.**

[See page 26 for more details](#)

Our Long-Term Plan consultation

The consultation process gave the community an opportunity to give feedback on our 10-year plan, which provided council with clear direction as big decisions were made.

The Long-Term Plan consultation document and supporting information were adopted on **26 March 2024**.

Consultation opened for the Long-Term Plan	Consultation closed	Hearings
2 APRIL	2 MAY	14 – 16 MAY
	Deliberations	Adoption of the Long-Term Plan
	5-7 JUNE*	16 JULY

(*moved out due to the volume of submissions)

Key issues

The consultation document summarised the key issues facing the district and allowed the community to provide feedback on how council can address these.

Key issues for consultation were:

- Selling assets to repay debt
- Reducing services to reduce rates increases
- Long-term investments to make our city more liveable.

Council also sought feedback on:

- Revenue and Financing Policy
- Fees and Charges 2024/25
- Parking Bylaw and Controls
- Development Contributions Policy
- Rates Postponement Policy
- Rates Remission Policy
- Policy on the Postponement of Rates on Māori Freehold Land.



Engagement approach



A total of 1608 submissions were received, with 111 presenting their submission on the Long-Term Plan in person to council.

A dedicated Long-Term Plan webpage obtained **6796 page views** throughout the consultation period.



Over **20 engagement events** were held across the community, hosted by officers and councillors.



To raise awareness and encourage engagement, **emails** were distributed, and **face-to-face meetings** were held with Iwi, community groups and key stakeholders.

An estimated **20 news articles** were distributed by local media throughout consultation, alongside multiple print and digital advertisements.



Seven adverts were placed in local newspapers, reaching an estimated audience of **179,000**.



Key messages

Based on the key issues being consulted on, the following provides a brief overview of our communication with the community.

1

Selling assets to repay debt

Council needed to make \$16 million of asset sales to achieve the proposed rates increase. The community were asked how comfortable they were to sell assets up to \$16 million.

2

Reducing services to reduce rates increases

At least \$2 million worth of cuts to council services were needed to achieve the proposed rates increase. Council asked the community which services they think council should keep from a list of 10 that had been identified.

3

Long-term investments to make our city more liveable

To set Whanganui up for financial stability over the long term and to make our city more attractive, council put forward seven long-term investments and asked the community which ones council should proceed with.

Key decisions

A summary of all decisions can be accessed on the [council website](#).



1. Selling assets to repay debt

WHAT WAS CONSULTED

Council informed the community that there was an opportunity to sell some of our assets which would be used to repay debt and reduce costs. The community was asked how comfortable they are with council selling assets up to \$16 million.

WHAT WAS DECIDED

The potential \$16 million of asset sales has been removed from the budget to allow further research and community engagement. Note that this does not preclude the sale of assets, although this is subject to required identification, confirmation and consultation processes. Instead, the council has set a target of increasing revenue from its property portfolio by \$450,000 - with the recent purchase of properties in the central business district (CBD) already securing \$200,000 towards this target.

2. Reducing services to reduce rates increases

WHAT WAS CONSULTED

Council carefully identified services that can be cut, balancing minimal impact to our services while achieving a sufficient reduction in costs to keep rates affordable. The community was provided an opportunity to give feedback on the options provided.

WHAT WAS DECIDED

Davis Library

The Davis Library is to close at 5pm each weekday (one hour earlier than current) and at 3pm on Saturdays (two hours earlier than current) from 1 July 2024 to reduce its impact on the community.

Whanganui East Pool

The Whanganui East Pool will remain open for the next summer season. Pool standards will be maintained using a maintenance and operational budget provision of \$300,000. \$2 million of capital funding has been provisioned in the Long-Term Plan while council explores a long-term plan for outdoor swimming in Whanganui.

Repertory Theatre

The Repertory Theatre will be put up for sale, with the existing tenants offered the right to buy it first for \$1. If a buyer can't be found within a year, council will proceed with the consent process for demolition.

Rotokawau Virginia Lake

The bird aviary at Rotokawau Virginia Lake will be closed and decommissioned and the birds rehomed from 1 July 2024, mostly due to ongoing animal welfare/concerns with caging birds.

Mainstreet hanging flower baskets

The Mainstreet hanging baskets will stay as a summer-only display at a cost of no more than \$47,000 (plus GST). Their funding will be changed to 25% general rate and 75% CBD targeted rate.

New Zealand Glassworks

Council will retain ownership of the New Zealand Glassworks and look for opportunities to increase revenue. If an offer is presented to buy New Zealand Glassworks, it will be considered in the future.

Drop off points for rural rubbish

The rural rubbish drop-off points will continue as they are and the funding of this service will be reviewed ahead of the Annual Plan 2025/2026.

Gonville Library

The Gonville Library days and hours of operation remain unchanged.

The Winter Gardens

The Winter Gardens attraction will remain open.

Level of community grant funding

Contestable community grant funding will be increased by \$100,000 per annum from 2024/25. Council will also undertake a review to set the criteria for all contestable community grant funding commencing in the 2024/25 financial year.

3. Long-term investments to make our city more liveable

WHAT WAS CONSULTED

With a number of projects that we could invest in, council asked the community to help us decide which investments we should proceed with to enhance our district.

WHAT WAS DECIDED

Funding of core infrastructure

Funding for our roading, footpaths, drinking water, wastewater and stormwater will be increased to keep up with rising costs and for the additional projects identified.

Hotel and car park

The council will not invest in developing a hotel and car park but will include \$200,000 in the 2024/25 budget to progress the feasibility study to attract potential developers.

Royal Whanganui Opera House

Subject to a satisfactory business case and confirmed external funding, a new stage house will be built and a fly system implemented at the Royal Whanganui Opera House.



Marae development

Grant funding will be available for Marae upgrades in the district from 2027/28 at a cost of \$500,000 per year. The funding criteria for the allocation of the Marae upgrade grant funding will be established prior to 2027.

Wanganui Surf Lifesaving Service

Subject to the remainder of funding for this project being secured, funding of \$1 million will be provided to Wanganui Surf Lifesaving Service from 2025/26 as a contribution towards their project to build a new operations centre and tower facility and upgrade of their community facilities.

Pākaitore Reserve paving and crossing

The proposed Pākaitore Reserve crossing project will not proceed and council will engage further with stakeholders to investigate alternative ways to connect the Awa to Pākaitore, with no budget allocated to this.

Rapanui Road

The Rapanui Road trail will not go ahead at this time, but \$500,000 of provisional capital funding is allocated in the year 2032 to enable community stakeholders to commence fundraising for the Rapanui Road trail. The design and construction of this project will not commence unless the project has achieved full funding.

4. Other decisions

Youth participation

In February 2024, council resolved to disestablish the Youth Council from 1 July 2024, retaining a budget of \$10,000 for youth related initiatives.

Given the public support for the Youth Council, council approved a total budget of \$40,000 from 1 July 2024 onwards to support youth participation in local government and youth initiatives, and to establish a working party of elected members and officers to review and make recommendations (along with youth and community engagement) on the appropriate structure.

Tramways

A total of \$3.282 million was proposed to be included in year 4 of the Long-Term Plan for the Whanganui Tram which would be used for a track extension. This funding was contingent on a feasibility study before proceeding. A submission was made by the Tramways Whanganui Trust expressing concerns that funding a track extension alone will not provide sufficient economic, social or cultural benefit to justify the current estimated cost. The Tramways Whanganui Trust's submission aligns closely with the findings and recommendations in the draft feasibility study.

Based on this, capital funding for the track extension project has been removed from the Long-Term Plan budget and will not proceed at this time.

Accessibility

Accessibility improvements were raised as a proposal for public toilets in the district, where council had previously included \$1.7 million in the Long-Term Plan for the upgrade of public toilets (spread across Rangiora Street, Virginia Lake and the rest of the network). Council has requested that officers bring back an options paper for potential locations and costs for a fully accessible bathroom for future funding consideration by council.

5. Other long-term investments


There are multiple projects in the pipeline over the next 10 years. These are just a few that may be of particular interest.

- **Dublin Street Bridge:** We've started the business case for the replacement of Dublin Street Bridge around 2028/29, at an estimated cost of \$69 million. We'll seek NZTA Waka Kotahi funding of 62 percent. If we are not able to receive the forecasted funding then we will need to reassess the project. For more detail of different options, refer to page 81 and 82 of our Infrastructure Strategy.
- **Splash Centre:** \$1.4 million is budgeted to enhance the Splash Centre, including gym refurbishment and pool retiling.
- **Cooks Gardens:** \$1.4 million will be spent at Cooks Gardens to replace the running track, improve field drainage and replace the lighting towers.
- **North Mole:** We've put \$1.6 million of council funding aside for the rejuvenation of the North Mole area, including a new carpark, coastal foredune and amenities. This will add to the almost \$900,000 of external funding from central government that has been secured for the project.
- **Playgrounds:** \$4.2 million will be spent on playground replacements.
- **Buildings:** \$16.0 million will be invested to maintain our buildings and housing portfolio.

You can read more about some of these investments in our [consultation document](#) on pages 48-51.


Our district

Find out more in the [Whanganui District Snapshot 2023](#)



The Whanganui district had an estimated population of 48,700 as of 2022, and under a high-growth scenario it is


projected to grow to 53,000 by the year 2034.



The Whanganui population is made up of

79.2%

New Zealand European, which is higher than the national average of 70.2%



Māori make up

26.3%

of the population in Whanganui, also higher than the national average at 16.5%




Asian and Pacific peoples make up

4.1% and 3.6%

of our population respectively, which is much lower than the national figures of 15.1% and 8.1%

The Whanganui district's dependency ratio is 70.3%, significantly higher than the national average at 54.5%. This means that **22%** of the people in our district are 65 years or older and **19.3%** are under 15 years.

62.5% of the Whanganui population live in high deprivation areas, compared to 39.9% nationally.




\$2,200 Million

The estimated gross domestic product (GDP) for the Whanganui district was

over \$2,200 Million in 2022.

The economy in Whanganui is made up of diverse industries, with our top five being:

-  Manufacturing
-  Healthcare and social assistance
-  Agriculture
-  Forestry and fishing
-  Public administration
-  Safety and retail trade



The average household income for the Whanganui district is **\$95,934** which is significantly lower than the national average of **\$125,177.**

Employment in low-skilled jobs accounted for 36.7% in Whanganui

AND 36.5% for highly skilled jobs.

¹ Dependency ratio is the number of 15 year olds and over 65 year olds as a ratio of the rest of the population

Building community with Tangata Whenua

At Whanganui District Council we value our relationships and partnerships with Tangata Whenua. The Local Government Act 2002 provides for Māori to participate in the decision-making processes and for council to contribute to capacity building for that to be effective.

We partner with Tangata Whenua, Hapū and Crown-legislated Iwi to build community and promote wellbeing in a mutually appropriate way. This approach is especially important in infrastructure planning, environmental management and community development. The council's policy direction and planning processes support effective engagement with Hapū and Iwi entities, as well as with Marae and Whānau.

Hapū have indicated to the council that they wish to be specifically engaged in relation to activities within their rohe, rather than just through engagement with the Iwi or Rūnanga body at large. This will ensure the voice of Hapū is heard at the decision-making table and the values and effects are considered at the source. Hapū hold their own Mana Motuhake within their rohe and legislated Iwi and Crown entities will not impede or interfere in this Hapū sovereign right.

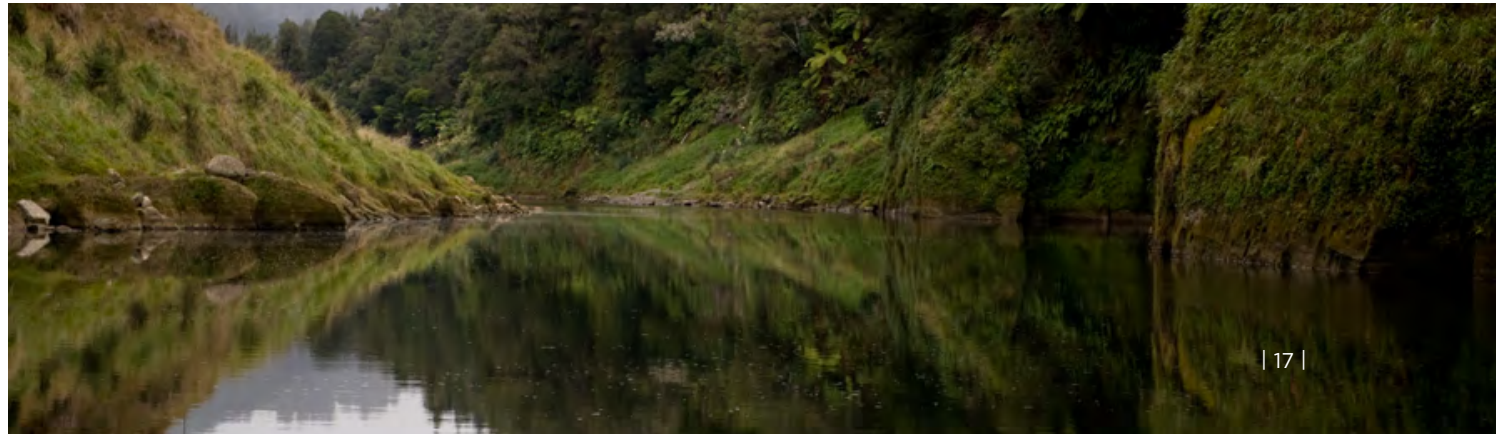
Te Tiriti o Waitangi

The collective Hapū of Tamaupoko and Tupoho hold Mana Motuhake (Tikanga autonomy) within the Whanganui District Council catchment area. Te Tiriti o Waitangi is incorporated in the statutory scheme administered by council. This includes the Local Government Act 2002 and the Resource Management Act 1991, in particular.

Council recognises that Mana sourced in Whakapapa continues since time immemorial in the Whanganui district: “since the fires of Paerangi were lit”. Customary rights and responsibilities were not extinguished by Te Tiriti.

The entities with whom Council is bound to acknowledge and work with range from papatupu Marae and Hapū, to Rūnanga and statutory Iwi organisations. The constituents of all these entities have a shared Whakapapa and will advise council at all times about matters of shared and sometimes exclusive responsibilities under Mana Motuhake.

Engagement between the Crown and Iwi, within the settlement process, has provided a statutory platform for Crown-legislated Iwi authorities.



Partnerships

A partnership agreement is in place between Council and Te Rūnanga o Tamaupoko and the partnership agreement with Te Rūnanga o Tupoho was under review at the time of writing this Plan.

Council meets separately with both Rūnanga with a focus on all levels – political, environmental, social, cultural and economic – for the benefit of the whole district. Council also has a memorandum of partnership with Ngā Paerangi Iwi (NPI).

Council has a responsive, issue-focused, working relationship with the collective Hapū of Tamaupoko and Tupoho, claimants, and with post settlement governance entities (listed below). At the same time, to maintain consistency to work together, regular meetings are scheduled throughout the year with Iwi, Hapū and statutory Iwi authorities.

It is a requirement of good faith that Hapū and Iwi are informed at the concept stage of any policy or major infrastructure development. This will be done in a way that is equivalent, transparent and robust.

In the final outcome, there is likely to be seven post settlement governance entities emerging from the settlement processes under the Office of Treaty Settlements.

Statutory Iwi relationship activity is currently with:

- Ngā Tāngata Tiaki
- Te Kaahui o Rauru
- Te Rūnanga o Ngā Wairiki Ngāti Apa
- Ngāti Rangī
- Whanganui Land Settlement Negotiation Trust.



Te Awa Tupua (Whanganui River Claims Settlement) Act 2017

Te Awa Tupua o Whanganui is a Tupuna and a vital Taonga to Whanganui, recognised and protected in Te Awa Tupua (Whanganui River Claims Settlement) Act 2017. The settlement of the River claim between the Crown and Whanganui Iwi provides legislative direction for council to meet its responsibilities to the River, the land and the people.

Ngā Tangata Tiaki o Whanganui was set up under a trust deed in 2014 and established as a statutory Iwi authority under the Te Awa Tupua Act 2017, in which the Awa is deemed a legal person.

Te Awa Tupua (Whanganui River Claims Settlement) Act recognises at law a set of intrinsic values called Tupua te Kawa the natural law and value system of Te Awa Tupua, which binds the people to the River and the River to the people. The four Kawa (values) must be read together.

KO TE KAWA TUATAHI:

Ko te Awa te mātāpuna o te ora (The River is the source of spiritual and physical sustenance)

Te Awa Tupua is a spiritual and physical entity that supports and sustains both the life and natural resources within the River and the health and well-being of Iwi, Hapū and other communities of the River.

KO TE KAWA TUARUA:

E rere kau mai te awa nui mai i te kahui maunga ki Tangaroa (The great River flows from the mountains to the sea)

Te Awa Tupua is an indivisible and living whole from the mountains to the sea, incorporating the River and all of its physical and metaphysical elements.

KO TE KAWA TUATORU:

Ko au te Awa, ko te Awa ko au (I am the River and the River is me)

The Iwi and Hapū of the River have an inalienable interconnection with, and responsibility to, Te Awa Tupua and its health and well-being.

KO TE KAWA TUAWHĀ:

Ngā manga iti, ngā manga nui e honohono kau ana, ka tupu hei Awa Tupua (The small and large streams that flow into one another and form one River)

Te Awa Tupua is a singular entity comprised of many elements and communities, working collaboratively for the common purpose of the health and wellbeing of Te Awa Tupua.

Council is one of four local authorities charged with responsibilities within the region to make appointments to Te Kōpuka. The act provides for Te Kōpuka to be a strategy group. It is a permanent joint committee for administrative purposes.

The Act provides for partnership to encompass customary rights and responsibilities as well as good practice within council's jurisdiction. In accordance with this, Te Awa Tupua Whanganui is centrally important in the work of the council and in the way we conduct and build relationships.

To learn more about Te Awa Tupua Whanganui please refer to Ngā Tāngata Tiaki o Whanganui: <https://www.ngatangatatiaki.co.nz/our-story/>

Te Pūwaha/ Te Mata Pūau

Te Pūwaha is a collaborative effort, under the guidance of Hapū and Iwi (as led by Te Mata Pūau) and upheld by project partners: Whanganui District Council, Whanganui Port, Horizons Regional Council, Q-West Boat Builders and the Whanganui District Employment Training Trust (Port Employment Precinct) to create Mouri Awa (abundance for the river), Mouri Ora (abundance for the wider eco-system) and Mouri Tangata (abundance for Whanau, Hapū, Iwi and the wider Whanganui community).

Te Pūwaha is also the first major infrastructure project conducted in line with Tupua te Kawa, the innate values of Te Awa Tupua².

Te Tomokanga ki te Matapihi

Of significance is the treaty settlement being negotiated between the Whanganui Land Settlement Negotiations Trust (WLSNT) and the Crown. While the council is not directly involved in the negotiation, it has provided council the opportunity to support WLSNT in some of their settlement aspirations as well as continuing to build on our relational trust. Te Tomokanga ki te Matapihi guides our commitment to each other and establishes meaningful ways for Hapū / Iwi to better connect to local decision-making.

² Sourced from: [Te Pūwaha - the Whanganui Port revitalisation project - Horizons Regional Council](#)

Tangata Whenua and Iwi participation activities

The following list is an example of other activities. It is by no means an exhaustive list of our relationships and partnerships:

- The Pākaitore Historic Reserve Board administers Pākaitore (Moutoa Gardens)
- Sarjeant Gallery Trust and the redevelopment project
- Whanganui Regional Museum
- Te Manu Atatu – the Whanganui Māori business network
- Tamaupoko Charitable Trust
- Whakawhanake (Waitangi Day commemorations)
- Whanganui Maori Regional Tourism Organisation (Puanga)
- Te Puna Hapori.

Other formal relationship documents

In June 2017 Council entered into the Te Matapihi ki Tangaroa Accord alongside Te Rūnanga o Ngā Wairiki Ngāti Apa, Te Kaahui o Rauru, Te Rūnanga o Tupoho and Ngā Tāngata Tiaki o Whanganui. “Te Matapihi ki Tangaroa” literally means “the window to the ocean” and refers to the area towards the Whanganui River mouth. This partnership represents a shared commitment between Hapū, Iwi and the Council in protecting the marine environment and contains a number of objectives. In terms of infrastructure provision, the effective operation, management and monitoring of the new wastewater treatment plant is a critical and shared concern.

Giving effect to Te Mana o te Wai³ requires local authorities to actively involve Tangata Whenua (to the extent they wish to be involved) in freshwater management. Whanganui District Council gives effect by partnering with Hapū and Iwi with a focus on water supply, and the council is working with Te Kaahui o Rauru and other Hapū at place as major stakeholders for the existing water supply for Whanganui city.

Te Ao Māori – the Māori world view

Respecting the Māori world view is important for effective engagement. The Māori world view (Te Ao Māori) acknowledges the interconnectedness and interrelationship of all living and non-living things.

The Mauri model is a decision-making framework that combines a Tangata Whenua assessment of world views, with an impact assessment of indicators to determine sustainability and trends over time.

Marae development

The Whanganui district is home to nearly 20 Marae. As well as being a central part of Iwi and Hapū culture, Marae also perform other important roles for the wider community. This includes helping our communities to connect and supporting civil defence and emergency management responses to natural hazards, amongst many other important roles.

Supporting Marae means they can continue to perform their important roles in facilitating social connection and outreach in the wider community. Marae host a wide range of community gatherings, local, regional and national hui, provide accommodation, wharekai (dining halls), and strengthen community cohesiveness and resilience. Marae are holders of historical narratives, whakapapa and traditional practices, and urupā (burial sites). Marae also host a wide range of community workshops which are well used by organisations, government and community groups. In addition, Marae within the Whanganui district have been places of refuge during times of crisis and civil disaster. If council invests in upgrades such as back-up power generators and rainwater storage tanks, Marae can continue to play a critical role in helping and supporting our community respond to emergency events such as flooding or storms.

Council has access to ‘Better off Funding’ which was provided by central government as part of the Three Waters reform package until July 2027. So far, this work has included repairs such as replacing old roofs, building new septic tanks for toilets, and connecting Marae to the drinking water supply network. From 2027/28, when the Better off Funding ends, council will provide grant funding of \$500,000 per year for Marae upgrades until the end of the 10-year plan in 2034. The funding criteria will be developed before the grant funding is available in the 2027/28 financial year.

³ [Essential Freshwater Te Mana o te Wai factsheet \(horizons.govt.nz\)](https://horizons.govt.nz)

Our Mayor and Councillors





**To the reader:
Independent Auditor's Report on
Whanganui District Council's 2024 34 long term plan**

I am the Auditor-General's appointed auditor for Whanganui District Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 16 July 2024.

Opinion

In our opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and co-ordination of the Council's resources; and
 - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 286 to 289 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

Emphasis of matters

Without modifying our opinion, we draw attention to the following disclosures.

Uncertainty over cost savings

Page 44 outlines the Council's financial strategy to keep rates affordable. To achieve this, the Council is planning cost savings within the operational budget over the next 10 years. As the operational efficiencies from years 2 to 10 have not yet been identified, there is a high level of uncertainty over the amount of cost savings and when it will be achieved. To the extent that the Council does not achieve the planned savings, future debt levels, service levels and/or rates rises could be affected.

Uncertainty over external funding of the Royal Opera House

Page 164 outlines the Council has budgeted \$17.7 million to upgrade the Royal Whanganui Opera House stagehouse and flying system. The plan assumes \$8.9 million will be obtained from external funding contributions as disclosed on page 43 of the forecasting assumptions. The external funding sources are currently uncertain because funding agreements are not in place. If the level of external funding is not achieved the project may be delayed or significantly changed.

Basis of opinion

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

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;

- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

Independence and quality management

We have complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* (PES 1) issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour; and
- quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* (PES 3) issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In addition to this audit and our report on the Council's 2022-23 annual report, we have carried out an engagement in the area of a limited assurance engagement related to the Council's debenture trust deed, which is compatible with those independence requirements. Other than these engagements we have no relationship with or interests in the Council or any of its subsidiaries.



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

