

2013/14 DRAFT ANNUAL PLAN FOR RECOMMENDATION TO COUNCIL

1. Purpose of Report

The purpose of this report is to recommend to Council the adoption of the 2013-14 Draft Annual Plan for consultation.

This report includes the following attachments:

- Funding Impact Statement (appendix 1)
- Financial Statements (appendix 2)
- Statement of Significant Accounting Policies (appendix 3)
- Projects and Programmes List (appendix 4)
- What it Costs Statements (appendix 5)

Note that the contents of this report are preliminary – they are subject to change as a result of the decisions made at this meeting and the final audit review and clearance. The Funding Impact Statement and Financial Statements will be updated to reflect any decisions made at this meeting and presented to Council.

2. Recommendations

Officers recommend that the Committee:

1. *Receives the information.*
2. *Note the financial statements included in this report are preliminary and subject to the resolutions agreed by the Strategy and Policy Committee on the other reports on this agenda.*
3. *Recommend that Council agree that the Funding Impact Statement and Financial Statements as detailed in the appendix be included in the 2013-14 annual plan (noting that any changes arising as part of these deliberations will be incorporated into the final statements presented to Council).*
4. *Recommend that Council agree that having due regard to the requirements of section 100 of the Local Government Act 2002, the Council's Financial Strategy and the Revenue and Financing Policy it is financially prudent not to set a level of operating revenue that meets the projected operating expenses of Council.*

5. *Recommend that Council agree that for 2013-14 it is financially prudent to forecast a surplus of \$32.020m, comprising:*

Unfunded depreciation totalling (\$14.674m) on the following assets:

- (a) Clearwater Sewerage Treatment Plant (\$3.015m)*
- (b) Discontinued Living Earth Plant (\$0.221m)*
- (c) NZTA funded projects (\$7.438m)*
- (d) General (\$4.000m)*

Revenue received for capital purposes totalling (\$40.378m):

- (a) NZTA capital funding (\$10.407m)*
- (b) Housing capital grant and ring-fenced surplus (\$23.479m)*
- (c) Development contributions (\$5.000m)*
- (d) Bequests, trust and other external funding (\$1.492m)*

Self Insurance Reserve (\$0.750m)

Weathertightness funding (\$4.996m)

Waste Minimisation Activity (\$0.018m)

Unrealised fair value adjustment for loans and receivables (\$0.550m)

6. *Recommend that officers prepare the draft annual plan 2013-14 statement of proposal based on the deliberations and recommendations of this Strategy and Policy Committee meeting (of 12 March 2013).*
7. *Note that the statement of proposal and summary will form the basis of the special consultative procedure on the 2013-14 draft annual plan and that consultation will run from 16 April 2013 to 16 May 2013.*
8. *Note that the 'what it costs' statements included in appendix 5 will form part of the activity statements. (Any changes arising as part of these deliberations will be incorporated into the final statements presented to Council)*
9. *Note that the Strategy and Policy Committee agreed on 7 February 2013 to consult on the Development Contributions Policy in conjunction with the 2013/14 Draft Annual plan.*

3. Background

The Council is required to adopt an Annual Plan by 30 June 2013. The Annual Plan comprises year two of the 2012-22 long term plan and any variances to that. The special consultative procedure must be used to adopt the Annual Plan.

The 2013-14 financial year is the second year of the Wellington City Council's 2012-22 Long term Plan, which Council adopted in June last year. In that plan we set out a programme of activities and investment in our infrastructure to deliver on our three immediate priorities and our four longer-term Community

Outcomes. Collectively, this programme enables the Council, and Wellington, to take the next important steps in achieving our *Towards 2040 Smart Capital* vision.

This report is preliminary and subject to the resolutions agreed by the Strategy and Policy Committee on reports of this agenda, including:

- 2013-14 Draft Annual Plan: Report of the Funding and Activity Review Working Party on the Revenue and Financing Policy.
- 2013-14 Draft Annual Plan: Proposed Variances to Year two of the 2012-22 long term plan.

Planning for the 2013-14 Draft Annual Plan started in late 2012 and included identification of savings options to the long term plan following a review of the year two work programme. These were reviewed through two councillor workshops in December 2012 and February 2013, and these deliberations are the culmination of that work.

The Strategy and Policy Committee agreed to consult on the approved changes to the Development Contributions Policy in conjunction with the 2013/14 Draft Annual plan.

4. Conclusion

This report provides for the recommendation of the 2013-14 Draft Annual plan to Council for consultation.

Contact Officers: *Martin Read, Manager Financial Strategy & Planning.*

SUPPORTING INFORMATION

1) Strategic fit / Strategic outcome

This report proposes a draft annual plan to deliver on strategic outcomes.

2) LTP/Annual Plan reference and long term financial impact

Development of draft annual plans sits within the following project: C530 Annual Planning and Reporting.

3) Treaty of Waitangi considerations

Targeted consultation will be undertaken with iwi using existing relationships and channels.

4) Decision-making

This is not a significant decision.

5) Consultation

a) General consultation

The variances proposed in this report will be consulted on with the community through the 2013/14 Draft Annual Plan statement of proposal.

6) Legal implications

The report meets all statutory requirements of the LGA 2002.

7) Consistency with existing policy

This report is consistent with Council policy.

APPENDIX 1

APPENDIX 1 – FUNDING IMPACT STATEMENT

FUNDING IMPACT STATEMENT - OPERATING EXPENDITURE

LTP 2012/13 \$000		Forecast 2013/14 \$000
Operating Statement		
379,180	Total project expenditure	388,242
3,331	Weathertight Homes funding	4,996
750	Self-insurance	750
383,261	Total operating expenditure	393,988
(2,762)	Add back City housing ring-fenced surplus	(4,445)
Less expenditure not funded under section 100 of		
(7,665)	NZTA Transport funded projects	(7,438)
(4,000)	General	(4,000)
(3,325)	Clearwater sewerage treatment plant	(3,015)
(221)	Discontinued Living Earth Plant	(221)
365,288	Total operating expenditure to be funded	374,870
Funded by:		
127,147	General rates	130,532
Targeted rates:		
33,433	Sewerage rates (including trade waste)	35,691
36,358	Water rate	37,795
17,363	Stormwater rate	18,105
6,566	Base (residential) sector targeted rate	6,366
5,131	Commercial sector targeted rate	4,702
13,664	Downtown levy	13,662
33	Tawa driveways levy	33
14	Marsden Village levy	14
112,562	Total targeted rates	116,368
239,709	Total rates to fund operating expenditure	246,900
77,119	User charges	78,214
Other income		
31,213	Ground and commercial leases	31,915
9,298	Dividends	9,298
4,751	Transfund subsidies	5,437
1,024	Housing grants	995
1,164	Petrol tax	1,120
1,010	Miscellaneous	991
-	Prior year surplus	-
365,288	Total funding for operating expenditure	374,870

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FUNDING IMPACT STATEMENT - CAPITAL EXPENDITURE AND LOANS TO OTHER ORGANISATIONS

LTP		Forecast
2012/13		2013/14
\$000		\$000
77,044	Renewal capital expenditure	73,785
59,093	Upgrade capital expenditure	67,584
20,000	Capital expenditure carried forward from 2011/12	-
-	Capital expenditure carried forward from 2012/13	12,000
156,137	Total capital expenditure to be funded	153,369
-	Loans to other organisations	-
156,137	Total capital expenditure and loans to be funded	153,369
	Funded by:	
72,142	Depreciation	69,388
10,289	NZTA transport subsidies	10,407
34,600	Housing grants	27,924
5,000	Development contributions	5,000
876	Bequests & grants	1,492
33,230	Borrowings	39,158
156,137	Total funding for capital expenditure and loans to	153,369

FUNDING IMPACT STATEMENT - BORROWING

LTP 2012/13 \$000		Forecast 2013/14 \$000
Opening Gross Borrowings per LTCCP		
334,406	Opening Gross Borrowings - total	361,668
New borrowings to fund capital expenditure and		
40,851	loans to other organisations	47,930
Repayment of borrowings funded through rates and other sources:		
-	Asset proceeds	(9,000)
(1,589)	Ring-fenced housing surpluses	48
-	Repayment of loans	-
0	Depreciation	(3,133)
373,668	Closing Gross Borrowing	397,513

FUNDING IMPACT STATEMENT (HOUSING) - OPERATING EXPENDITURE

LTP 2012/13 \$000		Forecast 2013/14 \$000
Operating Statement		
13,603	Total project expenditure	13,882
7,331	Depreciation	9,301
20,934	Total operating expenditure	23,183
Funded by:		
17,149	User charges (rental income)	17,743
Other income		
1,024	Housing grants	995
18,173	Total funding for operating expenditure	18,738
(2,761)	Ringfenced Operating funding deficit	(4,445)

This information is incorporated into and forms part of the Funding Impact Statement - Operating Expenditure

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FUNDING IMPACT STATEMENT (HOUSING) - CAPITAL EXPENDITURE

LTP		Forecast
2012/13		2013/14
\$000		\$000
3,287	Renewal capital expenditure	4,908
34,293	Upgrade capital expenditure	27,919
37,580	Total capital expenditure and loans to be funded	32,827
Funded by:		
7,331	Depreciation	9,301
34,600	Housing grants	27,924
41,931	Total funding for capital expenditure and loans to	37,225
4,351	Ringfenced Capital funding surplus	4,398

This information is incorporated into and forms part of the Funding Impact Statement - Capital Expenditure and loans to other organisations

FUNDING IMPACT STATEMENT (HOUSING) - BORROWINGS/INVESTMENTS

LTP		Forecast
2012/13		2013/14
\$000		\$000
Opening Gross Borrowings per LTCCP		
(1,498)	Opening Gross Borrowings(Investments)	(6,641)
2,761	Ring-fenced housing operating deficit	4,445
(4,351)	Ring-fenced housing capital funding surplus	(4,398)
(3,088)	Closing Gross Borrowings (Investments)	(6,594)

This information is incorporated into and forms part of the Funding Impact

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APPENDIX 2 – FINANCIAL STATEMENTS

PROSPECTIVE STATEMENT OF COMPREHENSIVE FINANCIAL PERFORMANCE

LTP		Forecast
2012/13		2013/14
\$000		\$000
INCOME		
226,603	Revenue from rates	233,567
12,822	Revenue from rates - metered water	13,333
5,000	Revenue from development contributions	5,000
52,596	Revenue from grants and subsidies	47,127
99,395	Revenue from operating activities	101,037
18,464	Revenue from investments	18,518
562	Finance income	560
1,164	Other income	1,120
416,606	TOTAL INCOME	420,262
EXPENSE		
22,647	Finance expense	22,895
264,830	Expenditure on operating activities	273,754
91,703	Depreciation and amortisation	91,593
379,180	TOTAL EXPENSE	388,242
37,426	TOTAL OPERATING SURPLUS	32,020
-	- Income tax expense	-
37,426	NET SURPLUS FOR THE YEAR	32,020
OTHER COMPREHENSIVE INCOME		
	Revaluations - fair value movement on property, plant and equipment - net	176,121
(432)	Fair value though other comprehensive income	-
(432)	TOTAL OTHER COMPREHENSIVE INCOME	176,121
36,994	TOTAL COMPREHENSIVE INCOME FOR THE YEAR	208,141

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PROSPECTIVE STATEMENT OF FINANCIAL POSITION

LTP 2012/13 \$000		Forecast 2013/14 \$000
ASSETS		
Current assets		
19,641	Cash and cash equivalents	2,622
-	Derivative financial assets	108
38,090	Trade and other receivables	41,658
5,869	Prepayments	14,211
1,134	Inventories	866
-	Non-current assets classified as held for sale	-
64,734	Total current assets	59,465
Non-current assets		
1,275	Derivative financial assets	949
-	Trade and other receivables	12,675
6,814	Other financial assets	8,392
8,350	Intangibles	15,703
203,742	Investment properties	200,474
6,533,338	Property, plant & equipment	6,785,015
3,809	Investment in subsidiaries	3,809
19,519	Investment in associates	19,519
6,776,847	Total non-current assets	7,046,536
6,841,581	TOTAL ASSETS	7,106,001
LIABILITIES		
Current liabilities		
26	Derivative financial liabilities	469
60,435	Trade and other payables	53,217
10,320	Revenue in advance	11,889
92,067	Borrowings	129,572
5,694	Employee benefit liabilities	6,638
11,708	Provision for other liabilities	16,797
180,250	Total current liabilities	218,582
Non-current liabilities		
10,062	Derivative financial liabilities	23,812
	Trade and other payables	
281,601	Borrowings	267,941
1,600	Employee benefit liabilities	1,649
38,651	Provisions for other liabilities	27,288
331,914	Total non-current liabilities	320,690
512,164	TOTAL LIABILITIES	539,272
EQUITY		
4,907,650	Accumulated funds and retained earnings	4,982,341
1,414,606	Revaluation reserves	1,593,814
(9,173)	Hedging reserve	(23,896)
316	Fair value through other comprehensive income reser	586
16,018	Restricted funds	13,884
6,329,417	TOTAL EQUITY	6,566,729
6,841,581	TOTAL EQUITY AND LIABILITIES	7,106,001

This report is officer advice only. Refer to minutes of the meeting for decision.

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PROSPECTIVESTATEMENT OF CHANGES IN EQUITY

LTP 2012/13 \$000		Forecast 2013/14 \$000
EQUITY - OPENING BALANCES		
4,870,224	Accumulated funds and retained earnings	4,950,327
1,414,606	Revaluation reserves	1,417,693
	Fair value through other comprehensive income	
748	reserve	586
(9,173)	Hedging reserve	(23,896)
16,018	Restricted funds	13,878
6,292,423	TOTAL EQUITY - Opening balance	6,358,588
CHANGES IN EQUITY		
Retained earnings		
37,426	Net surplus attributable to the current year	32,020
765	Transfer from restricted funds	761
	- Transfer to revaluation reserves	-
(765)	Transfer to restricted funds	(767)
	- Transfer from revaluation reserves	-
	- Funded from previous year surplus	0
	Revaluation reserves	
	- Share of other comprehensive income	176,121
	Hedging reserve	
	- Share of other comprehensive income	-
	Fair value through other comprehensive income	
	reserve	
(432)	Movement in fair value	-
	Restricted Funds	
765	Transfer from retained earnings	767
(765)	Transfer to retained earnings	(761)
36,994	Total comprehensive income	208,141
EQUITY - CLOSING BALANCES		
4,907,650	Accumulated funds and retained earnings	4,982,341
1,414,606	Revaluation reserves	1,593,814
	Fair value through other comprehensive income	
316	reserve	586
(9,173)	Hedging reserve	(23,896)
16,018	Restricted funds	13,884
6,329,417	TOTAL EQUITY - Closing balance	6,566,729

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PROSPECTIVE STATEMENT OF CASH FLOWS

LTP 2012/13 \$000		Forecast 2013/14 \$000
CASH FLOWS FROM OPERATING ACTIVITIES		
226,745	Receipts from rates and levies - Council	233,567
	Receipts from rates and levies - Greater Wellington Regional Council	50,341
12,822	Receipts from rates - metered water	13,333
105,417	Receipts from activities and other income	107,157
6,831	Receipts from grants and subsidies - operating	6,892
45,765	Receipts from grants and subsidies - capital	40,235
9,166	Receipts from investment property lease rentals	9,220
(240,674)	Cash paid to suppliers and employees	(258,964)
	Rates paid to Greater Wellington Regional Council	(50,341)
(29,328)	Grants paid	(30,428)
136,744	NET CASH FLOWS FROM OPERATING ACTIVITIES	121,012
CASH FLOWS FROM INVESTING ACTIVITIES		
9,298	Dividends received	9,298
10	Interest received	10
-	Loan repayments received	-
-	Proceeds from sale of property, plant and equipment	9,000
0	Loan advances made	-
(4,563)	Purchase of Intangibles	(5,366)
(151,574)	Purchase of property, plant and equipment	(148,003)
(146,829)	NET CASH FLOWS FROM INVESTING ACTIVITIES	(135,061)
CASH FLOWS FROM FINANCING ACTIVITIES		
-	Decrease in borrowings	-
31,662	Increase in borrowings	35,845
(21,577)	Interest paid on borrowings	(21,796)
10,085	NET CASH FLOWS FROM FINANCING ACTIVITIES	14,049
-	Net increase/(decrease) in cash and cash equivalents	-
19,641	Cash and cash equivalents at beginning of year	2,622
19,641	CASH AND CASH EQUIVALENTS AT END OF YEAR	2,622

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APPENDIX 3 – STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

Summary of Significant Accounting Policies

Reporting Entity

Wellington City Council is a territorial local authority governed by the Local Government Act 2002. For the purposes of financial reporting Wellington City Council is a public benefit entity.

These prospective financial statements are for the Wellington City Council (the Council) as a separate legal entity. Consolidated prospective financial statements comprising the Council and its subsidiaries and associates have not been prepared.

Basis of Preparation

The prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The prospective financial statements comply with New Zealand equivalents to International Financial Reporting Standards for Public Benefit Entities (NZ IFRS PBE) and other applicable Financial Reporting Standards, as appropriate for public benefit entities.

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. The inflation rates used are obtained from the latest BERL forecasts and the discount rate is the Council's forecast long term cost of borrowing.

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The reporting period for these prospective financial statements is the year ending 30 June 2014. The prospective financial statements are presented in New Zealand dollars, rounded to the nearest thousand, unless otherwise stated.

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

Judgements and Estimations

The preparation of prospective financial statements using NZ IFRS PBE requires the use of judgements, estimates and assumptions. Where material, information on the main assumptions is provided in the relevant accounting policy.

The estimates and assumptions are based on historical experience as well as other factors that are believed to be reasonable under the circumstances. Subsequent actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis and adjustments are made where necessary.

Income

Income comprises revenue, gains and finance income and is measured at the fair value of consideration received or receivable. Specific accounting policies for major categories of income 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 proportionately throughout the year.

Operating Activities

Grant and subsidies and reimbursements

Grants and subsidies and reimbursements are initially recognised at their fair value where there is reasonable assurance that the grant will be received and all attaching 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 (e.g. New Zealand Transport Agency roading claim payments) are recognised upon entitlement, which is when conditions pertaining to eligible expenditure have been fulfilled.

Development contributions

Development contributions are recognised as income when the Council provides, or is able to provide, the service for which the contribution was

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charged. Until such time as the Council provides, or is able to provide, the service, development contributions are recognised as liabilities.

Fines and penalties

Revenue from fines and penalties (e.g. traffic and parking infringements, overdue library fines, rates penalties) is recognised when infringement notices are issued or when the fines/penalties are otherwise imposed.

Rendering of services

Revenue from the rendering of services (e.g. building consent fees) is recognised by reference to the stage of completion of the transaction, based on the actual service provided as a percentage of the total services to be provided. Under this method, revenue is recognised in the accounting periods in which the services are provided.

Sale of goods

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 are recognised when the shareholders' rights to receive payment have been established.

Investment property lease rentals

Lease rentals (net of any incentives given) are recognised on a straight line basis over the term of the lease.

Other Income

Specific accounting policies for major categories of other income are outlined below:

Donated, subsidised or vested assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as income when the control of the asset is transferred to the Council.

Gains

Gains include additional earnings on the disposal of property plant and equipment and movements in the fair value of financial assets and liabilities.

Finance Income

Interest

Interest income is recognised using the effective interest rate method.

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Donated Services

The Council benefits from the voluntary service of many Wellingtonians in the delivery of its activities and services (e.g. 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.

Expenses

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

Operating Activities

Grants

Expenditure is classified as a grant if it results in a transfer of resources (e.g. cash or physical assets) to another entity 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 are distinct from donations which are discretionary or charitable gifts. Where grants and subsidies 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.

Finance Expense

Interest

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

Depreciation and Amortisation

Depreciation of property, plant and equipment and amortisation of intangible assets are charged on a straight-line basis over the estimated useful life of the associated assets.

Taxation

Income tax on the surplus or deficit for the year 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

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amount of deferred tax provided is based on the expected manner of realisation or settlement of the assets and liabilities, and to 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.

Good and Services Tax (GST)

All items in the prospective financial statements are exclusive of GST, with the exception of 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.

Financial Instruments

Financial instruments include financial assets (loans and receivables and financial assets at fair value through other comprehensive income), financial liabilities (payables and borrowings) and derivative financial instruments. Financial instruments are initially recognised on trade-date at their fair value plus transaction costs. Subsequent measurement of financial instruments is dependent upon the classification determined by the Council. Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the Council has transferred substantially all of the risks and rewards of ownership.

Financial instruments are classified into the categories outlined below based on the purpose for which they were acquired. The classification is determined at initial recognition and re-evaluated at the end of each reporting period.

Financial assets

Financial assets are classified as loans and receivables or financial assets at fair value through other comprehensive income.

Loans and receivables comprise cash and cash equivalents, trade and other receivables and loans and deposits.

Cash and cash equivalents comprise cash balances and call deposits with maturity dates of less than three months.

Trade and other receivables 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.

Loans and deposits include loans to other entities (including subsidiaries and associates), and bank deposits with maturity dates of more than three months.

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. Fair value is estimated as the present value of

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future cash flows, discounted at the market rate of interest at the reporting date for assets of a similar maturity and credit risk. Trade and other receivables due in less than 12 months are recognised at their nominal value. A provision for impairment is recognised when there is objective evidence that the asset is impaired. As there are statutory remedies to recover unpaid rates, penalties and water meter charges, no provision has been made for impairment in respect of these receivables.

Financial assets at fair value through other comprehensive income 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 income 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 income is recognised within surplus or deficit.

Financial liabilities

Financial liabilities comprise trade and other payables 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 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 surplus or deficit.

Derivatives

Derivative financial instruments include interest rate swaps used to hedge exposure to interest rate risk on borrowings. Derivatives are initially recognised at fair value, based on quoted market prices, and subsequently remeasured to fair value at the end of each reporting period. Fair value is determined by reference to quoted prices for similar instruments in active markets. Derivatives that do not qualify for hedge accounting are classified as non-hedged and fair value gains or losses are recognised within surplus or deficit.

Recognition of fair value gains or losses on derivatives that qualify for hedge accounting depends on the nature of the item being hedged. Where a derivative is used to hedge variability of cash flows (cash flow hedge), the effective part of any gain or loss is recognised within other comprehensive income while the ineffective part is recognised within surplus or deficit. Gains or losses recognised in other comprehensive income transfer to surplus or deficit in the same periods as when the hedged item affects the surplus or deficit. Where a derivative is used to hedge variability in the fair value of the Council's fixed rate borrowings (fair value hedge), the gain or loss is recognised within surplus or deficit.

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

Inventories

Inventories consumed in the provision of services (such as botanical supplies) are measured at the lower of cost and current replacement cost.

Inventories held for resale (such as rubbish bags), are recorded at the lower of cost (determined on a first-in, first-out basis) and net realisable value. This valuation includes allowances for slow moving and obsolete stock. Net realisable value is the estimated selling price in the ordinary course of business.

Inventories held for distribution at no or nominal cost, are recorded at the lower of cost and current replacement cost.

Investment properties

Investment properties are properties which are held primarily to earn rental income or for capital growth or both. These include the Council's ground leases, land and buildings and the Wellington Waterfront Project's investment properties.

Investment properties exclude those properties held for strategic purposes or to provide a social service, this includes properties which generate cash inflows as the rental revenue is incidental to the purpose for holding the property. Such properties include the Council's social housing assets, which are held within operational assets in property plant and equipment. Borrowing costs incurred during the construction of investment property are not capitalised

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 surplus or deficit. Investment properties are not depreciated.

Non-current assets classified as held for sale

Non-current assets held for sale are separately classified as their carrying amount will be recovered through a sale transaction rather than through continuing use. 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 which is caused by events beyond the Council's control

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and there is sufficient evidence that the Council remains committed to sell the asset; and

- Actions required to complete the sale indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

A non-current asset classified as held for sale is recognised at the lower of its carrying amount or fair value less costs to sell. Impairment losses on initial classification are included within surplus or deficit.

Property, Plant and Equipment

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

Operational assets include land, the landfill post closure asset, buildings, the Civic Centre complex, the library collection and plant and equipment.

Restricted assets include art and cultural assets, zoo animals, 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, water, waste and drainage reticulation networks and infrastructure land (including land under roads). Each asset type includes all items that are required for the network to function.

Vested assets are those assets where ownership and control is transferred to the Council from a third party (e.g. infrastructure assets constructed by developers and transferred to the Council on completion of a sub-division). 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 (e.g. 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.

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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.

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

Operational Assets

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

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 Team, November 2002.

Land and buildings are valued at fair value on a three-year cycle by independent registered valuers.

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 independent registered valuers. 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.

Infrastructure Assets

Infrastructure assets (roading network, water, waste and drainage reticulation assets) are valued at optimised depreciated replacement cost on a three-year cycle 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 three-year cycle.

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% to reflect its restricted nature. 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.

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Revaluations

The result of any revaluation of the Council's property, plant and equipment is recognised within other comprehensive income 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 off-sets a previous decrease in value recognised within surplus or deficit will be recognised firstly, within surplus or deficit up to the amount previously expensed, with any remaining increase recognised within other comprehensive income and in the revaluation reserve for that class of property, plant and equipment.

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 carrying amounts of property, plant and equipment 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 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 income.

Disposal

Gains and losses arising from the disposal of property, plant and equipment are recognised within surplus or deficit in the period in which the transaction occurs. Any balance attributable to the disposed asset in the asset revaluation reserve is transferred to retained earnings.

Work in progress

The cost of projects within work in progress is transferred to the relevant asset class when the project is completed and then depreciated.

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Depreciation

Depreciation is provided on all property, plant and equipment, with certain exceptions. The exceptions are land, restricted assets other than buildings, 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. The estimated useful lives of the major classes of property, plant and equipment are as follows:

Land	unlimited
Buildings	10 to 100 years
Civic Centre complex	10 to 100 years
Plant and equipment	3 to 100 years
Library collections	3 to 10 years
Restricted assets (excluding buildings)	unlimited
Infrastructure assets	
Land (including land under roads)	unlimited
Roading	
Formation/earthworks	unlimited
Pavement	13 to 40 years
Traffic Islands	80 years
Bridges and tunnels	3 to 150 years
Drainage	15 to 120 years
Retaining walls	30 to 100 years
Pedestrian walkway	10 to 50 years
Pedestrian furniture	8 to 25 years
Barriers & lighting	10 to 50 years
Cycle-way network	25 to 40 years
Parking equipment	8 to 10 years
Passenger transport facilities	25 years
Traffic infrastructure	3 to 30 years
Drainage, waste and water	
Pipework	40 to 100 years
Fittings	7 to 100 years
Water pump stations	10 to 100 years
Water reservoirs	40 to 100 years
Equipment	25 years
Sewer pump stations	20 to 80 years
Tunnels	150 years
Treatment plants	3 to 100 years

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

Variation in the range of lives for infrastructural assets is due to these assets being managed and depreciated by individual component rather than as a whole asset.

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Intangible Assets

Intangible assets predominantly comprise computer software and carbon credits. They are recorded at cost less any subsequent amortisation and impairment losses.

Computer software has a finite economic life and amortisation is charged to surplus or deficit on a straight-line basis over the estimated useful life of the asset. Typically, the estimated useful lives of these assets are as follows:

Computer software 3 to 5 years

Carbon credits are allocations of emission allowances granted by the Government. Cost is deemed to be equal to the fair value at the date of allocation. Any difference between the carrying value and the residual value is amortised over the estimated useful life of the asset.

Gains and losses arising from disposal of intangible assets are recognised within 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 surplus or deficit.

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 surplus or deficit on a straight-line basis over the term of the lease. Lease incentives received are recognised within 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 income is recognised on a straight line basis over the lease term.

Finance leases

Finance leases transfer to the Council (as lessee) substantially all the risks and rewards of ownership of the leased asset. Initial recognition of a finance lease results in an asset and liability being recognised at amounts equal to the lower of the fair value of the leased property or the present value of the minimum lease payments.

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The finance charge is released to surplus or deficit over the lease period and the capitalised values are amortised over the shorter of the lease term and the useful life of the leased item.

Employee Benefit Liabilities

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

Holiday Leave

Holiday leave includes: annual leave, long service leave (qualified for), statutory time off in lieu and ordinary time off in lieu. Annual leave is calculated on an actual entitlement basis at the greater of the average or current hourly earnings in accordance with section 21(2) of the Holidays Act 2003.

Long Service Leave and Retirement Gratuities

Long-service leave (not yet qualified for) and retirement gratuities are calculated on an actuarial basis based on the likely future entitlements accruing to employees, after taking into account years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and other contractual entitlements information.

Other Contractual Entitlements

Other contractual entitlements include termination benefits, which are recognised within surplus or deficit only when there is a demonstrable commitment to either terminate employment prior to normal retirement date or to provide such benefits as a result of an offer to encourage voluntary redundancy. Termination benefits settled within 12 months are reported at the amount expected to be paid, otherwise they are reported as the present value of the estimated future cash outflows.

Provisions

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.

Landfill Post Closure Costs

The Council, as operator of the Southern Landfill, has a legal obligation to apply for resource consents when the landfill or landfill stages reach the end of their operating life and are to be closed. These resource consents will set out the closure requirements and the requirements for ongoing maintenance and

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monitoring services at the landfill site after closure. A provision for post closure costs is recognised as a liability when the obligation for post closure arises, which is when each stage of the landfill is commissioned and refuse begins to accumulate.

The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including known changes to legal requirements and known improvements in technology. The provision includes all costs associated with landfill post closure including final cover application and vegetation; incremental drainage control features; completing facilities for leachate collection and monitoring; completing facilities for water quality monitoring; completing facilities for monitoring and recovery of gas.

Amounts provided for landfill post closure are capitalised to the landfill asset. The capitalised landfill asset is depreciated over the life of the landfill based on the capacity used.

The Council has a 21.5% joint venture interest in the Spicer Valley landfill. The Council's provision for landfill post closure costs includes the Council's proportionate share of the Spicer Valley landfill provision for post closure costs.

ACC Partnership Programme

The Council is an Accredited Employer under the ACC Partnership Programme. As such the council accepts the management and financial responsibility of our employee work-related injuries. From 1 April 2009 the Council changed their agreement with ACC from Full Self Cover (FSC) to Partnership Discount Plan (PDP). Under the PDP option, Council is responsible for managing work related injury claims for a two-year period only and transfer ongoing claims to ACC at the end of the two-year claim management period with no further liability. Under the ACC Partnership Programme the Council is effectively providing accident insurance to employees and this is accounted for as an insurance contract. The value of this liability represents the expected future payments in relation to work related injuries occurring up to the end of the reporting period for which Council has responsibility under the terms of the Partnership Programme.

Financial Guarantee Contracts

A financial guarantee contract is a contract that requires the Council to make specified payments to reimburse the contract holder for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. The Council measures the fair value of a financial guarantee by determining the probability of the guarantee being called by the holder. The probability factor is then applied to the principal and the outcome discounted to present value.

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Financial guarantees are subsequently measured at the higher of the Council's best estimate of the obligation or the amount initially recognised less any amortisation.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. 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 equity are accumulated funds and retained earnings, revaluation reserves, a hedging 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 comprises bank balances, cash on hand and short term deposits with a maturity of three months or less. The 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 income 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 income. 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 members of the Council and key management personnel, including the Mayor and Councillors, the Chief Executive and all members of the Management Board. The Mayor and Councillors are considered directors as they occupy the position of a member of the governing body of the Council reporting entity.

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Cost Allocation

The Council has derived the cost of service for each significant activity (as reported within the Statements of Service Performance). 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.

Comparatives

To ensure consistency with the current year, certain comparative information has been reclassified where appropriate. This has occurred:

where classifications have changed between periods; and
where the Council has made additional disclosure in the current year, and where a greater degree of disaggregation of prior year amounts and balances is therefore required.

FINANCIAL REPORTING STANDARD 42: PROSPECTIVE FINANCIAL STATEMENTS (FRS 42 DISCLOSURES)

The Council has complied with FRS 42 in the preparation of these prospective financial statements. In accordance with FRS 42, the following information is provided:

(i) Description of the nature of the entity's current operation and its principal activities

The Council is a territorial local authority, as defined in the Local Government Act 2002. The Council's principal activities are outlined within this Draft Annual Plan.

(ii) Purpose for which the prospective financial statements are prepared

It is a requirement of the Local Government Act 2002 to present prospective financial statements that span 10 years and include them within the Draft Annual Plan. This provides an opportunity for ratepayers and residents to review the projected financial results and position of the Council. Prospective financial statements are revised annually to reflect updated assumptions and costs.

(iii) Bases for assumptions, risks and uncertainties

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 Draft Annual Plan.

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(iv) Cautionary Note

The financial information is prospective. Actual results are likely to vary from the information presented, and the variations may be material.

(iv) Other Disclosures

The prospective financial statements were authorised for issue on 12 March 2013 by Wellington City Council. The Council is responsible for the prospective financial statements presented, including the assumptions underlying prospective financial statements and all other disclosures. The Draft Annual Plan is prospective and as such contains no actual operating results.

Strategy	Strategy Name	Activity Grouping	Activity Grouping Name	Activity Component	Activity Component Name	Project	Project Name	2012/13	2013/14				
1	Governance	1.1	Governance, information and engagement	1.1.1	City governance and engagement	C530	Annual Planning	621,364	714,250				
						C532	Policy	1,840,938	2,308,820				
						C534	Committee & Council Process	5,649,775	6,460,671				
						C590	Tawa Comm Brd - Discretionary	11,517	11,380				
						C668	e-Democracy Initiatives	5,175	5,175				
				City governance and engagement Total							8,128,769	9,500,296	
				1.1.2	Civic information	C334	WCC City Service Centre	786,474	794,400				
						C338	Call Centre SLA	2,274,380	2,165,513				
						C340	Valuation Services Contract	497,750	514,000				
						C355	Lands Information	1,830,716	2,111,662				
		Civic information Total							5,389,320	5,585,575			
		1.1.3	City Archives	C373	Archives	1,147,594	1,189,710						
				City Archives Total							1,147,594	1,189,710	
		Governance, information and engagement Total							14,665,683	16,275,581			
1.2	Maori and Mana Whenua partnerships	1.2.1	Maori and Mana Whenua partnerships	C529	Memorandum of Understanding	165,000	167,870						
				C683	Urban Maori Engagement	71,650	56,968						
				Maori and Mana Whenua partnerships Total							236,650	224,838	
Governance Total							14,902,333	16,500,419					
2	Environment	2.1	Gardens, beaches and green open spaces	2.1.1	Local parks and open spaces	A004	Parks and Reserves Planning	489,366	464,322				
						A011	Reserves Unplanned Maintenance	219,787	177,591				
						C515	Turf Management	1,046,834	1,120,737				
						C517	Park Furniture Maintenance	1,455,112	1,510,831				
						C518	Maint- Park/Build/Infrastruct	1,823,249	1,763,784				
						C563	Horticultural Operations	1,677,302	1,724,943				
						C564	Arboricultural Operations	861,175	917,118				
						Local parks and open spaces Total							7,572,825
				2.1.2	Botanical gardens	C560	Botanic Gardens Services	3,937,060	4,324,034				
						Botanical gardens Total							3,937,060
				2.1.3	Beaches and coast operations	C298	Coastal Operations	991,131	1,328,011				
						Beaches and coast operations Total							991,131
				2.1.4	Roads open spaces	C006	Open Space Vegetation Mgmt	1,754,720	1,352,912				
						C289	Street Cleaning	6,909,094	6,527,671				
				Roads open spaces Total							8,663,814	7,880,584	
				2.1.5	Town belts	A008	Hazardous Trees Removal	343,351	362,059				
						C514	Town Belts Planning	580,137	539,558				
						C524	Townbelt/Reserves Management	3,225,526	3,321,527				
				Town belts Total							4,149,014	4,223,145	
				2.1.6	Community environmental initiatives	C513	Community greening initiatives	307,683	355,628				
						C652	Environmental Grants Pool	100,000	80,000				
				Community environmental initiatives Total							407,683	435,628	
				2.1.7	Walkways	C561	Walkway Maintenance	510,808	523,392				
						Walkways Total							510,808
		2.1.8	Biodiversity (pest management)	C509	Weeds & Hazardous Trees Monit	853,112	893,883						
				C510	Animal Pest Management	192,941	207,790						
		Biodiversity (pest management) Total							1,046,053	1,101,673			
		Gardens, beaches and green open spaces Total							27,278,389	27,495,793			
		2.2	Waste reduction and energy conservation	2.2.1	Waste minimisation, disposal and recycling management	C076	Landfill Operations & Maint	-	1,239,082	-	1,106,677		
						C078A	Suburban Refuse Collection	-	207,367	-	330,758		
						C079	Domestic Recycling	1,094,957	-	-	833,961		
						C391	Waste Minimisation Info	260,232	-	-	484,288		
						C558	Litter Enforcement	108,428	-	-	101,213		
				Waste minimisation, disposal and recycling management Total							17,169	-	17,973
				2.2.2	Closed Landfills Aftercare	C077	Closed Landfill Gas Migr Monit	479,156	477,412				
		Closed Landfills Aftercare Total							479,156	477,412			
		2.2.3	Energy efficiency and conservation	C662	EECA Partnership	-	-						
				Energy efficiency and conservation Total							-	-	
		Waste reduction and energy conservation Total							496,325	459,439			
		2.3	Water	2.3.1	Water network	C112	Water - Meter Reading	144,117	151,154				
						C113	Water - Network Maintenance	3,192,198	3,374,609				
						C412	Water - Water Connections	-	32,960				
						C462	Water - Pump Stations Maintenance / Ops	820,669	919,980				
						C463	Water - Asset Stewardship	18,471,679	18,750,741				
						C536	Water - Reservoir / Dam Maintenance	106,057	105,012				
						C547	Water - Monitoring & Investigation	504,346	514,811				
						C671	Water - Asset Management	593,885	709,636				
				Water network Total							23,800,951	24,492,981	
				2.3.2	Water collection and treatment	C115	Water - Bulk Water Purchase	13,472,477	14,215,724				
		Water collection and treatment Total							13,472,477	14,215,724			
Water Total							37,273,427	38,708,706					
2.4	Wastewater	2.4.1	Sewage collection and disposal network	A041	Wastewater - Asset Stewardship	11,210,775	11,929,177						
				C084	Wastewater - Trade Waste Monitoring & Investigation	258,318	265,288						
				C086A	Wastewater - Network Maintenance	1,874,993	2,216,049						
				C497	Wastewater - Asset Management	669,671	675,779						
				C501	Wastewater - Monitoring & Investigation	1,340,545	1,461,980						
				C502	Wastewater - Pump Station Maintenance / Ops	1,048,532	1,065,068						
		Sewage collection and disposal network Total							16,402,835	17,613,341			
		2.4.2	Sewage treatment	C087	Wastewater - Treatment Plants	19,631,167	20,253,930						
				C347	Sewerage Disposal	1,301,956	1,418,043						
		Sewage treatment Total							20,933,123	21,671,972			
Wastewater Total							37,335,959	39,285,313					

Strategy	Strategy Name	Activity Grouping	Activity Grouping Name	Activity Component	Activity Component Name	Project	Project Name	2012/13	2013/14						
		2.5	Stormwater	2.5.1	Stormwater management	A041A	Stormwater - Asset Stewardship	12,761,737	13,537,364						
						C086C	Stormwater - Network Maintenance	2,161,861	1,996,756						
						C090	Stormwater - Monitoring & Investigation	770,861	950,045						
						C498	Stormwater - Asset Management	788,037	741,961						
						C677	Drainage Maintenance	825,811	849,803						
						C689	Stormwater - Pump Station Maintenance / Ops	54,592	28,660						
						Stormwater management Total							17,362,898	18,104,589	
						Stormwater Total							17,362,898	18,104,589	
								2.6	Conservation attractions	2.6.1	Conservation visitor attractions (Zoo and Zealandia)	A288	Karori Sanctuary	1,036,716	1,314,322
												C046	Wellington Zoo Trust	4,341,766	4,289,707
Conservation visitor attractions (Zoo and Zealandia) Total												5,378,483	5,604,029		
Conservation attractions Total												5,378,483	5,604,029		
Environment Total								125,125,481	129,657,870						
3	Cultural Wellbeing	3.1	City promotions and business support	3.1.1	Tourism promotion (PWT)	C105	Positively Wellington Tourism	5,740,000	5,600,000						
						Tourism promotion (PWT) Total							5,740,000	5,600,000	
						3.1.2	Convention venues	C101	Wgtn Convention Centre	-	83,050	1,174			
								C686	Wellington Venues	4,598,401	3,805,259				
						Convention venues Total							4,515,351	3,806,432	
						3.1.3	Retail support (free weekend parking)	C105B	CBD Weekend Parking	1,272,473	1,313,192				
								C645	Marsden Village	14,000	14,448				
						Retail support (free weekend parking) Total							1,286,473	1,327,640	
						3.1.4	Grants and creative workforce	C582	Internationalising Wellington	1,310,707	1,058,024				
								C616	CW IC Vision Communication	357,160	393,619				
								C647	Economic Developmnt Grant Pool	50,000	50,000				
						Grants and creative workforce Total							1,717,868	1,501,643	
						3.1.5	Events attraction and support	C581	Events Fund	4,630,505	3,751,974				
								Events attraction and support Total							4,630,505
						3.1.6	Regional and external relations	C145	International Relations	514,163	622,050				
								Regional and external relations Total							514,163
						3.1.7	Destination Wellington	C690	Destination Wellington	1,000,000	2,075,545				
Destination Wellington Total								1,000,000	2,075,545						
City promotions and business support Total							19,404,360	18,685,285							
Cultural Wellbeing Total								19,404,360	18,685,285						
4	Cultural Wellbeing	4.1	Arts and Cultural Activities	4.1.1	Galleries and museums (WMT)	C102	Wellington Museums Trust	8,401,317	8,257,185						
						Galleries and museums (WMT) Total							8,401,317	8,257,185	
						4.1.2	Visitor attractions (Te Papa/Carter Observatory)	C440	Te Papa Funding	2,250,000	2,250,000				
								C659	Carter Observatory	803,242	774,876				
						Visitor attractions (Te Papa/Carter Observatory) Total							3,053,242	3,024,876	
						4.1.3	Arts and cultural festivals	C130E	Community Events Programme	2,090,024	1,742,162				
								C587	Citizen's Day - Mayoral Day	21,198	21,876				
						Arts and cultural festivals Total							2,111,222	1,764,038	
						4.1.4	Cultural grants	C661	Cultural Grants Pool	897,534	907,244				
								Cultural grants Total							897,534
						4.1.5	Access and support for community arts	C101A	Wgtn Conv Cntr Comm Subsidy	200,000	200,000				
								C130K	Community Arts Programme	352,438	241,314				
						Access and support for community arts Total							552,438	441,314	
4.1.6	Arts partnerships	C422	NZSO Subsidy	216,000	216,000										
		C605	Toi Poneke Arts Centre	739,017	648,210										
		C670	Public Art Fund	287,517	371,685										
Arts partnerships Total							1,242,534	1,235,895							
4.1.7	Regional Amenities	C691	Regional Amenities Fund	594,000	1,188,000										
		Regional Amenities Total							594,000	1,188,000					
Arts and Cultural Activities Total							16,852,287	16,818,552							
Cultural Wellbeing Total								16,852,287	16,818,552						
5	Social and Recreation	5.1	Recreation promotion and support	5.1.1	Swimming Pools	C034	Swimming Pools Operations	10,857,986	11,975,536						
						Swimming Pools Total							10,857,986	11,975,536	
						5.1.2	Sportsfields	C562	Sportsfields Operations	3,087,234	3,009,835				
								Sportsfields Total							3,087,234
						5.1.3	Sportsfields (Synthetic)	C682	Synthetic Turf Sport Operations	700,418	799,501				
								Sportsfields (Synthetic) Total							700,418
						5.1.4	Recreation Centres	C037	Recreation Centres	1,939,354	1,842,071				
								C669	ASB Sports Centre	4,881,696	5,194,742				
						Recreation Centres Total							6,821,050	7,036,812	
						5.1.5	Recreation partnerships	C008	Basin Reserve Trust	804,749	731,272				
								C384	Recreational NZ Academy Sport	45,000	45,000				
						Recreation partnerships Total							849,749	776,272	
						5.1.6	Playgrounds	C559	PlayGnd & Skate Facility Mtrc	804,887	875,761				
								Playgrounds Total							804,887
5.1.7	Marinas	C418	Marina Operations	15,291	1,869										
		Marinas Total							15,291	1,869					
5.1.8	Municipal Golf Course	C688	Municipal Golf Course	94,702	169,422										
		Municipal Golf Course Total							94,702	169,422					
5.1.9	Recreation programmes	C130D	Recreation Programmes	716,308	668,622										
		Recreation programmes Total							716,308	668,622					
Recreation promotion and support Total							23,947,625	25,313,631							

Strategy	Strategy Name	Activity Grouping	Activity Grouping Name	Activity Component	Activity Component Name	Project	Project Name	2012/13	2013/14			
		5.2	Community support	5.2.1	Libraries	C050	Library Network - Wide Operation	13,276,943	13,853,125			
						C467	Branch Libraries	5,122,124	5,147,064			
					Libraries Total		18,399,067	19,000,190				
				5.2.2	Access support (Leisure Card)	C419	Passport to Leisure Programme	163,212	1,277			
					Access support (Leisure Card) Total		163,212	1,277				
				5.2.3	Community advocacy	C130G	Community Advice & Information	1,473,098	1,380,507			
					Community advocacy Total		1,473,098	1,380,507				
				5.2.4	Grants (Social and Recreation)	C130A	Community Grants	372,970	398,200			
						C637	Support for Wgtn Homeless	133,120	136,315			
						C678	Social & Recreational Grant Pool	2,820,077	2,878,540			
						Grants (Social and Recreation) Total		3,326,167	3,413,054			
				5.2.5	Housing	C125	Housing Operations and Mtce	2,036,379	3,951,938			
						C680	Housing Upgrade Project	-	27,430,840			
				Housing Total		-	31,838,125	23,478,902				
				5.2.6	Community centres and halls	A468	Cmty Props Programmed Maint	400,930	476,226			
		C068	Community Halls Ops and Maint.			351,454	345,057					
		C130B	Community Prop & Facility Ops			1,952,439	1,812,855					
		C130I	Accommodation Assistance Fund			234,033	234,033					
		Community centres and halls Total				2,938,856	2,868,171					
		Community support Total								-	5,537,725	3,184,297
		5.3	Public health and safety	5.3.1	Burials and cremations	C007	Burial & Cremation Operations	855,526	843,846			
						Burials and cremations Total		855,526	843,846			
				5.3.2	Public toilets	C072	Contracts - Public Conveniences	2,168,187	2,363,654			
						Public toilets Total		2,168,187	2,363,654			
				5.3.3	Public health regulations	C478	Public Health	674,463	1,023,617			
						C675	Noise Monitoring	703,527	719,043			
				Public health regulations Total		1,377,991	1,742,661					
5.3.4	City safety			C673	Anti-Graffiti Flying Squad	602,308	77,263					
				P169	Safe City Project Operations	1,514,488	1,300,149					
City safety Total				2,116,796	1,377,412							
5.3.5	WEMO			C540	Emergency Mgmt Plan & Train	1,161,539	1,111,391					
				C543	Emgncy Mgmt Rural Fire Mgmt	734,933	149,845					
WEMO Total				1,896,471	1,261,236							
Public health and safety Total								8,414,971	7,588,809			
Social and Recreation Total								26,824,872	36,086,737			
6	Urban Development	6.1	Urban planning, heritage and public spaces development	6.1.1	Urban planning and policy	C533	District Plan	1,850,864	1,427,970			
						C650	Growth Spine Centres	516,755	357,329			
				Urban planning and policy Total		2,367,619	1,785,299					
				6.1.2	Waterfront development	A312	Wellington Waterfront Operations	1,091,200	1,091,121			
						C378	Wellington Waterfront Project	1,183,372	1,404,944			
				Waterfront development Total		2,274,572	2,496,065					
				6.1.3	Public spaces and centres development	C350	Maintenance of City Art Works	254,446	316,994			
						C370	Public Space/Centre Devl. Plan	974,540	958,181			
		Public spaces and centres development Total		1,228,986	1,275,175							
		6.1.4	Built heritage development	P065	City Heritage Development	1,168,486	1,145,754					
		Built heritage development Total		1,168,486	1,145,754							
		Urban planning, heritage and public spaces development Total								7,039,663	6,702,293	
		6.2	Building and development control	6.2.1	Building control and facilitation	C480	Building Control/Facilitation	3,435,563	4,203,696			
						C685	Weathertight Homes	568,015	540,893			
				Building control and facilitation Total		4,003,578	4,744,589					
6.2.2	Development control and facilitation			C479	Development Cntrl/Facilitation	3,027,341	2,905,975					
Development control and facilitation Total				3,027,341	2,905,975							
6.2.3	Earthquake risk mitigation - built environment	C651	Earthquake Assessment Study	100,000								
		P057	Earthquake Risk Building Proj.	922,477	944,732							
Earthquake risk mitigation - built environment Total		1,022,477	944,732									
Building and development control Total								8,053,396	8,595,296			
Urban Development Total								15,093,059	15,297,589			

Strategy	Strategy Name	Activity Grouping	Activity Grouping Name	Activity Component	Activity Component Name	Project	Project Name	2012/13	2013/14		
7	Transport	7.1	Transport	7.1.1	Transport planning	C681	Ngaurunga to Airport Corridor	53,602	69,339		
						P249	Network Planning	416,870	487,121		
				Transport planning Total				470,472	556,460		
				7.1.2	Vehicle network	C304	Road Maintenance&Storm Cleanup	1,009,560	972,795		
						C312	Mtc Tawa Shared Driveways	34,281	39,610		
						C441	Walls, Bridges & Tunnel Mntnce	151,851	237,518		
						C444	Drains & Walls Asset Stewardship	5,158,979	5,283,491		
						C445	Kerb & Channel Maintenance	482,278	463,026		
						C453	Vehicle Network Asst Stewardship	13,237,562	13,573,671		
						C656	Port and Ferry Access	40,000	62,695		
				Vehicle network Total				20,114,512	20,632,805		
				7.1.3	Cycle network	C493	Cycleways Maintenance	141,442	31,778		
						C577	Cycleway Asset Stewardship	164,805	216,999		
				Cycle network Total				306,246	248,777		
				7.1.4	Passenger transport network	C072A	Passenger Transport Facilities	150,790	331,761		
						C550	Bus Shelter Contract Income	445,317	458,118		
						C576	Passenger Transport Asset Stew	747,283	763,687		
						C655	Bus Priority Plan	70,840	80,304		
				Passenger transport network Total				523,597	717,634		
				7.1.5	Pedestrian network	C307	Street Furniture Maintenance	347,942	367,016		
						C377	Footpaths Asset Stewardship	4,628,949	4,834,159		
		C448	Pedestrian Network Maintenance			958,247	900,657				
		C492	Ped Network Structures Maint			152,336	151,183				
		Pedestrian network Total				6,087,475	6,253,015				
		7.1.6	Network-wide control and management	A026	Traffic Signals System Maintenance	730,034	713,060				
				A153A	Traffic Control Asset Stewards	1,904,109	1,912,098				
				C026C	Road Marking Maintenance	539,243	634,363				
				C452	Traffic Signs Maintenance	451,262	425,748				
				C481	Network Activity Management	738,185	718,951				
		Network-wide control and management Total				4,362,833	4,404,219				
		7.1.7	Road safety	C026B	Street Lighting Maintenance	1,881,590	1,837,810				
				C450	Transport Education & Promotion	474,922	592,701				
				C494	Fences & Guardrails Maint	317,375	304,392				
C575	Safety Asset Stewardship			1,429,284	1,400,511						
Road safety Total				4,103,170	4,135,414						
Transport Total								35,968,305	36,948,324		
7.2	Parking	7.2.1	Parking	C290	Parking Services & Enforcement	-	15,630,009	-	15,983,284		
			Parking Total				-	15,630,009	-	15,983,284	
			Parking Total								-
Transport Total								20,338,296	20,965,040		
10	Cultural Wellbeing	11	10.1.1	Organisational	C658	Long Haul Aircraft Attraction	-	200,000	-	200,000	
				Organisational Total				200,000	200,000		
	Cultural Wellbeing Total								200,000	200,000	
	Environment	11	10.1.1	Organisational	C556	Quarry operations	-	175,038	-	159,220	
Organisational Total						-	175,038	-	159,220		
Environment Total								-	175,038	-	159,220
Grand Total								238,565,649	253,852,271		

Strategy	Strategy Name	Activity Grouping	Activity Grouping Name	Activity Component	Activity Component Name	Project	Project Name	2012/13	2013/14	
1	Governance	1.1	Governance, information and engagement	1.1.1	City governance and engagement	CX420	Committee & Council Processes	-	110,337	
					City governance and engagement Total		-	110,337		
					Governance, information and engagement Total		-	110,337		
Governance Total								-	110,337	
2	Environment	2.1	Gardens, beaches and green open spaces	2.1.1	Local parks and open spaces	CX033	Property Purchases - Reserves	-	-	
					CX050	Early Settlers Trust	19,749	18,329		
					CX284	Park Structures - Upgrades & Renewals	70,000	-		
					CX284_RNW	Park structures renewals	304,695	283,585		
					CX284_UPG	Park structures renewals	-	64,443		
					CX436	Parks Infrastructure Renewals	-	-		
					CX436_RNW	Parks infrastructure renewals	302,460	210,472		
					CX436_UPG	Parks infrastructure renewals	-	-		
					CX510	Plimmer Bequest Project	250,000	1,080,000		
					Local parks and open spaces Total		946,904	1,656,829		
					2.1.2	Botanical gardens	CX348	Botanic Garden	-	-
						CX348_RNW	Botanic gardens renewals	1,074,255	459,811	
						CX348_UPG	Botanic gardens renewals	-	163,651	
					Botanical gardens Total		1,074,255	623,462		
					2.1.3	Beaches and coast operations	CX290	Coastal - upgrades	50,000	-
		CX290_UPG	Parks and Gardens	-		54,968				
		CX349_RNW	Coastal renewals	96,222		104,197				
		Beaches and coast operations Total		146,222	159,165					
		2.1.5	Town belts	CX437	Town Belt & Reserves Upgrades	0	-			
			CX437_RNW	Town belts and reserves renewals	115,602	113,039				
			CX437_UPG	Town belts and reserves renewals	-	-				
		Town belts Total		115,602	113,039					
		2.1.7	Walkways	CX435	Walkways Renewals and Upgrades	-	-			
			CX435_RNW	Walkways renewals	338,890	158,347				
			CX435_UPG	Walkways renewals	-	-				
		Walkways Total		338,890	158,347					
		Gardens, beaches and green open spaces Total								2,621,873
2.2	Waste reduction and energy conservation	2.2.1	Waste minimisation, disposal and recycling management	2.2.1	Waste minimisation, disposal and recycling management	CX084	Southern Landfill Improvement	1,068,882	1,054,148	
					Waste minimisation, disposal and recycling management Total		1,068,882	1,054,148		
					2.2.3	Energy efficiency and conservation	CX494	Energy Management Plan	-	-
Energy efficiency and conservation Total		-	-							
Waste reduction and energy conservation Total								1,068,882	1,054,148	
2.3	Water	2.3.1	Water network	2.3.1	Water network	CX126	Water - Network Renewals	4,934,289	6,488,901	
					CX127	Water - Pump Station Renewals	2,462,235	3,096,344		
					CX296	Water - Water Meter Upgrades	-	-		
					CX326	Water - Network Upgrades	1,762,592	899,188		
					CX336	Water - Pump Stations Upgrades	1,020,824	482,461		
					CX430	Water - Network Renewals	1,177,200	1,214,186		
					CX512	Water - Reservoir Renewals	-	-		
					Water network Total		11,357,140	12,181,080		
					Water Total		11,357,140	12,181,080		
					2.4	Wastewater	2.4.1	Sewage collection and disposal network	2.4.1	Wastewater - Network Renewals
Wastewater - Network Upgrades	CX381	Wastewater - Network Upgrades	-	-						
Wastewater - Pump Station Renewals	CX517	Wastewater - Pump Station Renewals	-	-						
Sewage collection and disposal network Total		7,551,581	7,411,469							
Wastewater Total								7,551,581	7,411,469	
2.5	Stormwater	2.5.1	Stormwater management	2.5.1	Stormwater - Network Upgrades	CX031	Stormwater - Network Upgrades	349,163	-	
					Stormwater - Network Renewals	CX151	Stormwater - Network Renewals	3,443,391	4,012,078	
					Stormwater management Total		3,792,554	4,012,078		
Stormwater Total								3,792,554	4,012,078	
2.6	Conservation attractions	2.6.1	Conservation visitor attractions (Zoo and Zealandia)	2.6.1	Zoo Renewals	CX125	Zoo Renewals	171,691	240,933	
					Zoo Upgrades	CX340	Zoo Upgrades	621,894	1,651,200	
					Conservation visitor attractions (Zoo and Zealandia) Total		793,585	1,892,133		
Conservation attractions Total								793,585	1,892,133	
Environment Total								27,185,615	29,261,751	
4	Cultural Wellbeing	4.1	Arts and Cultural Activities	4.1.5	Access and support for community arts	CX458	Arts Installation	40,000	25,800	
					Access and support for community arts Total		40,000	25,800		
					Arts and Cultural Activities Total		40,000	25,800		
Cultural Wellbeing Total								40,000	25,800	

Strategy	Strategy Name	Activity Grouping	Activity Grouping Name	Activity Component	Activity Component Name	Project	Project Name	2012/13	2013/14		
5	Social and Recreation	5.1	Recreation promotion and support	5.1.1	Swimming Pools	CX055	Aquatic Facility Upgrades	2,624,071			
						CX056	Aquatic Facility Renewals	2,055,755	1,243,842		
				Swimming Pools Total			4,679,826	1,243,842			
				5.1.2	Sportsfields	CX345	Sportsfields Upgrades	-			
						CX345_RNW	Sportsfields Renewals	1,412,758	321,265		
						CX345_UPG	Sportsfields Renewals		302,237		
				Sportsfields Total			1,412,758	623,502			
				5.1.3	Sportsfields (Synthetic)	CX506	Synthetic Turf Sportsfields Renewals	-			
						CX507	Synthetic Turf Sportsfields Upgrades	50,000	1,935,000		
				Sportsfields (Synthetic) Total			50,000	1,935,000			
				5.1.4	Recreation Centres	CX059	Recreation Centre Renewal	80,392	129,251		
					Recreation Centres Total			80,392	129,251		
				5.1.5	Recreation partnerships	CX503	Basin Reserve	124,485	132,214		
					Recreation partnerships Total			124,485	132,214		
		5.1.6	Playgrounds	CX181	Playgrounds Renewals & Upgrades	-					
				CX181_RNW	Playgrounds renewals	341,252	431,877				
				CX181_UPG	Playgrounds renewals						
		Playgrounds Total			341,252	431,877					
		5.1.7	Marinas	CX341_RNW	Marina renewals	49,141	70,061				
				CX342_RNW	Marina upgrades	52,968	65,129				
		Marinas Total			102,109	135,190					
		Recreation promotion and support Total								6,790,821	4,630,875
		5.2	Community support	5.2.1	Libraries	CX077	Upgrade Library Materials	1,992,815	2,056,584		
						CX269	Upgrade Computer Replacement	-			
						CX338	Central Library Upgrades	-			
						CX358	Branch Library Upgrades	-			
						CX359	Branch Libraries Renewals	0	41,742		
Libraries Total					1,992,815	2,098,325					
5.2.5	Housing			CX370	Housing Upgrades	34,292,701	27,919,166				
				CX371	Housing Renewals	3,286,955	4,908,314				
Housing Total					37,579,656	32,827,479					
5.2.6	Community centres and halls			CX467	Community Halls - Upgrades & Renewals	31,240	24,008				
		Community centres and halls Total		31,240	24,008						
Community support Total								39,603,711	34,949,813		
5.3	Public health and safety	5.3.1	Burials and cremations	CX369	Burial & Cremation Renewals & Upgrades	50,000					
				CX369_RNW	Burials and crematoria renewals	59,105	156,056				
				CX369_UPG	Burials and crematoria renewals		151,519				
		Burials and cremations Total			109,105	307,575					
		5.3.2	Public toilets	CX366	Public Convenience Upgrades	-					
				CX366_RNW	Public Convenience Upgrades	571,509	686,954				
				CX366_UPG	Public Convenience Upgrades						
Public toilets Total			571,509	686,954							
5.3.5	WEMO	CX372	Emergency Management Renewals	-	21,672						
		WEMO Total		-	21,672						
Public health and safety Total								680,614	1,016,201		
Social and Recreation Total								47,075,146	40,596,889		
6	Urban Development	6.1	Urban planning, heritage and public spaces development	Waterfront development		CX131	Wgtn Waterfront Development	4,460,000	2,915,000		
				Waterfront development Total			4,460,000	2,915,000			
				6.1.3	Public spaces and centres development	CX406	Central City Framework	1,208,000	1,617,165		
						CX409	Central City - Squares Parks	-	2,121,515		
						CX446	Suburban Centres Upgrades	900,000			
		Public spaces and centres development Total			2,108,000	3,738,680					
		Urban planning, heritage and public spaces development Total								6,568,000	6,653,680
		6.2	Building and development control	6.2.3	Earthquake risk mitigation - built environment	CX505	Earthquake Risk Mitigation	2,977,497	17,943,080		
						Earthquake risk mitigation - built environment Total		2,977,497	17,943,080		
						Building and development control Total					
Urban Development Total								9,545,497	24,596,760		

Strategy	Strategy Name	Activity Grouping	Activity Grouping Name	Activity Component	Activity Component Name	Project	Project Name	2012/13	2013/14						
7	Transport	7.1	Transport	7.1.2	Vehicle network	CX086	Wall, Bridge&Tunnel Renewals	2,524,531	1,912,243						
						CX088	Thin Asphalt Road Surface Renewals	1,726,224	1,785,801						
						CX089	Reseals Renewals	2,598,512	2,568,294						
						CX090	Preseal Preparation Renewals	3,296,424	3,289,454						
						CX092	Shape & Camber Correction	4,392,667	4,419,011						
						CX093	Sumps Flood Mitigation Upgrade	209,554	221,619						
						CX098	Road Corridor New Walls	2,053,228	1,424,865						
						CX101	Service Lane Improvements	-	16,105						
						CX165	Tunnels&Bridges Improvements	477,702	1,813,257						
						CX253	Kerb & Channel Renewals	2,236,092	2,215,997						
						CX350	Road Risk Mitigation	-	10,611						
						CX377	Roading Capacity Projects	-	192,135						
						CX383	Area Wide Road Maintenance	596,719	615,687						
						CX493	Port and Ferry Access	1,023,458	24,962						
						Vehicle network Total								21,135,111	20,510,041
				7.1.3	Cycle network	CX112	Cycling Improvements	1,300,000	1,327,484						
						Cycle network Total								1,300,000	1,327,484
				7.1.4	Passenger transport network	CX492	Bus Priority Planning	100,000	164,655						
						Passenger transport network Total								100,000	164,655
				7.1.5	Pedestrian network	CX091	Pedestrian Network Structures	326,240	335,342						
						CX094	Pedestrian Network Footpath Renewals	3,888,735	3,688,375						
						CX099	Walking Improvements	-	-						
						CX108	Street Furniture Renewals	330,390	1,153,278						
						CX109	Pedestrian Network Accessways	265,675	197,609						
				Pedestrian network Total								4,811,041	5,374,605		
				7.1.6	Network-wide control and management	CX095	Traffic & St Signs Renewals	1,525,733	1,656,504						
						CX353	Traffic Signal Renewals	992,982	684,228						
Network-wide control and management Total								2,518,715	2,340,733						
7.1.7	Road safety	CX096	Safety Street Lighting Renewal	870,390	774,680										
		CX171	Minor Safety Projects	900,506	951,846										
		CX352	Fences & Guardrails Renewal	622,080	638,674										
		CX445	Safer Roads Project	-	-										
Road safety Total								2,392,976	2,365,199						
Transport Total								32,257,843	32,082,716						
7.2	Parking	7.2.1	Parking	CX102	Parking Asset Renewals	-	-								
				CX319	Roadside Parking Improvements	-	603								
				Parking Total								-	603		
Parking Total								-	603						
Transport Total								32,257,843	32,083,319						
3	Economic Development	3.1	City promotions and business support	3.1.2	Convention venues	CX275	Wellington Venues Renewals	5,494,115	764,600						
						Convention venues Total								5,494,115	764,600
						City promotions and business support Total								5,494,115	764,600
Economic Development Total								5,494,115	764,600						
4	Cultural Wellbeing	4.1	Arts and Cultural Activities	4.1.4	Cultural grants	CX497	Te ara o nga tupuna - Maori heritage trails	-	-						
						Cultural grants Total								-	-
						Arts and Cultural Activities Total								-	-
Cultural Wellbeing Total								-	-						
Grand Total								121,598,217	127,439,456						

APPENDIX 5

APPENDIX 5 – WHAT IT COSTS STATEMENTS

GOVERNANCE

1.1 Information, consultation and decision making	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
1.1.1 - City governance and decision-making	(312)	9,813	9,501	110
1.1.2 - Civic information	(241)	5,827	5,586	-
1.1.3 - City Archives	(180)	1,369	1,189	-
2013/14 1.1 Total	(733)	17,009	16,276	110
2012/13 1.1 Total	(397)	15,210	14,813	-

1.2 Maori and mana whenua partnerships	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
1.2.1 - Maori and Mana Whenua partnerships	-	225	225	-
2013/14 1.2 Total	-	225	225	-
2012/13 1.2 Total	-	237	237	-

ENVIRONMENT

2.1 Environment	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
2.1.1 - Local parks and open spaces	(454)	8,133	7,679	1,657
2.1.2 - Botanical gardens	(481)	4,805	4,324	623
2.1.3 - Beaches and coast operations	(51)	1,379	1,328	159
2.1.4 - Roads open spaces	(681)	8,562	7,881	-
2.1.5 - Town belts	(209)	4,432	4,223	113
2.1.6 - Community environmental initiatives	-	436	436	-
2.1.7 - Walkways	-	523	523	158
2.1.8 - Biodiversity (pest management)	-	1,102	1,102	-
2013/14 2.1 Total	(1,876)	29,372	27,496	2,710
2012/13 2.1 Total	(1,733)	29,013	27,280	2,650

2.2 Waste reduction, recycling and energy conservation	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
2.2.1 - Waste minimisation, disposal and recycling management	(12,393)	12,375	(18)	1,054
2.2.2 - Closed Landfills Aftercare	-	477	477	-
2.2.3 - Energy efficiency and conservation	-	-	-	-
2013/14 2.2 Total	(12,393)	12,852	459	1,054
2012/13 2.2 Total	(11,767)	12,260	493	1,049

APPENDIX 5

2.3 Water	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
2.3.1 - Water network	(33)	24,526	24,493	12,181
2.3.2 - Water collection and treatment	-	14,216	14,216	-
2013/14 2.3 Total	(33)	38,742	38,709	12,181
2012/13 2.3 Total	(32)	37,472	37,440	14,164

2.4 Wastewater and stormwater	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
2.4.1 - Sewage collection and disposal network	(571)	18,184	17,613	7,411
2.4.2 - Sewage treatment	(639)	22,311	21,672	-
2013/14 2.4 Total	(1,210)	40,495	39,285	7,411
2012/13 2.4 Total	(1,252)	38,720	37,468	7,930

2.5 Stormwater management	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
2.5.1 - Stormwater management	(49)	18,154	18,105	4,012
2013/14 2.5 Total	(49)	18,154	18,105	4,012
2012/13 2.5 Total	(48)	17,828	17,780	3,793

2.6 Conservation attractions	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
2.6.1 - Conservation visitor attractions (Zoo and Zealandia)	-	5,604	5,604	1,892
2013/14 2.6 Total	-	5,604	5,604	1,892
2012/13 2.6 Total	-	5,025	5,025	794

ECONOMIC DEVELOPMENT

3.1 City promotions and business support	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
3.1.1 - Tourism promotion (PWT)	-	5,600	5,600	-
3.1.2 - Convention venues	(186)	3,992	3,806	765
3.1.3 - Retail support (free weekend parking)	-	1,328	1,328	-
3.1.4 - Grants and creative workforce	-	1,502	1,502	-
3.1.5 - Events attraction and support	-	3,752	3,752	-
3.1.6 - Regional and external relations	-	622	622	-
3.1.7 - Destination Wellington	-	1,900	1,900	-
2013/14 3.1 Total	(186)	18,696	18,510	765
2012/13 3.1 Total	-	18,350	18,350	5,494

APPENDIX 5

CULTURAL WELLBEING

4.1 Arts and Culture Activities	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
4.1.1 - Galleries and museums (WMT)	-	8,257	8,257	-
4.1.2 - Visitor attractions (Te Papa/Carter Observatory)	-	3,025	3,025	-
4.1.3 - Arts and cultural festivals	(410)	2,174	1,764	-
4.1.4 - Cultural grants	-	907	907	-
4.1.5 - Access and support for community arts	(68)	509	441	26
4.1.6 - Arts partnerships	(535)	1,771	1,236	-
4.1.7 - Regional Amenities	-	1,188	1,188	-
2013/14 4.1 Total	(1,013)	17,831	16,818	26
2012/13 4.1 Total	(1,047)	16,664	15,617	40

SOCIAL AND RECREATION

5.1 Recreation promotion and support	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
5.1.1 - Swimming Pools	(7,286)	19,261	11,975	1,244
5.1.2 - Sportsfields	(302)	3,312	3,010	624
5.1.3 - Sportsfields (Synthetic)	(453)	1,253	800	1,935
5.1.4 - Recreation Centres	(2,669)	9,706	7,037	129
5.1.5 - Recreation partnerships	-	776	776	132
5.1.6 - Playgrounds	-	876	876	432
5.1.7 - Marinas	(574)	576	2	135
5.1.8 - Municipal Golf Course	(65)	234	169	-
5.1.9 - Recreation programmes	(175)	844	669	-
2013/14 5.1 Total	(11,524)	36,838	25,314	4,631
2012/13 5.1 Total	(11,835)	35,614	23,779	6,879

5.2 Community participation and support	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
5.2.1 - Libraries	(2,082)	21,082	19,000	2,098
5.2.2 - Access support (Leisure Card)	-	1	1	-
5.2.3 - Community advocacy	(28)	1,408	1,380	-
5.2.4 - Grants (Social and Recreation)	-	3,413	3,413	-
5.2.5 - Housing	(46,662)	23,183	(23,479)	32,827
5.2.6 - Community centres and halls	(220)	3,088	2,868	24
2013/14 5.2 Total	(48,992)	52,175	3,183	34,949
2012/13 5.2 Total	(51,901)	48,662	(3,239)	41,483

5.3 Public health and safety	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
5.3.1 - Burials and cremations	(865)	1,709	844	308
5.3.2 - Public toilets	-	2,364	2,364	687
5.3.3 - Public health regulations	(2,591)	4,334	1,743	-
5.3.4 - City safety	(10)	1,388	1,378	-
5.3.5 - WEMO	(39)	1,300	1,261	22
2013/14 5.3 Total	(3,505)	11,095	7,590	1,017
2012/13 5.3 Total	(3,360)	12,058	8,698	696

This report is officer advice only. Refer to minutes of the meeting for decision.

APPENDIX 5

URBAN DEVELOPMENT

6.1 Urban planning, heritage and public spaces development	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
6.1.1 - Urban planning and policy	(20)	1,805	1,785	-
6.1.2 - Waterfront development	-	2,496	2,496	2,915
6.1.3 - Public spaces and centres development	-	1,275	1,275	3,739
6.1.4 - Built heritage development	-	1,146	1,146	-
2013/14 6.1 Total	(20)	6,722	6,702	6,654
2012/13 6.1 Total	(20)	6,863	6,843	2,908

6.2 Building and development management	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
6.2.1 - Building control and facilitation	(8,295)	12,955	4,660	-
6.2.2 - Development control and facilitation	(3,005)	5,911	2,906	-
6.2.3 - Earthquake risk mitigation - built environment	-	945	945	17,943
2013/14 6.2 Total	(11,300)	19,811	8,511	17,943
2012/13 6.2 Total	(10,665)	18,691	8,026	1,294

TRANSPORT

7.1 Transport	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
7.1.1 - Transport planning	(41)	597	556	-
7.1.2 - Vehicle network	(1,280)	21,913	20,633	20,510
7.1.3 - Cycle network	(20)	269	249	1,327
7.1.4 - Passenger transport network	(1,001)	1,719	718	165
7.1.5 - Pedestrian network	(39)	6,292	6,253	5,375
7.1.6 - Network-wide control and management	(2,073)	6,477	4,404	2,341
7.1.7 - Road safety	(1,858)	5,994	4,136	2,365
2013/14 7.1 Total	(6,312)	43,261	36,949	32,083
2012/13 7.1 Total	(5,736)	41,973	36,237	32,098

7.2 Parking services	Operating expenditure 2013-14			Capital expenditure 2013-14
	Income (\$000)	Expenditure (\$000)	Net expenditure (\$000)	Total (\$000)
7.2.1 - Parking	(27,142)	11,159	(15,983)	1
2013/14 7.2 Total	(27,142)	11,159	(15,983)	1
2012/13 7.2 Total	(27,664)	12,034	(15,630)	1,029