I hereby give notice that an extraordinary meeting of the Finance and Performance Committee will be held on:

**Date:** Wednesday, 12 February 2020  
**Time:** 10.00am  
**Meeting Room:** Reception Lounge  
**Venue:** Auckland Town Hall  
301-305 Queen Street  
Auckland

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**Kōmiti ā Pūtea, ā Mahi Hoki /**  
**Finance and Performance Committee**

**OPEN AGENDA**

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**MEMBERSHIP**

<table>
<thead>
<tr>
<th>Chairperson</th>
<th>Mayor Hon Phil Goff, CNZM, JP</th>
</tr>
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<tbody>
<tr>
<td>Deputy Chairperson</td>
<td>Cr Richard Hills</td>
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<tr>
<td>Members</td>
<td>Cr Tracy Mulholland</td>
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<td>Cr Daniel Newman, JP</td>
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<td>Cr Greg Sayers</td>
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<td>Cr Sharon Stewart, QSM</td>
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<td>IMSB Chair David Taipari</td>
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<td>Cr Wayne Walker</td>
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<td>Cr John Watson</td>
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<td>Cr Paul Young</td>
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| Cr Desley Simpson, JP           |
| Cr Shane Henderson              |
| Cr Josephine Bartley           |
| IMSB Member Renata Blair       |
| Cr Dr Cathy Casey              |
| Deputy Mayor Cr Bill Cashmore  |
| Cr Fa’anana Efeso Collins      |
| Cr Pippa Coom                  |
| Cr Linda Cooper, JP            |
| Cr Angela Dalton               |
| Cr Chris Darby                 |
| Cr Alf Filipaina               |
| Cr Christine Fletcher, QSO     |

(Quorum 11 members)

---

**Sandra Gordon**  
**Kaitohutohu Mana Whakahaere Matua / Senior Governance Advisor**  
4 February 2020

Contact Telephone: (09) 890 8150  
Email: sandra.gordon@aucklandcouncil.govt.nz  
Website: www.aucklandcouncil.govt.nz

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**Note:** The reports contained within this agenda are for consideration and should not be construed as Council policy unless and until adopted. Should Members require further information relating to any reports, please contact the relevant manager, Chairperson or Deputy Chairperson.
Terms of Reference

Responsibilities

The purpose of the committee is to:

a) advise and support the mayor on the development of the Long-term Plan (LTP) and Annual Plan (AP)
b) monitor the overall financial management and performance of the council parent organisation and Auckland Council group
c) make financial decisions required outside of the annual budgeting processes.

The committee will establish an annual work programme outlining key focus areas in line with its key responsibilities, which include:

- advising and supporting the mayor on the development of the LTP and AP for consideration by the Governing Body including:
  - local board agreements
  - financial policy related to the LTP and AP
  - setting of rates
  - preparation of the consultation documentation and supporting information, and the consultation process, for the LTP and AP
- monitoring the operational and capital expenditure of the council parent organisation and Auckland Council Group, and inquiring into any material discrepancies from planned expenditure
- approving the financial policy of the council parent organisation
- establishing and managing a structured approach to the approval of non-budgeted expenditure (including grants, loans or guarantees) that reinforces value for money and an expectation of tight expenditure control
- approve the council insurance strategy and annual insurance placement for Council
- performance measures and monitoring
- write-offs
- acquisition of property in accordance with the LTP
- disposals in accordance with the LTP
- recommending the Annual Report to the Governing Body
- funding for achieving improved outcomes for Māori.

Powers

(i) All powers necessary to perform the committee’s responsibilities, including:

   (a) approval of a submission to an external body
   (b) establishment of working parties or steering groups.

(ii) The committee has the powers to perform the responsibilities of another committee, where it is necessary to make a decision prior to the next meeting of that other committee.

(iii) If a decision is a budgetary or financial decision that relates primarily to the Finance and Performance Committee responsibilities, the Finance and Performance Committee has the powers to make associated decisions on matters that would otherwise be decided by other committees. For the avoidance of doubt, this means that matters do not need to be taken to multiple committees for decisions.

(iii) The committee does not have:

   (a) the power to establish subcommittees
   (b) powers that the Governing Body cannot delegate or has retained to itself (section 2)
Exclusion of the public – who needs to leave the meeting

Members of the public

All members of the public must leave the meeting when the public are excluded unless a resolution is passed permitting a person to remain because their knowledge will assist the meeting.

Those who are not members of the public

General principles

- Access to confidential information is managed on a “need to know” basis where access to the information is required in order for a person to perform their role.
- Those who are not members of the meeting (see list below) must leave unless it is necessary for them to remain and hear the debate in order to perform their role.
- Those who need to be present for one confidential item can remain only for that item and must leave the room for any other confidential items.
- In any case of doubt, the ruling of the chairperson is final.

Members of the meeting

- The members of the meeting remain (all Governing Body members if the meeting is a Governing Body meeting; all members of the committee if the meeting is a committee meeting).
- However, standing orders require that a councillor who has a pecuniary conflict of interest leave the room.
- All councillors have the right to attend any meeting of a committee and councillors who are not members of a committee may remain, subject to any limitations in standing orders.

Independent Māori Statutory Board

- Members of the Independent Māori Statutory Board who are appointed members of the committee remain.
- Independent Māori Statutory Board members and staff remain if this is necessary in order for them to perform their role.

Staff

- All staff supporting the meeting (administrative, senior management) remain.
- Other staff who need to because of their role may remain.

Local Board members

- Local Board members who need to hear the matter being discussed in order to perform their role may remain. This will usually be if the matter affects, or is relevant to, a particular Local Board area.

Council Controlled Organisations

- Representatives of a Council Controlled Organisation can remain only if required to for discussion of a matter relevant to the Council Controlled Organisation.
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<tr>
<th>ITEM</th>
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<td>9</td>
<td>Annual Budget 2020/2021 communication and engagement approach</td>
<td>33</td>
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<tr>
<td>10</td>
<td>Consideration of Extraordinary Items</td>
<td></td>
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</tbody>
</table>
1 Apologies
At the close of the agenda no apologies had been received.

2 Declaration of Interest
Members are reminded of the need to be vigilant to stand aside from decision making when a conflict arises between their role as a member and any private or other external interest they might have.

3 Petitions
There will be no petitions section.

4 Public Input
There will be no public input section.

5 Local Board Input
There will be no local board input section.

6 Extraordinary Business
Section 46A(7) of the Local Government Official Information and Meetings Act 1987 (as amended) states:
“An item that is not on the agenda for a meeting may be dealt with at that meeting if-
(a) The local authority by resolution so decides; and
(b) The presiding member explains at the meeting, at a time when it is open to the public,-
(i) The reason why the item is not on the agenda; and
(ii) The reason why the discussion of the item cannot be delayed until a subsequent meeting.”

Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:
“Where an item is not on the agenda for a meeting,-
(a) That item may be discussed at that meeting if-
(i) That item is a minor matter relating to the general business of the local authority; and
(ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
(b) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.”
Adoption of consultation material: Annual Budget 2020/2021

File No.: CP2020/00422

Te take mō te pūrongo
Purpose of the report
1. To recommend for adoption the Consultation Document and Supporting Information for the Annual Budget 2020/2021.

Whakarāpopototanga matua
Executive summary
2. We refer to Auckland Council’s annual plan as the Annual Budget and its long-term plan as the 10-year Budget.
3. The process to develop council’s Annual Budget began with the Mayor’s direction setting which was distributed on 4 November 2019.
4. Local boards held workshops and meetings in December 2019 to adopt their local consultation content.
5. Consultation items were agreed by the Governing Body on 10 December 2019.
6. The Tūpuna Maunga Authority Operational Plan must be prepared and adopted concurrently with the council’s Annual Budget and a summary of the draft Operational Plan must be included in the Annual Budget consultation documentation. The Draft Tūpuna Maunga Authority Operational Plan and summary will be considered for approval by the Tūpuna Maunga Authority at its hui on 10 February 2020 and will then be presented to the Governing Body for approval on 12 February 2020.

Ngā tūtohunga
Recommendation/s
That the Finance and Performance Committee:

a) agree to recommend to the Governing Body to adopt the Supporting Information for the Annual Budget 2020/2021.

b) agree to recommend to the Governing Body to adopt the Consultation Document for the Annual Budget 2020/2021.

c) agree to recommend to the Governing Body to delegate responsibility to the Chair of Finance and Performance Committee, and the Group Chief Financial Officer to approve any final edits required to the Consultation Document and Supporting Information in order to finalise the documents for uploading online and physical distribution.

Horopaki
Context
7. All councils are required by legislation to adopt an annual plan (also known as the annual budget) every year (except once every three years when the long-term plan acts as the annual plan). We refer to Auckland Council’s annual plan as the Annual Budget and its long-term plan as the 10-year Budget.

8. Annual Budget 2020/2021 budgets, priorities and funding envelopes have been set in the third year of the current 10-year budget. Any significant or material changes to the budget or service levels from that set out in the 10-year budget require consultation.
9. Auckland Council is also required to include local board agreements and a summary of the Tūpuna Maunga Authority Operational Plan in its Annual Budget. The proposed content of local board agreements and a summary of the draft Tūpuna Maunga Authority Operational Plan must be included in Annual Budget consultation material.

Tātaritanga me ngā tohutohu
Analysis and advice

Developing the Annual Budget
10. The process to develop council’s Annual Budget began with the Mayor’s direction setting which was distributed 4 November 2019.

11. Following the Mayor’s direction setting memo, the Finance and Performance Committee met in November and December 2019 and a nominee from each local board attended these workshops.


13. The Annual Budget 2020/2021 Consultation Document and Annual Budget 2020/2021 Supporting Information were workshopped by the Finance and Performance Committee on 5 February 2020 and will be circulated to members prior to the meeting.

Developing local board agreements and consulting on local issues
14. Each year a local board agreement is developed for each local board that sets out priorities, budgets and intended levels of service for local activities, and the capital and operating expenditure required to fund these activities. Local board agreements are agreed between the local board and the Governing Body as part of the Annual Budget or 10-year budget process.

Developing the Draft Tūpuna Maunga Operational Plan 2020/2021
15. Each year the council and the Tūpuna Maunga Authority must agree a Tūpuna Maunga Authority Operational Plan to provide a framework in which the council, under direction of the Tūpuna Maunga Authority, will carry out its functions for the routine management of the maunga and administered lands for that financial year. The Tūpuna Maunga Authority Operational Plan must be prepared and adopted concurrently with the council’s Annual Budget and must be included in summary form in the Annual Budget consultation material.

16. The draft Tūpuna Maunga Authority Operational Plan and summary will be considered for approval by the Tūpuna Maunga Authority at its hui on 10 February 2020 and will then be presented to the Governing Body for approval on 12 February 2020. Content relating to the draft plan is referred to in the Consultation Document and the summary of the draft plan forms Section Three of the Supporting Information.

Tauākī whakaaweawe āhuarangi
Climate impact statement
17. Climate impact considerations regarding the consultation materials and engagement approach have been considered in the Annual Budget 2020/2021 communication and engagement approach report on this agenda.

18. The items for consultation in this Annual Budget were previously agreed by the Finance and Performance Committee and the Governing Body on 10 December 2019. Climate impact considerations regarding the key consultation items were considered at that time.
Ngā whakaaweawe me ngā tirohanga a te rōpū Kaunihera

Council group impacts and views

19. The Annual Budget is an Auckland Council Group document and will include budgets at a consolidated group level.

20. Consultation items and updates to budgets to reflect decisions and new information may include items from across the group.

Ngā whakaaweawe ā-rohe me ngā tirohanga a te poari ā-rohe

Local impacts and local board views

21. Local board representatives were invited to briefings with the Finance and Performance Committee between November and December 2019 which focused on key regional topics.

22. Local boards held workshops and meetings in November and December 2019 to adopt their local consultation content.

23. Content supporting the development of each local board agreement is set out in Section Two of the Supporting Information. In addition, local board key priorities for 2020/2021 are listed in Part One of the Consultation Document.

Tauākī whakaaweawe Māori

Māori impact statement

24. Targeted engagement with mana whenua and mataawaka is being planned for the consultation period. More information regarding this is contained in the separate Annual Budget 2020/2021 communication and engagement approach report to be considered by the Finance and Performance Committee at its meeting on 12 February 2020.

Ngā ritenga ā-pūtea

Financial implications

25. The Annual Budget is a statutory process which must be completed annually. The council budget provides for the resourcing to deliver this project. The budget approved for the consultation has been shared with the CCO review engagement to create financial and resource efficiencies.

Ngā raru tūpono me ngā whakamaurutanga

Risks and mitigations

26. Annual budgets enable rates to be set for the following financial year. Not completing the Annual Budget 2020/2021 in accordance with statutory requirements has the potential to impact on the council’s ability to continue to deliver the services and projects that Auckland needs.

27. At this stage of the process the key risks are compliance and timing. The legal team have reviewed the consultation material for legislative compliance. Approval of the Consultation Document and Supporting Information at this meeting will enable the timetable for consultation and subsequent decision-making to be met.

Ngā koringa ā-muri

Next steps

19. Following decisions today, all consultation material will be finalised for print and distributed to libraries, service centres, local board offices and made available online in time for the start of the consultation process on 21 February 2020.
20. The key steps for finalising the Annual Budget are:

<table>
<thead>
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<th>Annual Budget 2020/2021</th>
<th>2020</th>
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<tr>
<td>Public consultation period</td>
<td>21 Feb – 22 Mar</td>
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<tr>
<td>Finance and Performance workshop – receive public consultation feedback including Tūpuna Maunga Authority joint deliberations</td>
<td>29 Apr</td>
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<tr>
<td>Finance and Performance workshop – budget discussions</td>
<td>6 May</td>
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<tr>
<td>Finance and Performance workshop – Local boards invited to provide feedback on regional issues and advocate on local issues</td>
<td>13 May</td>
</tr>
<tr>
<td>Finance and Performance workshop – Mayor’s Proposal workshop</td>
<td>20 May</td>
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<tr>
<td>Finance and Performance/Governing Body meetings - Mayor’s Proposal and decision-making meeting</td>
<td>27 May</td>
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<tr>
<td>Local boards - adopt local board agreements</td>
<td>16 - 18 Jun</td>
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<tr>
<td>Governing Body workshop – adoption of final Annual Budget 2020/2021</td>
<td>17 Jun</td>
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<tr>
<td>Governing Body meeting – adoption of final Annual Budget 2020/2021</td>
<td>23 Jun</td>
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Ngā tāpirihanga
Attachments

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<tr>
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<td>Annual Budget 2020/2021 Consultation Document <em>(Under Separate Cover)</em></td>
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<tr>
<td>B</td>
<td>Annual Budget 2020/2021 Supporting Information <em>(Under Separate Cover)</em></td>
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Ngā kaihaina
Signatories

<table>
<thead>
<tr>
<th>Author</th>
<th>Kylie Thompson - Programme Manager</th>
</tr>
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<tbody>
<tr>
<td>Authorisers</td>
<td>Ross Tucker - General Manager, Financial Strategy and Planning</td>
</tr>
<tr>
<td></td>
<td>Matthew Walker - Group Chief Financial Officer</td>
</tr>
</tbody>
</table>
Amendments to the Revenue and Financing Policy

File No.: CP2020/00571

Te take mō te pūrongo

Purpose of the report

1. To recommend adoption for consultation the proposed amendments to the Revenue and Financing Policy to provide for the proposed changes to the swimming pool fencing inspection targeted rate.

Whakarāpopototanga matua

Executive summary

2. The Governing Body agreed to consult on introducing a swimming pool fencing inspection targeted rate. To implement these changes requires consultation on amendments to the:
   - Funding Impact Statement (FIS) to include the new targeted rate
   - Revenue and Financing Policy to amend services funded or part funded by targeted rates to provide for a targeted rate to pay for swimming pool fencing inspection services and the maintenance of the register of swimming pool inspections.

3. The Annual Budget 2020/2021 consultation material includes the proposed changes to the FIS.

4. Changes to the Revenue and Financing Policy must be consulted on and adopted separately as this policy is not included in the Annual Budget.

5. Consideration of feedback from consultation and adoption of the Revenue and Financing Policy will proceed along the same decision-making timeframe as the Annual Budget 2020/2021.

Ngā tūtohunga

Recommendation/s

That the Finance and Performance Committee:

a) agree to recommend that the Governing Body adopt the attached materials for consultation on amendments to the Revenue and Financing Policy.

b) agree to recommend to the Governing Body that delegated authority and responsibility for agreeing any required minor editorial changes and the correction of minor errors to the Chair of the Finance and Performance Committee and the Group Chief Financial Officer.

Horopaki

Context

6. On 10 December 2019 the Governing Body agreed to consult on introducing the swimming pool fencing inspection targeted rate in the Annual Budget 2020/2021. The proposed targeted rate would fund:
   - the provision of a pool fence and barrier inspection once every three years
   - administrative services associated with maintaining the register of pool fence and barrier inspections.
Tātaritanga me ngā tohutohu
Analysis and advice

7. To implement these changes requires amendments to the:
   - Funding Impact Statement (FIS) to include the new targeted rate
   - Revenue and Financing Policy to amend the list of services funded or part funded by targeted rates to provide for a targeted rate to pay for swimming pool fencing inspection services and the maintenance of the register of swimming pool inspections.

8. The Annual Budget 2020/2021 consultation materials include the proposed changes to the FIS.

9. Changes to the Revenue and Financing Policy must be consulted on and adopted separately as this policy is not included in the Annual Budget.

10. The proposal, options analysis and proposed amendments to the Revenue and Financing Policy will be made available separately from the Annual Budget on the council’s website.

11. A draft of the Revenue and Financing Policy with the proposed amendments will also be included in the supporting information of the Annual Budget.

12. Feedback will be able to be provided online via council’s website. Any feedback received on the Revenue and Financing Policy as part of Annual Budget 2020/2021 consultation will also be captured.

Tauākī whakaaweawe āhuarangi
Climate impact statement

13. Recommendations in this report have a neutral climate impact as they relate to the allocation of charges rather than decisions on activities to be undertaken.

Ngā whakaaweawe me ngā tirohanga a te rōpū Kaunihera
Council group impacts and views

14. There are no council group impacts associated with the recommendations in this report.

Ngā whakaaweawe ā-rohe me ngā tirohanga a te poari ā-rohe
Local impacts and local board views

15. Local board representatives have participated in the workshops leading up to the adoption of the consultation material for the Annual Budget 2020/2021 and expressed their views on the consultation options, including a specific opportunity to feedback on regional issues. Local boards will have further opportunities to express their views on the impacts of regional decisions on their local community before final decisions are made in May 2020.

Tauākī whakaaweawe Māori
Māori impact statement

16. The proposed changes to charges for swimming pool fence inspections do not impact the Māori community differently to the community at large.

Ngā ritenga ā-pūtea
Financial implications

17. There will be one off implementation costs of $40,000 to make the administrative changes to the billing process. These are more than offset by the estimated annual savings of $74,000 through improved revenue recovery and lower administration costs.
18. If the council does not consult on the changes to the Revenue and Financing Policy, then it will be unable to implement the proposed changes to swimming pool fencing inspection charges.

19. The proposed amendments to the Revenue and Financing Policy will be consulted on alongside the Annual Budget 2020/2021.

20. Consideration of feedback from consultation and adoption of the amendments to the Revenue and Financing Policy will follow the same decision-making timeframe as the Annual Budget 2020/2021.

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<tr>
<td>B</td>
<td>Draft Revenue and Financing Policy</td>
<td>19</td>
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</tbody>
</table>

### Signatories

<table>
<thead>
<tr>
<th>Authors</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aaron Matich</td>
<td>Principal Advisor – Financial Policy</td>
</tr>
<tr>
<td>Andrew Duncan</td>
<td>Manager Financial Policy</td>
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<tr>
<td>Ross Tucker</td>
<td>General Manager, Financial Strategy and Planning</td>
</tr>
<tr>
<td>Matthew Walker</td>
<td>Group Chief Financial Officer</td>
</tr>
</tbody>
</table>
Proposal to amend the Revenue and Financing Policy

About the Revenue and Financing Policy

Our Revenue and Financing Policy sets out the:

- funding tools available to us (for example rates and fees for services like building consents)
- factors we consider when deciding which tools to use
- decisions we have made on how to fund each of our activities.

What we need your feedback on

We propose to amend our Revenue and Financing Policy to include a Swimming pool fencing inspection targeted rate to fund:

- the provision of a pool fence and barrier inspection once every three years
- associated administrative services with maintaining the register of pool fence and barrier inspections.

For more information about the proposed amendment, please see pages [links to relevant pages of the supporting information containing discussion of options relating to the above-listed amendments] of the Supporting Information for the Annual Budget 2020/2021.

If the proposed changes to the Revenue and Financing Policy are not made, then the council will be unable to implement the Swimming pool fence inspection targeted rate in the Annual Budget 2020/2021.

When you can have your say

Submit your feedback on the proposed Revenue and Financing Policy from 21 February to 22 March 2020.

Alternatively, you can have your say on the proposed Revenue and Financing Policy by attending one of the Have Your Say events. Have Your Say Events provide an opportunity for Aucklanders to have spoken interaction with council representatives.

What happens next

Your feedback will be analysed and reported to the Governing Body for its consideration before it adopts any amendments to the policy in June 2020.
Section Four: Other information

4.1 Draft Revenue and Financing Policy

Proposed amendments to the Revenue and Financing Policy are highlighted in the blue call out boxes.

Policy purpose and overview

The purpose of the Revenue and Financing Policy is to provide predictability and certainty about sources and levels of funding available to the council. It explains the rationale for, and the process of selecting various tools to fund the operating and capital expenditures of the council.

Policy background

Funding principles

To assist with the identification of the appropriate funding methods, the council has used a set of guiding principles that incorporate the matters set out in Section 101 of the Local Government Act 2002. These are set out in Table 3.1.1 below.

**Table 3.1.1**

<table>
<thead>
<tr>
<th>Principle</th>
<th>Rationale for its application</th>
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<tbody>
<tr>
<td>Paying for benefits received or costs imposed</td>
<td>Under this principle, the council considers benefit distribution and cost causation and the period in or over which benefits and costs are expected to occur. The allocation of costs to those who benefit from a council service or those who impose costs to the council (whether the community as a whole, any identifiable part of community, or individuals) is considered economically efficient and equitable and the extent to which the actions or inaction of individuals or a group contribute to the need to do the activity. Section 101(3)(a)(i), Section 101(3)(a)(iv), Section 101(3)(a)(vi)</td>
</tr>
<tr>
<td>Transparency, accountability and costs and benefits of funding activities separately</td>
<td>This principle is applied when considering the costs and benefits of separate funding. Transparency of funding enables the users of services to assess whether they get value for money. Accountability makes the council more efficient in providing these services. From the perspective of the service users, transparency and accountability also enables them to make more informed decisions in using council services. Section 101(3)(a)(iv)</td>
</tr>
<tr>
<td>Market neutrality</td>
<td>This principle is relevant when the council is competing with the private sector in producing or delivering services. The council can be placed in an advantageous position vis a vis the private sector because of its ability to fund such services from rates, either fully or partially. This can lead to market distortions and economic inefficiencies. It can also discourage private enterprise. To avoid this, in tandem with other principles such as affordability, the council will apply commercial best practice when providing such services. Section 101(3)(b)</td>
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Auckland Council Annual Budget 2020/2021
Supporting Information
<table>
<thead>
<tr>
<th>Principle</th>
<th>Rationale for Its application</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial prudence and sustainability</td>
<td>This principle is relevant in determining appropriate funding mixes. It is recognised that additional revenue may be required to support debt repayment and manage treasury ratios under Section 101(2).</td>
</tr>
<tr>
<td>Optimal capital usage</td>
<td>This principle relates to the effectiveness of funding tools in achieving efficiencies. The council’s limited financial resources should be used in such a way to maximise the benefits provided to the community, while minimising the burden on ratepayers. Among other things, this principle influences the council’s decisions on the best mix of funding (between rates income, other revenue sources, borrowings and asset sales) to pay for its assets and activities under Section 101(3)(b).</td>
</tr>
<tr>
<td>Strategic alignment</td>
<td>The Auckland Plan sets out a vision for the city over the next 30 years. The Revenue and Financing Policy should have regard to its impact on the broader strategies and priorities as set out in the council’s vision and the Auckland Plan. The infrastructure strategy outlines how the council intends to manage its infrastructure assets. The Revenue and Financing Policy will show how investment in infrastructure is funded under Section 101(3)(b).</td>
</tr>
<tr>
<td>Overall social, economic, environmental and cultural impacts</td>
<td>Decisions on how the council's revenue requirements will be met (by ratepayers and other groups) should take into account the impact of such decisions on the current and future social, economic, environmental and cultural well-being of the community and the community outcomes to which the activity relates under Section 101(3)(b).</td>
</tr>
<tr>
<td>Community outcomes in the Auckland Plan</td>
<td>Decisions on how the council's revenue requirements will be met (by ratepayers and other groups) should take into account the impact of such decisions on the community outcomes in the Auckland Plan under Section 101(3)(a)(i).</td>
</tr>
<tr>
<td>Affordability</td>
<td>The council needs to consider the impact of funding methods on people’s ability to pay as this can have implications for community well-being under Section 101(3)(b).</td>
</tr>
<tr>
<td>Minimise the effects of change</td>
<td>The integration and harmonisation of the policies of the former councils may lead to major changes in the incidence or rates and user charges for services. Funding and financial policies should seek to minimise or manage the impact of these changes under Section 101(3)(b).</td>
</tr>
<tr>
<td>Efficiency and effectiveness</td>
<td>The council's financial policies should have regard to the costs of carrying them out, and how effective they will be in achieving their objectives under Section 101(3)(a)(v).</td>
</tr>
<tr>
<td>Practicability of policy</td>
<td>The council's funding policies must be achievable and unconstrained by practical issues that will prevent compliance under Section 101(3)(a)(v).</td>
</tr>
<tr>
<td>Legal compliance</td>
<td>The LGA 2002 and related legislation include a number of legal requirements for the development of the Revenue and Financing Policy. All aspects of the policy will comply with legislation</td>
</tr>
</tbody>
</table>

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There are some inherent conflicts between these guiding principles. In practice, establishing the council’s specific revenue and financing policies involves balancing competing guiding principles. For example, the principle of paying for benefits received may call for a high degree of user pays for an activity, but this must be balanced against the principle of affordability. In practice, when the council applies these principles to assess how to fund the separate activities, the council then considers the overall impact of any allocation of liability on the community.

Policy details

Expenditure to be funded

Legislation requires the council to make adequate provision in its long-term plan to meet expenditure needs identified. Generally, this will mean that all expenditure is funded. Exceptions include funding of depreciation expenditure where it is financially prudent not to do so. In determining the level of non-funded depreciation, the council will have regard to:

- whether at the end of its useful life, the replacement of an asset will be funded by way of a grant or subsidy from a third party
- whether the council has elected not to replace an asset at the end of its useful life
- whether third party has a contractual obligation to maintain the service potential of an asset throughout all or part of its useful life or to replace the asset at the end of its useful life
- whether fully funding depreciation in the short-term will result in an unreasonable burden on ratepayers, presenting conflict between funding principles, for example between affordability and financial prudence and sustainability. In such circumstances, the council will remain prudent and ensure it promotes both the current and future interests of the community by forecasting to reach a position over time where it fully funds depreciation (apart from the exceptions above).

Table 3.1.2 below sets out the minimum level of depreciation funding the council will incorporate when calculating its rates requirement.

Table 3.1.2 Proportion of depreciation expenditure to be funded

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Funded</td>
<td>78%</td>
<td>82%</td>
<td>85%</td>
<td>89%</td>
<td>93%</td>
<td>96%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
</tr>
<tr>
<td>Not funded</td>
<td>22%</td>
<td>18%</td>
<td>15%</td>
<td>11%</td>
<td>7%</td>
<td>4%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

As a result of this policy of moving towards funding 100 per cent of depreciation by 2025 the council has resolved that for three of the next 10 years, the councils operating revenue (adjusted for items such as vested assets and development contributions) will be less than the council’s total operating expenditure (including depreciation). This implies that in the early years of the plan, the council is more reliant on borrowings, rather than rates and other current revenue, to fund its capital expenditure. However, the council considers that the level of council debt is manageable and prudent in every year of the plan. In particular, the projected level of council debt will not exceed our prudential limit of 270 per cent of revenue. Further information about our prudent approach to managing debt is included in our Financial Strategy in section 1.4.

The council considers that this policy on funding depreciation and the consequential impacts on councils operating budgets and debt levels is financially prudent, reasonable and appropriate having had regard to our funding principles, the factors in section 100(2) of the Local Government Act 2002 and all other relevant matters.
### Sources of funding

The sources of funding applied under this policy are limited to those set out under section 103 (2) of the LGA 2002.

#### Sources of funding: Operating expenditure

The council has determined the funding sources for operating expenditure after considering the funding principles set in Table 3.1.1 Table 3.1.3 Funding sources for operating expenditure:

<table>
<thead>
<tr>
<th>Funding source</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees and charges</td>
<td>Fees and charges can be applied where the users of a service can be identified and charged according to their use of the service (and those that do not pay are denied access to the service). This is based on the paying for benefits received principle. Fees are also appropriate where an individual’s action or inaction creates the need for an activity (cost causation). For example, the cost of obtaining a building consent is met by the building owner.</td>
</tr>
<tr>
<td>Grants and subsidies</td>
<td>Grants and subsidies are generally only appropriate for funding the operating costs of the particular activity that the grant or subsidy is intended to pay for. For example, NZTA (government) transport subsidies can only be used to fund transport projects.</td>
</tr>
<tr>
<td>Development or financial contributions</td>
<td>Development contributions or financial contributions can only be used to fund capital expenditures related to growth. Development contributions also include financing costs incurred due to timing differences between growth-related capital expenditure being incurred and the related development contribution being received.</td>
</tr>
</tbody>
</table>
| Targeted rates                          | Appropriate to fund operating expenditure (including projects to support growth) where one or more of the following apply:  
- that benefit a specific group of ratepayers  
- to incentivise land owners to develop land in response to a commitment to the provision of infrastructure  
- to provide certainty of the council recovering its costs  
- where greater transparency in funding the cost of the activity is desirable  
- where an individual or a group of ratepayers voluntarily chooses to adopt the rate, such as for business improvement districts or the Retrofit Your Home scheme  
- where the rate is for a specific service, or bundle of services, such as for waste collection. |
<p>| General rates                           | General rates are appropriate for funding activities where it is not practicable or cost-effective to identify the individual or group of beneficiaries (or causes of costs) of the service and charge them for the benefits received or costs imposed (e.g. regional parks and open spaces). It is also appropriate for general rates to partly fund activities where the provision of a private good also generates wider social benefits or where the application of fees and charges either causes affordability issues or compromises the wider objectives of the activity. This is consistent with the guiding principle of affordability. |
| CCO profits, and net rental and interest from investments | CCO profits and net returns from investments will be used to offset the general rates funding requirement of other council activities, reducing the burden on all ratepayers |
| Borrowing                               | Borrowing will not generally be used to fund operating expenses. The council may choose to borrow for an operating expense where it is providing a grant to an external community organisation that is building an asset such as a community facility or in other cases where operating expenditure provides enduring economic benefits. Borrowing may also be used to fund the interest expense accrued on borrowing during the period of construction of an asset, and to fund the cost of discovered liabilities such as the council’s share of weathertightness claims. In these cases borrowing and repaying the debt over time promotes intergenerational equity by spreading the responsibility for funding across the generations who will benefit |</p>
<table>
<thead>
<tr>
<th>Funding source</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trusts, bequests and other reserve</td>
<td>Certain operating expenditure may be funded from restricted or special funds that are subject to special conditions of use, whether under statute or accepted as binding by the council. Transfers from reserves may only be made when the specified conditions for use of the funds are met.</td>
</tr>
<tr>
<td>Other funding sources</td>
<td>The use of any other funding sources should be assessed with regard to the guiding principles. Any miscellaneous revenue not linked to a specific activity should be used to fund activities that would otherwise be funded through the general rate.</td>
</tr>
<tr>
<td>Surpluses from previous financial</td>
<td>A surplus may be available to be carried forward if the actual surplus/deficit is improved compared to the forecast surplus/deficit. Generally, only those factors that are cash in nature will be available for use in determining the level of surplus to be carried forward. The amount of any surplus carried forward will be accounted for as an operating deficit in the year the benefit is passed to ratepayers.</td>
</tr>
<tr>
<td>years</td>
<td></td>
</tr>
<tr>
<td>Regional Fuel Tax</td>
<td>A Regional Fuel Tax may be used to fund the operating expenditure associated with approved list of transport capital projects as set out in the Regional Fuel Tax scheme.</td>
</tr>
</tbody>
</table>

**Note:** Auckland Council does not intend to use lump sum contributions or proceeds from asset sales to fund operating expenditure.

The funding mix for activities shown in Table 3.1.6 below reflects the application of the above principles and rationale to the operating expenditure of individual activities.

### Sources of funding: Capital expenditure

The council has determined the funding sources for capital expenditure after considering the funding principles set out in Table 3.1.1.

**Table 3.1.4 Funding sources for capital expenditure**

<table>
<thead>
<tr>
<th>Funding source</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>General rate</td>
<td>Appropriate funding source where it is not practicable or cost-effective to identify the individual or group of beneficiaries (or causes of costs) of the capital expenditure.</td>
</tr>
<tr>
<td>Targeted rates</td>
<td>Appropriate to fund capital expenditure projects (including projects to support growth) where one or more of the following apply:</td>
</tr>
<tr>
<td></td>
<td>• that benefit a specific group of ratepayers</td>
</tr>
<tr>
<td></td>
<td>• to incentivise land owners to develop land in response to a commitment to the provision of infrastructure</td>
</tr>
<tr>
<td></td>
<td>• to provide certainty of the council recovering its costs</td>
</tr>
<tr>
<td></td>
<td>• where greater transparency in funding the cost of the activity is desirable</td>
</tr>
<tr>
<td>Fees and charges</td>
<td>Appropriate funding source where users of a service can be identified and charged according to their service. Examples include water charges and Infrastructure Growth Charges from Watercare Services Limited.</td>
</tr>
<tr>
<td>Interest and dividends from</td>
<td>Interest and dividends from investments may be used where appropriate and consistent with the council's funding principles to fund capital expenditure projects and to reduce the reliance on ratepayer funding.</td>
</tr>
<tr>
<td>investments</td>
<td></td>
</tr>
<tr>
<td>Borrowing</td>
<td>Borrowing is used to spread the funding requirement for capital expenditure across multiple years. Given assets deliver benefits throughout their useful lives it is appropriate that the funding is spread across the useful life.</td>
</tr>
<tr>
<td>Proceeds from asset sales</td>
<td>Funds received from the sale of surplus assets will generally be used to repay borrowings. On a case-by-case basis these surpluses may be used to fund investment in another asset of higher strategic priority than the asset sold.</td>
</tr>
<tr>
<td>Development or financial contributions</td>
<td>Appropriate to fund capital expenditure in anticipation of or in response to development (growth) that will generate a demand for additional reserves, network or community infrastructure (such as stormwater systems). Contributions are set through the council’s Contributions Policy.</td>
</tr>
</tbody>
</table>
### Amendments to the Revenue and Financing Policy

#### Section Four: Other Information

4.1 Draft Revenue and Financing Policy

<table>
<thead>
<tr>
<th>Funding source</th>
<th>Rationale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants, subsidies, and donations</td>
<td>Appropriate to fund specific capital expenditure projects as per terms of the grant, subsidy or donation. An example of this is NZTA subsidies to partially fund transport projects</td>
</tr>
<tr>
<td>Trusts, bequests and other reserve funds</td>
<td>Certain capital expenditure may be funded from restricted or special funds that are subject to special conditions of use, whether under statute or accepted as binding by the council. Transfers from reserves may only be made when the specified conditions for use of the funds are met</td>
</tr>
<tr>
<td>Other sources</td>
<td>Other revenue sources may be used where appropriate and consistent with the council’s funding principles to fund capital expenditure projects and to reduce the reliance on ratepayer funding. An example of this is the use of commercial returns from property holdings to fund capital spend on those property assets</td>
</tr>
<tr>
<td>Regional Fuel Tax</td>
<td>A Regional Fuel Tax may be used to fund the capital expenditure associated with approved list of transport capital projects as set out in the Regional Fuel Tax scheme.</td>
</tr>
</tbody>
</table>

*Note: Auckland Council does not intend to use lump sum contributions to fund capital expenditure.*

The funding mix for activities shown in Table 3.1.6 below reflects the application of the above principles and rationale to the operating and capital expenditure of individual activities.

### Rating Policy

The council will use general rates to fund activities which have a 'public good' element, e.g. civil defence, or where it wishes to subsidise the provision of services because of the wider social benefits they provide e.g. libraries.

#### Valuation basis

The general rate will be set on the basis of capital value. Capital value better reflects the level of benefit a property is likely to receive from services rather than land value or annual value.

#### Application of a uniform annual general charge

To ensure that the rates incidence isn’t disproportionately borne by higher value properties the council sets a uniform annual general charge (UAGC). Every ratepayer will therefore make a minimum contribution to meeting the council's costs.

The charge will apply to every separately used or inhabited part of a rating unit e.g. shop in a mall or granny flat. This ensures equal treatment between these properties and main street shops or apartments on individual titles.

#### Rates differentials

It is the council’s view that some land uses receive more benefit from, or place more demand on, council services and/or may have a differing ability to pay rates. The differentials will be determined based on land use (including consideration of land use classifications determined under the Rating Valuation Rules) and location.

The council will apply general rates differentially (the base level for rating is the residential sector) and may also apply targeted rates differentially to:

- business properties in the urban area
- business properties in rural areas
- residential properties in the rural areas
- farm/lifestyle properties
- moderate-occupancy online accommodation providers in the rural areas
- moderate-occupancy online accommodation providers in the urban area

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- medium-occupancy online accommodation providers in the rural areas
- medium-occupancy online accommodation providers in the urban area
- properties with no direct or indirect road access
- properties where the council chooses not to charge rates (eg: zero-rated).

The council has decided that the appropriate differential for business is to raise 25.8 per cent of the general rates to, which is substantially lower than the current level. Business rates will move to that level in equal steps by 2037/2038 to manage the affordability impact of the shift in the rates incidence to the non-business sector.

**Targeted rates**

The council mainly uses targeted rates where there is a clearly identifiable group benefitting from a specific council activity. Targeted rates will apply to properties that receive certain services, or which are located in specified areas. Targeted rates may be used where the council wishes to incentivise development in areas where infrastructure investments have been made and/or to provide more certainty over the timing of payment for those investments. Targeted rates may also apply universally to fund a specific activity where a greater degree of transparency is desired. The council does not have a lump sum contribution policy and will not invite lump sum contributions for any targeted rate.

The council intends to set targeted rates to fund activities as set out in Table 3.1.5 below.

**Table 3.1.5: Services to be funded by targeted rates**

<table>
<thead>
<tr>
<th>Targeted rate</th>
<th>Services to be funded or part funded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid waste targeted rates</td>
<td>Refuse, inorganic, food scraps collection, resource recovery centres and recycling services as appropriate for former council areas</td>
</tr>
<tr>
<td>City centre targeted rate</td>
<td>Investment in projects to enhance the central city environs</td>
</tr>
<tr>
<td>Local targeted rates as proposed by local boards</td>
<td>Local or regional activities in the local board’s area</td>
</tr>
<tr>
<td>Business improvement district targeted rates</td>
<td>Investments to enhance the environs in the area of the business association as agreed with the business association</td>
</tr>
<tr>
<td>Loan repayment targeted rates</td>
<td>To repay financial assistance provided by the council to ratepayers for specific purposes</td>
</tr>
<tr>
<td>Waitakere rural sewerage targeted rate</td>
<td>To pay for the provision of inspection and pump out services for on-site waste management systems</td>
</tr>
<tr>
<td>Infrastructure targeted rates</td>
<td>Activities requiring infrastructure investment</td>
</tr>
<tr>
<td>Accommodation provider targeted rate</td>
<td>ATEEDs visitor attraction and major events expenditure</td>
</tr>
<tr>
<td>Water Quality targeted rate</td>
<td>Additional investment in improving water quality</td>
</tr>
<tr>
<td>Natural Environment targeted rate</td>
<td>Additional investment in improving environmental outcomes</td>
</tr>
</tbody>
</table>

**Proposed amendment:**

Insert row in above table to include targeted rate “Swimming pool fence inspection targeted rate”. The service being funded or part funded is “To pay for the provision of pool fence and barrier inspections including associated administrative costs”
Annual adjustments to regulatory fees and charges

The council will amend its regulatory fees and charges annually to:

- reflect increases in costs as measured by the council rate of inflation and/or
- maintain the cost recovery levels underlying the basis for setting the fee levels.

The change to fee levels will be made on a practical basis recognising that the percentage change applied to individual fees may not precisely equal the council rate of inflation. This also means smaller fees may increase by more material amounts in one year and remain constant for a period before being adjusted again.

Application of funding principles to the funding of operating and capital expenditure for each activity

The council has determined the sources of funding for capital and operating expenditure for each of its activities after considering the principles set out in Table 3.1.1 and the rationale for the use of funding sources in Tables 3.1.3 and 3.1.4 above. A brief summary of the decisions and consideration of funding principles for each activity is set out in table 3.1.6 below.

Table 3.1.6 Funding sources for operating and capital expenditure for each activity

Groups of Activities: Council controlled services

<table>
<thead>
<tr>
<th>Activities</th>
<th>Consideration of funding principles</th>
<th>Funding policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Development Auckland</td>
<td>This involves both commercial operations that deliver private benefits and public initiatives that benefit the community as a whole. Lessors, tenants and purchasers derive the full benefit.</td>
<td>Costs of commercial operations are funded from user charges and other non-rates revenue. Costs of public initiatives are primarily funded from the general rate. Targeted rates are used to fund operations, maintenance and renewal costs where a project benefits a specific group of ratepayers. Targeted rates are used to fund interest and capital expenditure cost for infrastructure (including projects to support growth) not funded from development contributions where a project benefits a specific group of ratepayers. Development contributions are used to fund the majority of the total cost of interest and capital expenditure on qualifying growth-related public infrastructure. Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences.</td>
</tr>
<tr>
<td>Economic growth and visitor economy</td>
<td>The related industries benefit from increased visitor numbers. The community as a whole benefit from growth in the economy and employment.</td>
<td>Visitor attraction and major events expenditure is funded by a mix of general and targeted rates. Economic development costs are primarily funded from the general rate. Subsidies from government and other sources are utilised where available. User charges are applied where benefits are private (event tickets). Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences.</td>
</tr>
<tr>
<td>Regional facilities</td>
<td>Users of the facilities derive a direct benefit. The community as a whole benefit through a more diverse and vibrant lifestyle and an increased sense of pride and identity created by the events hosted in the facilities.</td>
<td>The majority of the costs are funded from the general rate with the balance funded from user charges such as venue hire. Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences.</td>
</tr>
</tbody>
</table>
### Groups of Activities: Local services

<table>
<thead>
<tr>
<th>Activities</th>
<th>Consideration of funding principles</th>
<th>Funding policy</th>
</tr>
</thead>
</table>
| Local planning and development | Business improvement districts (BIDs) directly benefit from council expenditure on local economic development made at their direction.  
The rest of the council’s service in local planning and development benefits the community as a whole | Grants provided to each BID for spending in the BID area are funded from the respective BID targeted rate.  
Revenue from any other sources (including from any user charges, targeted rate, grants, donations and sponsorships) will be utilised should they become available.  
The balance of the costs are funded from the general rate.  
Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash flow timing differences. |
| Local environmental management | These are public goods that benefit the community as a whole                                           | Costs are fully funded from the general rate.  
Revenue from any other sources (including from any user charges, targeted rate, grants, donations and sponsorships) will be utilised should they become available.  
Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash flow timing differences. |
| Local governance          | These are public goods that benefit the community as a whole                                           | Costs are primarily funded from the general rate.  
Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash flow timing differences. |
| Local community services  | Service users derive a direct benefit  
The wider public benefit from a more vibrant and friendly community, a safer community environment and access to high quality open space  
In most cases it is impractical to directly charge users  
In some cases the service is private and a charge can be implemented (e.g. use of park space or facilities for private functions)  
The target recipients of the services may have affordability issues | Costs are primarily funded from the general rate.  
User charges may apply where the service is private and a charge can be implemented without compromising the council’s social objectives.  
Subsidies from government and other sources, (including from any targeted rate, grants, donations and sponsorships) are utilised where available.  
Targeted rates are used to fund operations, maintenance and renewal costs where a project benefits a specific group of ratepayers.  
Targeted rates are used to fund interest and capital expenditure cost for infrastructure (including projects to support growth) not funded from development contributions where a project benefits a specific group of ratepayers.  
Development contributions are used to fund the majority of the total cost of interest and capital expenditure on qualifying growth-related public infrastructure.  
Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash flow timing differences. |
### Groups of Activities: Regional council services

<table>
<thead>
<tr>
<th>Activities</th>
<th>Consideration of funding principles</th>
<th>Funding policy</th>
</tr>
</thead>
</table>
| **Regional planning**           | The community as a whole benefit from this activity.  
The city centre redevelopment programme directly benefits businesses in the city centre area through enhancing the quality of the environment in the city centre for workers and visitors. | Costs are primarily funded from the general rate.  
Costs associated with the city centre redevelopment programme are funded from a combination of the city centre targeted rate and general rates.  
Targeted rates are used to fund operations, maintenance and renewal costs where a project benefits a specific group of ratepayers.  
Targeted rates are used to fund spending and capital expenditure cost for infrastructure (including projects to support growth) not funded from development contributions where a project benefits a specific group of ratepayers.  
Development contributions are used to fund the majority of the total cost of interest and capital expenditure on qualifying growth-related public infrastructure.  
Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences. |
| **Regulatory services**         | The need for the council involvement is mainly caused by licence or consent applicants or holders whose activities, if unregulated, could cause nuisance to the public or pose a threat to the safety or health of the community.  
In some cases it is difficult to identify and charge the parties who cause the costs (e.g. owners of unregistered dogs).  
In some cases charging the full cost may discourage compliance.  
Certain related services (e.g. provision of property information) deliver private benefit to users. | Costs are primarily funded from user charges.  
Certain charges are set at a level below cost to encourage compliance, with the balance funded from general rates.  
Where costs cannot be easily attributed to individual parties, they are funded from the general rate.  
Targeted rates are used where there is a clearly identifiable group benefiting from a specific council activity (e.g. on-site sewerage pump out).  
Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences. |
| **Organisational support**      | Certain services within this activity (e.g. provision of financial assistance to certain ratepayers and supply of information for commercial or private use) deliver private benefits.  
The remainder of the activity contributes to the council’s provision of other external services. | Targeted rates are used where financial assistance is provided by the council to a specific group of ratepayers to fund local projects that solely benefit those ratepayers.  
There is a small amount of revenue from fees and charges.  
The remainder of the costs are allocated to the council’s external services.  
Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences. |
| **Regional governance**         | These are public goods that benefit the community as a whole. | Costs are primarily funded from the general rate (see note below).  
Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences. |
| **Regional community services** | Service users derive a direct benefit.  
The wider public benefit from a more vibrant and friendly community, a safer community environment and access to high quality open space.  
In most cases it is impractical to directly charge users.  
In some cases the service is private and a charge can be implemented (e.g. use of park space or facilities for private functions).  
The target recipients of the services may have affordability issues. | Costs are primarily funded from the general rate.  
User charges may apply where the service is private and a charge can be implemented.  
Subsidies from government and other sources (including from any targeted rate, grants, donations and sponsorships) are utilised where available.  
Targeted rates are used to fund operations, maintenance and renewal costs where a project benefits a specific group of ratepayers.  
Targeted rates are used to fund interest and capital expenditure cost for infrastructure (including projects to support growth) not funded from development contributions where a project benefits a specific group of ratepayers. |
### Environmental services

The provision of environmental services is primarily a public good that benefits the community as a whole.

Costs are funded predominantly from the general rate. Borrowings are used to spread the costs fairly and prudentily across different generations of ratepayers and to address cash-flow timing differences. Targeted rates applied universally on a differential basis (business and non-business) are used where a greater degree of transparency is desired in relation to how funds are spent.

### Investment

All ratepayers as a whole bear the risk of the investments.

Any profit realised is used to reduce the general rate requirement. Any loss would be funded from the general rate or other revenue. Borrowings are used to address cash-flow timing differences.

### 3rd party amenities and grants

Regional amenities such as MOTAT and Auckland War Memorial Museum benefit the community as a whole. Council is required under legislation to provide funding for amenities included in this activity.

Costs to the council are primarily funded from the general rate. Borrowings may be used to spread the costs fairly and prudentily across different generations of ratepayers and to address cash-flow timing differences.

---

### Groups of Activities: Roads and Footpaths

**Activities**
- Road and footpaths

**Consideration of funding principles**
- Road and footpath users derive a direct benefit.
- There are legal and practical constraints in directly charging users.
- The vast majority of the public are users.

**Funding policy**
- Costs are funded from a combination of the general rate, user charges, and government grants.
- Targeted rates may also be used where financial assistance is provided by the council for a specific group of ratepayers to fund local projects that solely benefit those ratepayers.
- Costs associated with the city centre redevelopment programme are funded from a combination of the city centre targeted rate and general rates.
- Targeted rates are used to fund operations, maintenance and renewal costs where a project benefits a specific group of ratepayers.
- Targeted rates are used to fund interest and capital expenditure cost for infrastructure (including projects to support growth) not funded from development contributions where a project benefits a specific group of ratepayers.
- Development contributions are used to fund the majority of the total cost of interest and capital expenditure on qualifying growth-related public infrastructure.
- Borrowings are used to spread the costs fairly and prudentily across different generations of ratepayers and to address cash-flow timing differences.
- The Regional Fuel Tax may be used to fund the some of the operating and capital expenditure associated with approved list of transport capital projects as set out in the Regional Fuel Tax scheme.

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Auckland Council Annual Budget 2020/2021
Supporting Information
### Groups of Activities: Public Transport and Travel Demand Management

<table>
<thead>
<tr>
<th>Activities</th>
<th>Consideration of funding principles</th>
<th>Funding policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Transport and travel demand management</td>
<td>Service users derive a direct benefit. Public transport provides benefit for the wider community by reducing demand from private transportation for road infrastructure.</td>
<td>Costs are funded from a combination of the general rate, user charges and government grants. Targeted rates are used to fund operations, maintenance and renewal costs where a project benefits a specific group of ratepayers. Targeted rates are used to fund interest and capital expenditure cost for infrastructure (including projects to support growth) not funded from development contributions where a project benefits a specific group of ratepayers. Development contributions are used to fund the majority of the total cost of interest and capital expenditure on qualifying growth-related public infrastructure. Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences. The Regional Fuel Tax may be used to fund the same of the operating and capital expenditure associated with approved list of transport capital projects as set out in the Regional Fuel Tax scheme.</td>
</tr>
</tbody>
</table>

| Parking and enforcement | Parking customers derive the full benefit. Individuals failing to comply with restrictions create the need for the council involvement. | Costs are fully funded from user charges and fares. Borrowings are used to address cash-flow timing differences. |

| Organisational support (Auckland Transport) | Certain services within this activity (e.g. provision of financial assistance to certain ratepayers and supply of information for commercial or private use) deliver private benefits. The remainder of the activity contributes to the council’s provision of other external services. | Costs are allocated to the council’s external services. Targeted rates are used where financial assistance is provided by the council for a specific group of ratepayers to fund local projects that solely benefit those ratepayers. Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences. |

### Groups of Activities: Stormwater Management

<table>
<thead>
<tr>
<th>Activities</th>
<th>Consideration of funding principles</th>
<th>Funding policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stormwater management</td>
<td>These are public goods that benefit the community as a whole (except for a small number of local projects that benefit a specific group of ratepayers)</td>
<td>Costs are primarily funded from the general rate. Targeted rates are used where financial assistance is provided by the council for a specific group of ratepayers to fund local projects that solely benefit those ratepayers. Targeted rates are used to fund operations, maintenance and renewal costs where a project benefits a specific group of ratepayers. Targeted rates are used to fund interest and capital expenditure cost for infrastructure (including projects to support growth) not funded from development contributions where a project benefits a specific group of ratepayers. Development contributions are used to fund the majority of the total cost of interest and capital expenditure on qualifying growth-related public infrastructure. Financial contributions are used to fund the costs of environmental mitigation through the resource consent process. Borrowings are used to spread the costs fairly and prudently across different generations of ratepayers and to address cash-flow timing differences. Targeted rates applied universally on a differential basis (business and non-business) are used where a greater degree of transparency is desired in relation to how funds are spent.</td>
</tr>
</tbody>
</table>

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Auckland Council Annual Budget 2020/2021
Supporting Information
Groups of Activities: Wastewater treatment and disposal

<table>
<thead>
<tr>
<th>Activities</th>
<th>Consideration of funding principles</th>
<th>Funding policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wastewater</td>
<td>Water and wastewater customers derive the full benefit</td>
<td>Costs are mainly funded from user charges</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Targeted rates are used to fund operations, maintenance and renewal costs</td>
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<td>where a project benefits a specific group of ratepayers.</td>
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<td>Targeted rates are used to fund interest and capital expenditure cost for</td>
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<td>infrastructure (including projects to support growth) and are not funded by</td>
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<td>other user charges and/or development contributions where a project benefits</td>
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<td></td>
<td>a specific group of ratepayers.</td>
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<td></td>
<td></td>
<td>Borrowings are used to spread the costs fairly and prudently across different</td>
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<td></td>
<td></td>
<td>generations of water users and to address cash-flow timing differences.</td>
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</tbody>
</table>

Groups of Activities: Water Supply

<table>
<thead>
<tr>
<th>Activities</th>
<th>Consideration of funding principles</th>
<th>Funding policy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water supply</td>
<td>Water and wastewater customers derive the full benefit</td>
<td>Costs are mainly funded from user charges</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Targeted rates are used to fund operations, maintenance and renewal costs</td>
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<td>where a project benefits a specific group of ratepayers.</td>
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<td></td>
<td>generations of water users and to address cash-flow timing differences.</td>
</tr>
</tbody>
</table>
Item 8

Section Four: Other Information
4.1 Draft Revenue and Financing Policy
Annual Budget 2020/2021 communication and engagement approach

File No.: CP2020/00276

Te take mō te pūrongo
Purpose of the report
1. To endorse the proposed engagement approach for the Annual Budget 2020/2021 and note the alignment with the Council-Controlled Organisations (CCO) Review engagement.

Whakarāpopototanga matua
Executive summary
2. As a part of the Annual Budget process, the council consults the public to get feedback on significant or material proposals.
3. Council has also asked the Independent Panel appointed for the CCO Review to provide a mechanism for the community to provide input into the review in early 2020.
4. This report recommends that public consultation on the Annual Budget 2020/2021 runs from 21 February 2020 to 22 March 2020 in conjunction with the CCO Review engagement. A combined approach will adhere to best practice, ensure we meet our statutory obligations and reduce the need for additional resources.
5. A range of events will be held across the region enabling Aucklanders to have their say on the combined engagement in ways that suit them. Targeted engagement will take place for the various groups specifically affected by specific proposals in addition to general engagement on other topics.
6. This engagement with Aucklanders will inform and lead to higher quality decisions.
7. Following on from the consultation period, the decisions made will be communicated widely to all submitters and stakeholder groups involved in the process.

Ngā tūtohunga
Recommendation/s
That the Finance and Performance Committee:

a) agree to recommend to the Governing Body to endorse the recommended engagement approach for the Annual Budget 2020/2021, noting:
   i) public consultation will run from 21 February 2020 to 22 March 2020
   ii) feedback can be provided through written, in person and digital channels
   iii) the consultation will align with engagement on the Council-Controlled Organisations Review and Draft Tūpuna Maunga o Tāmaki Makaurau Operational Plan
   iv) regional and local reports will be prepared to provide a summary of public feedback received across all channels
   v) a summary of the final decisions made will be prepared in June and widely communicated.

b) agree to recommend to the Governing Body to delegate to the following elected members and staff the power and responsibility to hear from the public through “spoken interaction/NZ sign language interaction” at the Have Your Say events for consultation on the annual plan:
i) Councillors
ii) Local board chairs and local board members
iii) Tier two and tier three staff and any additional staff approved by the Group Chief Financial Officer

c) note that the Council-Controlled Organisations Review Independent Panel will report back to Governing Body on the key issues, community and stakeholder feedback in May 2020.

Horopaki

Context

Engagement at Auckland Council
8. The Council views engagement as a genuine dialogue with Auckland’s communities to help us make better decisions. High quality engagement with Aucklanders will allow us to make robust decisions that benefit communities and produce plans that are fit for purpose.

9. We are also statutorily required to engage with communities on decision making through the Local Government Act 2002 and other statutes. Our engagement practices must meet any applicable obligations.

Significance and Engagement Policy
10. Auckland Council’s Significance and Engagement Policy was adopted on 1 December 2014 as required under the Local Government Act 2002. The recommended approach is consistent with this policy. Through the CCO Accountability Policy CCOs are expected to include customers and communities in decision-making where appropriate, using the principles in the Significance and Engagement Policy.

11. The policy specifies how and when communities can expect to be engaged with about decisions and enables council and our communities to understand the significance that council places on certain issues.

Annual Budget
12. Once every three years, councils are required to adopt a long-term plan (referred to by council as the 10-year Budget), and in the intervening years an annual plan (referred to by council as the Annual Budget). In 2018 the Council adopted the 10-year Budget 2018-2028 and this year will adopt an Annual Budget 2020/2021.

13. Each year our budget enables rates to be set for the year and includes a Local Board Agreement for each of our 21 local boards. As part of this process, council consults the public to get feedback on significant or material proposals. This feedback is then considered before final decisions on the Annual Budget are made by the Governing Body.

Council Controlled Organisation Review
14. In December 2019 Auckland Council’s Governing Body appointed an independent panel to conduct a review on how well the CCOs are working. The five CCOs under review are:
   - Auckland Tourism, Events and Economic Development (ATEED)
   - Auckland Transport (AT)
   - Panuku Development Auckland Council
   - Regional Facilities Auckland (RFA)
   - Watercare.
15. The objectives of the review are to ensure:
   • an effective and efficient model of service delivery
   • sufficient level of political oversight, public transparency and accountability in CCO decision making.

16. In the review terms of reference, approved by the Governing Body on 26 November 2019 (GB/2019/127), the independent panel have been asked to provide an opportunity for community input to the review in early 2020.

**Best practice for engagement**

17. Auckland Council follows the International Association of Public Participation (IAP2) approach, which is the most widely recognised international body for public participation. The wording and format of the feedback questions have also been peer reviewed by experts at the University of Auckland to ensure they meet best practice.

**Tātaritanga me ngā tohutohu**

**Analysis and advice**

18. The options for managing the Annual Budget 2020/2021 consultation and the CCO Review public engagement are:
   • The Annual Budget 2020/2021 and the CCO Review have separate events (around 90 would be necessary). This option would not involve partnering with community organisations to reach diverse communities.
   • Combining Annual Budget 2020/2021 consultation and the CCO Review public engagement and partnering with community organisations to reach diverse communities (around 47 events would be necessary).

19. Consideration of options:

<table>
<thead>
<tr>
<th>Option</th>
<th>Combined approach</th>
<th>Community partners</th>
<th>Online engagement</th>
<th>Translations</th>
<th>Key considerations</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Option 1</strong></td>
<td></td>
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</tr>
</tbody>
</table>
| Standard Engagement (80 events) | | | | | • Minimum success reaching diverse communities
• Ineffective use of personal and physical resources (would double the amount of staff hours) |
| **Option 2** | | | | | |
| (recommended) Combined with CCO review and partnering with community organisations to reach diverse communities (47 events) | | | | | • Ability to reach diverse communities more effectively
• Will gain feedback from a broader and more representative range of Aucklanders to make decisions on
• Build on the relationships and trust we have built with Aucklanders
• Offer a ‘one stop shop’ to community to give feedback
• Efficient use of staff and physical resources |
A combined approach

20. It is recommended that the Annual Budget 2020/2021 consultation and the CCO Review public engagement are conducted simultaneously. This approach will adhere to best practice, ensure we meet our statutory obligations and reduce the need for additional resources. This will allow cost savings for council, as resources (e.g. staff time, venues, community partner time, and physical resources) can be shared across both projects.

21. Consolidating resources across the Annual Budget 2020/2021 and CCO Review will result in a streamlined approach by:
   - Reduced confusion for public by providing a single experience
   - Reducing resources required to deliver for two regional consultations of this scale
   - Shared website destination
   - Shared events
   - Shared marketing and communication activity
   - Shared budget
   - Shared staff training and event attendance.

22. Running engagement concurrently has been done successfully in the past, such as in 2019, when the Annual Budget 2019/2020 consultation was run efficiently with the Water Strategy Discussion Document consultation.

23. The combined engagement would run from 21 February to 22 March 2020.

Have Your Say events

24. Have Your Say events will be held across Auckland. Local boards will host most of these and have decided (in conjunction with councillors) the number of events and format (round table, drop-in session or traditional hearing style) that they believe best suits their community. These events provide an opportunity for the community to provide their views and have their say on local and regional issues.

25. Local boards will seek feedback specifically on their local board agreements, however understanding local views on regional issues is also a priority.

26. Where local boards have decided not to hold events in their area, the Citizen and Customer Engagement team will hold alternative events in order for people to have the opportunity to have spoken interaction on the consultation topics.

27. In addition to local events, a range of regional level events will be held to cater to diverse communities such as Kumeu Show, Pasifika Festival and Auckland Conversations.

28. The CCO Review may also hold a limited number of additional events.

29. People who attend events will, where practical, be asked to provide their demographic information. This will not be compulsory but should give an indication of those who have had spoken interaction as part of the consultation in addition to those who provide written feedback by hard copy and online.

Targeted communication:

30. Letters or emails will be sent to customers affected by the proposed changes in the targeted rates to highlight the opportunity to give feedback.

Digital Activity

31. The consultation will also be promoted via Council’s official digital channels:
   - Auckland Council and the 21 local board Facebook pages
   - OurAuckland online (one article each week over the course of the consultation period)
• Auckland Council LinkedIn
• Auckland Council Twitter.

Communications: Media Channels
32. There are a range of media channels which will be used to promote the consultation:
• The February print edition of 'Our Auckland' includes an alert to let people know that the combined consultation is going to take place.
• Have Your Say adverts placed in community papers and leading ethnic press titles on (or around) Thursday 20 February and Thursday 12 March 2020.
• 400-word advertorial on how to Have Your Say, why it is important and this year’s proposals to appear in all community papers on Thursday 24 February.
• Promotional graphic to appear on Neighbourly.

Engaging with diverse communities
33. Auckland is home to communities of many different cultures and backgrounds and Auckland Council is committed to supporting and including voices from diverse communities across Auckland.
34. Through partnerships with a number of community partners, targeted events and forums will be held to cater to the different demographic groups and communities who will use their expertise, relationships and networks to lead engagement with their communities.

Consultation documentation and translations
35. In order to support Aucklanders to be able to provide feedback in a way that suits them best, all information will be provided online and in hard copy. Hard copies will be available at all libraries, service centres and local board offices as well as at the events.
36. To enable a wide reach across Auckland’s diverse communities, a high-level summary and the feedback form will be translated into New Zealand Sign Language, Te Reo Māori, Samoan, Tongan, Korean and simplified Chinese.
37. All consultation material will also be available online at www.akhaveyoursay.nz which takes users through to the Have Your Say section of the Auckland Council website. People will be able to read through all the reference information before providing their feedback in an online form.

Gathering feedback
38. Feedback will be gathered in a number of ways:
• Written feedback received through feedback forms (online and hard copy) and emails
• Letters, etc. and proforma submissions
• Spoken interaction (verbal feedback) from events
• Social media comments which are in scope of the engagement, although people will be encouraged to go to the online form to make a formal submission.

Processing Feedback
39. All Annual Budget feedback will be analysed and collated into a report for decision makers to consider prior to making decisions on the final plan.

40. The CCO Review submissions will be collated and reported back to the independent panel to inform their analysis. Community and stakeholder feedback will form part of the independent panel’s report back to the Governing Body on the key issues in May 2020.

**Tauākī whakaaweawe āhuarangi**

**Climate impact statement**

41. Digital feedback will be encouraged where possible which will reduce the need for printed materials and waste produced from this process. This also reduces the need to travel to a specific location as people can give feedback from any location. By combining the two engagements, this would further reduce the impact on the environment as there would be shared resources for events and a reduced need to travel by staff and by the public as it will be at a single location. Absolute minimum amounts of documents will be printed (reordering will be possible), and reference copies of the larger documents available, to minimise wastage, and encourage online participation whilst maintaining the opportunity for people to have their say on paper.

**Ngā whakaaweawe me ngā tirohanga a te rōpū Kaunihera**

**Council group impacts and views**

42. Subject matter experts (SMEs) from across the council will work to analyse the feedback received in order to produce a summary of feedback report for the Annual Budget for political consideration prior to final decisions being made.

**Ngā whakaaweawe ā-rohe me ngā tirohanga a te poari ā-rohe**

**Local impacts and local board views**

43. The role of local boards in the public consultation process is an integral part of the approach. If the recommendations of this report are approved, a range of locally held Have Your Say events (detailed on the council website) will be held across the region to collect feedback on regional and local issues to inform the Annual Budget 2020/2021 consultation and CCO Review engagement.

**Tauākī whakaaweawe Māori**

**Māori impact statement**

44. Auckland Council has obligations under Te Tiriti o Waitangi and the Significance and Engagement Policy to take special consideration when engaging with Māori to enable Māori participation in council decision making to promote Māori well-being.

45. Engagement with Māori on the Annual Budget 2020-2021 and CCO review will run in conjunction with early engagement for the development of Local Board Plans 2021-2023. The joined-up process is recommended to allow mana whenua and mataawaka, Māori communities to participate in feedback on issues of highest priority to them during this busy period.

46. The process will also provide a lead-in to engagement on the 10-year budget 2021-2031, which will begin later in the year.

47. The engagement programme includes:

- Mana whenua meeting with the Governing Body and Independent Māori Statutory Board on 18 March 2020: opportunity to discuss priorities and feedback on the Annual Budget 2020/2021 and CCO review.

- Targeted Māori community engagement through partners, covering our high population areas and regionwide, supporting feedback through online and hard copy submission forms.
• Live discussions and Q&A with elected members and SMEs through Radio Waatea, with a focus on high population areas in the West and South and including the opportunity for audience and online feedback direct to decision-makers.
• Māori-focused social media campaign.

Ngā ritenga ā-pūtea
Financial implications
48. The overall engagement budget for the recommended combined consultation is $194,200.
49. This amount has been provided for in the Finance group budget.

Ngā raru tūpono me ngā whakamaurutanga
Risks and mitigations

<table>
<thead>
<tr>
<th>Risk</th>
<th>Mitigation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Confusion around the combined approach</td>
<td>Clear and simple information explaining the position and what will be done with the information i.e. what decisions it will be used to inform</td>
</tr>
<tr>
<td>Possible protest action at some Have Your Say events regarding trees on the maunga</td>
<td>Extra information and support for local boards staff supporting Have Your Say events that have maunga in their board area</td>
</tr>
</tbody>
</table>

Ngā koringa ā-muri
Next steps
50. Consultation will take place from 21 February 2020 until 22 March 2020.
51. Following consultation, all Annual Budget feedback will be analysed and collated into regional and local briefing reports to provide summaries of public feedback received across all channels. A summary of the final decisions made will be prepared in June and widely communicated with all submitters following adoption in June 2020.
52. The CCO Review submissions will be collated and reported back to the independent panel to inform their analysis. Community and stakeholder feedback will form part of the independent panel’s report back to the Governing Body on the key issues in May 2020.

Ngā tāpirihanga
Attachments
There are no attachments for this report.

Ngā kaihaina
Signatories

<table>
<thead>
<tr>
<th>Author</th>
<th>Wendy Filip, Principal Citizen and Customer Engagement Specialist</th>
</tr>
</thead>
</table>
| Authorisers | Kenneth Aiolupotea - Head of Citizen Insights & Engagement  
Phil Wilson - Governance Director  
Matthew Walker - Group Chief Financial Officer |