

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

Date: Wednesday, 15 February 2023
Time: 10.00am
Meeting Room: Reception Lounge
Venue: Auckland Town Hall
301-305 Queen Street
Auckland

Emergency Committee

OPEN AGENDA

MEMBERSHIP

Mayor	Wayne Brown	
Deputy Mayor	Cr Desley Simpson, JP	
Members	Cr Andrew Baker	Cr Mike Lee
	Cr Josephine Bartley	Cr Kerrin Leoni
	Cr Angela Dalton	Cr Daniel Newman, JP
	Cr Chris Darby	Cr Greg Sayers
	Cr Julie Fairey	Cr Sharon Stewart, QSM
	Cr Alf Filipaina, MNZM	IMSB Chair David Taipari
	Cr Christine Fletcher, QSO	Cr Ken Turner
	Cr Lotu Fuli	Cr Wayne Walker
	Cr Shane Henderson	Cr John Watson
	Cr Richard Hills	Cr Maurice Williamson
	IMSB Member Tony Kake, MNZM	

(Quorum 11 members)

Sandra O'Toole
Kaiaarataki Kapa Tohutohu Mana Whakahaere /
Team Leader Governance Advisors

10 February 2023

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1 Ngā Tamōtanga | Apologies

2 Te Whakapuaki i te Whai Pānga | Declaration of Interest

3 Ngā Kōrero a te Marea | Public Input

There is no public input section.

4 Ngā Kōrero a te Poari ā-Rohe Pātata | Local Board Input

There is no local board input section.

5 Ngā Pakihi Autaia | Extraordinary Business

Draft Tūpuna Maunga Authority Operational Plan 2023/2024

File No.: CP2023/00728

Te take mō te pūrongo

Purpose of the report

1. To recommend approval of the Draft Tūpuna Maunga Authority Operational Plan 2023/2024 and the Draft Summary of the Tūpuna Maunga Authority Operational Plan 2023/2024 (for inclusion in the consultation material for the Annual Budget 2023/2024)

Whakarāpopototanga matua

Executive summary

2. Legislation requires the Tūpuna Maunga o Tāmaki Makaurau Authority (Tūpuna Maunga Authority) and Auckland Council to annually agree an operational plan as part of the annual plan (annual budget) process. This requires the council to consult on a summary of the Draft Tūpuna Maunga o Tāmaki Makaurau Operational Plan (draft Tūpuna Maunga Plan).
3. The Tūpuna Maunga Authority met on 23 January 2023 to approve its proposed budget for inclusion in the council's Annual Budget 2023/2024. This proposed budget fits into the funding envelope agreed through the Long-term Plan 2021-2031. The Draft Tūpuna Maunga Plan (Attachment A) and a summary of the draft plan (Attachment B) were approved for public consultation by the Tūpuna Maunga Authority at that hui.
4. The Governing Body must now also agree the draft Tūpuna Maunga Plan (Attachment A) and the summary (Attachment B) for inclusion in the consultation material for the Annual Plan 2023/2024. The draft Tūpuna Maunga Plan will then be consulted on alongside the council's Annual Budget 2023/2024 from 28 February to 28 March 2023.
5. The Tūpuna Maunga Authority will meet on a date to be determined in May 2023 to adopt the final plan and summary. Following that hui, the Governing Body will also need to agree the plan and summary at a meeting before 30 June 2023 so that the agreed summary can be included in the final annual budget document that is required to be adopted before that date.

Ngā tūtohunga

Recommendation/s

That the Emergency Committee:

- a) whakaae / agree the Draft Tūpuna Maunga Operational Plan 2023/2024 and a summary of the draft plan (for inclusion in the consultation material for the Annual Budget 2023/2024).

Horopaki

Context

6. Auckland Council and the Tūpuna Maunga Authority must agree the Tūpuna Maunga Plan, and summary of that plan, each year pursuant to section 60 of Ngā Mana Whenua o Tāmaki Makaurau Collective Redress Act 2014. A summary of the draft Tūpuna Maunga Plan must be included in the annual budget consultation material.

Tātaringa me ngā tohutohu Analysis and advice

7. Each year a Tūpuna Maunga Plan is developed to provide a framework in which the council will carry out its functions for the routine management of the Tūpuna Maunga and administered lands for that financial year. The Tūpuna Maunga Plan must be prepared and adopted concurrently with the council's annual or long-term plan and must be included in summary form in the annual or long-term plan consultation documentation.
8. The Tūpuna Maunga Authority met on 23 January 2023 and approved the draft Tūpuna Maunga Plan (Attachment A) and a summary of the draft Tūpuna Maunga Plan (Attachment B) for consultation. Content relating to the draft Tūpuna Maunga Plan will be referred to in the consultation document and the agreed summary of the draft Tūpuna Maunga Plan will be included in the Annual Budget 2023/2024 supporting information.
9. Two consultation streams will be undertaken during the consultation period. Both the council and Tūpuna Maunga Authority will receive submissions during the consultation period. The various consultation feedback to the Tūpuna Maunga Authority and the council will be reviewed and reported to a joint workshop of the Tūpuna Maunga Authority and council in April 2023.

Tauākī whakaaweawe āhuarangi Climate impact statement

10. This report relates to the budget and operational plan of the Tūpuna Maunga Authority, an independent co-governance entity. Matters relating to climate impacts may be addressed by that authority.

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

11. The organisations that are part of the council group will have an opportunity to comment on the draft Tūpuna Maunga Plan prior to the final plan being presented for adoption, and any feedback received will be presented to the Tūpuna Maunga Authority and the council for consideration.

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

12. The work of the Tūpuna Maunga Authority spans eight local board areas, but agreeing the draft Tūpuna Maunga Plan for consultation by Auckland Council is a Governing Body decision. The views of local boards have not been sought at this stage but local boards will have an opportunity to provide input on the draft Tūpuna Maunga Plan through the consultation process. In particular, each year the Tūpuna Maunga Authority writes to the eight local boards with Tūpuna Maunga within their local board areas seeking comment on the draft Tūpuna Maunga Plan.

Tauākī whakaaweawe Māori Māori impact statement

13. The Tūpuna Maunga Authority is a tangible expression of a Treaty-based partnership between Ngā Mana Whenua o Tāmaki Makaurau and Auckland Council. It is a vehicle through which the mana whenua worldview and historical, cultural and spiritual connections with the maunga will be given visibility and guide decision-making for the health and wellbeing of these important taonga.

Ngā ritenga ā-pūtea Financial implications

14. The Draft Tūpuna Maunga Plan budget is provided for in the council's 10-year Budget 2021-2031 and no increase is sought.



Ngā raru tūpono me ngā whakamaurutanga Risks and mitigations

15. The Tūpuna Maunga Authority Operational Plan 2023/2024 is necessary to support the council's routine management of the Tūpuna Maunga under the direction of the Tūpuna Maunga Authority. There is a moderate reputational risk to Māori outcomes and relationships if the council did not approve funding for the Tūpuna Maunga in the Auckland area. This could seriously affect council's ongoing relationships with mana whenua organisations of Tāmaki Makaurau.
16. Further, there is a risk of non-compliance with section 60 of the Ngā Mana Whenua o Tāmaki Makaurau Collective Redress Act 2014 if the council and the Tūpuna Maunga Authority do not agree a draft operational plan and summary for inclusion in the consultation materials for the Annual Budget 2023/2024. The Tūpuna Maunga Authority agreed the draft Tūpuna Maunga Plan and summary for consultation at its hui on 23 January 2023.
17. If the draft Tūpuna Maunga Plan is approved for consultation, there is a theoretical reputational risk in relation to any members of the community opposed to co-governance entities established by Treaty of Waitangi settlements.

Ngā koringa ā-muri Next steps

18. If the Governing Body agrees the draft Tūpuna Maunga Plan and summary for inclusion in the consultation material for the Annual Budget 2023/2024 then the public will have an opportunity to provide feedback either to the Tūpuna Maunga Authority or to the council through the consultation on the Annual Budget 2023/2024.
19. Following the public consultation, the Tūpuna Maunga Authority and the Auckland Council will need to consider the feedback before agreeing to a final Tūpuna Maunga Plan and summary.

Ngā tāpirihanga Attachments

No.	Title	Page
A 	Draft Tūpuna Maunga Authority Operational Plan 2023/2024	
B 	Draft Summary of the Tūpuna Maunga Authority Operational Plan 2023/2024	

Ngā kaihaina Signatories

Author	Dominic Wilson - Head of Co-governance
Authorisers	Phil Wilson - Director, Governance & CCO Partnerships Jim Stabback - Tumu Whakarae / Chief Executive

Annual Budget 2023/2024 Communications and Engagement Plan

File No.: CP2023/00306

Item 7

Te take mō te pūrongo Purpose of the report

1. To recommend to the Governing Body that the proposed communications and engagement plan for public consultation on the Annual Budget 2023/2024 is approved.

Whakarāpopototanga matua Executive summary

2. Every three years, councils are required to adopt a long-term plan (referred to by the council as the 10-year Budget), with an annual plan (referred to by the council as the Annual Budget) adopted in the intervening years. This is the second annual budget following the 10-year Budget 2021-2031.
3. A special consultative procedure (SCP) is required (as set out in the Local Government Act 2002) in adopting the Annual Budget 2023/2024 because of the proposed amendment to the Auckland International Airport Shareholding Policy that is being consulted on as part of this Annual Budget. The proposed communications and engagement plan meets the requirements of an SCP.
4. The online engagement hub will be used to engage Aucklanders in a digital format. This will be complemented with a range of events (face to face and online) that will be held across the region enabling Aucklanders to have their say on the Annual Budget in ways that suit them. Hard copy materials will also be available in libraries, service centres and local board offices across the region. Targeted engagement will take place for any groups affected by specific rating changes.
5. This approach has contingencies for potential COVID-19 restrictions and is also designed to ensure the council hears from a wide range of Aucklanders, including Māori, Pacific, diverse communities and young people.
6. Auckland Council has obligations to enable Māori participation in council decision making processes. A Māori engagement plan has been developed to meet those obligations.
7. The public consultation on the Annual Budget 2023/2024 will run from midday on the 28 February 2023 until 11pm on 28 March 2023.
8. Following the consultation period, a summary of public feedback results and the results of an independent survey will be prepared for decision makers. After decisions have been made, this will be communicated widely to all submitters and stakeholder groups involved in the process.

Ngā tūhonga Recommendation/s

That the Emergency Committee:

- a) whakaae / agree the proposed communications and engagement plan for the Annual Budget 2023/2024 set out in this report, noting:
 - i) public consultation will run from midday on Tuesday 28 February 2023 until 11pm on Tuesday 28 March 2023
 - ii) feedback can be provided through a range of channels; written, in person, telephone and digital
 - iii) various events and community forums will be held across the region (either in-person or virtually) to allow Aucklanders to have their views heard and provide feedback
 - iv) an independent, representative survey (non-statutory) on priority topic(s) will be run separately to the consultation feedback. The quantitative market research survey will be run by an industry leading market research agency and peer reviewed by the University of Auckland
 - v) webinar information sessions will be available throughout the consultation period to give the public an opportunity to listen to and ask questions of elected members and/or subject matter experts
 - vi) recorded councillor panel discussions will be available for Aucklanders to listen to/view, to understand what the budget means for their area
 - vii) post consultation, regional and local briefing reports will be prepared to provide a summary of public feedback received across all channels for decision makers
 - viii) there will be a joint hui between the Tūpuna Maunga Authority and council to consider feedback on the draft Tūpuna Maunga Authority Operational Plan 2023/2024 ahead of adoption of the final plan
 - ix) a summary of the final decisions made will be made publicly available and widely communicated in July 2023
- b) whakaae / agree to delegate to the following elected members and council officers the responsibility to hear feedback at the Have Your Say events for consultation on the Annual Budget 2023/2024:
 - i) the mayor and councillors
 - ii) local board chairs and local board members
 - iii) staff approved by the Group Chief Financial Officer.

Tātaritanga me ngā tohutohu Analysis and advice

Annual Budget 2023/2024

9. Once every three years, councils are required to adopt a long-term plan (referred to by Auckland Council as the 10-year Budget), and in the intervening years an annual plan (referred to by Auckland Council as the Annual Budget). This year the Governing Body will adopt the Annual Budget 2023/2024.

10. Each year the budget enables rates to be set for the year and includes setting the local board priorities for each of our 21 local boards as part of each local board agreement for the year. As part of this process, public consultation is conducted to get feedback on the proposed budget from citizens, customers and stakeholders, so that the council can consider the views and preferences of those who may be affected by, or interested in, the proposal. The feedback that is received will feed into the final proposal for the consideration of the Governing Body.

Engagement at Auckland Council

11. 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.
12. The council is also required to provide opportunities for Māori to contribute to the council's decision-making processes. Our engagement practices must meet any applicable obligations required.

Significance and Engagement Policy

13. Auckland Council's Significance and Engagement Policy (refreshed in 2022) is now in effect as required under the Local Government Act 2002.
14. The policy specifies how and when communities can expect to be engaged with on different issues, assets or other matters. It enables the council and our communities to understand the significance that the council places on proposals and decisions relating to those matters.
15. As part of the policy implementation, the council follows the International Association of Public Participation (IAP2) good practice approach, which is the most widely recognised international body for public participation.

Communications and engagement plan

Introduction

16. The Governing Body (GB) has been provided with the draft approach to gathering feedback on 1 February 2023 at a GB workshop. This includes Have Your Say (HYS) events, regional stakeholder events, a quantitative survey and other hui and community events.
17. To ensure that all public feedback delivered through HYS events can be incorporated into formal feedback, a delegation is sought to give the responsibility for hearing feedback to all elected members and staff approved by the Group Chief Financial Officer.
18. Further detail on key engagement approaches follows. More detail is set out in the Integrated Communications and Engagement Plan in Attachment A.

Communications

19. Communications activities have been designed to reach out to Aucklanders to encourage participation and to submit feedback. These include:
 - a paid marketing campaign running across digital, social media, radio and print
 - proactive media relations
 - use of Auckland Council channels, including the OurAuckland website, social media and digital screens
 - contact via databases and targeted emails
 - content in local papers and localised social media content.

Consultation documentation and translations

20. The consultation material and process should provide an effective basis for the public to participate in the council's decision-making process.
21. The table below summarises the material developed to support consultation on the Annual Budget.

Table 1: Material prepared to support consultation

Document	Description
Consultation Document	The document required by the Local Government Act 2002 which identifies and explains key budget issues. Includes the feedback form which sets out the consultation questions for the Annual Budget (see below).
Translated summary of Consultation Document	A summary of the Annual Budget key issues in the Consultation Document created for translation purposes and available in English, Te Reo Māori plus four additional languages as well as a New Zealand sign language video.
Feedback form	A feedback form setting out the consultation questions for the Annual Budget. Translated into at least five languages (Te Reo Māori, Samoan, Tongan, Korean and Chinese), and New Zealand sign language. Questions have been reviewed by Dr Catherine Frethey-Bentham, Senior Lecturer and market research specialist, from the University of Auckland.
Supporting Information	The detailed and specific information that supports the content of the consultation document, including the relevant strategies, policies, detailed service level and budget information that support the Consultation Document and provide the basis for the preparation of the final Annual Budget.

22. 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 events.
23. All consultation material will also be available online at www.akhaveyoursay.nz which is the Have Your Say (HYS) hub for the Auckland Council. People will be able to read through all the reference information before providing their feedback in an online form. The online forms will also be available for submission in translated languages.

Feedback channels

24. Aucklanders can submit their feedback in several ways:
 - Written feedback received through the council's feedback form (online and hard copy), emails, letters etc.
 - Spoken interaction (verbal feedback) at virtual and face to face events
 - Telephone interviews for those who prefer a non-digital option of providing verbal feedback

Māori Engagement

25. Auckland Council has obligations to enable Māori participation in council decision making processes.

26. The Māori engagement programme includes:
- i) Annual Budget topic and submission-making workshops with mana whenua and mataawaka entities. Technical support will be offered to assist the development of submissions with Māori entities seeking individualised support.
 - ii) a Māori HYS meeting with the Governing Body planned for 24 March 2023 to discuss submission priorities and feedback on the proposed Annual Budget 2023/2024
 - iii) Māori community engagement through entities and their networks and promotions at key events i.e. Waitangi Day, Te Matatini festival encouraging participation and feedback through workshops, key events, online and hard copy submission forms
 - iv) raising awareness through targeted letters to previous submitters who identified as Māori in the previous Annual Budget 2022-2023 round.
27. An overview of the Māori engagement approach is provided in Attachment B.

Have Your Say (HYS) events

28. HYS events with communities will be held across the region. Local boards will host most of these and have decided (with councillor input) on the timing and format of events that they believe best suits their community. These events provide an opportunity for the community to have their views on local and regional issues heard by decision makers or staff members acting under delegation to receive feedback.
29. Webinar information sessions will be available throughout the consultation period to give the public an opportunity to listen to and ask questions of elected members and/or subject matter experts. These will not be 'Have Your Say' events.
30. Councillors will be provided with an opportunity to attend one of four panel discussions (based on wards) to discuss the budget with Aucklanders. These sessions will be recorded and made available for the public to view.
31. At local events, where possible ward councillors will speak to regional issues and consultation materials and be available to answer any questions about the plan with members of the public.
32. Local boards will seek feedback specifically on the proposed priorities and preferences for their local board agreements. However, understanding local views on regional issues is also a priority.
33. In addition to local events, council staff will set up information stalls at several regional events that cater for a range of communities, such as the Pasifika Festival, Polyfest and Kumeū Show.
34. People who attend events will, where practical, be asked to provide their demographic information. This will not be compulsory but could give an indication of those who have had spoken interaction as part the consultation in addition to those who provide written feedback by hard copy and online.

Engaging with diverse communities

35. Auckland is home to communities diverse in age, gender, sexuality, disability, nationality, religion and culture. Auckland Council is committed to supporting and including voices from Auckland's diverse communities.

36. According to 2018 Statistics NZ data, Auckland’s main ethnic groups are:

European 53.5 per cent
Māori 11.5 per cent
Pacific Peoples 15.5 per cent
Asian 28.2 per cent
Middle Eastern/Latin American/African 2.3 per cent
Other Ethnicity 1.1 per cent

37. Over the past five years, between 62 per cent to 88 per cent of all public submissions from individuals received for the Annual Budget consultation process have been from Aucklanders of European ethnicity.
38. Auckland’s demographic advisory panel members have not yet been appointed for this term, but staff aim to reconvene past panel members in participatory forums to discuss the consultation topics.
39. In 2018 Auckland Council implemented the Community Engagement Partnership Programme, consisting of partnerships with diverse community organisations to help us reach those communities through trusted community leaders. These partnerships have developed over time and have increased engagement from key demographic groups including:
- Māori
 - Pacific
 - Asian communities
 - Ethnic communities
 - Young people
 - Disability communities.
40. This programme allows diverse communities to become more engaged in council processes; to feel informed and educated on the consultation topics, and to provide feedback in an environment that meets their various needs.
41. Through partnerships with several community organisations and advocacy groups, targeted events and forums will be held during the consultation period to reach different demographic groups and communities. Community partners use their expertise, relationships, and networks to lead engagement with their own communities.
42. Reaching diverse audiences is a focus for the communications strategy. Specific channels including ethnic print, radio and targeted digital will be deployed to prioritise hard-to-reach groups.
43. Community consultation materials will be provided in multiple languages including New Zealand sign language (NZSL). Webinar recordings will have NZSL interpretation videos and where possible, council run events will be at wheelchair accessible venues.

Independent representative survey

44. Separate to the consultation feedback, an independent, demographically and geographically representative survey will be run in line with timings of the statutory consultation process. The structured nature of the survey allows for measuring public feedback from a group that matches the Auckland adult population on key criteria. Results of the independent survey will be presented as a separate input into decision making.

45. The survey will use a hybrid approach with the majority of participants responding online and a minority via telephone. This balances cost, speed and declining landline ownership while ensuring representation from communities where internet penetration is low.
 - a. The survey is to be a 10-minute interview. This ensures response rates are maximised and dropout rates are minimised.
 - b. At a regional level the sample size will be approximately 4,000. This allows for an average of around 200 completed surveys per local board (with the exceptions of Waiheke and Great Barrier where the combined total would reach 50 due to logistical constraints). At a regional level the statistical margin of error is estimated to be $\pm 1.6\%$ and 6.9% at a local board level.
 - c. An industry leading market research company will be commissioned to design and conduct the survey to ensure independence. This will be peer reviewed by the University of Auckland to ensure best practice principles are adhered to.

Social media

46. Social media channels such as Facebook, Instagram and Linked In will be used to promote the consultation. While social media comments will be collected and provided to Elected Members separately, these comments will not be categorised as formal feedback. Instead, social media users will be directed to the formal feedback channels.

Engagement budget

47. The Engagement budget to implement the outlined approach is approximately \$567k which consists of the following five components:
 - Communications - \$130,000
 - Engagement - \$182,000
 - Māori Engagement \$65,000
 - Processing of feedback - \$80,000
 - Independent survey - \$110,000
48. These costs are estimates only and will be reconciled with actual costs at the end of the consultation process. Processing costs may change depending on the total number of submissions received.

Tauākī whakaaweawe āhuarangi

Climate impact statement

49. Digital submissions will be encouraged where possible which will reduce the need for printed materials and waste produced from this process. Online webinars will also be offered for members of the public to discuss key issues with elected members and subject matter experts. These digital options will reduce the need to travel to a specific location to either give feedback or find out more information.
50. Staff will minimise the number of printed documents (including reference copies of the larger documents) although reordering will be possible. This will minimise wastage and encourage online participation whilst maintaining the opportunity for people to have their say on paper.

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

51. Subject matter experts from across the council have been involved in developing the draft Annual Budget. These experts will analyse the feedback received to produce a summary report for political consideration prior to final decisions being made. Subject matter experts will also be available at events to present information and answer questions from the public and community partners.

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

52. Local boards are an integral part of the public consultation approach. A range of locally held Have Your Say (HYS) events (detailed on the council website), have been scheduled across the region to collect feedback on regional and local issues to inform the Annual Budget 2023/2024. Local boards will approve any recommended local priorities, whilst any regional decisions will be made by the Governing Body.

Tauākī whakaaweawe Māori Māori impact statement

53. Resources have been allocated to ensure there is a dedicated approach to engagement with mana whenua and mataawaka Māori communities that builds on the relationships established during previous consultations.
54. Reporting on the Annual Budget will ensure that Māori feedback is clear and distinct from general population feedback.

Ngā ritenga ā-pūtea Financial implications

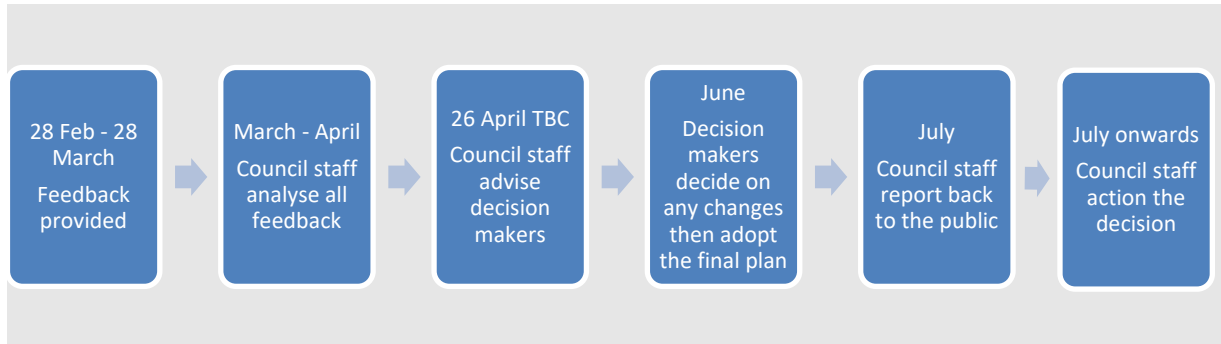
55. The proposed communications and engagement plan is to be funded as part of existing operational budgets.
56. The budget for communications activities is limited to \$130,000, representing a decrease of 35 per cent of the budget from the Annual Budget 2022/2023.
57. The recommendation is to prioritise this budget to raise awareness and reach more Aucklanders during the consultation phase. Additional communications and closing-the-loop phase will be through earned media, owned channels and direct email marketing (where no budget is required).

Ngā raru tūpono me ngā whakamaurutanga Risks and mitigations

58. For a full list of risks and mitigations, refer to page 11 of Attachment A: Integrated Communications and Engagement Plan Annual Budget 2023/2024.

Ngā koringa ā-muri Next steps

59. Consultation will take place from midday on 28 February 2023 until 11pm 28 March 2023. The processing of feedback and the decision-making approach will follow the steps below:



Ngā tāpirihanga Attachments

No.	Title	Page
A	Integrated Communications and Engagement Plan Annual Budget 2023-2024	
B	Māori Engagement Plan Annual Budget 2023/2024	

Ngā kaihaina Signatories

Author	Wendy Filip - Principal CCE Specialist
Authorisers	Kenneth Aiolupotea - General Manager Democracy and Engagement Phil Wilson - Director, Governance & CCO Partnerships Jim Stabback - Tumu Whakarae / Chief Executive

Annual Budget 2023/2024: Adoption of consultation material

File No.: CP2023/00257

Item 8

Te take mō te pūrongo

Purpose of the report

1. To recommend to the Governing Body the adoption of the Consultation Document and Supporting Information for the Annual Budget 2023/2024.

Whakarāpopototanga matua

Executive summary

2. All councils are required by legislation to adopt an annual plan 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.
3. The process to develop council's annual budget began on 10 November 2022 when the Governing Body was provided with details on the legislative requirements associated with the preparation and adoption of an annual budget as well as a high-level summary of both the economic trends impacting on council's financial position and the options available to mitigate.
4. Council is facing an estimated budget shortfall of \$295 million for the activities that are planned for the 2023/2024 financial year – the third year of the Long-term Plan 2021-2031 (10-year Budget).
5. While the previous annual budget in 2022/2023 had signaled a potential shortfall for 2023/2024 of between \$90 million and \$150 million, this gap has widened due to factors outside the control of council such as the ongoing impacts of persistently high inflation and the rapid increase in interest rates.
6. On 7 December 2022, the mayor released a draft mayoral proposal setting out a plan to address the estimated \$295 million budget shortfall. This proposal was discussed at a Governing Body workshop on the same day and included a mix of operating budget reductions across the group, changes to rates, modest use of additional debt, and the proposed sale of our shares in Auckland International Airport Limited (AIAL).
7. At the 15 December Governing Body meeting, council agreed to the mayoral proposal and its preferred mix of proposed budget levers to address the estimated \$295 million operating budget gap for 2023/2024, as the basis for consultation on the Annual Budget 2023/2024.
8. The decision to consult on the proposal to amend our Auckland International Airport Shareholding Policy to enable either the full or partial sell down of our shares in AIAL requires an amendment to our 10-year Budget 2021-2031. Information on the proposal to amend our 10-year budget is included in the Consultation Document and Supporting Information and is subject to an external audit from Audit New Zealand on behalf of the Office of the Auditor General.
9. Since decisions were made on the budget in December 2022, staff have investigated and developed cost reduction proposals further to support the drafting of consultation material and the decision-making process. As a result, changes have been identified to the regional grants proposal, the overall Auckland Council Group cost reduction target, and the level of service implications for Tātaki Auckland Unlimited (TAU) associated with their cost reduction proposal.

10. In response to the recent storm event that hit the region beginning 27 January 2023, staff have worked closely with the mayor to ensure any potential financial impacts and responses are incorporated into the Consultation Document and Supporting Information. This includes signaling the need to reprioritise capital investment to address urgent asset renewals and a proposal to increase operating expenditure to enable the council to better prepare for, and respond to, future storm events. Funding this additional operating expenditure will likely require a higher rates increase.
11. Information on storm implications and changes to budget items were included in a memo to councillors and discussed with the Governing Body at a workshop on 10 February 2023. These changes are now reflected in the Consultation Document and Supporting Information for adoption today.
12. The Audit and Risk Committee plays a key role in advising the Governing Body on key matters of compliance including compliance with the Local Government Act 2002. Among other things, the committee is also responsible for oversight of preparation of the 10-year budget (including amendments), annual report, and key risks relating to the annual budget.
13. Local boards held workshops and meetings in November and December 2022 to agree their feedback on regional items for consultation. Local boards then met in early February 2023 to agree their local content which is included in the consultation material.
14. The Tūpuna Maunga 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 documentation. The Draft Tūpuna Maunga Operational Plan 2023/2024 was approved by the Tūpuna Maunga Authority on 23 January 2023 and workshopped with the Governing Body on 7 February 2023.
15. A separate report on today's agenda includes the draft operational plan and summary. Once agreed by the Governing Body, the summary will be included in the Supporting Information.

Ngā tūtohunga Recommendation/s

That the Emergency Committee:

- a) whakaae / agree, in light of further information received since the Governing Body agreed items for consultation on 15 December 2022, to amend the proposal for an \$8 million reduction in regional contestable grants to a \$3 million reduction in regional grants, which would result in the total amount of proposed cost reductions across the group for consultation being \$125 million instead of \$130 million.
- b) tuhi ā-taipitopito / note that changes to the regional grants proposal and the overall group savings target and savings proposal have been included in the consultation material for adoption today.
- c) tuhi ā-taipitopito / note that additional service implications of the proposed reduction to Tātaki Auckland Unlimited's (TAU) funding have been identified and included in the consultation materials, including no council funding of TAU's economic development activity and a material reduction in TAU's visitor attraction activities.
- d) whakaae / agree that information relating to the potential financial impacts of the recent storm events be included in the Consultation Document and Supporting Information for the Annual Budget 2023/2024, including:
 - i) the need to reprioritise capital investment to address urgent asset renewals, and
 - ii) a proposal to include \$20 million of additional operating expenditure for a storm response fund, noting that funding this may require an additional average general rates increase of 1 per cent for 2023/2024.

- e) whai / adopt the Supporting Information for the Annual Budget 2023/2024, which includes supporting information relating to the proposal to amend our 10-year Budget 2021-2031.
- f) whai / adopt the Consultation Document for the Annual Budget 2023/2024, which includes the proposal to amend our 10-year Budget 2021-2031.
- g) whakaae / agree to delegate responsibility to the mayor and the group chief financial officer to approve any final edits required to the Consultation Document and Supporting Information for the Annual Budget 2023/2024 and amendment to our 10-year Budget 2021-2031 in order to finalise the documents for uploading online and physical distribution.

Horopaki Context

- 16. 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.
- 17. The starting point for the budgets, priorities and funding envelopes for the Annual Budget 2023/2024 is that set out 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.
- 18. Auckland Council is also required to include local board agreements and the Tūpuna Maunga Operational Plan in summary form in its annual budget. Proposed content relating to each of the local board agreements and the agreed summary of the draft Tūpuna Maunga Operational Plan must be included in annual budget consultation material.
- 19. A separate report on today's agenda includes the draft operational plan and summary. Once agreed by the Governing Body, the summary will be included in the Supporting Information.
- 20. The Consultation Document includes a proposal to amend our 10-year Budget 2021-2031 to enable either the full or partial sell down of our shares in AIAL. The information provided in the Consultation Document includes information required by section 93D and 93E of the Local Government Act 2002. Further information relating to the proposed amendment to the 10-year Budget 2021-2031 is also included in the Supporting Information.
- 21. Content included in the Consultation Document and Supporting Information relating to the proposed amendment to the 10-year Budget has been audited by Audit New Zealand on behalf of the Auditor-General. The final report from the Auditor-General will be included in the Consultation Document.

Tātaritanga me ngā tohutohu Analysis and advice

- 22. 2022 with a report to Governing Body that included details on the legislative requirements associated with the preparation and adoption of an annual budget as well as a high-level summary of both the economic trends that continue to impact council's financial position and options available to mitigate this.
- 23. Several workshops were held to discuss the Annual Budget 2023/2024 in November and December 2022. Further details were provided on the operating gap, options to mitigate the gap including operating budget reduction discussions with Tātaki Auckland Unlimited (TAU), Eke Panuku, Auckland Transport and Auckland Council. The use of debt, rates and the potential sale of our shares in AIAL were also discussed.

24. On 7 December 2022, the mayor released a draft mayoral proposal setting out a plan to address the estimated \$295 million budget shortfall. This proposal was discussed at a Governing Body workshop on the same day and included a mix of operating budget reductions across the group, changes to rates, modest additional use of debt, and the proposed sale of our shares in AIAL.
25. At its 15 December 2022 meeting, the Governing Body resolved to consult on a set of budget proposals via the Annual Budget 2023/2024 ([GB/2022/134](#)).
26. Changes to the regional grants proposal, the overall group cost reduction target and service implications for TAU and their associated savings proposal were discussed at a workshop on 10 February 2023. Since the workshop, the Consultation Document and Supporting Information has been updated to reflect these changes and is included in the material for adoption today.
27. The Consultation Document and Supporting Information also includes references to potential flooding implications and response to the recent storm event.
28. Further information on the changes to budget items and the potential storm impacts are included in two separate memos attached to this report.

Developing local board agreements and consulting on local issues

29. 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 each local board and the Governing Body as part of the annual budget or 10-year budget process.
30. The proposal to reduce local board funding by \$16 million as part of the overall budget package has been included in consultation material. The local board consultation content includes details for each local board on how this could be achieved and what the implications might be for each local community if the proposal is agreed to as part of final decision-making by the Governing Body in May/June.

Developing the Draft Tūpuna Maunga Operational Plan 2023/2024

31. Each year the council and the Tūpuna Maunga Authority must agree a Tūpuna Maunga 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 Operational Plan must be prepared and adopted concurrently with the council's annual plan and must be included in summary form in the annual budget consultation documentation.
32. The Draft Tūpuna Maunga Operational Plan 2023/2024 has been prepared and was approved by the Tūpuna Maunga Authority on 23 January 2023, which is consistent with year three of the 10-year budget amendment to the 10-year Budget 2021-2031.
33. A separate report on today's agenda includes the draft operational plan and summary. Once agreed by the Governing Body, the summary will be included in the Supporting Information.

Amendment to the 10-year Budget 2021-2031

34. The decision to consult on the proposal to amend our Auckland International Airport Shareholding Policy to enable either the full or partial sell down of our shares in AIAL requires an amendment to our 10-year Budget 2021-2031. Information on the proposal to amend our 10-year budget is included in the Consultation Document and Supporting Information and is subject to an external audit from Audit New Zealand on behalf of the Office of the Auditor-General.
35. The consultation material includes information on the proposal of a full sell-down of our shares in AIAL, as well as alternative options of a partial sell-down or maintaining the status quo as agreed by the Governing Body in December.

36. The Audit and Risk Committee plays a key role in advising the Governing Body on key matters of compliance including compliance with the Local Government Act 2002. Among other things, the committee is also responsible for oversight of preparation of the 10-year budget (including amendments), annual report, and the annual budget.
37. A report was provided to the Audit and Risk Committee on 14 February 2023 on the key controls employed and management of risks related to the development of the proposal included in the Consultation Document as well as the relevant parts of the Supporting Information.
38. Content included in the Consultation Document and Supporting Information relating to the proposed amendment to the 10-year budget has been audited by Audit New Zealand on behalf of the Auditor-General. The final report from the Auditor-General will be included in the Consultation Document.

Changes to budget items

39. The set of budget proposals for consultation via the Annual Budget 2023/2024 agreed by the Governing Body on 15 December 2022 included:
 - reducing regional contestable grants by \$8 million
 - reducing general rate funding of regional services such as community and education programmes, regional events, economic development and other social activities by \$20 million
 - reducing local board funding by \$16 million
 - reducing operating funding to TAU by \$27.5 million through a mix of efficiency savings and reduced operating costs that would have some implications for service delivery.
40. Staff have reviewed the proposals and developed draft consultation material for these proposals to support the consultation and decision-making processes for the Annual Budget 2023/2024. A memo on the outcome of this review has been provided to councillors and is included as Attachment A.
41. In further investigating these proposals and any possible overlaps in these options, staff have identified that there are not \$8 million of regional contestable grants to put forward as savings. Rather, the amount available is \$3.4 million.
42. Staff have looked at broadening the scope to 'regional grants' and including non-contestable activity, which could increase the total potential savings to \$5.65 million. This combined with some potential further reductions in relation to regional services could enable the full \$130 million of proposed operating cost reductions across the council group to still be achieved. However, this would mean stopping funding to a range of partner organisations that deliver regular events and programmes that are highly valued by many Aucklanders.
43. Therefore, it is instead recommended that the council reduce the \$8 million savings for regional grants to \$3 million and keep the scope limited to regional contestable grants as originally proposed. This would reduce the total proposed cost reductions for the annual budget from \$130 million to \$125 million. It would be possible, although not ideal, to still balance the \$295 million estimated shortfall with the use of some additional debt. This can be achieved within the current budget proposal of using up to \$75 million of additional debt¹.
44. After discussing these potential changes with Governing Body at a workshop on 10 February 2022, changes have been made to the Consultation Document and Supporting Information to reflect \$3 million savings for regional grants instead of \$8 million and total proposed cost reductions of \$125 million instead of \$130 million. The community and service impacts set out in the consultation materials have been updated to reflect this change.

¹ The items agreed for consultation via the annual budget in December included a proposal to slightly increase our use of debt by up to \$75 million for 2023/2024 to fund some capital expenditure that is currently planned to be funded by operating revenue. This will free up that operating revenue to help address our budget gap.

45. TAU staff have also advised the implications of the reduced funding for TAU is going to be more severe than initially indicated as the 2023/2024 base budget already had a \$17 million savings target that will be difficult to achieve on top of the \$27.5 million reduction in funding. The additional service impacts will mean that council funding of economic development activity will cease and there will be a material reduction in visitor attraction activities. Details on these service impacts are included in the consultation materials.

Reprioritisation of bus services funded by CATR

46. At the December Governing Body meeting decisions were made to consult on a reprioritisation of the bus services to be funded by the Climate Action Targeted Rate (CATR) with the detail for consultation to be recommended by the CATR Governance and Oversight Group.
47. On 9 December 2023, the CATR Governance and Oversight Group met and resolved to:
- a) *ohia / endorse the proposed consultation on the partial reprioritisation of \$10.5 million of additional bus service expenditure planned to be funded by the Climate Action Targeted Rate (CATR) for 2023/2024, for inclusion in the annual budget consultation document.*
48. Details of the proposal have been included in both the Consultation Document and Supporting Information for adoption today.

Financial implications and response to the recent storm event

49. In response to the recent storm event that hit the region beginning 27 January 2023, staff have worked closely with the mayor to ensure any potential financial impacts and responses are incorporated throughout the consultation material where possible.
50. This includes the potential need to reprioritise capital investment to address urgent asset renewals and a proposal for a storm response fund collected through rates.
51. Staff have also signaled issues that will need to be considered as part of the next 10-year budget in response to the need to make Auckland more resilient to the impacts of extreme weather.
52. Further details on the potential financial implications and response to this storm event were included in a memo to councillors and discussed with the Governing Body at a workshop on 10 February 2023. An updated memo is included as Attachment B which reflects the latest updates to the consultation materials.
53. While the impacts from the storm event could be significant over time, the budget options to address the estimated \$295 million shortfall remain valid. However, it may take longer to implement some cost reductions.
54. The changes to the consultation materials include signalling the need to reprioritise capital investment to address urgent asset renewals and the inclusion of a proposal to increase operating expenditure to enable the council to better prepare for, and respond to, future storm events. Funding this additional operating expenditure will likely require a higher rates increase.
55. Specifically, an additional operating budget of \$20 million is proposed to increase our capability to prepare for and respond to future storm events. This could include more frequent clearing of drains as well as increased provision for things such as emergency management, waste disposal, building inspections and support for affected people. This additional operating expenditure would need to be supported by additional funding. To be sustainable, this could mean a higher rates increase of around 1 per cent. It would not be appropriate to continually borrow to pay for operating activities such as cleaning the drains on a regular basis.

Tauākī whakaaweawe āhuarangi **Climate impact statement**

56. There are no climate impacts directly associated with the decision to adopt the Consultation Document and the Supporting Information.
57. Any potential climate impacts associated with specific budget proposals are set out in the consultation material.
58. The proposed changes to capital and operating expenditure for the Annual Budget 2023/2024 are driven by the council's need to respond to severe climate impacts. The consultation materials will also signal that the medium to long term impacts of the recent storm events will need to be considered as part of the next 10-year budget.
59. Further assessments of any potential climate impacts of specific proposals included in the consultation material will be provided to the Governing Body after consultation to assist with final decision-making in May/June.

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

60. The annual budget is an Auckland Council Group document and will include budgets at a consolidated group level.
61. Consultation items and proposed budgets reflect input from across the council group.
62. Further information and input will be sought from across the council group as the Annual Budget 2023/2024 is finalised following public consultation.

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

63. Local board chairs and representatives were invited to the annual budget workshop with the Governing Body on 7 December 2022, where the draft mayoral proposal and other items for consultation were discussed. A report on local board feedback on the draft mayoral proposal and items for consultation was provided to the Governing Body on 15 December 2022.
64. Local boards have met to approve their local content for inclusion in the consultation material in early February 2023. This includes the proposed key priorities for each local board and mitigation options to achieve the proposed \$16 million reduction to the overall local board budget for 2023/2024.
65. Local boards will continue to have input on the Annual Budget 2023/2024 following consultation and prior to any final decisions made by the Governing Body, including as part of decision-making on each local board agreement.

Tauākī whakaaweawe Māori **Māori impact statement**

66. Targeted engagement with mana whenua and mataawaka is being planned for the consultation period, including pre-consultation workshops held in January and February. Further detail on the consultation approach is provided in another report on today's agenda.
67. Reporting on the Annual Budget 2023/2024 submissions will take a split view approach to ensure that feedback from Māori entities is clear and distinct from general population feedback.
68. Any further assessments of the proposals included in the consultation material and the potential impacts on Māori communities will be provided to the Governing Body after consultation to assist with final decision-making in May/June.

Ngā ritenga ā-pūtea Financial implications

69. The financial implications of proposed budget changes are set out in the documents recommended for adoption.
70. The annual budget is a statutory process which must be completed annually. The council budget provides for the resourcing to deliver this project.

Ngā raru tūpono me ngā whakamaurutanga Risks and mitigations



71. Adoption of the annual budget each year enables rates to be set for the following financial year. Not completing the Annual Budget 2023/2024 in accordance with statutory requirements has the potential to impact on the ability to collect rates for that financial year.
72. 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.
73. The proposed \$20 million storm response fund is intended to improve the council's ability to manage risks associated with future extreme weather events.

Ngā koringa ā-muri Next steps

74. 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 28 February 2023.
75. The key steps for finalising the Annual Budget 2023/2024 are:

Annual Budget Timeline	Date
Public consultation period	28 February 2023 – 28 March 2023
Governing Body workshop – budget refresh update	19 April 2023
Governing Body workshop – receive regional feedback and analysis	26 April 2023
Governing Body workshops – annual budget topics (including local board input)	May 2023
Governing Body workshop – mayoral proposal	31 May 2023
Extraordinary Governing Body meeting – final annual budget decisions	6 June 2023
Governing Body workshop – adoption of final Annual Budget 2023/2024	29 June 2023

Ngā tāpirihanga Attachments

No.	Title	Page
A 	Memo to councillors on changes to consultation items	
B 	Memo to councillors on storm financial impacts	

Ngā kaihaina Signatories

Author	Tamsyn Matchett - Programme Manager
Authorisers	Ross Tucker - General Manager, Financial Strategy and Planning Peter Gudsell - Group Chief Financial Officer Jim Stabback - Tumu Whakarae / Chief Executive

Changes to Financial Policies: Approval of consultation material

File No.: CP2023/00251

Te take mō te pūrongo

Purpose of the report

1. To recommend to the Governing Body approval of the Proposal and Supporting Information documents for changes to the Revenue and Financing Policy and the Māori Land Rates Remission and Postponement Policy for consultation alongside the Annual Budget 2023/2024.

Whakarāpopototanga matua

Executive summary

2. On 15 December 2022, the Governing Body agreed to consult on amendments to the Māori Land Rates Remission and Postponement Policy and the Revenue and Financing Policy alongside the draft Annual Budget 2023/2024. The proposed policy amendments agreed by the Governing Body are:
 - Māori Land Rates Remission and Postponement Policy: add a new partial remission for papakāinga on land in general title where the land is protected from being sold out of Māori ownership and is for the sole use of hapū/iwi
 - Revenue and Financing Policy: changes to the Long-term Differential Strategy to pause it for 2023/2024 and extend the time by which the target share of rates to be raised from business properties is achieved to 2038/2039.
3. The proposed amendment to the Māori Land Rates Remission and Postponement Policy is in response to feedback received during consultation on this policy last year. The proposed amendment to the Revenue and Financing Policy is to support the proposal in the Annual Budget 2023/2024 to help mitigate the impact of the proposed general rates increase on non-business ratepayers.
4. Public consultation on these policies will be separate consultation processes alongside consultation on the annual budget. Consultation is proposed to take place from 28 February 2023 to 28 March 2023. Consultation on the annual budget will be leveraged to assist with consultations on these other policies. The draft consultation materials are attached to this report.
5. Following the consideration of feedback, final decisions on the annual budget will be made in early June 2023 and the Annual Budget 2023/2024 will be adopted on 29 June 2023. Decisions on the proposed amendments to the Māori Land Rates Remission and Postponement Policy and the Revenue and Financing Policy will be made when the Governing Body makes its decisions on the annual budget in early June.

Ngā tūtohunga

Recommendation/s

That the Emergency Committee:

- a) whakaae / agree to adopt for consultation the:
 - i) Proposal, Supporting Information, and draft policy for amendment of the Māori Land Rates Remission and Postponement Policy, in attachments A, B and C of this report
 - ii) Proposal and draft policy for amendment of the Revenue and Financing Policy in attachments D and E of this report

- b) tautapa / delegate authority and responsibility for agreeing any required minor editorial changes and the correction of minor errors to the above documents to the Deputy Mayor and the Group Chief Financial Officer.

Item 9

Horopaki Context

6. Amendments to the Local Government Act 2002 (LGA) made through the Local Government (Rating of Whenua Māori) Amendment Act 2021 require the council to support Māori to retain and use their land. In response, last year Auckland Council consulted on amendments to the Māori Land Rates Remission and Postponement Policy. These amendments were subsequently adopted.
7. Feedback received during consultation on the Māori Land Rates Remission and Postponement Policy included a request to extend the remissions available under our policy to papakāinga on general title land. The 7 June 2022 meeting of the Governing Body requested that officers report back on options making papakāinga on general land owned by iwi eligible for remission.
8. On 15 December 2022 the Governing Body agreed to consult on amending the Māori Land Rates Remission and Postponement Policy to include a remission for papakāinga on general land where the land is protected from being sold out of Māori ownership and is for the sole use of hapū/iwi.
9. On 15 December 2022 the Governing Body also agreed to consult via the Annual Budget 2023/2024 consultation on pausing the Long-term Differential Strategy to help mitigate the impact of the proposed general rates increase on non-business ratepayers. This requires an amendment to the Revenue and Financing Policy, and the Governing Body also agreed to consult on this proposed amendment.

Tātaritanga me ngā tohutohu Analysis and advice

10. A summary of the issues considered by council when agreeing to consult on the proposed amendments can be found in the proposal and supporting information documents attached to this report as follows:
 - Proposal and supporting information to amend the Māori Land Rates Remission and Postponement Policy (Attachments A and B)
 - Proposal to amend the Revenue and Financing Policy (Attachment D).

Engagement and Consultation

11. Each policy will be consulted on separately alongside the draft Annual Budget 2023/2024. Draft proposal and policy documents for consultation can be found in the following attachments:
 - Māori Land Rates Remissions and Postponement Policy: Attachments A, B and C
 - Revenue and Financing Policy: Attachments D and E.
12. Consultation with Māori landowners, mana whenua and mataawaka organisations will be undertaken alongside consultation on the Annual Budget 2023/2024. Annual Budget Have Your Say events targeted to Māori will be leveraged to support consultation on these policy amendments.

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. The issues in this report do not impact on the wider council group.

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

15. Local boards considered these issues at their meetings in the first week of December. Local board input was tabled at the Governing Body meeting on 15 December 2022.
16. Local boards will have opportunities to express their views on the impacts of regional decisions on their local community before final decisions are made in early June 2023.

Tauākī whakaaweawe Māori **Māori impact statement**

17. Issues related to Māori land and how that is rated have high significance for Māori landowners. The proposal to provide a partial remission for general title papakāinga land will benefit the Māori owners of such land. This proposal supports the Kia Ora Tāmaki Makaurau (Māori Outcomes Framework) papakāinga and Māori housing outcome. The proposal has been developed after considering feedback on the consultation undertaken on the Māori Land Rates Remission and Postponement Policy and subsequent discussions with staff from Ngāti Whātua Orākei and the Independent Māori Statutory Board.
18. Consultation on the Annual Budget 2023/2024 will include engagement with the 19 iwi authorities. Targeted engagement to include mataawaka is also being planned for. The proposed engagement approach is being presented to the Governing Body for approval under another item on the agenda for this meeting.

Ngā ritenga ā-pūtea **Financial implications**

19. The financial implications of the proposed changes to policies were considered at the 15 December 2022 meeting of the Governing Body. Approving the material for consultation does not have a financial impact.






Ngā raru tūpono me ngā whakamaurutanga **Risks and mitigations**

20. The legal team have reviewed the consultation material. Approval of the consultation materials at this meeting will enable the timetable for consultation and subsequent decision-making to be met.

Ngā koringa ā-muri Next steps

21. Public consultation on the items attached to this report will open on 28 February 2023.
22. Following the consideration of feedback, final decisions on the annual budget will be made in June 2023 and the Annual Budget 2023/2024 will be adopted on 29 June 2023. Decisions on the proposed amendments to the Māori Land Rates Remission and Postponement Policy and Revenue and Financing Policy will be made when the Governing Body makes its decisions on the annual budget in early June.

Ngā tāpirihanga Attachments

No.	Title	Page
A 	Proposal to amend the Māori Land Rates Remission and Postponement Policy	
B 	Draft Māori Land Rates Remission and Postponement Policy	
C 	Supporting Information for the proposal to amend the Māori Land Rates Remission and Postponement Policy	
D 	Proposal to amend the Revenue and Financing Policy	
E 	Draft Revenue and Financing Policy	

Ngā kaihaina Signatories

Authors	Aaron Matich - Principal Advisor – Financial Policy Andrew Duncan - Manager Financial Policy Melva Yee - Programme Manager and Data Analyst
Authorisers	Ross Tucker - General Manager, Financial Strategy and Planning Peter Gudsell - Group Chief Financial Officer Jim Stabback - Tumu Whakarae / Chief Executive